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**ANNUAL REVIEW ON THE WORKING OF
PUBLIC WORKS DIVISIONS FOR THE YEAR 2020-21
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and payments and also how money was remitted into treasury for credit to the Government Account and how much money was withdrawn from the treasury by issuing cheques for payment.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. As a step towards computerization of accounts of the Public Works Division, Government of Jharkhand has implemented Works Accounts Management Information System (WAMIS) during 2016-17 with the technical assistance of C-DAC, Pune. 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 Workings of Public Works Divisions of the State for the Financial Year 2020-21 highlights the major areas of deficiencies 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.



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INTRODUCTORY

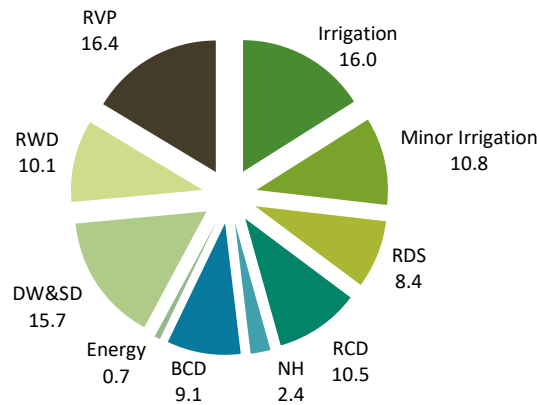
Public Works (PW) Divisions execute different infrastructure development projects in the State. As of March 2021, there were 287 State PW Divisions functioning under the administrative control of different engineering Departments of Government of Jharkhand (GOJ). These Divisions render their monthly accounts to the Office of the Pr. Accountant General (A&E), Jharkhand, Ranchi. The Department-wise classification of PW Divisions in Jharkhand as on 31 March 2021 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	
		2019-20	2020-21
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 ¹	30 ¹
5.	Road Construction Department (National Highway)	07	07
6.	Rural Development Department	24	24
7.	Rural Works Department	29	29
8.	Water Resources Department (Irrigation)	46	46
9.	Water Resources Department (Minor Irrigation)	31	31
10.	Water Resources Department (River Vally Project)	47	47
	Total	287	287

Department-wise percentage of Divisions to total PW Divisions in the State for the year 2020-21 was as under:-

Percentage of Divisions (Department wise)



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

¹ ADB project Ranchi Division has been merged in Road Div. Dumka vide order no. - RCD-01-Estab.-18/08/4089(s) WE Dated 19/08/2019 of Government of Jharkhand.

CHAPTER - 1

STATE OF AFFAIRS OF PUBLIC WORKS DIVISIONS IN JHARKHAND

Department-wise Works expenditure

1.1 During 2020-21, 262 out of 287 PW Divisions in the State incurred an aggregate works expenditure of Rs. 7206.69 crore. The remaining 25 Divisions² 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 expenditure³ incurred by these 262 PW Divisions in the State during the year 2020-21 and that of the previous year is mentioned below: -

Table-1.1 (Department wise Works expenditure)

Sl No.	Name of the Departments	2019-20		2020-21		Difference
		No of Divisions	Amount	No of Divisions	Amount	(+/-) In Percentage
1.	Building Construction Department	26	870.20	26	431.68	-50.39 %
2.	Drinking Water & Sanitation Department	45	1408.29	45	1496.38	6.26 %
3.	Energy Department(Electric Works)	02	70.32	02	66.22	-5.83 %
4.	Road Construction Department	29	2946.55	29	2641.35	-10.36 %
5.	Road Construction Department (NH)	07	48.72	07	36.18	-25.74 %
6.	Rural Development Department	24	787.43	24	615.90	-21.78 %
7.	Rural Works Department	25	1258.10	25	625.04	-50.32 %
8.	Water Resources Department (Irrigation)	36	636.63	36	782.63	22.93 %
9.	Water Resources Department (MI)	26	247.66	27	185.83	-24.97 %
10.	Water Resources Department(RVP)	44	610.46	41	325.48	-46.68 %
	Total	267	8884.34	262	7206.69	-18.88 %

It would be seen from the above that the aggregate works expenditure incurred by these PW Divisions during 2020-21 had decreased by Rs. 1677.65 crore (18.88 per cent) as compared to the previous year. Except Drinking Water & Sanitation Department (6.26 per cent), and Water Resources Department (Irrigation) (22.93 per cent) all other major Departments had incurred less expenditure on works in 2020-21. The percentage of decrease in works expenditure of these Departments during 2020-21 ranged between 5.83 to 50.39 per cent as mentioned above.

