

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



Letter No. WM-II(A&E)/FL-150/107

Dated: 30.12.2025

To,

- All PAG /AG Offices,
- All Principal Secretary/Secretaries concerned,
- All Executive Engineers,
- ✓ All Public Works Divisions,
- (As per mailing list)
- Government of Jharkhand.

Sub:- Annual Review on the working of Public Works Divisions in Jharkhand for the year 2024-2025-reg.

Sir,

I am directed to enclose herewith a copy of Annual Review on the working of Public Works Division in the State of Jharkhand for the year 2024-2025 for your kind perusal and information.

Encl:- As above.

Yours faithfully,

Sr. Accounts Officer/WM



(FOR OFFICE USE ONLY)

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

ANNUAL REVIEW ON THE WORKING OF PUBLIC WORKS DIVISIONS FOR THE YEAR 2024-25



Government of Jharkhand

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

PREFACE

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

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and payments and also how money was remitted into treasury for credit to the Government Account and how much money was withdrawn from the treasury by issuing cheques for payment.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

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

The present Review on the Working of Public Works Divisions of the State for the Financial Year 2024-25 highlights the major areas of discrepancies in preparation and submission of accounts with a view to provide an indicator for strengthening of the mechanism of control and monitoring by the executive authorities. We welcome suggestions to improve the review.

(Chandra Mauli Singh)
Pr. Accountant General (A&E)
Jharkhand, Ranchi

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INTRODUCTORY

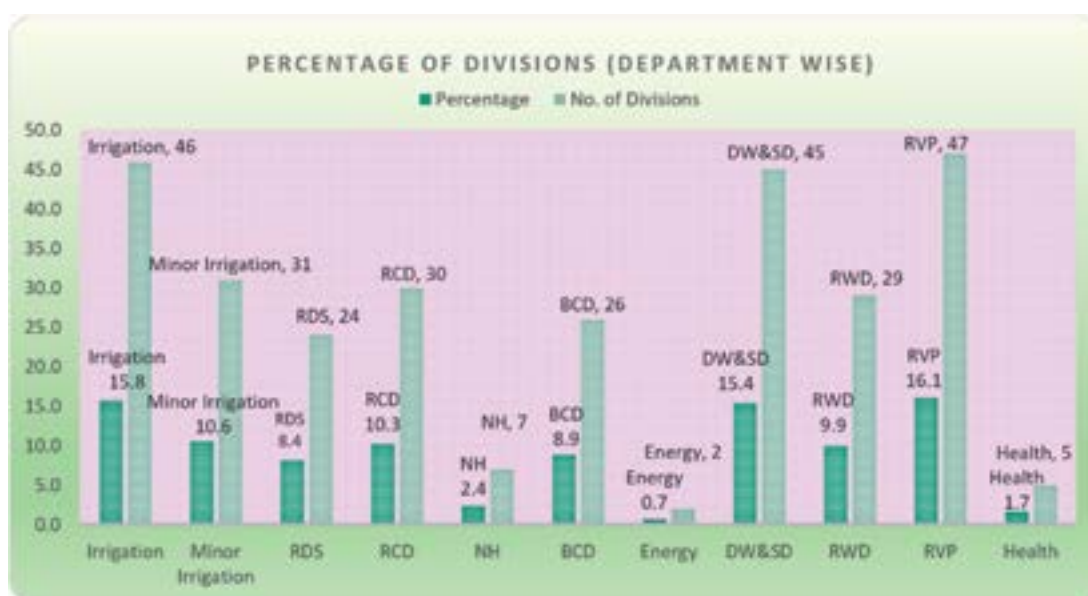
Public Works (PW) Divisions execute different infrastructure development projects in the State. As of March 2025, there were 292 State PW Divisions functioning under the administrative control of different engineering Departments of Government of Jharkhand (GOJ). These Divisions render their monthly accounts to the Office of the Pr. Accountant General (A&E), Jharkhand, Ranchi. The Department-wise classification of PW Divisions in Jharkhand as on 31 March 2025 and that of the previous year was as under: -

Table-1.0 (Number of PW Divisions)

Sl. No.	Name of the Departments	No of Divisions	
		2023-24	2024-25
1.	Building Construction Department	26	26
2.	Drinking Water & Sanitation Department	45	45
3.	Energy Department(Electric Works)	02	02
4.	Road Construction Department	30	30
5.	Road Construction Department (National Highway)	07	07
6.	Rural Development Department	24	24
7.	Rural Works Department	29	29
8.	Water Resources Department (Irrigation)	46	46
9.	Water Resources Department (Minor Irrigation)	31	31
10.	Water Resources Department (River Vally Project)	47	47
11.	Health & Engineering Cell*	-	05
	Total	287	292

*05 DDO Codes of Health Department have been reactivated since September 2024 only for refund of Security Deposit and Deposit Part-V, if any.

Department-wise percentage of Divisions to total PW Divisions in the State for the year 2024-25 was as under :-



It would be evident from the above that nearly 42.5 per cent of PW Divisions (RVP, Irrigation & Minor Irrigation) in the State were under the administrative control of Water Resources Department, followed by Drinking Water & Sanitation Department which had control over 15.4 per cent of the PW Divisions.

CHAPTER - 1

STATE OF AFFAIRS OF PUBLIC WORKS DIVISIONS IN JHARKHAND

Department-wise Works expenditure

- 1.1. During 2024-25, 260 out of 287 PW Divisions in the State incurred an aggregate works expenditure of Rs. 12,510.02 crore. The remaining 27 Divisions¹ did not incur any expenditure on works. Most of these nil expenditure Divisions were entrusted with the work of planning and design, quality control, monitoring, soil investigation & survey etc., and incurred only establishment expenditure. The Department-wise works expenditure² incurred by these 260 PW Divisions in the State during the year 2024-25 and that of the previous year is mentioned below: -

**Table-1.1 (Department wise Works expenditure)
(Rupees in crore)**

Sl. No.	Name of the Departments	2023-24		2024-25		Difference (+/-) In Percentage
		No of Divisions	Amount	No of Divisions	Amount	
1.	Building Construction Department	26	796.17	26	920.46	15.61%
2.	Drinking Water & Sanitation Department	45	447.24	44	608.16	35.98%
3.	Energy Department (Electric Works)	02	75.70	02	131.26	73.39%
4.	Road Construction Department	30	4473.11	30	4434.48	-0.86%
5.	Road Construction Department (National Highways)	06	17.52	05	46.57	165.81%
6.	Rural Development Department	24	1116.94	24	1480.37	32.54%
7.	Rural Works Department	25	1568.40	25	3047.34	94.30%
8.	Water Resources Department (Irrigation & River Valley Projects)	73	1272.74	78	1499.91	17.85%
9.	Water Resources Department (Minor Irrigation)	28	323.49	26	341.47	5.56%
	Total	260	10,091.32	260	12,510.02	23.97%

It would be seen from the above that the aggregate works expenditure incurred by these PW Divisions during 2024-25 had increased by Rs. 2418.70 crore (23.97 per cent) as compared to the previous year. It is noticeable that there is a huge rise (165.81%) in expenditure of National Highway wing of Road Construction Department but it is only 29.05 Cr. in value. At the same time there is a decline in expenditure of Road Construction Department (0.86%) as compared to the previous year 2023-24.

¹ Water Resources Department (20 Divisions), Road Construction Department (2 Divisions), DW&S Department (1 Division) and Rural Works Department (4 Divisions).

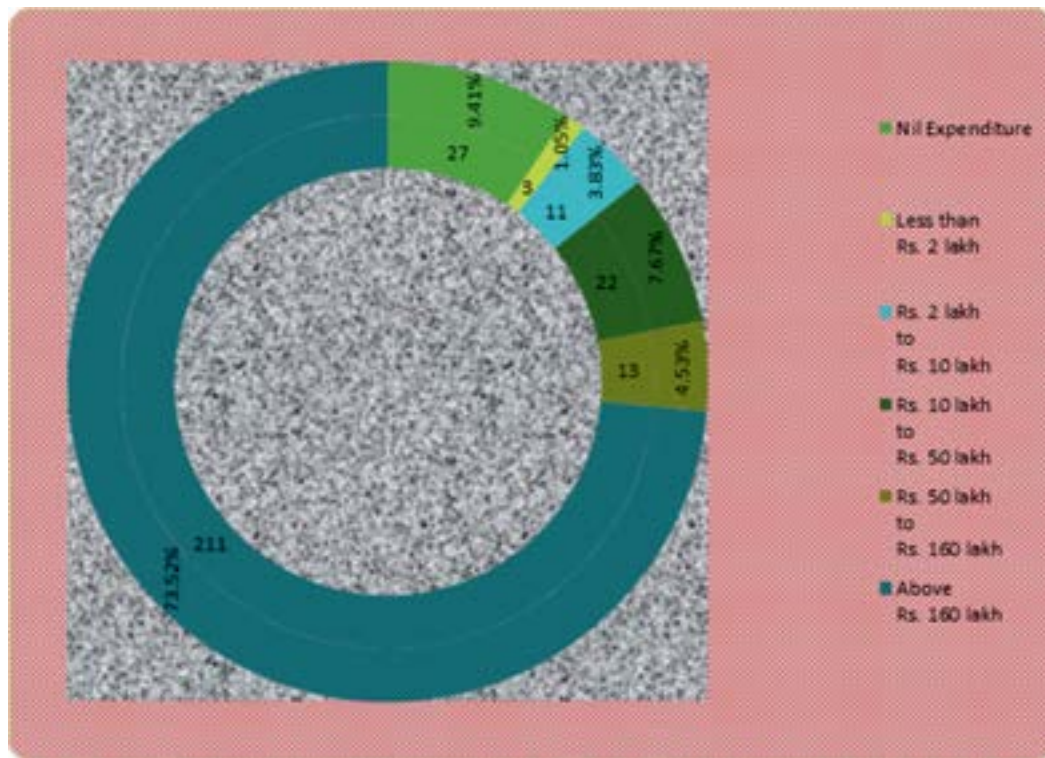
² Does not include the works expenditure incurred by some of these PW Divisions on Central Sponsored Schemes.

Range of Works expenditure in PW Divisions

1.2. The range of works expenditure incurred by PW Divisions of the State for the year 2023-24 and 2024-25 was as under;

Table-1.2 (Range of works expenditure)

Range of Expenditure	2023-24		2024-25	
	No of Divisions	Percentage of total Divisions	No of Divisions	Percentage of total Divisions
Nil expenditure	27	9.41	27	9.41
Less than Rs. 2 lakh	04	1.39	03	1.05
Rs. 2 lakh to Rs. 10 lakh	12	4.18	11	3.83
Rs. 10 lakh to Rs. 50 lakh	14	4.88	22	7.67
Rs. 50 lakh to Rs. 160 lakh	13	5.53	13	4.53
Above Rs. 160 lakh	217	75.61	211	73.52
Total	287	100	287	100



The number of Divisions incurring expenditure of Rs. 160 lakh or more decreased to 211 Divisions (73.52 per cent) in 2024-25 from 217 Divisions (75.61 per cent) in 2023-24 though the aggregate works expenditure of these Divisions had increased to Rs. 12,488.12 crore in 2024-25 from Rs. 10,073.55 crore in 2023-24. The number of Divisions incurring nil expenditure on works remains the same 27 Divisions in 2024-25 and in 2023-24. The remarkable increase in works expenditure in 2024-25 was witnessed in Work Divisions of Rural Works Department Rs. 1478.94 Cr (94.30%).

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

Table-1.3 (Department wise range of expenditure in 2024-25)

Sl No.	Name of the Departments	Nil expenditure	< Rs.2 lakh	Rs.2-10 lakh	Rs.10-50 lakh	Rs.50-160 lakh	>Rs.160 lakh
1.	Building Construction	0	0	0	0	0	26
2.	Drinking Water & Sanitation	1	0	1	3	1	39
3.	Energy (Electrical Works)	0	0	0	0	0	2
4.	Road Construction	0	0	0	0	0	30
5.	Road Construction (NH)	2	0	0	3	1	1
6.	Rural Development	0	0	0	0	0	24
7.	Rural Works Affairs	4	0	0	0	0	25
8.	Water Resources (Irrigation)	15	3	9	16	11	39
9.	Water Resources (M.I.)	5	0	1	0	0	25
	Total	27	3	11	22	13	211

✓ 5 DDO Codes of Health Department have been reactivated in September 2024 only for refund of Security Deposit and Deposit Part-V, if any. No work expenditure was to be done through these DDO Codes. Hence they are not shown in the above table.

Operation of Divisions in contradiction of the norms

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

Based on the existing guidelines, it was noticed that 76 out of 287 PW Divisions had incurred works expenditure of less than Rs. 160 lakh during 2024-25. Out of these 76 Divisions, the works expenditure in respect of 27 PW Divisions remained NIL. Moreover, the works expenditure in respect of 18 PW Divisions remained NIL for the last three consecutive years. The State Government had already incurred an expenditure of Rs. 94.08 crore during the last three years against these 18 Divisions towards wages and salaries to the staff.

Non-creation of sanctioned posts of Divisional Accountants

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

³Circular no.5692-F dated 17.09.1987

It was noticed that as against 287 PW Divisions, the State Government had created 276 nos of sanctioned post for Divisional Accountants till March 2025. The list of Divisions in which the post of Divisional Accountants had not been sanctioned by the Government of Jharkhand is given below: -

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

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

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

Non-reconciliation of receipts and expenditure by the PW Divisions

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

Table-1.5 (Schedule for Reconciliation)

SI No.	Name of the Quarter	Due date of reconciliation
1.	1 st Quarter (April to June)	By 31 st August 2024
2.	2 nd Quarter (July to September)	By 30 th November 2024
3.	3 rd Quarter (October to December)	By 28 th February 2025
4.	4 th Quarter (January to March)	By 31 st May 2025

The status of reconciliation of monthly accounts by the Public Works Divisions as a whole as well as Department wise for the year 2024-25 was as under: -

Table - 1.6 (Status of Reconciliation of accounts)

Particulars	Quarters			
	1st	2nd	3rd	4th
No of PW Divisions	287	287	287	287
Reconciliations completed	287	287	287	287
Not reconciled	Nil	Nil	Nil	Nil
Percentage of reconciliation	100	100	100	100

Table - 1.7 (Department wise Status of Reconciliation)

Sl No.	Name of the Departments	No of Divisions	Quarters			
			1st	2nd	3rd	4th
1.	Building Construction	26	26	26	26	26
2.	Drinking Water & Sanitation	45	45	45	45	45
3.	Energy (Electrical Works)	02	02	02	02	02
4.	Road Construction (including NH)	37	37	37	37	37
5.	Rural Development (RDS)	24	24	24	24	24
6.	Rural Works (RWA)	29	29	29	29	29
7.	Water Resources (Irrigation, Minor Irrigation & RVP)	124	124	124	124	124
	Total	287	287	287	287	287

In the year 2024-25 all the PW Divisions who incurred expenditure during a quarter reconciled their accounts with AG's record. Though reconciliation of accounts is not mandatory for the PW Divisions who incurred no expenditure during a quarter, most of the divisions who incurred no expenditure during a quarter reconciled their accounts with AG's record. Thereby, 100 percent reconciliation done during 2024-25.

But it was noticed that a number of divisions did not reconcile their accounts with AG's record within the due time. As a result, the final figure of expenditure could not be calculated quarterly basis.

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

CHAPTER - 2

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

Procedure of drawal of money from Consolidated Fund of the State

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

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

At the end of 31 March 2025, a sum of Rs. 16.99 crore was pending for adjustment towards temporary advance in respect of 91 PW Divisions under Building Construction, Drinking Water & Sanitation, Road Construction, Rural Development (RWA) and Water Resources Departments. The delay analysis of adjustment/recovery of temporary advances is detailed below; -

Table - 2.1 (Temporary advances pending for adjustment)

Pending since (years)	Amount (Rs.)
During 2021 to 2025	Nil
During 2011 to 2020	741,67,219.31
During 2001 to 2010	402,43,453.48
During 1991 to 2000	434,12,951.26
During 1981 to 1990	102,16,851.70
Before 1980	19,04,500.74
Total	1699,44,976.49

Out of Rs. 16.99 crore pending as on 31 March 2025, a sum of Rs. 13.27 crore was lying unadjusted against 27 officials (who were given advance of Rs. 10 lakh or more), the details of which have been mentioned below: -

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

SI No	Employee Name	Division Name	Voucher date	Advance lying as on 31/03/2024	Advance lying as on 31/03/2025
A	Building Construction Department				
1.	Manish Kumar	Building Division No.1, Ranchi	25.02.2003 31.03.1999	2,29,61,048 97,307	2,29,61,048 97,307
2.	Girendra Kumar	Building Division, Chatra	22.11.2013	29,57,779	29,57,779
3.	R. Prasad	-do-	13.11.2013	27,45,792	27,45,792
4.	Kishore Kumar	-do-	13.11.2012	24,26,430	24,26,430
5	Manish Kumar	-do-	16.11.2016 20.11.2013	12,48,370 2,43,444	12,48,370 2,43,444
B	Road Construction Department				
1	Martin Tiru	Road Division, Chaibasa	31.10.2016	11,14,649	11,14,649
2.	Hare Krishna Ram	Road Division, Ranchi	04.10.2016	10,30,507	10,30,507
C	Rural Works Department				
1.	O. P. Singh	R D Spl Division, Ranchi	31.08.2016	1,30,35,675	1,30,35,675
2.	Ram Binod Sinha	-do-	31.08.2016	1,00,21,811	1,00,21,811
3.	Late Ashok K Dubey	R D Spl Division, Hazaribagh	04.02.2015	64,87,083	64,87,083
4.	Sunil Kumar	-do-	05.02.2015	44,47,949	44,47,949
6.	Basudeo Prasad	-do-	01.07.2010	20,30,261	20,30,261
7.	Sudarshan Singh	-do-	05.02.2015	20,24,960	20,24,960
8.	Triveni Das	R D Spl Division, Sahibganj	02.04.2012	56,78,173	56,78,173
9.	Rajiv Ranjan Kumar Munda	R. W. Division, Simdega	01.09.2017	18,30,461	18,30,461
10.	Shaligram Kumar Singh	-do-	31.03.1989	12,93,410	12,93,410
11.	Ramayan Singh	R D Spl Division, Lohardaga	07.09.2005	14,85,124	14,85,124
12.	Satyendra Narayan Singh	R.W. Div Garhwa	01.08.2018	14,74,810	14,74,810
13.	Abhay Shankar Prasad	R.W. Div Bokaro	01.05.2017	12,78,790	12,78,790
14.	Rajendra Prasad	R.W. Division, Jamshedpur	03.06.1996	11,08,465	11,08,465
15.	Bhagbat Ram	-do-	12.07.1989	10,17,977	10,17,977
D.	Water Resources				
1.	Ashok Kumar	M.I.Div. Husainabad Japla Medininagar	03.03.2008	2,28,03,849	2,28,03,849
2.	Addl. Director Lao Jsr	Barrage Div , Galudih	01.07.2017	1,00,00,000	1,00,00,000
3.	Spl Lao1 Jsr	Barrage Div , Galudih	05.07.2017	68,00,300	68,00,300
4.	Dhanbir Jha	M.I.Div. Husainabad Japla Medininagar	03.03.2008	26,79,151	26,79,151
5.	Rameshwar Saha	M.I.Div. Dumka	01.12.2012	24,15,783	24,15,783
	Total			13,27,39,358	13,27,39,358

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

Division-wise amount of temporary advances lying unadjusted till 31st March 2025 has been shown in **Annexure-A**. The State Government is required to take immediate action against the serving officials who had drawn advances but did not submit the vouchers there against. Steps may also be taken to recover the amount from the retired officials.

Procedure for compilation of monthly accounts at Divisional level

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

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

List of records and Registers to be maintained by PW Divisions

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

The main records of Public Works Divisions are : -

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

CHAPTER - 3

SUBMISSION OF MONTHLY ACCOUNTS BY PUBLIC WORKS DIVISIONS

Delay in submission of Monthly Accounts

3.1 As per Para 22.4.15 of Central Public Works Account Code read with Rule 542 of Bihar Public Works Account Code, the PW Divisions are required to submit the Monthly Accounts to the office of the Pr. Accountant General (A&E) between the 7th & 10th of the following month. Since May 2024, it has been decided to render the monthly accounts by 5th of the following month (i.e 5th June 2024 for the monthly accounts of May 2024) vide D.O. No. Book/Monthly Accounts/2023-24/99 Dated 31.05.2024. Despite several correspondence and repeated reminders over phone call, many PW Divisions failed to submit their monthly accounts within the due date. The delay in submission of monthly accounts by PW Divisions during the year 2024-25 is detailed below: -

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

Month	Total	Received in time	1-10 days	11-20 days	21-30 days	>30 days
April 2024	287	206	72	5	2	2
May 2024	287	74	205	5	2	1
June 2024	287	248	36	0	2	1
July 2024	287	222	63	2	0	0
Aug 2024	287	241	42	2	0	2
Sept 2024	292	215	71	3	0	3
Oct 2024	292	206	80	2	1	3
Nov 2024	292	250	39	0	0	3
Dec 2024	292	206	81	0	0	5
Jan 2025	292	239	47	4	1	1
Feb 2025	292	247	44	0	0	1
Mar 2025	292	177	110	2	1	2
Total	3479	2531	890	25	9	24
Previous year	3444	2739	577	84	22	22
Year before the previous year	3444	2457	744	150	36	57

05 DDO Codes of Health Department have been reactivated in September 2024 only for refund of Security Deposit and Deposit Part-V, if any. So these DDOs are to render their monthly accounts since then. So total number of monthly accounts become 292 from September 2024.