Range of Works expenditure in PW Divisions

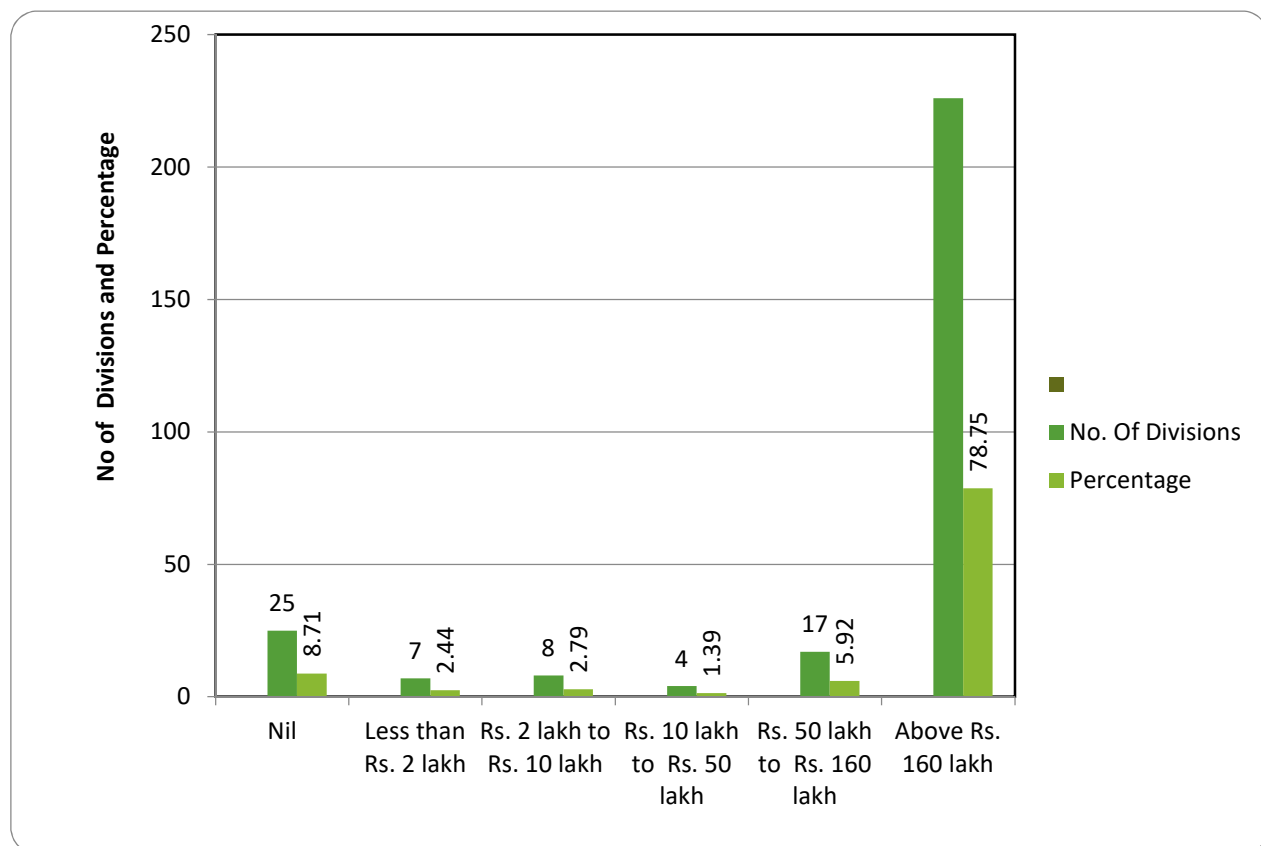
1.2. The range of works expenditure incurred by PW Divisions of the State for the year 2019-20 and 2020-21 was as under;

² Water Resources Department (20 Divisions), Road Construction Department (01 Division), Rural Works Department (4 Divisions)

³ Does not include the works expenditure incurred by some of these PW Divisions on Central Sponsored Schemes

Table-1.2(Range of works expenditure)

Range of Expenditure	2019-20		2020-21	
	No of Divisions	Percentage of total Divisions	No of Divisions	Percentage of total Divisions
Nil expenditure	23	8.01	25	8.71
Less than Rs.2 lakh	3	1.04	7	2.44
Rs.2 lakh to Rs.10 lakh	6	2.09	8	2.79
Rs.10 lakh to Rs.50 lakh	11	3.83	4	1.39
Rs.50 lakh to Rs.160 lakh	12	4.18	17	5.92
Above Rs.160 lakh	232	80.83	226	78.75
Total	287	100	287	100



The number of Divisions incurring expenditure of Rs.160 lakh or more was decreased from 232 Divisions (80.83 *per cent*) in 2019-20 to 226 Divisions (78.75 *per cent*) in 2020-21. Again, the aggregate works expenditure of these Divisions had decreased to Rs. 7206.69 crore in 2020-21 from Rs. 8884.34 crore in 2019-20. The number of Divisions incurring nil expenditure on works had also increased to 25 Divisions in 2020-21 from 23 Divisions in 2019-20. The major decrease in works expenditure was witnessed in PW Divisions of Building Construction Department, Rural works Department, Water Resources (RVP & MI), and Road Construction Departments (NH).

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

Table-1.3(Department wise range of expenditure in 2020-21)

Sl No.	Name of the Departments	Nil expenditure	< Rs.2 lakh	Rs.2-10 lakh	Rs.10-50 lakh	Rs.50-160 lakh	>Rs.160 lakh
1.	Building Construction	0	0	0	0	0	26
2.	Drinking Water & Sanitation	0	0	0	0	1	44
3.	Energy (Electrical Works)	0	0	0	0	0	2
4.	Road Construction	1	0	0	1	0	35
5.	Rural Development	0	0	0	0	0	24
6.	Rural Works	4	0	0	0	0	25
7.	Water Resources	20	7	8	3	16	70
	Total	25	7	8	4	17	226

Creation 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 1987⁴, 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 61 out of 287 PW Divisions had incurred works expenditure of less than Rs.160 lakh during 2020-21. Out of these 61 Divisions, the works expenditure in respect of 25 PW Divisions remained NIL. Moreover, the works expenditure in respect of 20 PW Divisions remained nil for the last three years consecutively. No steps had been taken by the State Government for closure of these PW Divisions where there were no operational activities. The State Government had already incurred an avoidable expenditure of Rs. 79.66 crore during the last three years against these 20 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 including his own office. A Divisional Accountant acts as Financial Advisor to Divisional Officer, Compiler of accounts of the Division in accordance with the prescribed rules and timely rendition of accounts to the office of the Pr. Accountant General (A&E) and 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.

It was noticed that as against 287 PW Divisions, the State Government had created 276 nos sanctioned post for Divisional Accountants till March 2021. The list of Divisions in which the post

⁴ Circular no.5692-F dated 17.09.1987

of Divisional Accountants had not been sanctioned by the Government of Jharkhand is given below: -

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

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

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

Non-reconciliation of receipts and expenditure by the PW Divisions

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

Table-1.5 (Schedule for Reconciliation)

SI No.	Name of the Quarter	Period of reconciliation
1.	1 st Quarter (April to June)	By 31 st August 2020
2.	2 nd Quarter (July to September)	By 30 th November 2020
3.	3 rd Quarter (October to December)	By 28 th /29 th February 2021
4.	4 th Quarter (January to March)	By 31 st July 2021 (Revised)

The status of reconciliation of monthly accounts by the Public Works Divisions as a whole as well as Department wise for the year 2020-21 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	247	261	245	243
Not reconciled	40	26	42	44
Percentage of reconciliation	86.06	90.94	85.37	84.67