As mentioned above, 2,531, out of 3,479 monthly accounts (72.75 per cent) were received from the PW Divisions by this office within the due dates i.e. latest by 05th of the succeeding month. The remaining 948 accounts were received with delays ranging from one day to more than 30 days. During the previous year 2023-24, the percentage of timely rendition of accounts was 79.53 per cent. The Division wise delay in receipt of monthly accounts by this office has been given in Annexure-C.

Non submission of monthly accounts by PW Divisions on time is one of the major causes for exclusion of PW Monthly accounts from the consolidated monthly Civil Accounts of the Government of Jharkhand which is required to be submitted to Government by 10th of the succeeding month as per the norms. The status of timeliness and exclusion of accounts for last three years are as under: -

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

Year	Particulars	Apr	May	Jun	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar
2022-23	No of Divisions	287	287	287	287	287	287	287	287	287	287	287	287
	No of accounts received within due date	208	116	234	224	237	206	201	244	209	237	183	158
	Exclusion of accounts due to delayed receipt	15	46	26	31	35	21	26	11	8	14	17	0
2023-24	No of Divisions	287	287	287	287	287	287	287	287	287	287	287	287
	No of accounts received within due date	205	239	205	233	232	227	259	238	234	252	209	206
	Exclusion of accounts due to delayed receipt	8	11	7	8	7	2	11	14	13	17	6	0
2024-25	No of Divisions	287	287	287	287	287	292	292	292	292	292	292	292
	No of accounts received within due date	206	74	248	222	241	215	206	250	206	239	247	177
	Exclusion of accounts due to delayed receipt	7	9	6	7	6	7	9	6	13	9	1	0

The year 2024-25 witnessed a decrease in timely rendition of accounts by Works Divisions compared to 2023-24 & 2022-23 as the due date to submit the monthly accounts shifted from 10th of the following month to 05th of the following month. The main cause behind the delay submission of monthly accounts more than 30 days was “the post of Divisional Officer remained vacant” after his retirement or transfer from the division as the concerned department of Jharkhand Government did not make any alternative arrangement to post an Executive Engineer or assign an additional charge of the divisional officer to the division. Hence, the State Government is required to take adequate steps to ensure 100 per cent submission of monthly accounts within the due dates so that the exclusion could be avoided.

Discrepancies noticed in Monthly Accounts

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

- Closing Cash Balance of last month does not tally with Opening Cash Balance of succeeding month;
- Cash realised as revenue is deposited in relevant receipts head instead of 8782-102-Head-I remittance into treasury;

- Amount remitted to Treasury but challan not attached with monthly accounts;
- Details of cash balance report not properly filled up;
- Non submission of vouchers and schedule docket;
- Amount of receipt side does not tally with expenditure side;
- Account submitted without Divisional Accountant/Divisional Accounts Officer's signature;
- Refund of unspent balance of Deposit amount to client Department allocated as expenditure instead of minus Credit;
- Submission of voucher along with Monthly account without signature of payee.

The compliance of objections by the PW Divisions also delayed their inclusion in monthly Civil Accounts of the State. The number of accounts kept under objections which could not be included in monthly accounts due to delayed compliance during 2024-25 is as follows: -

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

Month	2023-24			2024-25		
	Due to Not receipt	Due to objections	Total	Due to Not receipt	Due to objections	Total
April	8	0	8	6	1	7
May	10	1	11	9	0	9
June	6	1	7	5	1	6
July	5	3	8	7	0	7
August	7	0	7	5	1	6
September	2	0	2	6	1	7
October	11	0	11	7	2	9
November	13	1	14	6	0	6
December	8	5	13	13	0	13
January	14	3	17	9	0	9
February	5	1	6	1	0	1
March	0	0	0	0	0	0
Total	89	15	104	74	6	80

It would be evident from the above that 74 out of 3,479 monthly accounts could not be included in the monthly accounts of the State Government for the year 2024-25 due to non-clearance of objections (06 accounts) by PW Divisions within the cut-off date of preparation of accounts and delayed receipt of accounts (80 accounts).

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

CHAPTER - 4

SUBMISSION OF PERIODICAL RETURNS

Schedule of Works Expenditure

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

Accounts of Interest Bearing Securities

- 4.2 According to Para-15.6 of CPWA Code, an account of transactions connected with interest bearing securities is required to be submitted along with monthly accounts in CPWA "Form 86" at the close of every financial year. This account should be supported with: -
- (i) The acknowledgement (in original) of the depositors for securities returned or re-transferred to them during the year; and
 - (ii) The certificate of the Divisional Officer that all securities shown as outstanding in the Accounts are in his possession. Almost all PW Divisions did not submit these periodical returns during 2024-25.

Account of Lapsed Deposits

- 4.3 According to Para-15.4.1 of CPWA Code, in the accounts for March each year, the following classes of items in the Public Works Deposits account should be credited to Government account as lapsed deposits.
- (i) Original deposits not exceeding twenty-five rupees that remain outstanding for a whole accounting year;
 - (ii) Balances not exceeding twenty-five rupees of items partly cleared during the year's closing;
 - (iii) Balances unclaimed for more than three complete accounting years.

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

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

Deposit Works

- 4.4 As per Para-16.2.2 and Para-22.4.15 of CPWA Code, a consolidated record of the transactions for a month relating to all Deposit Works of a Division should be prepared in CPWA Form-65 (Schedule of Deposit Works) for submission to the Pr. Accountant General office along with the monthly accounts. This schedule shows with reference to each item of work, the amount of deposit received and expenditure incurred, both during the month and upto date progressive.

Refunds of unspent balance of completed works should be taken as reduction of deposits and, therefore, shown in the schedule as minus realization and not as expenditure.

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

- Works Expenditure
- Percentage Charges

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

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

For most of the deposit works that the PW Divisions executed during the year 2024-25, the funds were received from District Magistrates and Deputy Development Commissioners. It could not be ensured whether these funds were included in the financial estimate and accounts of Government or not. If these were included, then the Divisions were barred from executing the works as deposit work.

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

4.5 The Pr. AG (A&E) office is responsible for maintaining the Annual Performance Appraisal Reports (APARs) of the officials of Divisional Accountant Cadre. Since these Divisional Accountants/ Divisional Accounts Officers work largely under the immediate supervision of Executive Engineers (Divisional Officers), each Executive Engineer shall (Reporting Officer) forward the APAR to Pr.AG (A&E) office by 30th June every year. The status of submission of APARs of Divisional Accountants / Divisional Accounts Officers by the concerned Executive Engineers for the year 2024-25 till 27th November 2025 is as shown in Table 4.1 below: -

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

Sl. No	Designation	Men-in-position	APAR received	APAR wanting
1.	Sr.DAO	33	26	07
2.	DAO-I	55	47	08
3.	DAO-II	65	58	07
4.	DA/DA (Prob.)	110	103	07
	Total	263	234	29

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

As per Department of Personnel & Training, Government of India letter no. 1011/02/2009-Estt.(A) dated 16 February 2009, the Reporting Officer shall forfeit his/her right to enter any remarks in the APAR of the officer to be reported upon, in case the APAR is not initiated by him for any reason beyond 30th June of the year in which the financial year ended. Hence, the Executive Engineers should personally take care for timely submission of the APAR of DAs/DAOs on priority basis.

CHAPTER-5

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

Accounting procedure for Consolidated Treasury Remittances

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

Accounting procedure for Consolidated Certificate of Issue

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

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

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

Communication of persistent arrears to different authorities

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

In view of the above, the actual receipt of remittances by the treasuries shown in the accounts by the PW Divisions could not be ensured (**Annexure-D**) for unadjusted balances under Head-I & Head-II as on 31st March, 2025).

CHAPTER - 6

ACCOUNTING OF PUBLIC WORKS SUSPENSE

Miscellaneous Public Works Advances

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

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

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

Divisions are not rendering the schedule of Miscellaneous Public Works Advance (MPWA) along with the monthly accounts as per codal provisions. This makes the Works Abstract Registers incomplete to that extent. Table below shows the outstanding MPW Advances of different PW Divisions as on 31 March 2025.

Table - 6.1(Outstanding MPW Advances as on 31 March 2025)

Sl. No.	Name of the PW Divisions	Amount(Rs.)
A.	Road Construction Department	
1.	Road Division, Dhanbad	28218,58,114.00
2.	Road Division, Hazaribagh	1449,08,436.05
3.	Road Division, Ranchi	14848,54,728.00
	Total (A)	4451621278.05
B.	Rural Works Department	
1.	RDD (RWA) Division, Hazaribagh	1,01,389.05
2.	RDD (RWA) Division, Ranchi	313,04,048.00
	Total (B)	314,05,437.05
C.	Drinking Water & Sanitation Department	
1.	D.W. & S. Division, Chakradharpur	2,00,959
2.	D.W. & S. Division, Khunti	76,405
	Total (C)	2,77,364
D.	Building Construction Department	
1.	Building Division No.2, Ranchi	4,38,498
	Total (D)	4,38,498
E.	Water Resources Department	
1.	Auranga Construction Div., Panki	5735,90,499.00
2.	Barrage Div Galudih	6045,22,707.00
3.	Central Store & Camp Division, Chandil	2290,52,621.26
4.	Design Division, No.-1, Daltonganj	2456,70,000.00

Sl. No.	Name of the PW Divisions	Amount(Rs.)
5.	Galudih Right Canal Division, 1 Musabani Camp Galudih	248,95,302.66
6.	Ganga Pump Canal Division, Sahibganj	3,04,991.67
7.	Investigation Division Garhwa	48,71,597.26
8.	Irrg. Division, Berherwa Sahibganj	107,76,544.68
9.	Irrg. Division, Deoghar	4137,63,914.00
10.	Irrg. Division, Godda Camp Mahagama	17,23,000.00
11.	Irrg. Division, No.1 Berhait Sahibganj	148,02,047.18
12.	Irrg. Div.Jasidih Deoghar	16662,82,962.07
13.	Irrg. Div.Sikatia at Deoghar	582,30,329.15
14.	Irrigation Division, Galudih	1997,17,780.19
15.	Kharkai Canal Division, Adityapur	653,53,319.87
16.	Kharkai Canal Division, Chaibasa	2288,92,436.00
17.	Kharkai Dam Div No -1 Musabani	103,02,168.00
18.	Konar Canal Division Banaso	68,69,026.00
19.	M.I.Div. Simdega	2,26,204.44
20.	MDD - 10 Ghatshila	4927,72,837.30
21.	MDD - 12 Mango Jamshedpur	99,30,287.60
22.	MDD - 3 Mango Jamshedpur	58,61,919.15
23.	MDD - 5 Dimna Jamshedpur	20,96,480.00
24.	MDD - 7 Galudih	5087,27,662.00
25.	MDD - 8 Jamshedpur	32,18,082.58
26.	MDD - 9 Ghatshila	90,94,098.70
27.	MDD-2 Chandil camp Dimna	19,88,242.12
28.	Minor Distributory Division, Kuldangal	75,64,530.74
29.	Punasi Dam Division, Deoghar	392,66,075.41
30.	Punasi Spilway Division, Deoghar	1,64,833.75
31.	Quality Control Div., Daltonganj	20,966.31
32.	Sub Canal Div Gangudih	516,98,847.66
33.	Sub Canal Div Ghatshila	1200,15,289.54
34.	Sub Canal Division Chandil	1604,08,084.97
35.	Sub Dam Div - 2 Chandil	12412,85,826.20
36.	Water Ways Division, Garhwa	105,74,821.79
37.	Water Ways Division, Khunti	292,50,575.02
38.	Water Ways Division, Ranchi	64,58,348.73
39.	Water Ways Div.Daltonganj(Medininagar)	111,40,870.60
40.	Water Ways Div.No.1Chainpur Gumla	310,06,712.16
	Total (E)	710,23,92,842.76
	Grand Total (A+B+C+D+E)	1158,61,35,419.86

It would be seen from the above that MPW Advances as of 31 March 2025 stood at Rs. 1158.61 crore and it was the same in the year 2023-24 also. A close monitoring is required for settlement of the same, especially the advances which are lying for years together.

CHAPTER - 7

ACCOUNTING OF REVENUE REALISED AND RETENTION OF CASH BALANCE

Revenue realised in cash

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

It was observed that in most of the PW Divisions, moneys realised as revenue was kept with the Divisions for indefinite periods without remitting the same to the treasuries. The Division-wise cash balances which also included revenue realised, but the Divisions did not remit to the treasury at the close of the financial year (31st March 2025) has been shown in Annexure-D.

Comparison with estimates

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

Collection of revenue by adjustment

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

Retention of heavy Cash Balance by the PW Divisions

- 7.4 It was observed that large closing balances were kept by the Public Works divisions at the end of 2024-25 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 2025 is shown in Annexure-D. The practice of withholding large amount of cash in hand at the close of the year has serious financial ramifications as mentioned below: -

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

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

CHAPTER - 8

RATING OF PERFORMANCE OF PUBLIC WORKS DIVISIONS

Parameters for evaluation of Performance of the PW Divisions

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

With a view to evaluating performance of PW Divisions in an objective and transparent manner, an evaluation criterion for each Division based on four parameters viz., timely submission of Monthly Accounts, timely submission of revised form 51, reconciliation of accounts with Pr. AG (A&E)'s office and cash balance at the end of the financial year was worked out during 2024-25 and has been continuously followed. The parameters together with the weightage against them are mentioned below :-

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

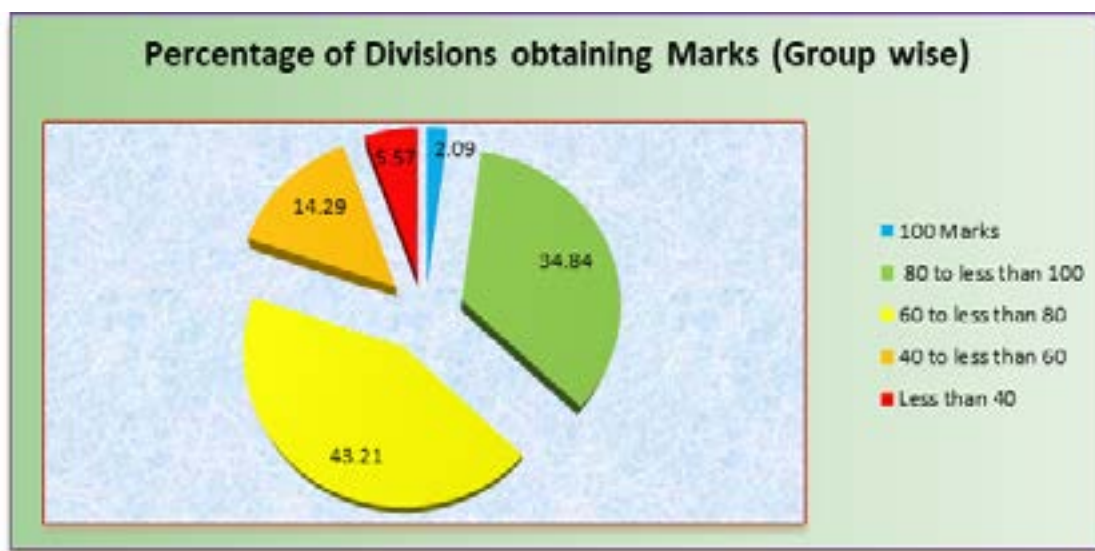
SI No	Criteria	Marks	Total Marks
1.	Submission of monthly accounts within due date	4 marks for each accounts	48
2.	Submission of Revised Form-51 within due date	2 marks for each revised Form-51	24
3.	Reconciliation of accounts with Pr.AG(A&E) office	1.75 marks for each month	21
4.	Nil cash balance at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

Performance of Public Works Divisions

8.2 Based on the four parameters mentioned above (Para-8.1), the performances of all PW Divisions of the State for the year 2024-25 have been evaluated and shown in Annexure-E. The results were communicated to the Secretaries of concerned Administrative Departments of the State Government. A summary position of the performances of 287 PW Divisions are mentioned below:

Table - 8.2 (Summary of Performances of PW Divisions)

Marks obtained	Number of PW Divisions		
	2022-23	2023-24	2024-25
< 40 marks	24	12	16
≥ 40 but < 60 marks	61	46	41
≥ 60 but < 80 marks	107	97	124
≥ 80 but < 100 marks	91	119	100
100 marks	04	13	06
Total	287	287	287



It would be seen from the above that only 06 Divisions secured 100% marks whereas, 34.84 per cent Divisions obtained marks between 80 to less than 100 marks. The Department-wise performance of the Divisions during 2024-25 is as under:

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

Sl No.	Name of the Departments	No of Divisions	< 40 marks	40 to <60 marks	60 to <80 marks	80 to <100 marks	100 marks
1.	Water Resources(Irrigation, Minor Irrigation & RVP)	124	13	11	59	41	0
2.	Road Construction including NH	37	0	6	9	19	3
3.	Building Construction Department	26	1	7	10	7	1
4.	Energy(Electric Works) Deptt.	02	0	0	2	0	0
5.	Drinking Water & Sanitation Deptt.	45	1	6	21	16	1
6.	Rural Development (RWA)	29	0	7	14	8	0
7.	RD Special Divisions	24	1	4	9	9	1
	Total	287	16	41	124	100	6

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

All these exercises endeavour to present Monthly Civil Accounts of the Government of Jharkhand in complete shape, free from any expenditure/ revenue being left out. 05 DDO Codes of Health Department have been reactivated in September 2024 only for refund of Security Deposit and Deposit Part-V, if any. These 05 DDO Codes are being operated by the Divisional Officer of 05 Building Divisions. So performance of these DDO Codes are neither evaluated separately nor included in the evaluation of those 05 Building Divisions.

WORKS ACCOUNTS MANAGEMENT INFORMATION SYSTEM

Introduction

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

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

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

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

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

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

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

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

Preparation of monthly accounts through WAMIS

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

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

The following procedures are adopted for execution of works: -

- (i) The Executive Engineer(EE) prepares and maintains the master data relating to works and contractors' details;
- (ii) Bill of Quantity (BoQ) is prepared by the Junior Engineer (JE) and forwarded to the Assistant Engineer (AE) for verification;
- (iii) The AE after verification of BoQ forwards the same to EE;
- (iv) The EE verifies the BoQ and put tender, quotation and contract details once approved by the competent authority;
- (v) After commencement of works, the work of preparation of bill is taken up by the JE;
- (vi) JE forwards the bill to the AE for verification of measurement and other parameters
- (vii) After verifying the bill, the AE forwards the same to EE
- (viii) After being satisfied with the measurements entered in the MB, EE forwards this MB to the Accounts wing of the office with an order to check and pass(C&P) the bill.
- (ix) The Accounts clerk verifies the arithmetical checks of the bill with reference to measurement book, rates and other parameters of the contract and finalises the bill and prepares memo and forwards the same to Divisional Accountant;

-
- (x) The Divisional Accounts Officer/Divisional Accountant checks the bill including statutory deductions like GST, IT, royalty etc., and forwards the same to EE after noting his observation online;
 - (xi) Finally, the EE passes the bill and cheque is issued and a reference number is generated for linking with KUBER¹ Software;

Integration with KUBER

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

Preparation of Accounts

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

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

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

CHAPTER - 10

IRREGULARITIES DETECTED BY THE AUDIT DURING 2024-25 IN RESPECT OF PW DIVISIONS OF GOVERNMENT OF JHARKHAND

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

During 2024-25, the Office of the Pr. Accountant General (Audit), Jharkhand conducted audit **in 64 out of 287 PW** Divisions of the State and communicated the results of the audit to the Divisional Officers and the State Government through Inspection Reports. The major findings of the audit were as under: -

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

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

CHAPTER - 11

MISCELLANEOUS

Cheque Drawing Authority

11.1 In terms of Rule-61 and 62 of JTC 2016, the Accountant General (A&E) issues Cheque Drawing Authority (CDA) to the Executive Engineer/Drawing & Disbursing Officer of PW Divisions for meeting works expenditure. The criteria for issuance of CDA for the Financial Year 2024-25 as circulated by the Principal Accountant General (A&E) vide letter no. WM-II-CDA/2025-26/200 dated 04.03.2024 was as under: -

1. In case of Permanent Divisions

- (a) Monthly accounts received up to March 2024 and accepted without any objection by this office.
- (b) Revised Form-51 received for the month prior to the month for which Treasury accounts has been received in this office.

2. In case of Temporary Divisions

- (a) Proper sanction for extension of life of Temporary Division has been received in this office.
 - (b) Conditions as prescribed in 1(a) & (b) above.
 - (c) When the sanction for extension of life of Temporary Division is received after April 2024, the Monthly Accounts and revised Form-51 due at that time must have been received in this office.
3. A certificate must be attached with March 2024 monthly accounts that no bank accounts are being operated in personal or any other capacity by any of the officials except as required by specific Centrally Sponsored Scheme duly permitted by the Planning-cum-Finance Department, Government of Jharkhand, in which case the relevant particulars and permission of the Planning-cum-Finance Department, Government of Jharkhand to be provided.
4. Statements of commitments on incomplete public works contracts as on 31st March 2024 as downloaded from WAMIS in Excel Sheet by all the Divisions may be sent to this office through email at agaejharkhand@cag.gov.in latest by 25th April 2025. The column for "Name in Hindi" should be translated from the column for "Name in English".
5. Time bound action plan to recover/adjust or Write-off of old and outstanding temporary advance.
6. It was intimated to all Departments of PWD that monthly accounts are to be submitted 05th of the following month. If the monthly accounts are not received within the prescribed period, complete in all respect, the CDA will be cancelled. CDA will also be cancelled for delay in submission of RF-51.

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

The Public Works Department should take timely action for extension of period of Temporary Division in consultation with Finance Department so that the CDA can be issued to PW Divisions on time.

This would help the PW Divisions in completing their work schedule as well as reducing unnecessary litigation over non-payment of dues to contractor, lapse of fund etc.

Duties and responsibilities of Divisional Accountants

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

The functions of the DAs are threefold: -

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

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

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

CONCLUSION

Shortcomings in the working of PW Divisions have been outlined in preceding chapters. During 2024-25, 72.75 per cent of monthly accounts were received from the PW Divisions within the due dates as compared to 79.53 per cent of the previous year. Due to delay in receipt of accounts, 80 out of 3,479 monthly accounts of the PW Divisions could not be incorporated in the consolidated monthly accounts of the State. Timely action should be taken by the Divisional Officers to ensure more accuracy in preparation of monthly accounts, following strictly the codal provisions to avoid objections and submission of accounts within the stipulated time.

The percentage of reconciliation of monthly accounts is 100.00 per cent in all the quarter of 2024-25. But a number of divisions did not reconcile their accounts with AG's record within the due time. As a result, the final figure of expenditure could not be calculated quarterly basis.

At the end of 31 March 2025, a sum of Rs. 16.99 crore was pending for adjustment towards temporary advance in respect of 91 PW Divisions. The amount was lying unadjusted for a period ranging from 1 to 40 years. Out of this amount, Rs. 13.27 crore was laying unadjusted against 25 officials as detailed in Table-2.2. Immediate action is required to be taken to examine/review the individual advances pending for a long period for the purpose of recovery or adjustment of the same.

Miscellaneous Public Works Advances (MPWAs) as of 31 March 2025 stood at Rs. 1158.61 crore that was same for the previous year. Though the PW Divisions are required to send this office the details of such advances along with the monthly accounts in Form-70 of the CPWA Code, a few divisions submitted the same to this office. It is observed that the MPWAs have been showing no change in the year 2024-25. A close monitoring is required for settlement of the same, especially the advances which are lying for years together.

Out of 287 PW Divisions, the works expenditure in respect of 27 PW Divisions remained nil. The works expenditure in respect of 18 PW Divisions remained nil for the last three years consecutively and these PW Divisions have incurred an expenditure of Rs. 94.08 crore during the last three years towards wages and salaries to the staff.

As on 31 March 2025, the PW Divisions were holding huge cash balances in contravention of Para-22.4.22 of the Central Public Works Accounts Code.

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

ANNEXURE - A

Division-wise unadjusted Temporary Advances as on March 2025

(Refer Para-2.1 & 7.4)

No.	Name of the Division	Period		Amount (Rs.)
		From	To	
A.	Building Construction Department			
1.	Building Division, Chatra	11.04.2012	16.11.2016	11546688.06
2.	Building Division, Daltonganj	-	01.01.2001	506638.97
3.	Building Division, Dumka	02.01.2012	02.02.2012	275905.75
4.	Building Division, Godda	-	28.02.2017	274357.52
5.	Building Division, Lohardaga	-	04.03.2017	924300.00
6.	Building Division No.2, Ranchi	-	26.03.1998	25000.00
7.	Building Division No.1, Ranchi	31.03.1999	25.02.2003	23058355.24
8.	Building Division, Sahibganj	04.11.2002	01.04.2003	530374.57
	Total (A)			3,71,41,620.11
B.	Drinking Water & Sanitation Department			
1.	DW&S Division, Chakradharpur	01.07.1981	01.07.2014	54494.15
2.	DW&S Division No.1, Dumka	01.01.2011	08.01.2011	28338.37
3.	DW&S Division No.1, Giridih	01.01.2012	03.01.2015	121388.00
4.	DW&S Division, Hazaribagh	-	01.10.1980	48734.62
5.	DW&S Division, Lohardaga	-	31.03.2004	257902.95
6.	DW&S Mech. Division, Gumla	-	18.10.2016	183999.00
	Total (B)			6,94,857.09
C.	Road Construction Department			
1.	NH Division, Deoghar	-	01.08.1997	1348611.50
2.	NH Division, Dhanbad	-	01.11.2012	203191.33
3.	NH Division, Hazaribagh	-	01.07.2016	7847.60
4.	Road Division, Hazaribagh	-	01.01.1988	13568.05
5.	Road Division, Ranchi	01.06.1983	04.10.2016	2035649.48
6.	Road Division, Chaibasa	01.10.2016	31.10.2016	1443058.67
7.	Road Division, Chatra	03.03.1996	03.03.1996	63748.27
8.	Road Division, Deoghar	-	31.12.2009	55092.00
9.	Road Division, Giridih	-	02.12.1982	153584.61
10.	Road Division, Latehar	-	30.10.2017	143677.22
11.	Road Division, Sahibganj	-	01.02.2017	137841.55
	Total (C)			56,05,870.28

No.	Name of the Division	Period		Amount (Rs.)
		From	To	
D.	Rural Development Department			
1.	RD Special Division, Daltonganj	01.01.1999	01.01.2001	1843878.72
2.	RD Special Division, Hazaribagh	01.07.2003	05.02.2015	15394449.36
3.	RD Special Division, Lohardaga	07.09.2005	01.01.2012	1485124.00
4.	RD Special Division, Ranchi	-	31.08.2016	23057486.00
5.	RD Special Division, Sahibganj	-	02.04.2012	5678173.00
6.	RDD(RWA) Works Division, Ranchi	-	31.03.2000	541685.79
7.	RW Division, Bokaro	-	01.05.2017	1278790.00
8.	RW Division, Daltonganj (Medininagar)	31.03.1989	01.01.2011	3075527.40
9.	RW Division, Dumka	-	01.10.2016	239958.83
10.	RW Division, Garhwa	-	01.08.2018	1715807.70
11.	RW Division, Giridih	18.12.1997	19.08.1998	413861.47
12.	RW Division, Godda	12.02.1989	12.07.1989	2213236.20
13.	RW Division, Gumla	-	01.06.2011	1060100.08
14.	RW Division, Hazaribagh	01.12.2011	18.10.2012	101389.05
15.	RW Division, Lohardaga	-	13.06.2013	14500.00
16.	RW Division, Simdega	-	01.09.2017	2227751.45
17.	RW Division, Jamshedpur	05.10.1982	16.12.1998	1435374.16
18.	RW Division, Jamtara	-	14.11.2000	746123.60
19.	RW Division, Khunti	03.03.2009	04.03.2009	1295737.25
20.	RW Division, Sahibganj	-	01.01.2011	316405.09
	Total (D)			64135359.15
E.	Water Resources Department			
1.	Barrage Division, Galudih	-	01.07.2017	16917270.50
2.	Central Stores & Camp. Division, Chandil	01.07.2019	31.03.2020	223018.92
3.	Investigation Division, Garhwa	-	31.12.1995	36235.57
4.	Irrigation Division, Barharwa	01.08.2016	01.09.2016	172278.00
5.	Irrigation Division, Dumka	-	01.12.2016	146709.77
6.	Irrigation Division, Godda camp Mahagama	-	01.09.2016	10004.88
7.	Irrigation Division, Pakur	17.03.1981	13.10.1995	711531.16
8.	Irrigation Division, Kundhit, Jamtara	-	10.12.2016	14749.94
9.	Irrigation Division, Sikatia at Deoghar	01.03.2000	15.11.2000	309633.01
10.	Irrigation Mech Division, Ranchi	02.02.2012	02.05.2012	122321.87
11.	Kandwan Division, Nagarutari	01.04.2005	01.04.2006	8062.76
12.	Kharkai Dam Division No.2, Icha Chaliyama, Chaibasa	01.06.1986	13.06.1986	1831426.96
13.	Konar Canal Division, Bagodar	-	01.01.2012	398083.52

No.	Name of the Division	Period		Amount (Rs.)
		From	To	
14.	Konar Canal Division, Banaso	-	31.01.2020	1778495.17
15.	MI Design Division, Dumka at Deoghar	10.03.1979	14.03.2016	586940.49
16.	MI Design Division, Ranchi	-	10.11.1983	90000.00
17.	MI Division, Chaibasa	-	01.04.1998	1036792.12
18.	MI Division, Daltonganj	14.05.1992	11.05.1995	966958.54
19.	MI Division, Dumka	-	01.01.2012	2415783.00
20.	MI Division, Garhwa	-	04.10.2006	225017.10
21.	MI Division, Godda	-	01.01.1987	790974.86
22.	MI Division, Gumla	-	31.03.1987	1267302.14
23.	MI Division, Hazaribagh	13.01.2011	01.12.2011	517074.65
24.	MI Division, Husainabad, Japla	03.03.2008	04.03.2008	25674982.00
25.	MI Division, Khunti	-	30.11.2016	40840.85
26.	MI Division, Ranchi	10.03.1999	07.03.2016	159948.92
27.	MI Division, Sahibganj	-	10.10.2013	461782.33
28.	MI Division, Saraikela	-	31.05.2017	113470.46
29.	Minor Distributary Division No.12, Mango, Jamshedpur	22.09.1990	01.04.1992	151443.81
30.	Minor Distributary Division No.5, Dimna, Jamshedpur	-	01.10.2017	13360.00
31.	Minor Distributary Division No.7, Galudih	-	01.11.2017	2248.50
32.	Minor Distributary Division No.8, Jamshedpur	-	01.02.1993	15000.00
33.	Mechanical Division, Mandal, Latehar	-	09.01.1991	872448.47
34.	Mechanical Division, Icha Chaliyama	-	01.01.1990	165301.87
35.	Minor Distributary Division, Kuldangal	-	31.07.2016	3700.00
36.	Planning & Monitoring Division, Jamshedpur	-	28.02.1997	22147.00
37.	PCM & TC Division (SPU), Adityapur	05.10.1995	01.11.1998	47253.61
38.	Sub-Canal Division, Jamshedpur	24.04.1991	21.07.1991	4000.00
39.	Tenughat Dam Division, Tenughat	01.05.2017	02.05.2017	1427466.66
40.	Waterways Division, Garhwa	-	31.03.2017	39092.15
41.	Waterways Division, Gumla	01.04.1983	01.08.1989	31088.08
42.	Waterways Division No.1, Simdega	14.07.1984	07.03.2017	78046.43
43.	Waterways Division, Barhi	01.04.1989	01.10.2002	109489.69
44.	Waterways Division, Daltonganj	31.03.2012	01.03.2017	1273642.18
45.	Waterways Division, Hazaribagh	-	31.03.2017	989965.62
46.	Waterways Division No.1, Chakradharpur	-	01.04.2017	96886.30
	Total (E)			62367269.86
	Grand Total (A+B+C+D+E)			169944976.49

ANNEXURE-B**List of records and Registers required to be maintained by PW Divisions**

(As referred to in Para 2.3)

Form No	Form Name	Reference Para of CPWA Code	Page No of CPWA Code
CPWA-1	Cash Book	6.5.1 & 6.6.1 to 6.6.7	1
CPWA-1A	Register of cheques received and Adjustment	6.3.2	4
CPWA-2	Imprest Cash Account	6.6.1 & 6.6.8 to 6.6.12	5
CPWA-7A	Register of Indents	7.2.10	15
CPWA-12A	Register of Goods received Sheets	7.2.8	23
CPWA-12B	Register of Bin Cards	7.2.13 to 7.2.15	24
CPWA-15	Tools and Plant Ledger	7.3.7, 7.3.8, 7.3.16	29
CPWA-21A	Register of Unpaid Wages	10.2.4(d) & 10.2.28	39
CPWA-35	Register of Material at Site Account	7.2.10, 10.3.11, 10.3.12, 10.3.17, 10.3.18, 10.5.7 & 10.5.8	73
CPWA-38	Register showing the Clearance of the Suspense head "Materials"	10.3.18	76
CPWA-40	Register of Work A for Major Works	10.6.1 & 10.6.11	80
CPWA-41	Register of Works B for Minor Works	10.6.1 to 10.6.11	83
CPWA-42	Register of Manufacture	12.1.3	85
CPWA-43	Contractors ledger	10.7.1 to 10.7.9	87
CPWA-46	Register of (i) Revenue Realised, (ii) Refunds of Revenue, (iii) Receipt & Recoveries on Capital Account	9.5.1, 9.5.2 & 22.4.4	94
CPWA-46A	Schedule of (i) Revenue Realised, (ii) Refunds of Revenue, (iii) Receipt & Recoveries on Capital Account	22.4.15	96
CPWA-49	Register of License Fees of Building and lands	9.3.5 & 9.5.4 to 9.5.7	98
CPWA-57	Register of Transfers Awaited	5.5.3	109
CPWA-58	Register of Sanction of Fixed Charges	22.2.4	110
CPWA-59	Register of Misc. Sanctions	22.2.4	111
CPWA-60	Register of Divisional Accountants Audit Objection	4.2.3	112
CPWA-60	Schedule of Works Expenditure	22.46(a)	12
CPWA-65	Statement showing the expenditure Incurred on Deposit Works	22.4.15, 16.2.2	122

Form No	Form Name	Reference Para of CPWA Code	Page No of CPWA Code
CPWA-67	Suspense/Deposit Register	13.2.6,13.3.5,13.4.7,15.5.1,22.4.4 & 22.4.15	125
CPWA-85	Register of Interest Bearing securities	4.2.6 & 15.6.1	156
CPWA-92	Register of Measurement Books	10.2.7 & 10.2.10	163
CPWA-95	Register of Misc. Recoveries	22.2.8	166
CPWA-97	Register of Destruction of Records	23.4.1	168
GAR-9	Bill Register	18.2.2 & 18.3.3	174
GAR-25	Register of Undisbursed Pay and Allowances etc.	18.3.2	179
GAR-27	Register of Contingent Expenditure	18.3.1	180
CAM-1	Stock Register of Cheques Books/Forms	23.1.3	189
CAM 10	Register of Cheques Drawn	18.2.2	191

ANNEXURE - C

Division-wise delay in receipt of Monthly Accounts for the year 2024-25

(As referred to in Para 3.1)

(Blank cells represent no delay)

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

Sl. No.	Name of the Division	Apr-24	May-24	Jun-24	July-24	Aug-24	Sept-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25
29	Road Division,Saraikella	3	1										
30	Road Division, Simdega		5				1	15					
31	N H Division, Chaibasa	10					1						
32	N H Division, Medininagar	38	27	5		1							2
33	N H Division, Dhanbad		1					3					4
34	N H Division, Gumla						1						
35	N H Division, Hazaribagh	3				1							2
36	N H Division, Deoghar	6					2	1	4	4	3		
37	N H Division, Ranchi												
	RURAL DEVELOPMENT DEPARTMENT R.D.S.Divisions												
1	R D Special Division, Bokaro		1										
2	R D Special Division, Chatra	4	2	1	4	5		17			3	1	3
3	R D Special Division, Chaibasa		1				1						2
4	R D Special Division, Daltonganj												
5	R D Special Div.Deoghar	6	2								37	70	40
6	R D Special Division, Dhanbad		1							1			2
7	R D Special Division, Dumka		1		4		2	1		2		7	
8	R D Special Division, No.2 Garhwa						2	93	66	36	6		2
9	R D Special Division, Giridih	5							1	2	2	1	4
10	R D Special Division, Godda		1								2		
11	R D Special Division, Gumla												
12	R D Special Division, Hazaribagh												
13	R D Special Jamshedpur		1									1	4
14	R D Special Division, Khunti		6			4	2	6		2			2
15	R D Special Div, Jamtara		1										2
16	R D Special Division, Koderma	3		3			1						
17	R D Special Division, Lohardaga												
18	R D Special Division, Latehar												
19	R D Special Division, Pakur		1										4
20	R D Special Division, Ramgarh						37	9			14		6
21	R D Special Division, Ranchi	5								2			
22	R D Special Div.Sahibganj		5					7				2	6

Sl. No.	Name of the Division	Apr-24	May-24	Jun-24	July-24	Aug-24	Sept-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25
23	R D Special Division, Saraikella		5				2	1		3	1		4
24	R D Special Division, Simdega		1										2
	RURAL DEVELOPMENT DEPARTMENT (RURAL WORKS AFFAIRS)												
1	R.W. Division, Bokaro				2								
2	R.W. Division, Chatra												
3	R.W. Division, Chaibasa	5	1										
4	R.W. Division, Chakradharpur					2							
5	R.W. Quality Control & A/P Division, Chakradharpur		2					1	4	4			
6	R.W. Division, Daltonganj (Medninagar)	4	1										
7	R.W. Quality Control & A/P Division, Dalton-ganj	3	5									1	
8	R.W. Division, Deoghar												3
9	R.W. Division, Dhanbad		1	3		1	2			1			
10	R.W. Division, Dumka		1										
11	R.W.A/P Division, Dumka		5			1		1				5	2
12	R.W. Division, Garhwa		1										
13	R.W. Division, Giridih	3					1						
14	R.W. Division, Godda		5		1								2
15	R.W. Division, Gumla			3	2			1					
16	R.W. Division, Hazaribagh	5			1								
17	R.W. Division, Jamshedpur						1						
18	R.W. Division, Jamtara		1										
19	R.W. Division, Khunti		1							2	1		
20	R.W. Division, Koderma	17	1			1				3			3
21	R.W. Division, Latehar	11	2	2					1	3	1		
22	R.W. Division, Lohardaga	11											2
23	R.W. Division, Pakur	10	1				1						4
24	R.W. Division, Ramgarh		1							1			2
25	R.W. Division, Ranchi		5		2		2	1					
26	Soil Investingation Division, Ranchi (RWD)		9		3		16	1	4	5			40
27	R.W. Division, Sahibganj		1										4
28	R.W. Division, Saraikela		1										
29	R.W. Division, Simdega												

Sl. No.	Name of the Division	Apr-24	May-24	Jun-24	July-24	Aug-24	Sept-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25
	DRINKING WATER & SANITATION DEPARTMENT												
1	D.W & S. Division, Adityapur		1										3
2	D.W & S. Division, Chaibasa		2		1		1						
3	D.W & S.Mech. Division, Chaibasa		2										
4	D.W & S. Division, Chakradharpur	3	5			13							
5	D.W & S. Division, Chas, Bokaro	3	5										2
6	D.W & S. Division, Chatra	6	2								1	2	2
7	D.W & S. Division, Daltonganj (Medininagar)		1										
8	D.W & S. Mech. Division, Daltonganj (Medininagar)	7	2		3		1			1			
9	D.W & S. Division, Deoghar	3	5		1		2	1					
10	D.W & S. Division, Dhanbad No.1		5										
11	D.W & S. Division, Dhanbad No.2		2				1						
12	D.W. & S. Mech. Division, Dhanbad		2										
13	D.W & S. Division, Dumka No.1		1										
14	D.W & S. Division, Dumka No.2		1					1				2	3
15	D.W & S. Mech. Div., Dumka		1							1			2
16	D.W & S. Division, Garhwa		5		1		1	1					
17	D.W & S. Division, Giridih No. 1		5				1						2
18	D.W & S. Division, Giridih No.2		2							1			
19	D.W & S. Division, Godda		2										
20	D.W & S. Division, Gumla				1		1	1					
21	D.W & S. Mech. Division, Gumla		2							2			
22	D.W & S. Division, Gonda Ranchi			29									
23	D.W & S. Division, Hazaribagh	3	2						1				
24	D.W & S.Mech. Division, Hazaribagh		5			5					1		2
25	D.W & S. Division, Jamshedpur								2				
26	D.W & S.Mech. Division, Jamshedpur		2						1	3		2	
27	D.W & S. Division, jamtara	4	2		1								
28	D.W & S. Division, Jhumritilaiya, Koderma		2			32	3						
29	D.W & S. Division, Khunti	7	1		2			2				1	
30	D.W & S. Division, Latehar		2				2	4					
31	D.W & S. Division, Lohardaga	11	2										3

Sl. No.	Name of the Division	Apr-24	May-24	Jun-24	July-24	Aug-24	Sept-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25
32	D.W & S. Division, Madhupur, deoghar		2				1			1			
33	D.W & S. Division, Pakur		1										
34	D.W & S. Division, Ramgarh						1						2
35	D.W & S. Division, Ranchi East		2										
36	D.W & S. Division, Ranchi West		5										
37	D.W & S.Mech. Division, Ranchi												
38	D.W & S. Mech Urban Ranchi						2						
39	D.W & S. Division, Hatia Project Ranchi			29									
40	D.W & S Swnarekha Dist Ranchi												
41	D.W & S Swarnrekha H/W Ranchi												
42	D W & S Division Sahibganj		1	3				1					2
43	D.W & S.Div Saraikella		6					1		2			
44	D.W & S. Div.Simdega	10	2	3	3								
45	D.W & S. Division, Tenughat, Bokaro		5							45	19		
	ENERGY DEPARTMENT												
1	Electrical Works Division, Dhanbad		1		1	5							4
2	Electric Works Division, Ranchi		2	3									
	BUILDING CONSTRUCTION DEPARTMENT												
1	Building Division, Bokaro		1				1						3
2	Building Division, Chatra	30	9		11								3
3	Building Division, Chaibasa	7	6	2	3			2				2	2
4	Building Division, Daltonganj		1	3	4	6							
5	Building Division, Deoghar		5	3		1							4
6	Building Division, Dhanbad							2					4
7	Building Division, Dumka	3	2					1					3
8	Building Division, Garhwa	6	5		1			4					
9	Building Division, Giridih		9		9		1						
10	Building Division, Godda	3	1	3	7	32	4						
11	Building Division, Gumla		1					1					3
12	Building Division, Hazaribagh		1										
13	Building Division, Jamshedpur		1		1			1			1		2
14	Building Division, Jamtara		9		2		2				1		2
15	Building Division, Khunti		74	44	14								

Sl. No.	Name of the Division	Apr-24	May-24	Jun-24	July-24	Aug-24	Sept-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25
16	Building Division, Koderma		5				4	1					3
17	Building Division, Lohardaga		8										
18	Building Division, Latehar												
19	Building Division, Pakur		1										
20	Building Div.No.1 Ranchi		23		1	2		1	1		1	2	7
21	Building Division, No,2 Ranchi												4
22	Special Works Division, Ranchi		1			1				1			
23	Building Division, Ramgarh		1		2			106	83	53	23		16
24	Building Division, Sahibganj	3	5										7
25	Building Division, Saraikella		1		1		1	1		1			3
26	Building Division, Simdega		1				1						
	WATER RESOURCE DEPARTMENT (Minor Irrigation)												
1	M I Division, Bokaro		5	3						1			2
2	M.I.Div.Chatra	3	7				2						2
3	M.I.Div.Chaibasa	3											
4	M.I.Div.Daltonganj		7					3		3		1	
5	M.I.Div, Dhanbad		2										30
6	M.I.Div.Dumka		2										4
7	M.I.Design Div.Dumka at Deoghar		5							1	2		2
8	M.I. Quality control Division, Dumka	5	2										
9	Ground Water Inves. Division, Dumka	3	8	5		1		1		1		5	3
10	M.I.Div.Garhwa	3	2			1							
11	M.I.Div.Giridih							2		1			
12	M.I.Div.Godda	3	7	4	1								2
13	M.I. Div.Gumla		2										
14	M.I.Div.Hazaribagh		5			1				3			
15	Ground Water Inves. Div.Hazaribagh		13							2	3	2	6
16	M.I.Div.Husainabad Japla Medininagar		1										
17	M.I.Div.Jamshedpur		9										
18	M.I.Div.Jamtara	6	5	10	3	1	2	1	1	1	2	1	2
19	M.I.Div.Khunti				2								
20	M.I.Div.Koderma		5							1			2

Sl. No.	Name of the Division	Apr-24	May-24	Jun-24	July-24	Aug-24	Sept-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25
21	M.I.Div.Latehar		1										
22	M.I.Div.Lohardaga	7	7					1				1	
23	M.I.Div.Pakur		5					1	4		1		2
24	M.I.Div.Ramgarh				1		1						
25	M.I.Div.Ranchi												
26	M.I.Quality Control Div.Ranchi		5		1	5				4		1	2
27	M.I.Design Division, Ranchi							3					
28	Ground Water Inves.Div.Ranchi		6		7		2	1					
29	M.I.Div. Sahibganj	4	2	4	2		2						2
30	M.I.Div. Saraikella	7	2							1			
31	M.I.Div.Simdega		2										2
	WATER RESOURCE DEPARTMENT												
1	Irrigation Div.Bundu		1			1	4	5					6
2	Water Ways Div.Barhi, Hazaribag	12	5										
3	Water Ways Division, Chaibasa												
4	Water Ways Div.No. I Chakradharpur		5					1					
5	Water Ways Div.No.2 Hazaribagh	5	6	3	2	1				2	2	1	6
6	Water Ways Div.No.1Chainpur Gumla		5		3			1		1	1		2
7	Water Ways Div.No.2 Chainpur,Gumla		5										
8	Water Ways Div.Daltonganj(Medininagar)	4	5		3	5							
9	Irrigation Division, Deoghar		5							1			
10	Irrigation Mech. Div.Deoghar				1								
11	Design Div.No.2 Deoghar		5			4	2	1	1	1	2		2
12	Design Div.No.4 Deoghar	3	5		3	4	4	1		5			4
13	Irrigation Div.Jasidih camp Deoghar		5		3	4	2	1					
14	Irrigation Div.Sikatia at Deoghar	4	5										
15	Irrigation Div.Sikatia No.2 Deoghar	10	5				2	3	4	4	2		3
16	Planning Q/C & Monitoring Division, Deoghar		5	3	7	5	2	1	1	4	2		2
17	Punasi Dam Division, Deoghar		5							1			
18	Punasi Spilway Division, Deoghar		5										
19	M.P.I & Jalvigyan Div.No.2 Deoghar	3	5				2	1				1	3
20	Irrigation Division, Dumka		5										2

Sl. No.	Name of the Division	Apr-24	May-24	Jun-24	July-24	Aug-24	Sept-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25
21	Water Ways Division, Garhwa		6										
22	Irrigation Div.Godda Camp Mahagama	5	9										
23	Water Ways Division, Gumla		1	1									
24	Water Ways Div.Hazaribagh		2					1					
25	Irrigation Division, Jamtara	3	2							4			
26	Irrigation Division, No.2 Jamtara	3	5	3		4	2		1	1		1	2
27	Irrigation Div.Kundhit Jamtara		6		1	4		79	58	36	6	5	2
28	Irrigation Div. Nala, Jamtara		5		1	2				3		5	
29	Minor Distributory Div.Kuldangal	3	13			1	2	4	4	2		5	
30	Water Ways Division, Khunti	31	8		1						2		
31	Irrigation Division, Pakur	3	2			5	5				16		6
32	Advance Planning Division, Palamu		1										
33	Water Ways Division, Ranchi												6
34	Revenue Division, Ranchi		5										
35	Design Division, No.2 Ranchi		6							3			2
36	Irrigation Mech. Div.Ranchi									5			3
37	Advance Planning Div.Ranchi		6		7						20		
38	Quality Control Division, Ranchi				2				1	2			3
39	M.P.I & Jalvigyan Div.No.2 Ranchi		1										3
40	Ganga Pump Canal Division, Sahibganj		2		1								
41	Irrigation Division, No.1 Berhait Sahibganj	3	7		4								
42	Irrigation Division, Berherwa Sahibganj		9				2		1	4		5	
43	Water Ways Division, Simdega No.1			1						1			3
44	Water Ways Division, Visnupur Patan Daltanganj		1										
45	Advance Planning Div.Sahibganj	4	13		3	5	2	3	5	31	5	5	19
46	Quality Control Div., Hazaribagh					1	4	1		3		1	2
	SHIFTED FROM RVP												
1	Tenughat Dam Division, Tenughat, Bokaro	7	1				1						6
2	Investigation Division, Garhwa		5					2	1	3	5		
3	Kadwan Dam Div., Nagarutari, Garhwa	3											
4	Konar Canal Division, Bagodar		5				4	2	1	8			
5	Konar Canal Division, Dumri	3	8	3	2	1	1		4	2			

Sl. No.	Name of the Division	Apr-24	May-24	Jun-24	July-24	Aug-24	Sept-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25
6	Konar Canal Division, Banaso		2										3
7	Mechanical Division, Banaso										1		
8	Mechanical Division, Mandal, Palamau (Shifted To Latehar)		5	3									
9	Design Division, No. 1 Daltonganj	10	5	4	2		2	1	4	5	4	2	4
10	Design Division, No. 2 Daltonganj		5			4		1	5	5		2	4
11	Quality Control Division Daltonganj		13		1			1		5	5		
12	Planning & Monitoring Div., Daltonganj		1										
13	Auranga Construction Division Panki	3	5									1	
AS PER LETTER NO. 10/MAHA0/(WIWIDH)-07-13/2015-PART I-2820/ RANCHI DATED 06.07.2018 OF DY. SEC. WRD AND THIS OFFICE LETTER NO. WM II/2018-19/85-28 DATED 13.07.2018, THE ACCOUNTS OF 34 DIVISIONS UNDER SWARNREKHA PROJECT, HITHERTO BEING SUBMITTED BY F.O., WERE ORDERED TO SUBMIT THIER ACCOUNTS INDIVIDUALLY FROM JULY 2018 ONWARDS.													
1	Kharkai Canal Division, Chaibasa		1		1		2			1			2
2	Barrage Division, Galudih, Po- Mahulia		2		1								
3	Canal Design Division, No. 1 Swarnrekha Bhawan, Adityapur,		5	3	9	6	4	1	4	1			2
4	Galudih Right Canal Division, No. 1 Musabani Camp Galudih, Po- Mahulia	3	6	3	1		2	1	4	1	1	1	6
5	Irrigation Division Galudih, Po- Mahulia		5										
6	Kharkai Dam Division, No. 1 Musabani, Post Badaia	3	7					1					
7	Kharkai Link Canal Division Musabani camp Hatia		9	3									
8	Minor Distributory Division, No. 10 Ghatshila												
9	Minor Distributory Division, No. 3 Mango, Dimna Colony	3					2	1		4			4
10	Minor Distributory Division, No. 4 Galudih Po Mahulia									1	1		3
11	Minor Distributory Division, No. 5 Dimna, Jamshedpur	3										2	
12	Minor Distributory Division, No. 7 Galudih Po Mahulia		2					1					
13	Minor Distributory Division, No. 8 Jamshedpur		5	3		1	2	2	4	8	1		6
14	Minor Distributory Division No 9 Galudih Po Mahulia		8				2	3	1	1	1	2	2
15	Minor Distributory Division No. 12 Mango, Dimna		5										
16	Minor Distributory Division No. 2 Chandil Camp Dimna	3	5							1			

Sl. No.	Name of the Division	Apr-24	May-24	Jun-24	July-24	Aug-24	Sept-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25
17	Planning & Monitoring Division, Swarnrekha Bhawan, Adityapur, Jamshedpur		2		1								2
18	Quality Control Division Jamshedpur		5		3	4		1	4	1	1	1	2
19	Swarnrekha Canal Division, Gangudih, Camp Sankusai, Jamshedpur	3	6	3	1		2	3	4	1	1	1	6
20	Swarnrekha Canal Division, Mango, Jamshedpur		9										
21	Swarnrekha Canal Division, Ghatshila							1					
22	Dam & Barrage Design Division, Swarnrekha Bhawan, Adityapur,		5							1			
23	Swarnrekha Dam Division No. 1 Ghatshila	3						1	4				
24	Central Stores & Camp Division Chandil		1										4
25	Design Division, No 2 Adityapur		1		4	1	2	1	1	5	2		6
26	Design Division, No. 3 Adityapur	3	5	4	7	5	4	1	7	5	2	2	4
27	Kharkai Dam Di No. 2 Icha Chaliyamna, Kesargarhia,	7	6				3	1	5		3	3	3
28	Kharkai Canal Division Adityapur		1					1		2	2		3
29	Kharkai Canal Division, Rajnagar	6	6										
30	Mechanical Division, Icha Chaliyama Kesargarhia,	3	2	5		1			1	1			2
31	Mechanical Division Chandil									3	1		
32	Purchase Const. Material & Tender Ctrl Division, (Spu) Swarnrekha Bhawan, Adityapur	27	13		2						2		
33	Swarnrekha Canal Division Chandil												
34	Swarnrekha Dam Division No. 2 Chandil		1										4

ANNEXURE - D

1. Closing Balances of Civil Deposits and Closing Cash Balances

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

Sl.No.	Name of Division	Civil Deposit Closing Balance As on 31.03.25 (in Rs.)	Closing Cash Balance As on 31.03.25 (in Rs.)
Building Construction Department			
1	Building Division, Bokaro	36,06,66,194.00	-
2	Building Division, Chaibasa	49,64,29,626.37	-
3	Building Division, Chatra	24,65,46,716.30	1,16,29,688.06
4	Building Division, Daltonganj	41,08,82,576.00	6,01,226.96
5	Building Division, Deoghar	23,08,63,603.54	-
6	Building Division, Dhanbad	97,01,41,987.38	-
7	Building Division, Dumka	41,66,02,190.38	5,79,405.75
8	Building Division, Garhwa	13,21,88,934.00	2,91,229.00
9	Building Division, Giridih	25,28,66,447.00	-
10	Building Division, Godda	29,69,15,060.52	3,01,632.52
11	Building Division, Gumla	24,22,41,765.79	2,13,000.00
12	Building Division, Hazaribagh	70,49,53,766.19	-
13	Building Division, Jamshedpur	3,64,84,580.88	30,829.53
14	Building Division, Jamtara	9,41,61,066.00	-
15	Building Division, Khunti	11,10,92,103.00	-
16	Building Division, Koderma	12,81,37,678.00	-
17	Building Division, Latehar	32,35,19,571.00	-
18	Building Division, Lohardaga	20,32,51,253.00	9,24,300.00
19	Building Division, No2 Ranchi	25,69,31,782.38	25,000.00
20	Building Division, Pakur	7,46,37,866.59	500
21	Building Division, Ramgarh	14,63,28,224.00	74,35,236.00
22	Building Division, Sahibganj	21,13,96,152.28	5,30,374.57
23	Building Division, Saraikella	8,98,08,913.00	-
24	Building Division, Simdega	11,78,32,886.00	-
25	Building Division, No.1, Ranchi	1,30,66,87,678.67	6,69,76,522.05
26	Building Special Works Division, Ranchi	96,49,94,988.00	-
Drinkinking Water & Sanitation Department			
1	D.W. & S. Division, Medininagar	33,85,67,911.00	-
2	D.W. & S. Division, Sahibganj	14,15,77,221.10	-

Sl.No.	Name of Division	Civil Deposit Closing Balance As on 31.03.25 (in Rs.)	Closing Cash Balance As on 31.03.25 (in Rs.)
3	D.W. & S. Division, Hatia Project Ranchi	14,13,66,728.44	-
4	D.W. & S. Division, Chaibasa	1,23,50,69,003.00	4,27,830.00
5	D.W. & S. Division, Chakradharpur	21,06,41,925.00	54,495.01
6	D.W. & S. Division, Chas	67,57,11,723.79	-
7	D.W. & S. Division, Deoghar	3,99,50,785.08	-
8	D.W. & S. Division, Dhanbad No.1	2,10,86,47,307.18	-
9	D.W. & S. Division, Dhanbad No.2	6,63,06,981.00	-
10	D.W. & S. Division, Dumka No.1	6,22,41,014.05	29,475.19
11	D.W. & S. Division, Dumka No.2	7,05,25,974.00	-
12	D.W. & S. Division, Garhwa	21,48,09,067.59	-
13	D.W. & S. Division, Giridih No.1	2,16,50,073.89	1,21,388.00
14	D.W. & S. Division, Giridih No.2	12,23,12,834.00	-
15	D.W. & S. Division, Godda	5,96,59,759.51	-
16	D.W. & S. Division, Gonda Ranchi	13,13,26,391.00	-
17	D.W. & S. Division, Gumla	17,72,29,161.47	7,37,819.00
18	D.W. & S. Division, Hazaribagh	16,14,84,399.00	48,734.62
19	D.W. & S. Division, Jamshedpur	4,60,74,718.41	-
20	D.W. & S. Division, Jamtara	2,85,06,625.74	-
21	D.W. & S. Division, Khunti	4,41,36,558.00	-
22	D.W. & S. Division, Latehar	7,09,47,411.00	97,750.00
23	D.W. & S. Division, Lohardaga	7,45,58,328.19	2,57,903.40
24	D.W. & S. Division, Madhupur	9,27,81,156.06	-
25	D.W. & S. Division, Pakur	16,75,32,878.00	-
26	D.W. & S. Division, Ramgarh	61,01,82,132.01	-
27	D.W. & S. Division, Ranchi East	19,06,03,187.71	-
28	D.W. & S. Division, Tenughat	31,22,82,157.19	-
29	D.W. & S. Mech. Division, Dumka	1,15,20,343.61	-
30	D.W. & S. Mech. Division, Gumla	3,37,121.00	1,83,999.00
31	D.W. & S. Mech. Urban Ranchi	2,02,75,612.07	-
32	D.W. & S. Swarnarekha Head Work Division, Ranchi	79,56,03,687.48	5,000.00
33	D.W. & S. Division, Saraikella	6,02,05,503.41	-
34	D.W. & S. Mech. Division, Hazaribagh	1,15,41,392.97	-
35	D.W. & S. Mech. Division, Jamshedpur	2,98,13,291.18	-

Sl.No.	Name of Division	Civil Deposit Closing Balance As on 31.03.25 (in Rs.)	Closing Cash Balance As on 31.03.25 (in Rs.)
36	D.W. & S. Mech. Division, Ranchi	2,21,23,416.30	-
37	D.W. & S. Swnarekha Distributary Division, Ranchi	13,15,07,077.31	-
38	D.W. & S. Division, Adityapur	12,11,21,316.45	-
39	D.W. & S. Division, Chatra	28,30,13,248.48	-
40	D.W. & S. Division, No. Jhumritilaiya	10,38,52,678.01	73,750.00
41	D.W. & S. Division, Simdega	3,26,09,464.97	-
42	D.W. & S. Division, Ranchi West Ranchi	23,17,27,488.45	-
43	D.W. & S. Mech. Division, Chaibasa	1,37,13,878.00	-
44	D.W. & S. Mech. Division, Dhanbad	6,83,21,578.11	-
45	D.W. & S. Mech. Division, Medininagar	38,63,503.07	-
Energy Department			
1	Electrical Works Division, Dhanbad	7,04,98,752.00	-
2	Electrical Works Division, Ranchi	26,31,56,626.31	21,000.00
Road Construction Department			
1	N H Division, Chaibasa	80,91,425.00	-
2	N H Division, Deogarh	20,15,54,452.46	25,27,861.50
3	N H Division, Dhanbad	1,54,50,957.62	9,84,441.33
4	N H Division, Gumla	99,41,326.00	-
5	N H Division, Hazaribagh	81,07,173.93	89,097.60
6	N H Division, Medininagar	1,51,71,229.00	-
7	N H Division, Ranchi	1,87,80,932.47	-
8	RCD Planning & Investigation Division, Ranchi	4,76,81,994.00	-
9	Road Construction Divisiongarhwa	95,44,39,805.00	-
10	Road Division, Gumla	51,97,28,213.57	-
11	Road Division, Hazaribagh	44,59,58,895.89	1,16,721.79
12	Road Division, Khunti	24,90,64,747.00	-
13	Road Division, Ranchi	75,35,08,094.00	20,35,649.48
14	Road Division, Simdega	16,19,12,333.00	-
15	Road Division, Bokaro	30,62,60,325.00	-
16	Road Division, Chaibasa	30,50,62,175.00	14,43,058.67
17	Road Division, Chatra	11,69,29,631.68	63,748.27
18	Road Division, Daltonganj	29,48,96,264.11	-
19	Road Division, Deoghar	66,97,64,290.63	55,092.00

Sl.No.	Name of Division	Civil Deposit Closing Balance As on 31.03.25 (in Rs.)	Closing Cash Balance As on 31.03.25 (in Rs.)
20	Road Division, Dhanbad	33,55,44,406.20	-
21	Road Division, Dumka	1,02,85,75,503.00	-
22	Field Survey Adv.Planning Division, Ranchi	5,42,12,223.00	-
23	Road Division, Giridih	51,05,63,149.66	1,62,584.61
24	Road Division, Godda.	63,38,52,820.00	8,05,978.00
25	Road Division, Jamshedpur	65,65,40,731.69	2,000.00
26	Road Division, Koderma	16,65,04,742.27	-
27	Road Division, Latehar	29,32,74,379.65	1,43,677.22
28	Road Division, Manoharpur	23,56,41,447.13	-
29	Road Division, Pakur	20,85,60,866.00	-
30	Road Division, Ramgarh	40,59,13,087.00	-
31	Road Division, Sahibganj	40,67,41,818.00	1,77,591.55
32	Field Survey Adv.Planning Division, Dumka	97,69,137.00	-
33	Road Division, Jamtara	24,11,32,078.93	1,000.00
34	Road Division, Lohardaga	19,42,09,927.00	44,750.00
35	Road Division, Ranchi Gramin	25,07,02,439.00	-
36	Road Division, Saraikella	29,29,61,648.00	-
37	RCD Soil Investingation Division, Ranchi	43,25,696.00	-
Rural Development Department (RD Spl. Division)			
1	Rural Development Special Division, Bokaro	63,56,79,469.75	-
2	Rural Development Special Division, Chaibasa	85,86,09,253.00	30,070.00
3	Rural Development Special Division, Daltonganj	34,83,90,369.00	18,43,878.72
4	Rural Development Special Division, Deoghar	29,93,27,836.00	10,500.00
5	Rural Development Special Division, Dhanbad	26,94,09,279.00	-
6	Rural Development Special Division, Dumka	44,47,29,561.00	-
7	Rural Development Special Division, Godda	33,07,12,354.00	-
8	Rural Development Special Division, Hazaribagh	74,62,37,522.90	1,53,94,449.36
9	Rural Development Special Division, Jamshedpur	26,42,00,048.00	-
10	Rural Development Special Division, Jamtara	17,97,95,567.00	-
11	Rural Development Special Division, Khunti	7,75,00,268.00	59,500.00
12	Rural Development Special Division, Koderma	9,85,42,114.40	47,750.00
13	Rural Development Special Division, Latehar	46,24,14,157.00	15,65,650.00
14	Rural Development Special Division, Lohardaga	14,52,11,244.50	14,85,124.00

Sl.No.	Name of Division	Civil Deposit Closing Balance As on 31.03.25 (in Rs.)	Closing Cash Balance As on 31.03.25 (in Rs.)
15	Rural Development Special Division, Pakur	13,22,34,732.00	-
16	Rural Development Special Division, Ramgarh	23,46,86,244.00	-
17	Rural Development Special Division, Ranchi	31,45,41,417.00	2,30,57,486.00
18	Rural Development Special Division, Sahibganj	33,26,27,345.00	56,78,177.00
19	Rural Development Special Division, Saraikella	29,28,84,054.00	-
20	Rural Development Special Division, Simdega	24,62,26,807.00	-
21	Rural Development Special Division, Chatra.	25,81,80,657.78	-
22	Rural Development Special Division, Giridih	1,09,38,89,825.00	-
23	Rural Development Special Division, Gumla	33,57,34,365.94	-
24	Rural Development Special Division, No.2, Garhwa	35,73,29,851.00	-
Rural Works Department (Work Affairs)			
1	Rural Works Division, Ranchi	31,54,53,627.75	5,41,685.79
2	Rural Works Division, Bokaro	27,37,36,557.00	12,78,790.00
3	Rural Works Division, Chakradharpur	10,16,77,859.90	-
4	Rural Works Division, Chatra	17,93,75,551.00	-
5	Rural Works Division, Daltonganj	17,29,55,711.58	30,78,113.40
6	Rural Works Division, Deoghar	15,43,82,523.91	-
7	Rural Works Division, Dhanbad	38,62,89,737.20	-
8	Rural Works Division, Dumka	20,20,22,431.64	2,39,958.83
9	Rural Works Division, Garhwa	48,86,04,295.83	17,15,807.70
10	Rural Works Division, Giridih	35,70,82,321.74	4,13,861.47
11	Rural Works Division, Godda	22,53,22,893.00	22,13,236.20
12	Rural Works Division, Gumla	17,98,27,722.22	10,60,100.08
13	Rural Works Division, Hazaribagh	27,64,00,207.57	1,58,749.05
14	Rural Works Division, Koderma	13,36,74,501.07	-
15	Rural Works Division, Lohardaga	10,51,11,388.95	54,500.00
16	Rural Works Division, Pakur	26,74,24,854.00	-
17	Rural Works Division, Ramgarh	10,98,23,346.00	-
18	Rural Works Division, Saraikela	14,11,77,012.72	-
19	Rural Works Division, Simdega	14,56,22,999.00	22,27,751.45
20	Rural Works Division, Chaibasa	13,79,83,952.60	-
21	Rural Works Division, Jamshedpur	17,31,03,355.57	36,27,012.16
22	Rural Works Division, Jamtara	9,83,47,775.89	7,46,123.60

Sl.No.	Name of Division	Civil Deposit Closing Balance As on 31.03.25 (in Rs.)	Closing Cash Balance As on 31.03.25 (in Rs.)
23	Rural Works Division, Khunti	32,60,91,440.00	12,95,737.25
24	Rural Works Division, Latehar	18,17,91,248.00	-
25	Rural Works Division, Sahibganj	17,27,50,326.12	3,16,405.09
26	RW Quality Control & A/P Division, Chakradharpur	16,91,321.00	-
27	RW Quality Control & A/P Division, Daltonganj	11,89,209.63	-
28	Rural Works Adv. Planning Division, Dumka	10,00,817.00	-
29	RW Soil Investingation Division, Ranchi	86,188.30	-
Water Resource Department (M.I. Division, Irrigation Divisions and River Valley Projects)			
1	Advance Planning Division, Palamu	23,97,636.00	-
2	Advance Planning Division, Ranchi	2,10,450.00	-
3	Advance Planning Division, Sahibganj	-	-
4	Auranga Construction Division, Panki	4,85,12,219.00	-
5	Barrage Division, Galudih	14,16,49,709.00	1,69,17,270.50
6	Canal Design Division No.1, Jamshedpur	-	-
7	Central Store & Camp Division, Chandil	33,84,997.60	2,23,018.92
8	Dam And Barrage Design Div., Jamshedpur	-	-
9	Design Division No. 2, Adityapur	-	-
10	Design Division No. 3, Adityapur	1,69,33,412.00	-
11	Design Division No. 1, Daltonganj	60,04,943.00	-
12	Design Division No. 2, Daltonganj	-	-
13	Design Division No. 2, Ranchi	-	-
14	Design Division No. 2, Deoghar	-	-
15	Design Division No. 4, Deoghar	1,18,11,781.00	-
16	Galudih Right Canal Div. No.1, Musabani Camp Galudih	1,05,82,320.00	-
17	Ganga Pump Canal Division, Sahibganj	1,67,224.00	-
18	Ground Water Inves. Division, Dumka	18,85,222.00	-
19	Ground Water Inves. Division, Hazaribagh	2,17,585.00	-
20	Ground Water Inves.Division, Ranchi	53,59,51,943.75	-
21	Investigation Division, Garhwa	2,35,82,777.00	67,485.57
22	Irrigation Division, Berherwa Sahibganj	2,56,73,393.00	1,72,278.00
23	Irrigation Division, Deoghar	96,72,43,786.68	-
24	Irrigation Division, Dumka	5,23,69,725.00	1,46,709.77
25	Irrigation Division, Godda Camp Mahagama	1,03,21,480.00	10,004.88

Sl.No.	Name of Division	Civil Deposit Closing Balance As on 31.03.25 (in Rs.)	Closing Cash Balance As on 31.03.25 (in Rs.)
26	Irrigation Division, Jamtara	2,23,22,126.70	-
27	Irrigation Division, No.1 Berhait Sahibganj	43,30,976.00	-
28	Irrigation Division, No.2 Jamtara	1,54,40,588.15	-
29	Irrigation Division, Pakur	8,89,52,942.00	7,11,531.16
30	Irrigation Division, Jasidih Dgr	1,06,41,117.00	-
31	Irrigation Division, Kundhit, Jamtara	45,30,466.00	14,749.94
32	Irrigation Division, Nala, Jamtara	37,46,64,690.00	-
33	Irrigation Division, Sikatia At Deoghar	16,09,589.00	3,09,633.01
34	Irrigation Division, Sikatia No.2, Deoghar	69,28,947.00	-
35	Irrigation Mech. Division, Deoghar	1,26,05,855.05	-
36	Irrigation Mech. Division, Ranchi	5,31,31,049.00	1,24,509.62
37	Irrigation Division, Bundu	18,51,94,944.00	-
38	Irrigation Division, Galudih	1,56,00,257.00	-
39	Kadwan Dam Division, Nagarutari	32,12,600.00	8,062.76
40	Kahrkai Dam Division, No. 2, Icha, Chaliyamna	88,98,523.00	18,31,426.96
41	Kharkai Canal Division, Rajnagar	23,91,07,336.00	-
42	Kharkhai Canal Division, Adityapur	66,23,66,717.00	-
43	Kharkhai Canal Division, Chaibasa	43,36,267.00	-
44	Kharkhai Dam Division, No -1, Musabani	-	-
45	Kharkhai Link Canal Division, Musabani	3,39,95,998.00	-
46	Konar Canal Division, Bagodar	1,72,63,923.65	3,98,083.52
47	Konar Canal Division, Dumri	2,42,59,252.00	5,000.00
48	Konar Canal Division, Banaso	7,72,54,965.00	17,78,495.17
49	Minor Irrigation Quality Control Div., Dumka	-	-
50	Minor Irrigation Design Div., Dumka At Deoghar	3,96,97,343.50	5,86,940.49
51	Minor Irrigation Design Division, Ranchi	-	90,000.00
52	Minor Irrigation Division, Dhanbad	14,80,08,411.00	-
53	Minor Irrigation Division, Chaibasa	63,81,35,707.27	10,36,792.12
54	Minor Irrigation Division, Chatra	4,81,44,085.81	-
55	Minor Irrigation Division, Daltonganj	2,53,67,736.71	9,66,959.49
56	Minor Irrigation Division, Dumka	6,28,41,479.30	34,68,080.00
57	Minor Irrigation Division, Garhwa	3,65,15,933.74	2,25,017.10
58	Minor Irrigation Division, Godda	19,17,34,149.76	7,90,974.86

Sl.No.	Name of Division	Civil Deposit Closing Balance As on 31.03.25 (in Rs.)	Closing Cash Balance As on 31.03.25 (in Rs.)
59	Minor Irrigation Division, Gumla	9,09,06,476.18	12,67,302.14
60	Minor Irrigation Division, Hazaribagh	13,00,63,812.54	5,17,075.34
61	Minor Irrigation Division, Husainabad Japla Medininagar	3,93,07,393.00	2,56,74,982.00
62	Minor Irrigation Division, Jamshedpur	2,53,82,882.00	-
63	Minor Irrigation Division, Khunti	10,37,95,707.25	40,840.85
64	Minor Irrigation Division, Koderma	3,55,68,164.00	1,00,000.00
65	Minor Irrigation Division, Latehar	5,39,60,864.99	-
66	Minor Irrigation Division, Pakur	1,74,18,650.00	-
67	Minor Irrigation Division, Ramgarh	7,66,76,759.00	-
68	Minor Irrigation Division, Ranchi	3,45,16,348.00	1,99,948.92
69	Minor Irrigation Division, Sahibganj	2,90,13,636.33	4,61,782.33
70	Minor Irrigation Division, Saraikella	5,84,33,240.98	1,13,470.46
71	Minor Irrigation Division, Simdega	2,81,92,663.06	-
72	Minor Irrigation Division Bokaro	3,59,72,124.00	-
73	Minor Irrigation Division Giridih	8,11,70,950.89	-
74	Minor Irrigation Division Jamtara	1,34,70,638.00	-
75	Minor Irrigation Division Lohardaga	7,23,69,473.38	-
76	Minor Irrigation Quality Control Division, Ranchi	-	-
77	M.P.I & Jalvigyan Division No.2, Deoghar	-	-
78	M.P.I & Jalvigyan Division No.2, Ranchi	1,79,14,319.00	-
79	Minor Distributary Division No. 10, Ghatshila	22,22,34,703.00	-
80	Minor Distributary Div. No. 12, Jamshedpur	5,38,04,464.00	1,51,443.81
81	Minor Distributary Div. No. 3, Jamshedpur	1,95,92,465.00	-
82	Minor Distributary Div. No. 5, Jamshedpur	4,73,81,412.00	13,360.00
83	Minor Distributary Division No. 7, Galudih	12,15,46,478.00	2,248.50
84	Minor Distributary Division No. 8, Jamshedpur	90,26,734.00	15,000.00
85	Minor Distributary Division No. 9, Ghatshila	1,15,26,302.00	-
86	Minor Distributary Div. No. 2, Chandil Camp Dimna	1,64,78,824.00	-
87	Minor Distributary Division No. 4, Galudih	15,95,58,384.00	-
88	Mechanical Division, Banaso	1,10,08,101.00	1,000.00
89	Mechanical Division, Mandallatehar	31,37,192.00	8,72,448.47
90	Mechanical Division, Chandil	23,44,832.00	-
91	Mechanical Division, Icha	21,87,319.00	1,65,301.87

Sl.No.	Name of Division	Civil Deposit Closing Balance As on 31.03.25 (in Rs.)	Closing Cash Balance As on 31.03.25 (in Rs.)
92	Minor Distributary Division, Kuldangal	31,54,782.00	3,700.00
93	P.C.M & T Control Division, S.P.U., Adityapur	27,36,409.88	48,753.96
94	Planing And Monitoring Division, Jamshedpur	62,72,917.00	22,147.00
95	Planning And Monitoring Division, Daltonganj	11,77,165.00	-
96	Planning, Quality Control & Monit. Div., Deoghar	32,470.00	-
97	Punasi Dam Division, Deoghar	2,87,62,895.00	-
98	Punasi Spilway Division, Deoghar	4,94,09,224.00	-
99	Quality Control Division, Ranchi	68,80,872.00	-
100	Quality Control Division, Jamshedpur	4,72,457.00	-
101	Quality Control Division, Hazaribagh	-	-
102	Quality Control Division, Daltonganj	1,03,512.58	-
103	Revenue Division, Ranchi	-	-
104	Subernrekha Canal Division, Gangudih	1,40,68,088.00	0.56
105	Subernrekha Canal Division, Ghatshila	4,85,49,765.80	0.83
106	Subernrekha Canal Division, Jamshedpur	5,06,08,841.00	4,000.00
107	Subernrekha Canal Division, Chandil	7,19,46,038.00	18,767.86
108	Subernrekha Dam Division No. 2, Chandil	6,71,94,966.00	20,82,443.00
109	Subernrekha Dam Division No. 1, Ghatshila	45,571.00	-
110	Tenughat Dam Division, Tenughat	11,66,39,461.26	11,17,87,268.26
111	Water Ways Division, Chaibasa	9,67,77,904.73	-
112	Water Ways Division, Garhwa	1,28,52,09,536.56	39,092.15
113	Water Ways Division, Gumla	1,03,68,640.09	31,088.08
114	Water Ways Division, Khunti	3,32,67,071.00	3,000.00
115	Water Ways Division, Ranchi	6,74,38,537.89	1,000.00
116	Water Ways Division No.1, Simdega	1,44,84,899.00	78,981.43
117	Water Ways Div., Visnupur, Patan, Daltonganj	3,72,677.00	-
118	Water Ways Division, Barhi	24,31,98,025.39	1,06,333.98
119	Water Ways Division, Daltonganj	5,57,67,786.82	12,73,642.18
120	Water Ways Division, Hazaribagh	5,30,17,372.75	9,89,965.62
121	Water Ways Division No. I, Chakradharpur	2,58,38,421.45	4,53,588.30
122	Water Ways Division No.1, Chainpur, Gumla	1,05,95,102.87	-
123	Water Ways Division No.2, Chainpur, Gumla	1,89,78,388.00	-
124	Water Ways Division No.2, Hazaribagh	2,02,20,79,748.40	-

Closing Balances of PW Cheques and PW Remittances

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

Sl. No.	Name of P W Divisions	Closing Balance Head-II as on 31.03.2025 (In Rs.)	Closing Balance Head-I as on 31.03.2025 (In Rs.)
BUILDING CONSTRUCTION DEPARTMENT			
1	Building Division, Bokaro	2,40,724.00	-
2	Building Division, Chatra	5,810.00	(-) 71,97,684.00
3	Building Division, Chaibasa	-	10,71,350.00
4	Building Division, Daltonganj	2,09,553.45	14,88,348.00
5	Building Division, Deoghar	-	-
6	Building Division, Dhanbad	83,207.00	63,87,745.00
7	Building Division, Dumka	-	500
8	Building Division, Garhwa	2,53,323.00	-
9	Building Division, Giridih	21,55,019.86	(-) 51,19,51,262.00
10	Building Division, Godda	1,00,843.00	20,250.00
11	Building Division, Gumla	61,679.00	(-) 21,57,795.00
12	Building Division, Hazaribagh	-	73,206.00
13	Building Division, Jamshedpur	8,68,832.00	(-) 8,85,64,439.00
14	Building Division, Jamtara	-	-
15	Building Division, Khunti	-	-
16	Building Division, Koderma	8,34,890.00	-
17	Building Division, Lohardaga	5,62,115.00	-
18	Building Division, Latehar	40,28,204.00	-
19	Building Division, Pakur	5,82,224.00	1,250.00
20	Building Div.No.1 Ranchi	1,34,892.00	1,41,857.00
21	Building Division, No,2 Ranchi	6,53,247.00	12,11,188.00
22	Special Works Division, Ranchi	-	-
23	Building Division, Ramgarh	-	-
24	Building Division, Sahibganj	12,77,711.00	-
25	Building Division, Saraikella	10,103.00	-
26	Building Division, Simdega	1,48,85,929.00	-
WRD, MINOR IRRIGATION DIVISION			
1	M.I.Div.Bokaro	1,84,276.00	-
2	M.I.Div.Chatra	-	-
3	M.I.Div.Chaibasa	-	-

Sl. No.	Name of P W Divisions	Closing Balance Head-II as on 31.03.2025 (In Rs.)	Closing Balance Head-I as on 31.03.2025 (In Rs.)
4	M.I.Div.Daltonganj	-	8,500.00
5	M.I.Div, Dhanbad	-	85,000.00
6	M.I.Div.Dumka	1,08,010.24	-
7	M.I.Design Div.Dumka at Deoghar	1,20,763.00	-
8	M.I. Quality control Division, Dumka	-	-
9	Ground Water Inves. Division, Dumka	-	-
10	M.I.Div.Garhwa	-	-
11	M.I.Div.Giridih	2,072.20	-
12	M.I.Div.Godda	-	-
13	M.I.Div.Gumla	17,94,689.50	-
14	M.I.Div.Hazaribagh	50,630.00	91,721.81
15	Ground Water Inves. Div.Hazaribagh	-	-
16	M.I.Div.Husainabad Japla Medininagar	58,751.00	-
17	M.I.Div.Jamshedpur	-	-
18	M.I.Div.Jamtara	32,376.00	-
19	M.I.Div.Khunti	1,75,422.00	10
20	M.I.Div.Koderma	-	-
21	M.I.Div.Latehar	8,83,997.40	-
22	M.I.Div.Lohardaga	3,084.00	1,36,000.00
23	M.I.Div.Pakur	-	-
24	M.I.Div.Ramgarh	-	(-) 44,41,045.00
25	M.I.Div.Ranchi	7,51,930.00	68,456.00
26	M.I.Quality Control Div.Ranchi	-	-
27	M.I.Design Div.Doranda Ranchi	-	-
28	Ground Water Inves.Div.Ranchi	4,567.00	19,579.00
29	M.I.Div. Sahibganj	83,971.50	1,01,39,401.75
30	M.I.Div. Saraikella	3,07,753.36	2,87,184.00
31	M.I.Div.Simdega	-	-
WRD, IRRIGATION DIVISION			
1	Irrigation Div.Bundu	29,66,665.00	-
2	Water Ways Div.Barhi	-	1,148.00
3	Water Ways Division, Chaibasa	58,815.91	76,547.60
4	Water Ways Div.No. I Chakradharpur	1,53,285.00	2,74,280.63
5	Water Ways Div.No.2 Hazaribagh	-	-

Sl. No.	Name of P W Divisions	Closing Balance Head-II as on 31.03.2025 (In Rs.)	Closing Balance Head-I as on 31.03.2025 (In Rs.)
6	Water Ways Div.No.1Chainpur Gumla	-	-
7	Water Ways Div.No.2 Chainpur,Gumla	2,16,134.00	-
8	Water Ways Div.Daltonganj(Medininagar)	36,49,389.00	-
9	Irrigation Division, Deoghar	29,06,557.00	-
10	Irrigation Mech. Div.Deoghar	1,47,058.00	-
11	Design Div.No.2 Deoghar	-	-
12	Design Div.No.4Deoghar	-	-
13	Irrigation Div.Jasidih DGR	4,403.00	5,866.50
14	Irrigation Div.Sikatia at Deoghar	-	20
15	Irrigation Div.Sikatia No.2 Deoghar	10,127.00	-
16	Planning Q CI & Monitoring Division, Deoghar	-	-
17	Punasi Dam Division, Deoghar	-	-
18	Punasi Spilway Division, Deoghar	-	-
19	M.P.I & Jalvigyan Div.No.2 Deoghar	-	-
20	Irrigation Division, Dumka	3,75,999.00	33
21	Water Ways Division, Garhwa	64,528.00	-
22	Irrigation Div.Godda Camp Mahagama	-	-
23	Water Ways Division, Gumla	-	-
24	Water Ways Div.Hazaribagh	40,320.00	141
25	Irrigation Division, Jamtara	2,333.00	-
26	Irrigation Division, No.2 Jamtara	-	-
27	Irrigation Div.Kundhit Jamtara	44,392.59	-
28	Irrigation Div. Nala, Jamtara	9,44,761.60	-
29	Minor Distributory Division, Kuldangal	-	-
30	Water Ways Division, Khunti	-	-
31	Irrigation Division, Pakur	-	-
32	Advance Planning Division, Palamu	-	-
33	Water Ways Division, Ranchi	19,65,352.00	9,50,969.00
34	Revenue Division, Ranchi	-	1,26,563.00
35	Design Division, No.2 Ranchi	-	-
36	Irrigation Mech. Div.Ranchi	-	21,865.00
37	Advance Planning Div.Ranchi	-	-
38	Quality Control Division, Ranchi	-	-
39	M.P.I & Jalvigyan Div.No.2 Ranchi	-	-

Sl. No.	Name of P W Divisions	Closing Balance Head-II as on 31.03.2025 (In Rs.)	Closing Balance Head-I as on 31.03.2025 (In Rs.)
40	Ganga Pump Canal Division, Sahibganj	-	-
41	Irrigation Division, No.1 Berhait Sahibganj	-	-
42	Irrigation Division, Berherwa Sahibganj	-	-
43	Water Ways Division, No.1, Simdega	-	3,000.00
44	Water Ways Division, Visnupur Patan Daltanganj	-	-
45	Advance Planning Div.Sahibganj	-	-
46	Quality control, Hazaribag	-	-
WRD, River Valley Projects (New)			
1	Tenughat Dam Division, Tenughat	24,00,845.26	1,18,64,492.00
2	Investigation Division, Garhwa	-	61,250.00
3	Kadwan Dam Division, Nagarutari	-	-
4	Konar Canal Division, Bagodar	13,20,048.05	-
5	Konar Canal Division, Dumri	92,385.00	4,808.00
6	Konar Canal Division, Banaso	-	40,000.00
7	Mechanical Division, Banaso	77,798.00	38,917.35
8	Mechanical Division, Mandal, Palamu (to Latehar)	2,46,682.00	-
9	Design Division, No. 1, Daltonganj	-	-
10	Design Division, No. 2, Daltonganj	-	-
11	Quality Control Division, Daltonganj	-	-
12	Planning and Montoring Division, Daltonganj	-	-
13	Auranga Construction Division, Panki	-	-
14	Kharkai Canal Division, Chaibasa	-	-
15	Barrage Division, Galudih, Po- Mahulia	49,75,290.31	0.92
16	Canal Design Division, No. 1 Swarnrekha Bhawan, Adityapur,	-	-
17	Galudih Right Canal Division, No.1 Musabani Camp Galudih	-	-
18	Irrigation Division Galudih, Po- Mahulia	10,444.85	-
19	Kharkai Dam Div. No. 1 Musabani, Post Badaia	111.55	-
20	Kharkai Link Canal Division Musabani Po Badaiya	-	-
21	Minor Distributory Division, No. 10 Ghatshila	-	-
22	Minor Distributory Division No. 3 Mango, Dimna Colony	-	-
23	Minor Distributory Division, No. 4 Galudih Po Mahulia	2,80,00,000.00	-
24	Minor Distributory Division, No. 5 Dimna, Jamshedpur	-	-
25	Minor Distributory Div. No.7, Galudih Po Mahulia	31	-

Sl. No.	Name of P W Divisions	Closing Balance Head-II as on 31.03.2025 (In Rs.)	Closing Balance Head-I as on 31.03.2025 (In Rs.)
26	Minor Distributory Division, No. 8 Jamshedpur	17,473.00	1,250.00
27	Minor Distributory Div. No.9, Galudih Po Mahulia	-	4,90,778.48
28	Minor Distributory Division No. 12 Mango, Dimna	26,182.50	-
29	Minor Distributory Division No. 2 Chandil Camp Dimna	-	150
30	Planning & Monitoring Division, Swarnrekha Bhawan, Adityapur, Jamshedpur	6,244.00	-
31	Quality Control Division Jamshedpur	-	-
32	Swarnrekha Canal Division, Gangudih, Camp Sankusai, Jamshedpur	4,034.00	-
33	Swarnrekha Canal Division, Mango, Jamshedpur	33,677.70	-
34	Swarnrekha Canal Division, Ghatshila	-	2,50,743.02
35	Dam & Barrage Design Divisiion , Swarnrekha Bhawan, Adityapur,	-	-
36	Swarnrekha Dam Division No. 1 Ghatshila	-	-
37	Central Stores & Camp Division Chandil	-	-
38	Design Division, No 2 Adityapur	-	-
39	Design Division, No. 3 Adityapur	-	-
40	Kharkai Dam Di No. 2 Icha Chaliyamna, Kesargarhia,	4,55,559.00	-
41	Kharkai Canal Division Adityapur	6,641.00	-
42	Kharkai Canal Division, Rajnagar	3,391.20	-
43	Mechanical Division, Icha Chaliyama Kesargarhia,	-	-
44	Mechanical Division Chandil	-	-
45	Purchase Const. Material & Tender Ctrl Division, (Spu) Swarnrekha Bhawan, Adityapur	-	-
46	Swarnrekha Canal Division Chandil	1,76,163.86	-
47	Swarnrekha Dam Division No. 2 Chandil	55,914.60	2,696.86
RURAL WORKS DEPARTMENT			
1	R.W. Division, Bokaro	(-) 4217154.00	86,70,720.00
2	R.W. Division, Chatra	6,72,497.00	-
3	R.W. Division, Chaibasa	4,85,953.46	2,54,789.00
4	R.W. Division, Chakradharpur	4,67,702.00	-
5	R.W. Quality Control & A/P Division, Chakradharpur	-	-
6	R.W. Division, Daltonganj (Medninagar)	10,46,774.06	7,97,703.20
7	R.W. Quality Control & A/P Division, Daltonganj	-	-
8	R.W. Division, Deoghar	-	-
9	R.W. Division, Dhanbad	23,55,415.50	2,85,608.00

Sl. No.	Name of P W Divisions	Closing Balance Head-II as on 31.03.2025 (In Rs.)	Closing Balance Head-I as on 31.03.2025 (In Rs.)
10	R.W. Division, Dumka	88,377.26	-
11	R.W.A/P Division, Dumka	-	-
12	R.W. Division, Garhwa	18,25,773.95	-
13	R.W. Division, Giridih	1,03,838.00	-
14	R.W. Division, Godda	-	6,49,054.00
15	R.W. Division, Gumla	25,56,131.00	51,414.00
16	R.W. Division, Hazaribagh	26,86,301.46	8,15,408.17
17	R.W. Division, Jamshedpur	9,83,330.00	7,604.00
18	R.W. Division, Jamtara	-	29,910.00
19	R.W. Division, Khunti	-	-
20	R.W. Division, Koderma	-	-
21	R.W. Division, Latehar	4,61,000.00	17,92,083.00
22	R.W. Division, Lohardaga	8,40,994.00	-
23	R.W. Division, Pakur	585	-
24	R.W. Division, Ramgarh	-	-
25	R.W. Division, Ranchi	33,98,485.00	2,38,54,881.75
26	RWD Soil Investingation Division, Ranchi	611	-
27	R.W. Division, Sahibganj	10,92,500.45	2,73,96,625.00
28	R.W. Division, Saraikela	112.5	14,19,863.00
29	R.W. Division, Simdega	96,664.00	-
ROAD CONSTRUCTION DEPARTMENT (NH)			
1	N H Division, Chaibasa	9,55,821.00	-
2	N H Division, Daltonganj	(-) 180.00	70,000.00
3	N H Division, Dhanbad	2,48,853.36	60,233.02
4	N H Division, Gumla	-	36,696.00
5	N H Division, Hazaribagh	68,12,258.84	64,92,972.98
6	N H Division, Deoghar	-	1,34,935.38
7	N H Division, Ranchi	-	-
ELECTRIC WORKS DIVISIONS			
1	Electric (Works), Ranchi	-	800
2	Electric (Works),Dhanbad	-	500
ROAD CONSTRUCTION DEPARTMENT			
1	Road Div.Bokaro	-	-
2	Road Div.Chatra	9,52,072.00	-

Sl. No.	Name of P W Divisions	Closing Balance Head-II as on 31.03.2025 (In Rs.)	Closing Balance Head-I as on 31.03.2025 (In Rs.)
3	Road Div.Chaibasa	37,196.00	-
4	Road Div.Daltonganj	11,62,400.41	1,90,617.22
5	Road Division, Deoghar	25,54,429.00	6,416.06
6	Road Div.Dhanbad	3,85,731.94	(-) 69,505.00
7	Road Division, Dumka	1,48,980.00	-
8	Road Div.FSAP Dumka	-	-
9	Road Division, Garhwa	-	-
10	Road Div.Giridih	3,71,934.00	7,980.00
11	Road Division, Godda.	12,93,946.00	-
12	Road Div.Gumla	59,309.85	59,712.55
13	Road Division, Hazaribagh	9,29,814.00	8,62,717.72
14	Road Division, Jamshedpur	2,42,496.00	63,220.00
15	Road Division, Jamtara	54,58,296.25	77,476.00
16	Road Division, Khunti	43,51,588.00	313.5
17	Road Division, Koderma	0.5	9,64,259.35
18	Road Div.Latehar	90,553.00	69,559.14
19	Road Division, Manoharpur	-	-
20	Road Division, Pakur	-	-
21	Road Division, Ramgarh	7,70,121.00	-
22	Road Division, Ranchi	1,48,88,932.00	5,000.00
23	Road Division, Ranchi (Rural), Ranchi	-	4,250.00
24	Road Division, Lohardega	37,618.00	46,500.00
25	Road Division, FSAP Ranchi	-	1,20,000.00
26	Planning & Investigation Division, Ranchi	-	-
27	Soil Investingation Division, Ranchi	1,75,766.00	1,62,080.00
28	Road Division, Sahibganj	2,66,757.00	(-) 47,297.75
29	Road Division,Saraikella	3,43,202.00	29,29,809.00
30	Road Division, Simdega	-	-
RURAL DEVELOPMENT SPECIAL DIVISIONS			
1	R D Special Division, Bokaro	-	-
2	R D Special Div.Chatra.	-	6,60,75,880.00
3	R D Special Division, Chaibasa	(-) 2,35,43,027.00	(-) 48,220.00
4	R D Special Division, Daltonganj	2,40,790.00	39,05,780.00
5	R D Special Div.Deoghar	-	-

Sl. No.	Name of P W Divisions	Closing Balance Head-II as on 31.03.2025 (In Rs.)	Closing Balance Head-I as on 31.03.2025 (In Rs.)
6	R D Special Division, Dhanbad	-	10
7	R D Special Division, Dumka	2,47,261.00	-
8	R D Special Div.No.2 Garhwa	20,09,371.00	10,09,991.00
9	R D Special Div.Giridih	1,97,64,773.00	1,250.00
10	R D Special Div.Godda	-	-
11	R D Special Div.Gumla	-	(-) 2,70,000.00
12	R D Special Division, Hazaribagh	5,22,74,535.00	60,380.00
13	R D Special Division, Jamshedpur	-	-
14	R D Special Division, Khunti	3,788.00	-
15	R D Special Div, Jamtara	-	-
16	R D Special Division, Koderma	-	-
17	R D Special Division, Lohardaga	-	8,97,750.00
18	R D Special Division, Latehar	-	-
19	R D Special Division, Pakur	11,30,875.00	(-) 39,25,094.00
20	R D Special Division, Ranchi	76,40,739.00	-
21	R D Special Division, Sahibganj	-	-
22	R D Special Division, Saraikella	-	-
23	R D Special Division, Simdega	1,09,004.00	-
24	R D Special Division, Ramgarh	-	-
DRINKING WATER AND SANITATION DEPARTMENT			
1	D.W & S. Division, Adityapur	8,56,937.00	22,36,632.48
2	D.W & S. Division, Chaibasa	24,43,189.00	-
3	D.W & S.Mech. Division, Chaibasa	-	-
4	D.W & S. Division, Chakradharpur	3,82,665.79	10,31,457.00
5	D.W & S. Division, Chas	-	-
6	D.W & S. Division, Chatra	61,831.00	(-) 1,75,95,404.00
7	D.W & S. Division, Daltonganj (Medininagar)	-	-
8	D.W & S.Mech. Division, Daltonganj	4,596.00	-
9	D.W & S. Division, Deoghar	34,852.00	12,565.00
10	D.W & S. Division, Dhanbad No.1	1,38,031.00	5,04,34,327.00
11	D.W & S. Division, Dhanbad No.2	-	-
12	D.W. & S. Mech. Division, Dhanbad	-	-
13	D.W & S. Division, Dumka No.1	12,396.30	-
14	D.W & S. Division, Dumka No.2	-	-

Sl. No.	Name of P W Divisions	Closing Balance Head-II as on 31.03.2025 (In Rs.)	Closing Balance Head-I as on 31.03.2025 (In Rs.)
15	D.W & S. Div.mech. Dumka	36,180.00	-
16	D.W & S. Division, Garhwa	(-) 1,32,65,900.00	50,250.00
17	D.W & S. Division, Giridih No. 1	1,01,060.00	2,500.00
18	D.W & S. Division, Giridih No.2	-	-
19	D.W & S. Division, Godda	3,89,480.00	-
20	D.W & S. Division, Gumla	10,23,276.30	1,21,938.19
21	D.W & S. Mech. Division, Gumla	-	-
22	D.W & S. Division, Gonda Ranchi	-	-
23	D.W & S. Division, Hazaribagh	-	-
24	D.W & S.Mech. Division, Hazaribagh	1,00,088.19	45,471.36
25	D.W & S. Division, Jamshedpur	20,070.00	(-) 2,73,500.00
26	D.W & S.Mech. Division, Jamshedpur	14,591.00	-
27	D.W & S. Division, jamtara	-	-
28	D.W & S. Division, No. Jhumritilaiya	4,489.00	-
29	D.W & S. Division, Khunti	-	-
30	D.W & S. Division, Latehar	18,75,588.55	24,83,127.14
31	D.W & S. Division, Lohardaga	19,327.00	-
32	D.W & S. Division, Madhupur	24,15,835.00	12,23,980.00
33	D.W & S. Division, Pakur	41,535.00	-
34	D.W & S. Division, Ramgarh	10,617.00	3,205.00
35	D.W & S. Division, Ranchi East	1,99,461.00	-
36	D.W & S. Division, Ranchi West	34,014.00	14,000.00
37	D.W & S.Mech. Division, Ranchi	9,54,273.18	23,470.00
38	D.W & S. Mech Urban Ranchi	48,72,678.22	-
39	D.W & S. Division, Hatia Project Ranchi	63,60,437.00	23,713.00
40	D.W & S Swnarekha Dist Ranchi	1,37,58,821.00	22,913.39
41	D.W & S. Swarnarekha H/W Division, Ranchi	(-) 14,61,98,218.00	1,10,300.00
42	D.W & S. Division, Sahibganj	2,45,822.00	(-) 470.01
43	D.W & S.Div Saraikella	21,942.00	1,350.00
44	D.W & S. Div.Simdega	1,61,944.00	-
45	D.W & S. Division, Tenughat	-	-

ANNEXURE - E

Performance of Public Works Divisions during 2024-25

(Refer para-8.2 of Chapter 8)

Sl. No.	Name of Public Works Divisions	Monthly Accounts (4 Marks per month)	Revised Form-51 (2 Marks per month)	Cash Balance as on 31/03/25	Reconciliation (5.25 per Quarter)	Total Marks out of 100	% of Marks
ROAD CONSTRUCTION DEPARTMENT							
1	Road Div.Gumla	48	24	7	21	100	100.00
2	Planning & Investigation Div. Ranchi	48	24	7	21	100	100.00
3	N H Div Ranchi	48	24	7	21	100	100.00
4	Road Division (Gramin) Ranchi	48	22	7	21	98	98.00
5	Road Div.Bokaro	48	20	7	21	96	96.00
6	Road Div. Manoharpur	44	24	7	21	96	96.00
7	Road Div. Ramgarh	48	24	7	15.75	94.75	94.75
8	Road Div.Latehar	48	20	4	21	93	93.00
9	Road Division,Saraikella	40	24	7	21	92	92.00
10	Road Div.Chaibasa	48	22	0	21	91	91.00
11	Road Div. Dumka	44	24	7	15.75	90.75	90.75
12	Road Div. FSAP Ranchi	44	24	7	15.75	90.75	90.75
13	N H Div Gumla	44	22	7	15.75	88.75	88.75
14	Road Div. Jamtara	40	22	5	21	88	88.00
15	Road Div.FSAP Dumka	40	24	7	15.75	86.75	86.75
16	Road Div. Pakur	40	24	7	15.75	86.75	86.75
17	Road Div.Dhanbad	40	18	7	21	86	86.00
18	Road Div Khunti	44	18	7	15.75	84.75	84.75
19	Road Div. Deoghar	44	24	5	10.5	83.5	83.50
20	Road Div. Godda.	36	24	0	21	81	81.00
21	Road Div.Chatra	40	14	5	21	80	80.00
22	Road Div. Koderma	28	24	7	21	80	80.00
23	Soil Investingation Div. Ranchi (Road)	36	24	7	10.5	77.5	77.50
24	Road Div Hazaribagh	36	20	4	15.75	75.75	75.75
25	Road Div. Sahibganj	40	10	4	21	75	75.00
26	Road Div. Ranchi	44	20	0	10.5	74.5	74.50
27	N H Div Hazaribagh	36	16	5	15.75	72.75	72.75

Sl. No.	Name of Public Works Divisions	Monthly Accounts (4 Marks per month)	Revised Form-51 (2 Marks per month)	Cash Balance as on 31/03/25	Reconciliation (5.25 per Quarter)	Total Marks out of 100	% of Marks
28	Road Div. Garhwa	40	12	7	10.5	69.5	69.50
29	Road Div. Jamshedpur	28	20	5	15.75	68.75	68.75
30	Road Div. Simdega	36	16	7	5.25	64.25	64.25
31	Road Div. Daltonganj	32	12	7	10.5	61.5	61.50
32	Road Div. Giridih	20	20	4	15.75	59.75	59.75
33	N H Div Dhanbad	36	18	0	5.25	59.25	59.25
34	N H Div Chaibasa	40	12	7	0	59	59.00
35	N H Div Deoghar	24	18	0	5.25	47.25	47.25
36	N H Div Medininagar	28	12	7	0	47	47.00
37	Road Div. Lohardaga	32	4	5	5.25	46.25	46.25
RURAL DEVELOPMENT DEPARTMENT (R.D.Special Divisions)							
1	R D Spl Div. Gumla	48	24	7	21	100	100.00
2	R D Spl Div. Lohardaga	48	24	0	21	93	93.00
3	R D Spl Div. Bokaro	44	24	7	15.75	90.75	90.75
4	R D Spl Div. Godda	40	20	7	21	88	88.00
5	R D Spl Div. Koderma	36	24	5	21	86	86.00
6	R D Spl Div. Jamtara	40	22	7	15.75	84.75	84.75
7	R D Spl Div. Latehar	48	20	0	15.75	83.75	83.75
8	R D Spl Div. Pakur	40	20	7	15.75	82.75	82.75
9	R D Spl Div. Chaibasa	36	20	5	21	82	82.00
10	R D Spl Div. Hazaribagh	48	12	0	21	81	81.00
11	R.D.Spl. Jamshedpur	36	20	7	15.75	78.75	78.75
12	R D Spl Div. Simdega	40	22	7	5.25	74.25	74.25
13	R D Spl Div. Daltonganj	48	14	0	10.5	72.5	72.50
14	R D Spl Div. Dhanbad	36	24	7	5.25	72.25	72.25
15	R D Spl Div. Dumka	24	22	7	15.75	68.75	68.75
16	R D Spl Div. Khunti	24	12	5	21	62	62.00
17	R D Spl Div. Ranchi	40	22	0	0	62	62.00
18	R D Spl Div. Sahibganj	32	8	0	21	61	61.00
19	R D Spl Div. Deoghar	28	12	5	15.75	60.75	60.75
20	R D Spl Div. Ramgarh	32	20	7	0	59	59.00

Sl. No.	Name of Public Works Divisions	Monthly Accounts (4 Marks per month)	Revised Form-51 (2 Marks per month)	Cash Balance as on 31/03/25	Reconciliation (5.25 per Quarter)	Total Marks out of 100	% of Marks
21	R D Spl Div.Giridih	24	12	7	10.5	53.5	53.50
22	R D Spl Div.No.2 Garhwa	24	8	7	10.5	49.5	49.50
23	R D Spl Div. Saraikella	24	6	7	5.25	42.25	42.25
24	R D Spl Div Chatra	12	0	7	0	19	19.00
RURAL DEVELOPMENT DEPARTMENT (RURAL WORKS AFFAIRS)							
1	R.W. Div Chakradharpur	44	24	7	21	96	96.00
2	R.W. Div. Deoghar	44	24	7	21	96	96.00
3	R.W. Div Chatra	48	22	7	15.75	92.75	92.75
4	R.W. Div Dumka	44	22	3	21	90	90.00
5	R.W. Div Saraikela	44	18	7	21	90	90.00
6	R.W. Div Bokaro	44	24	0	21	89	89.00
7	R.W. Div. Chaibasa	40	24	7	15.75	86.75	86.75
8	R.W. Div Simdega	48	18	0	15.75	81.75	81.75
9	R.W. Div Hazaribagh	40	14	4	21	79	79.00
10	R.W. Div Lohardaga	40	16	5	15.75	76.75	76.75
11	R.W. Div. Jamtara	44	10	0	21	75	75.00
12	R.W. Quality Control & A/P Div. Chakradharpur	32	20	7	15.75	74.75	74.75
13	R.W. Div Koderma	28	24	7	15.75	74.75	74.75
14	R.W. Div Giridih	40	22	1	10.5	73.5	73.50
15	R.W. Div. Khunti	36	16	0	21	73	73.00
16	R.W. Quality Control & A/P Div. Daltonganj	36	8	7	21	72	72.00
17	R.W. Div Ramgarh	36	18	7	10.5	71.5	71.50
18	R.W. Div Godda	36	24	0	10.5	70.5	70.50
19	R.W. Div Gumla	36	18	0	15.75	69.75	69.75
20	R.W. Div. Sahibganj	40	10	2	15.75	67.75	67.75
21	Soil Investingation Div. Ranchi (RWD)	20	18	7	21	66	66.00
22	R.W. Div Garhwa	44	14	0	5.25	63.25	63.25
23	R.W. Div. Jamshedpur	44	8	0	5.25	57.25	57.25
24	R.W.A/P Div Dumka	28	0	7	21	56	56.00
25	R.W. Div. Ranchi	32	16	0	5.25	53.25	53.25
26	R.W. Div Pakur	32	2	7	10.5	51.5	51.50

Sl. No.	Name of Public Works Divisions	Monthly Accounts (4 Marks per month)	Revised Form-51 (2 Marks per month)	Cash Balance as on 31/03/25	Reconciliation (5.25 per Quarter)	Total Marks out of 100	% of Marks
27	R.W. Div Daltonganj (Medninagar)	40	4	0	5.25	49.25	49.25
28	R.W. Div Dhanbad	28	8	7	5.25	48.25	48.25
29	R.W. Div. Latehar	24	4	7	10.5	45.5	45.50
DRINKING WATER & SANITATION DEPARTMENT							
1	D.W & S.Mech. Div. Ranchi	48	24	7	21	100	100.00
2	D.W & S. Div. Ranchi West	44	24	7	21	96	96.00
3	D.W & S. Mech Urban Ranchi	44	24	7	21	96	96.00
4	D.W & S. Div Hatia Project Ranchi	44	22	7	21	94	94.00
5	D.W. & S. Mech. Div. Dhanbad	44	24	7	15.75	90.75	90.75
6	D.W & S. Div. Godda	44	24	7	15.75	90.75	90.75
7	D.W & S Swarnrekha H/W Ranchi	48	22	5	15.75	90.75	90.75
8	D.W & S. Div. Adityapur	40	20	7	21	88	88.00
9	D.W & S. Div. Dhanbad No.1	44	24	7	10.5	85.5	85.50
10	D.W & S. Div. Jamshedpur	44	24	7	10.5	85.5	85.50
11	D.W & S Swarnrekha Dist Ranchi	48	20	7	10.5	85.5	85.50
12	D.W & S. Div. Hazaribagh	36	22	5	21	84	84.00
13	D.W & S. Div. Tenughat, Bokaro	36	20	7	21	84	84.00
14	D.W & S. Div. Ranchi East	44	22	7	10.5	83.5	83.50
15	D.W & S. Div. jamtara	36	24	7	15.75	82.75	82.75
16	D.W & S. Div. Dumka No.1	44	22	5	10.5	81.5	81.50
17	D.W & S. Div. Lohardaga	36	20	3	21	80	80.00
18	D.W & S. Div. Dhanbad No.2	40	22	7	10.5	79.5	79.50
19	D.W & S. Div. Chas, Bokaro	36	20	7	15.75	78.75	78.75
20	D.W & S. Mech. Div. Gumla	40	24	4	10.5	78.5	78.50
21	D.W & S.Div Saraikella	36	14	7	21	78	78.00
22	D.W & S. Div. Ramgarh	40	20	7	10.5	77.5	77.50
23	D.W & S. Div. Garhwa	32	16	7	21	76	76.00
24	D.W & S. Div. Pakur	44	12	7	10.5	73.5	73.50
25	D.W & S.Mech. Div. Chaibasa	44	22	7	0	73	73.00
26	D.W & S. Div. Daltonganj (Medininagar)	44	10	7	10.5	71.5	71.50
27	D.W & S. Div. Gonda Ranchi	44	10	7	10.5	71.5	71.50

Sl. No.	Name of Public Works Divisions	Monthly Accounts (4 Marks per month)	Revised Form-51 (2 Marks per month)	Cash Balance as on 31/03/25	Reconciliation (5.25 per Quarter)	Total Marks out of 100	% of Marks
28	D.W & S. Div. Giridih No.2	40	16	7	5.25	68.25	68.25
29	D.W & S.Mech. Div. Hazaribagh	32	12	7	15.75	66.75	66.75
30	D.W & S. Div.Simdega	32	12	7	15.75	66.75	66.75
31	D.W & S. Div. Chaibasa	36	8	1	21	66	66.00
32	D.W & S. Div. Chakradharpur	36	14	5	10.5	65.5	65.50
33	D.W & S. Mech. Div., Dumka	36	22	7	0	65	65.00
34	D.W & S. Div. Madhupur, deoghar	36	16	7	5.25	64.25	64.25
35	D W & S Division Sahibganj	32	20	7	5.25	64.25	64.25
36	D.W & S. Div. Khunti	28	8	7	21	64	64.00
37	D.W & S. Div. Deoghar	28	22	7	5.25	62.25	62.25
38	D.W & S. Div. Dumka No.2	32	12	7	10.5	61.5	61.50
39	D.W & S.Mech. Div. Jamshedpur	32	10	7	10.5	59.5	59.50
40	D.W & S. Div. Latehar	36	16	5	0	57	57.00
41	D.W & S. Div. Giridih No. 1	36	4	4	10.5	54.5	54.50
42	D.W & S. Div. Gumla	36	8	0	10.5	54.5	54.50
43	D.W & S. Div. Chatra	28	12	7	0	47	47.00
44	D.W & S. Div. No.Jhumritilaiya, Koderma	36	6	5	0	47	47.00
45	D.W & S. Mech. Div. Daltonganj (Medininagar)	28	2	7	0	37	37.00
ENERGY DEPARTMENT							
1	Electric Works Div. Ranchi	40	12	5	15.75	72.75	72.75
2	Electrical Works Div. Dhanbad	32	18	7	10.5	67.5	67.50
BUILDING CONSTRUCTION DEPARTMENT							
1	Building Div. Latehar	48	24	7	21	100	100.00
2	Building Div. Hazaribagh	44	22	7	15.75	88.75	88.75
3	Building Div. No,2 Ranchi	44	18	5	21	88	88.00
4	Building Div. Simdega	40	18	7	21	86	86.00
5	Building Div. Deoghar	32	24	7	21	84	84.00
6	Building Div. Koderma	32	24	7	21	84	84.00
7	Building Div. Bokaro	36	18	7	21	82	82.00
8	Building Div. Pakur	44	12	5	21	82	82.00
9	Special Works Div. Ranchi	36	20	7	15.75	78.75	78.75

Sl. No.	Name of Public Works Divisions	Monthly Accounts (4 Marks per month)	Revised Form-51 (2 Marks per month)	Cash Balance as on 31/03/25	Reconciliation (5.25 per Quarter)	Total Marks out of 100	% of Marks
10	Building Div. Dumka	32	24	0	21	77	77.00
11	Building Div. Lohardaga	44	22	0	10.5	76.5	76.50
12	Building Div. Dhanbad	40	10	7	15.75	72.75	72.75
13	Building Div. Jamtara	28	20	7	15.75	70.75	70.75
14	Building Div. Khunti	36	12	7	15.75	70.75	70.75
15	Building Div. Giridih	36	2	7	21	66	66.00
16	Building Div. Saraikella	24	14	7	21	66	66.00
17	Building Div. Chatra	32	12	0	21	65	65.00
18	Building Div. Gumla	36	6	3	15.75	60.75	60.75
19	Building Div. Garhwa	32	8	3	10.5	53.5	53.50
20	Building Div. Chaibasa	20	10	7	15.75	52.75	52.75
21	Building Div. Jamshedpur	28	4	5	15.75	52.75	52.75
22	Building Div. Sahibganj	36	6	0	10.5	52.5	52.50
23	Building Div. Daltonganj	32	2	0	15.75	49.75	49.75
24	Building Div. Godda	24	6	2	10.5	42.5	42.50
25	Building Div.No.1 Ranchi	16	16	0	10.5	42.5	42.50
26	Building Div. Ramgarh	16	12	0	10.5	38.5	38.50
	WATER RESOURCE DEPARTMENT (Minor Irrigation)						
1	M.I.Div.Latehar	44	24	7	21	96	96.00
2	M.I.Div.Khunti	44	24	5	21	94	94.00
3	M.I.Design Div. Ranchi	44	24	5	21	94	94.00
4	M.I.Div.Jamshedpur	44	18	7	21	90	90.00
5	M.I.Div.Simdega	40	22	7	21	90	90.00
6	M.I.Div.Ranchi	48	20	4	15.75	87.75	87.75
7	M.I.Div.Giridih	40	22	7	15.75	84.75	84.75
8	M.I.Div.Ramgarh	40	20	7	15.75	82.75	82.75
9	M.I.Div.Chaibasa	44	22	0	15.75	81.75	81.75
10	M.I. Div.Gumla	44	20	0	15.75	79.75	79.75
11	M.I.Div.Husainabad Japla Medininagar	44	20	0	15.75	79.75	79.75
12	M I DIV Bokaro	32	22	7	15.75	76.75	76.75
13	M.I.Div.Hazaribagh	36	24	0	15.75	75.75	75.75

Sl. No.	Name of Public Works Divisions	Monthly Accounts (4 Marks per month)	Revised Form-51 (2 Marks per month)	Cash Balance as on 31/03/25	Reconciliation (5.25 per Quarter)	Total Marks out of 100	% of Marks
14	M.I.Div.Koderma	36	24	5	10.5	75.5	75.50
15	M.I.Design Div.Dumka at Deoghar	32	22	0	21	75	75.00
16	M.I.Div.Garhwa	36	20	3	15.75	74.75	74.75
17	M.I.Div.Dumka	40	12	0	21	73	73.00
18	M.I.Div, Dhanbad	40	8	7	15.75	70.75	70.75
19	M.I.Div.Daltonganj	32	22	0	15.75	69.75	69.75
20	M.I.Div.Lohardaga	32	24	7	5.25	68.25	68.25
21	M.I. Quality control Div. Dumka	40	0	7	21	68	68.00
22	M.I.Quality Control Div.Ranchi	24	16	7	21	68	68.00
23	M.I.Div. Saraikella	36	6	4	21	67	67.00
24	M.I.Div.Chatra	32	22	7	5.25	66.25	66.25
25	M.I.Div.Pakur	28	10	7	21	66	66.00
26	M.I.Div. Sahibganj	24	20	1	21	66	66.00
27	Ground Water Inves.Div.Ranchi	32	14	7	10.5	63.5	63.50
28	M.I.Div.Godda	28	22	0	10.5	60.5	60.50
29	Ground Water Inves. Div. Dumka	16	20	7	10.5	53.5	53.50
30	Ground Water Inves. Div.Hazaribagh	28	2	7	10.5	47.5	47.50
31	M.I.Div.Jamtara	0	10	7	21	38	38.00
WATER RESOURCE DEPARTMENT (Irrigation)							
1	Punasi Spilway Div. Deoghar	44	24	7	21	96	96.00
2	Water Ways Div. Ranchi	44	24	5	21	94	94.00
3	Ganga Pump Canal Div. Sahibganj	40	24	7	21	92	92.00
4	Water Ways Div. Garhwa	44	20	5	21	90	90.00
5	Irrigation Div. Dumka	40	24	4	21	89	89.00
6	Irrigation Div. Jamtara	36	24	7	21	88	88.00
7	Design Div. No.2 Ranchi	36	24	7	21	88	88.00
8	Water Ways Div. Chaibasa	48	22	7	10.5	87.5	87.50
9	Water Ways Div.No.2 Chainpur,Gumla	44	20	7	15.75	86.75	86.75
10	Irrigation Mech. Div.Deoghar	44	24	7	10.5	85.5	85.50
11	Water Ways Div.Barhi, Hazaribag	40	20	4	21	85	85.00
12	Water Ways Div. Gumla	40	24	5	15.75	84.75	84.75

Sl. No.	Name of Public Works Divisions	Monthly Accounts (4 Marks per month)	Revised Form-51 (2 Marks per month)	Cash Balance as on 31/03/25	Reconciliation (5.25 per Quarter)	Total Marks out of 100	% of Marks
13	M.P.I & Jalvigyan Div.No.2 Ranchi	40	22	7	15.75	84.75	84.75
14	Irrigation Mech. Div.Ranchi	40	24	4	15.75	83.75	83.75
15	Revenue Div. Ranchi	44	22	7	10.5	83.5	83.50
16	Irrigation Div.Godda Camp Mahagama	40	16	5	21	82	82.00
17	Quality Control Div Ranchi	32	22	7	21	82	82.00
18	Punasi Dam Div. Deoghar	40	24	7	10.5	81.5	81.50
19	Irrigation Div. Deoghar	40	22	7	10.5	79.5	79.50
20	Advance Planning Div.Ranchi	36	20	7	15.75	78.75	78.75
21	Advance Planning Div. Palamu	44	18	7	5.25	74.25	74.25
22	Irrigation Div.Sikatia at Deoghar	40	16	2	15.75	73.75	73.75
23	Water Ways Div. Visnupur Patan Daltanganj	44	4	7	15.75	70.75	70.75
24	M.P.I & Jalvigyan Div.No.2 Deoghar	24	18	7	21	70	70.00
25	Water Ways Div. Khunti	32	12	5	21	70	70.00
26	Water Ways Div.No. I Chakradharpur	40	18	1	10.5	69.5	69.50
27	Irrigation Div.Jasidih camp Deoghar	28	24	7	10.5	69.5	69.50
28	Irrigation Div. No.1 Berhait Sahibganj	36	14	7	10.5	67.5	67.50
29	Water Ways Div.Hazaribagh	40	22	0	5.25	67.25	67.25
30	Irrigation Div.Nala Dumka at Jamtara	28	16	7	15.75	66.75	66.75
31	Design Div.No.2 Deoghar	16	22	7	21	66	66.00
32	Design Div.No.4 Deoghar	16	22	7	21	66	66.00
33	Water Ways Div. Simdega No.1	36	8	5	15.75	64.75	64.75
34	Irrigation Div.Bundu	28	8	7	21	64	64.00
35	Irrigation Div. No.2 Jamtara	12	24	7	21	64	64.00
36	Quality Control Div., Hazaribagh	24	12	7	21	64	64.00
37	Irrigation Div.Sikatia No.2 Deoghar	16	24	7	15.75	62.75	62.75
38	Planning Q/C & Monitoring Div. Deoghar	8	22	7	21	58	58.00
39	Irrigation Div. Berherwa Sahibganj	28	10	4	15.75	57.75	57.75
40	Water Ways Div.No.1Chainpur Gumla	24	8	7	10.5	49.5	49.50
41	Water Ways Div.Daltonganj(Medininagar)	32	6	0	10.5	48.5	48.50
42	Irrigation Div. Pakur	24	4	0	10.5	38.5	38.50
43	Irrigation Div.Kundhit Jamtara	12	2	5	15.75	34.75	34.75

Sl. No.	Name of Public Works Divisions	Monthly Accounts (4 Marks per month)	Revised Form-51 (2 Marks per month)	Cash Balance as on 31/03/25	Reconciliation (5.25 per Quarter)	Total Marks out of 100	% of Marks
44	Water Ways Div.No.2 Hazaribagh	12	4	7	10.5	33.5	33.50
45	Minor Distributory Div.Kuldangal	16	6	5	5.25	32.25	32.25
46	Advance Planning Div.Sahibganj	4	0	7	21	32	32.00
WATER RESOURCE DEPARTMENT (Shifted from RVP)							
1	Kadwan Dam Div Nagarutari, Garhwa	44	24	5	21	94	94.00
2	Mechanical Div Mandal, Palamau (Shifted To Latehar)	40	24	0	21	85	85.00
3	Mechanical Div Banaso	44	14	5	15.75	78.75	78.75
4	Planning & Monitoring Div Daltonganj	44	12	7	15.75	78.75	78.75
5	Konar Canal Div Banaso	40	14	0	15.75	69.75	69.75
6	Investigation Div Garhwa	28	18	5	15.75	66.75	66.75
7	Quality Control Division Daltonganj	28	10	7	21	66	66.00
8	Tenughat Dam Division, Tenughat, Bokaro	32	12	0	21	65	65.00
9	Konar Canal Div Bagodar	28	16	2	15.75	61.75	61.75
10	Auranga Construction Division Panki	36	12	7	5.25	60.25	60.25
11	Design Div No. 2 Daltonganj	20	6	7	21	54	54.00
12	Konar Canal Div Dumri	16	8	5	21	50	50.00
13	Design Div No. 1 Daltonganj	4	14	7	10.5	35.5	35.50
WATER RESOURCE DEPARTMENT (Subernarekha Project)							
1	Minor Distributory Div No. 10 Ghatshila	48	24	7	15.75	94.75	94.75
2	Swarnrekha Canal Division,Ghatshila	44	22	7	21	94	94.00
3	Minor Distributory Division No. 12 Mango, Dimna	44	22	4	21	91	91.00
4	Minor Distributory Div No. 5 Dimna, Jamshedpur	40	24	5	21	90	90.00
5	Minor Distributory Div No. 7 Galudih Po Mahulia	40	24	5	21	90	90.00
6	Swarnrekha Canal Division, Mango, Jamshedpur	44	24	5	15.75	88.75	88.75
7	Dam & Barrage Design Division , Swarnrekha Bhawan, Adityapur,	40	24	7	15.75	86.75	86.75
8	Kharkai Dam Div No. 1 Musabani, Post Badaia	36	22	7	21	86	86.00
9	Kharkai Canal Division, Rajnagar	40	18	7	21	86	86.00
10	Barrage Division, Galudih, Po- Mahulia	40	24	0	21	85	85.00
11	Swarnrekha Canal Division Chandil	48	16	5	15.75	84.75	84.75
12	Swarnrekha Dam Division No. 1 Ghatshila	36	16	7	21	80	80.00

Sl. No.	Name of Public Works Divisions	Monthly Accounts (4 Marks per month)	Revised Form-51 (2 Marks per month)	Cash Balance as on 31/03/25	Reconciliation (5.25 per Quarter)	Total Marks out of 100	% of Marks
13	Planning & Monitoring Division, Swarnrekha Bhawan, Adityapur	36	22	5	15.75	78.75	78.75
14	Irrigation Division Galudih, Po- Mahulia	44	16	7	10.5	77.5	77.50
15	Mechanical Division Chandil	40	14	7	15.75	76.75	76.75
16	Minor Distributory Division No. 2 Chandil Camp Dimna	36	12	7	21	76	76.00
17	Central Stores & Camp Division Chandil	40	12	3	21	76	76.00
18	Minor Distributory Div No. 3 Mango, Dimna Colony	28	24	7	15.75	74.75	74.75
19	Kharkai Canal Division, Chaibasa	28	22	7	15.75	72.75	72.75
20	Kharkai Link Canal Division Musabani camp Hatia	40	6	7	15.75	68.75	68.75
21	P.C.M. & Tender Ctrl Div (Spu) Swarnrekha Bhawan, Adityapur	32	10	5	21	68	68.00
22	Minor Distributory Div No. 4 Galudih Po Mahulia	36	12	7	10.5	65.5	65.50
23	Swarnrekha Dam Division No. 2 Chandil	40	4	0	21	65	65.00
24	Canal Design Div No. 1 Swarnrekha Bhawan, Adityapur,	12	24	7	21	64	64.00
25	Kharkai Canal Division Adityapur	28	10	7	15.75	60.75	60.75
26	Design Div No 2 Adityapur	12	14	7	21	54	54.00
27	Minor Distributory Division No 9 Galudih Po Mahulia	16	6	7	21	50	50.00
28	Design Div No. 3 Adityapur	0	12	7	21	40	40.00
29	Quality Control Division Jamshedpur	12	14	7	5.25	38.25	38.25
30	Kharkai Dam Di No. 2 Icha Chaliyamna, Kesargarhia,	16	6	0	15.75	37.75	37.75
31	Minor Distributory Div No. 8 Jamshedpur	12	4	5	15.75	36.75	36.75
32	Swanrekha Canal Div Gangudih, Camp Sankusai, Jamshedpur	4	10	7	15.75	36.75	36.75
33	Mechanical Div Icha Chaliyama Kesargarhia,	20	0	4	5.25	29.25	29.25
34	Galudih Right Canal Div No. 1 Musabani Camp Galudih, Po- Mahulia	4	0	7	10.5	21.5	21.50

Note :- 05 DDO Codes of Health Department was reactivated in September 2024 only for refund of Security Deposit and Deposit Part-V, if any. These 05 DDO Codes are being operated by the Divisional Officer of 05 Building Divisions. So performance of these DDO Codes are neither evaluated separately nor included in the evaluation of performance of those 05 Building Divisions.

ANNEXURE - F

Important audit paras of Inspection Reports issued in respect of PW Divisions by the Office of the Accountant General (Audit), Jharkhand during 2024-25

(Refer para-10.1)

List of Paras issued under part-II-Section-A during 2024-25 in Respect of PUBLIC WORKS DIVISIONS of Govt. of Jharkhand

Building Construction Department

Sl.No	Name of Office/ Division	IR NO & Year	Para No	Sub Para	Brief of Para
01	EE, BCD Hazaribagh	12/2024-25	Para-1: OBS- 1401623		Construction of GST building for State Tax Joint Commissioner (Administrative), Hazaribagh
				(i)	Excess payment made in reinforcement: ₹ 46.90 lakh
				(ii)	Excess payment made in drilling borewell due to wrong measurement: ₹ 2.35 lakh
				(iii)	Short recovery of Liquidated Damage
				(iv)	Short Deduction of Royalty
				(v)	Expired Bank guarantee
02	EE, BCD Dhanbad	26/2024-25	Para-1: OBS- 1484856		Construction of 1000 MT food grain godowns in Dhanbad
				(i)	Commencement of work without technical sanction
				(ii)	Idle expenditure of Rs. 1.06 crore on Construction of the Godown due to non availability of approach road.
				(iii)	Blockade of Government money: Rs. 2.36 crore
				(iv)	Irregular payment of Rs 2.77 lakh on carriage of minor minerals
				(v)	Non submission of final certificate of work.
03	EE, BCD Lohardaga	70/2024-25	Para-1: OBS- 1871242		Construction of SDO Office building at Lohardaga
				(i)	Delay in tender decision and agreement
				(ii)	Slow progress of work
				(iii)	Short deduction of Liquidated damage ₹ 33,36,128/-
				(iv)	Liquidated damage kept under Part V of deposit head
				(v)	Short deposit of performance security
				(vi)	Unfruitful expenditure of ₹334.81 lakh on construction of SDO building.

Drinking Water & Sanitation Department

Sl. No	Name of Office/ Division	IR NO & Year	Para No	Sub Para	Brief of Para
1	EE, DW&SD, Khunti	38/2024-25	Para 1 (OBS-1643680)	a	Excess payment of PA for labour:65.51 lakh
			b	Irregular payment to contractor	
			c		
			d	Improper preparation of DPR	
			e	Award of work without obtaining required NOC	
			f	Non achievement of specific objective	
2	EE, DW&SD, Giridih	51/2024-25	Para 1 (OBS-1844955)		Termination notice for Contract rescindment: Honeyscape Infra-structure
		Para 2 (OBS-1844999)		Termination notice for Contract rescindment: Buddha Constructions	
3	EE, DW&SD, Medininagar	64/2024-25	Para 1 (OBS-1868296)	i	Award of work in violation of JJM guidelines
			ii	Irregularity observed in tender	
			iii	Non-forfeiture of Security deposit and Final Measurement of work not done	
			iv	Non-achievement of specific objective	
			v	Third Party Inspection and quality test of material not done	
			i	Award of work in violation of JJM guidelines	
		Para 2 (OBS-1868329)	ii	Irregularity observed in tender	
			iii	Non-forfeiture of Security deposit and Final Measurement of work not done	
			iv	Non-achievement of specific objective	
			v	Third Party Inspection and quality test of material not done	
4	EE, DW&S Swarnrekha Distributory Div, Ranchi	65/2024-25	Para 1 (OBS-1871141)	i	Unfruitful expenditure of ₹122.52 lakh on the work.
			ii	Excess payment of ₹21.88 lakh.	
		Para 2 (OBS-1872380)	i	Unfruitful expenditure of ₹ 275.18 lakh on the work.	
			ii	Irregular payment to the contractor ₹ 40.32 lakh	
		Para 3 (OBS-1872391)		Deficient water tax collection from disconnected & traceless consumers as well as consumers since inception: ₹948.56 lakh	

5	EE, DW&SD, Garhwa	69/2024-25	Para 1 (OBS- 1881728)	i	Execution of work beyond the agreed quantity, valued ₹ 14.76 crore
				Contract price exceeded by ₹ 407.10 lakh due to allowing multi- ple rates for supply of same con- figuration of DI and HDPE pipes.	
			ii	Inadmissible payment on DI pipe: ₹ 53.85 lakh	
			iii	Award of work in violation of JJM guidelines	
			iv	Non-achievement of intended objectives due to slow progress of work	
			vi	Insurance cover not provided by the Contractor	
6	EE, DW&SD, Gonda, Ranchi	79/2024-25	Para 1 (OBS- 1882399)	i	Unfruitful exp. of ₹ 384.76 lakh due to incomplete work of 2MLD STP
				ii	Short deduction of LD ₹ 17.10 lakh
				iii	Non-submission of updated insur- ance policy
7	EE, DW&SD, Simdega	81/2024-25	Para 1 (OBS- 1894656)	i	Excess payment amounting ₹ 63.84 lakh due to non-deduction of negotiated rate
				Excess payment on account of price adjustment ₹ 18.58 lakh	
				Excess payment on account of GST ₹ 3.26 lakh	
			ii	Execution of work beyond agreed quantity and payment without en- suring prior variation order	
			iii		
			iv	Non-deduction of Liquidated Dam- age ₹ 1.55 crore	
			v		

8	EE, DW&SD, Chatra	84/2024-25	Para 1 (OBS- 1889027)	i	Delay in tendering process and agreement
				Slow progress of work and non-deduction of Liquidated damages	
				ii	
				Non deduction of Royalty ₹1.89 lakh	
				iii	
				Lack of fund resulted non completion of the scheme	
				iv	
				Irregular payment to the contractor ₹10.07 crore	
			Para 2 (OBS- 1892756)	v	
				Work not covered by insurance.	
				vi	
				Target of Functional Household Tap Connection not achieved	
				vii	
				Work agreement rescinded	
				viii	
				i	
9	EE, DW&SD, Saraikela	99/2024-25	Para 1 (OBS- 1907244)	Non-completion of work	
				ii	
				Work not covered by insurance	
				iii	
				Excess payment on account of Price Adjustment (85%) amounting to ₹188.32 lakh	
				iv	
			Para 2 (OBS- 1910759)	Irregular payment on account of rest 15% cost of DI pipe work	
				v	
				Excess payment on the account of Price Adjustment for the rest 15% payment of DI pipes: ₹15.20 lakh	
			Para 1 (OBS- 1907244)	Non-recovery of price adjustment amount of DI pipes from contractor bill: ₹117.83 lakh	
				i	
				Short deduction of security deposit	
				Award of work in violation of JJM guidelines	
				ii	
				Creation of liability and slow progress of work	
				iii	
				Unbalanced rate quoted by contractor for DI pipes	
				iv	
				Execution of work without covering Insurance	
				v	
				vi	
			Para 2 (OBS- 1910759)	Non-recovery of price adjustment amount of DI pipes from contractor bill: ₹422.33 lakh	
				i	
				Irregular payment of ₹ 292.51 lakh for DI Pipe	
				ii	
				Short deduction of security deposit	
				iii	
				Award of work in violation of JJM guidelines	
				iv	
				Creation of liability and slow progress of work	
				v	
				vi	
				Execution of work without covering Insurance	

Road Construction Department

Sl. No.	Name of Office/ Division	IR No. & Year	Para No.	Sub Para	Brief of Para
1	EE,RCD, RD,Jamtara	11/2024-25	Para 1 (OBS-1408569)		Unfruitful expenditure of ₹ 185.33 lakh on HL bridge, over merger point of Laharang & Barjoriya river in 3rd km of Narayanpur-Tarani(bajraghat) road, due to incomplete approach road.
2	EE,RCD, RD,Simdega	08/2024-25	Para 1 (OBS-1410383)	(i)	Infructuous expenditure of ₹3.40 crore on road work
				(ii)	Infructuous expenditure of ₹3.39 crore on construction of HL bridges
3	EE,RCD, RD,Latehar	20/2024-25	Para 1 (OBS-1448116)		Short deduction of royalty ₹ 2.73 crore on account of earthwork in Hami-Orsa-Kusmi road (total length-13.466 Km)
4	EE,RCD, RD,Dhanbad	22/2024-25	Para 1 (OBS-1460389)		Wasteful/ unfruitful expenditure of Rs 21.30 crore besides non-achievement of specific purpose on construction of Widening/Strengthening and Reconstruction work of Mahuda- Sindri (Jamadoba) Road including one HL bridge
5	EE,RCD, RD,Khunti	23/2024-25	Para 1 (OBS-1478976)	(i)	Unfruitful expenditure of ₹ 46.42 Cr. on incomplete road.
				(ii)	Cost over-run of ₹ 19.42 Cr.
				(iii)	Non-obtaining the dues from contractor amounting to ₹ 6.07 Cr.
6	EE,RCD, RD,Koderma	27/2024-25	Para 1 (OBS-1488623)		No recovery for the differential cost Rs 272.86 lakh of Bitumen purchased at lower rate
7	EE,RCD, RD,Godda	30/2024-25	Para 1 (OBS-1497771)		Cost escalation of ₹ 1.74 crore due to non-completion of scheme in due time
			Para 2 (OBS-1501723)	(i)	Non-recovery of differential cost ₹ 112.44 lakh of bitumen
				(ii)	Non-realisation of liquidated damage
8	EE,RCD, Hazaribagh	50/2024-25	Para 1 (OBS-1811454)	(i)	Excess payment to the agency in the form of Price Escalation bill claimed by the Agency in respect of claim for Labour component
			Para 2 (OBS-1811497)	(i)	Excess provision for land acquisition
				(ii)	Interest payment for land acquisition
				(iii)	Delay in land acquisition for road construction works
			Para 3 (OBS-1816441)	(i)	Excess payment to the agency in the form of Price Escalation bill claimed by the Agency in respect of claim for Labour component
				(ii)	Excess payment to the agency in the form of Price Escalation bill claimed by the Agency

9	EE,RCD, Gumla	43/2024-25	Para 1 (OBS-1817635)	(i)	Loss due to non-recovery of the differential cost of bitumen ₹ 2.50 crore IRQP work of Manjhatoli to Chainpur up to Jairagi more
				(ii)	IRQP work of Sisai-Bhandra Road
				(iii)	IRQP work of Khunti-Torpa-Kolebira Road
				(iv)	IRQP work of Kamdara-Bero Road
10	EE,RCD, Deoghar	55/2024-25	1(OBS-1855437)	(i)	Cost overrun of ₹ 2.14 crore
				(ii)	Undue financial aid to previous contractor.
				(iii)	Undue financial aid to new contractor.
11	EE,RCD, RD,Garhwa	73/24-25	1(OBS-1880750)	(i)	Requirement of Bridge
				(ii)	Requirement of Land for approach Road
				(iii)	Action taken by division to acquire land
				(iv)	Delay in approval of revised estimate
				(v)	Execution of work by contractor
				(vi)	Conclusion
12	EE,RCD, RD,Sahebganj	75/24-25	1(OBS-1878543)	(i)	Non-recovery of the differential cost of bitumen of ₹40.00 lakh.
				(ii)	Non-recovery of the differential cost of bitumen to the tune of ₹73.75 lakh.
13	EE,RCD, RD,Saraikela	97/24-25	1(OBS-1911390)	(i)	Loss of user charges (toll) due to short remittance by the Contractor
				(ii)	Non-fulfillment of the required obligations by the agency

National Highway NH division

S. N.	Name of Office/ Division	IR No. & Year	Para No.	Sub Para	Brief of Para
NIL					

ANNEXURE - G

Outstanding Audit Paras of PW Divisions

AMG-II Vetting – I Section

Letter No. AMG-II/vetting-I/

Dated 2025.08.07-

Reference- Letter No. WM-II(A&E) F. No.-150/AR//2024-25/31 Dated 07.08.2025

10.1 Outstanding Audit Paras (2024-25)

List of Paras Issued Under part –II Section – A

No.	Name of Office/ Division	IR No. & Year	Para No.	Sub Para	Brief of Para
1	Executive Engineer, Rural Works Division (Works) Division, Ranchi	PR-127097 FV-93653	OBS- 1406047 & OBS- 1407734	--	OBS-1406047 & OBS-1407734 Subject: Less deduction of liquidity damage for delayed execution of work of ₹ 1.78 crore
2	Executive Engineer, Rural Development Special Division Gumla	PR129333, FV-97247	OBS- 1448706	--	सन्दर्भ संख्या : OBS-1448706 विषय: Construction of bridge over Shankh river between Tali and Kereng Path under Chainpur/Dumri block.Rs. 7.58 crore (A) Unfruitful expenditure of ₹ 7.20 crore on incomplete bridge due to Contractual Non-Compliance by contractor and Poor Project Management
			OBS- 1448906	--	सन्दर्भ संख्या : OBS-1448906 विषय: Subject: Construction of RCC Bridge at Khutikona Bridge under PMGSY (Package No. JH1008). (i)Unfruitful Expenditure of Rs.82.69 lakh.
3	Executive Engineer, Rural Works Division (Works) Division, Latehar	PR-131466 FV-98515,	OBS- 1465023	--	Reference Number : OBS-1465023 Subject : Construction of Road from Doram to Tenua via Ubka Garu block (L-4 Km) 1. Wasteful Expenditure of ₹ 1.56 crore.
			OBS- 1465024	--	Reference Number : OBS-1465024 Subject : Construction and Maintenance of Two Roads and one Bridge (package no- JH-LWE-LAT-02/21-22) under PMGSY-RCPLWEA scheme 1. Unfruitful Expenditure of ₹ 5.46 crore
			OBS- 1472514	--	Reference Number : OBS-1472514 Subject: Construction and Maintenance of i) HL RCC Bridge over North Koyal in between Saryu to Garu via Ganeshpur at Chainage 15575 (L-320.78m) under PMGSY (Package No. JH-LWEB1). (i)Unfruitful Expenditure of Rs.347.59 lakh.

4	Executive Engineer, Rural Development Special Division, Chatra	PR163251- FV119123-	OBS- 1831442	--	सन्दर्भ संख्या : OBS1831442- विषय : सरकारी आवास के निर्माण कार्य में बरती गइ अनियमितता के फलस्वरूप निष्फल व्यय रु. 1.46 करोड़
5	Executive Engineer, Rural Works Division (Works) Division, Deoghar	PR162907 FV122096	OBS- 1859227	--	सन्दर्भ संख्या : OBS1859227- विषय : योजना का नाम :- राज्य संपोषित (एम. एम.जी.एस.वाड़) योजनान्तर्गत खिजुरिया मोड़ (असनाथन) से बिहार बोर्डर खोनाडाबर तक (Length 4.20 K.M) पथ निर्माण कार्य अपूर्ण- व्यय राशि 157.00 लाख (2) अपूर्ण कार्य पर व्यय राशी 157.00 लाख
6	Executive Engineer, Rural Development Special Division, Medninagar	PR-165137 FV-121244	OBS- 1849507	--	सन्दर्भ संख्या : OBS-1849507 विषय : एम. एम. जी. एस. वाड़. के अंतर्गत पाटन प्रखण्ड के ग्राम कसवाखाड़ बासाबार आर. इ.ओ. में जिनजोड़ नदी पर पुल निर्मित पुल के क्षतिग्रस्त होने के कारण रु 319.19 लाख की निष्फल व्यय एवं कार्यपालक अभियंता द्वारा अनुचित शिथिलता
7	Executive Engineer, Rural Development Special Division, Godda	PR-166304 FV-125479	OBS- 1899083	--	सन्दर्भ संख्या : OBS-1899083 विषय : एम.एम.जी.एस.वाड़. के अंतर्गत गोड्डा जिला के बसंतराय प्रखण्ड में जमनीकोला से बसंतराय PWD पथ के बीच सुंदर नदी मे बेलाकिता के पास पुल निर्माण लेखापरीक्षा आपत्ति : 1. क्षतिग्रस्त पुल का पुनर्निर्माण नहीं होने के कारण निर्माण पर किया गया रु 546.21 लाख का निष्फल व्यय
8	Executive Engineer, Rural Development Special Division, Jamshedpur	PR166792- FV-125497	OBS- 1906061	--	सन्दर्भ संख्या : OBS-1906061 विषय : जनजातीय क्षेत्रीय उपयोजनान्तर्गत संविधान की धारा 1) 275) के तहत पूर्वी सिंहभूम जिले के धालभूमगढ़ प्रखण्ड अंतर्गत पावड़ा नरसिंहगढ़ में GNM स्कूल निर्माण मे अलाभकारी व्यय राशि 135.29 लाख
9	Chief Engineer, Rural Development Special Zone	PR150976 FV-113300	OBS- 1772953	--	सन्दर्भ संख्या : OBS-1772953 विषय : पुलों के क्षतिग्रस्त होने के कारण रु 77.89 करोड़ का निष्फल व्यय एवं पुलों की मरम्मत एवं रखरखाव के मद में खर्च न करना
10	Executive Engineer, Rural Development Special Division, Deoghar	PR-171727 FV-126580	OBS- 1907505	--	सन्दर्भ संख्या : OBS-1907505 विषय : देवघर जिला के सारठ प्रखंड अंतर्गत पाथलजोर से धनपलासी घाट के बिच जोरिया (पाथलजोर) पर पुल निर्माण (लम्बाइ 77.44 मीटर) निर्देशों के उल्लंघन एवं त्रुटिपूर्ण सूचना के कारण कार्य अपूर्ण एवं व्यय निष्फल राशि 328.65 लाख
		Total Para	14		

(Footnotes)

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

MAP OF JHARKHAND