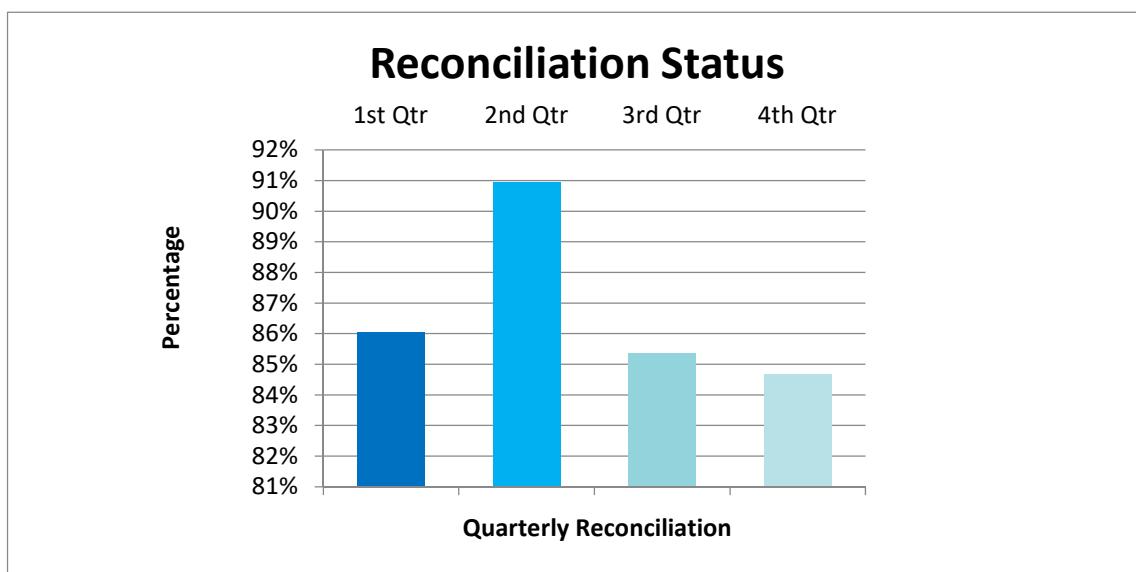


Table-1.7 (Department wise Status of Reconciliation)

Sl No.	Name of the Departments	No of Divisions	Quarters			
			1st	2nd	3rd	4th
1.	Building Construction	26	25	24	24	25
2.	Drinking Water & Sanitation	45	42	45	35	34
3.	Energy (Electrical Works)	02	02	02	01	02
4.	Road Construction (including NH)	37	29	30	31	28
5.	Rural Development (RDS)	24	24	24	20	19
6.	Rural Works (RWA)	29	27	27	26	26
7.	Water Resources (Irrigation, Minor Irrigation & RVP)	124	98	109	108	109
	Total	287	247	261	245	243

The percentage of reconciliation of monthly accounts in 1st quarter was 86.06 percent which improved to 90.94 percent in 2nd quarter but decreased to 85.37 per cent in 3rd quarter. Again, there was decrease in reconciliation of monthly accounts in 4th (84.67 percent) quarter.

Most of the PW Divisions who did not turn up for reconciliation fall under Water Resources, Road Construction and Drinking Water & Sanitation Department. PW Divisions under Energy Department only completed 100 percent reconciliation during the last quarter of 2020-21.

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

CHAPTER - 2

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

Procedure of drawal of money from Consolidated Fund of the State

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

During examination of monthly accounts, it was noticed that in contravention of Rule 174 of JTC 2016, the Divisional Officers had drawn huge sums from the Consolidated Fund of the State when these funds were not required for immediate disbursement and parked them with the Assistant/Junior Engineers by ways of temporary advance against departmental works. Withdrawals therefrom 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 2021, a sum of Rs.17.34 crore was pending for adjustment towards temporary advance in respect of 97 PW Divisions under Building Construction, Drinking Water & Sanitation, Road Construction, Rural Development (RWA) and Water Resources Departments. The delay analysis of adjustment/recovery of temporary advances is detailed below; -

Table-2.1 (Temporary advances pending for adjustment)

Pending since (years)	Amount (Rs.)
Between 2010-2020	7,91,00,128.57
Between 2000-2010	4,86,58,390.46
Between 1990-2000	302,56,985.11
Between 1980-1990	1,48,01,218.09
Before 1980	5,86,940.49
Total	17,34,03,662.72

Out of Rs.17.34 crore pending as on 31 March 2021, a sum of Rs.13.75 crore was laying unadjusted against 30 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)

Sl No	Employee Name	Division Name	Voucher date	Advance lying as on 31/03/2020	Advance lying as on 31/03/2021
A	Building Construction Department				
1.	Manish Kumar	Building Division No.1, Ranchi	25-02-2003 31-03-1999	2,29,61,048 97,307	2,29,61,048 97,307
2.	Girendra Kumar	Building Division, Chatra	22-11-2013	29,57,779	29,57,779
3.	R. Prasad	-do-	13-11-2013	27,45,792	27,45,792
4.	Kishore Kumar	-do-	13.11.2012	24,26,430	24,26,430
5	Manish Kumar	-do-	16.11.2016 20-11-2013	12,48,370 2,43,444	12,48,370 2,43,444
B	Road Construction Department				
1	Martin Tiru	Road Div. Chaibasa	31.10.2016	11,14,649	11,14,649
2.	Hare Krishna Ram	Road Div. Ranchi	04.10.2016	10,30,507	10,30,507
C	Rural Works Department				
1.	O. P. Singh	R D Spl Div. Ranchi	31.08.2016	1,30,35,675	1,30,35,675
2.	Ram Binod Sinha	-do-	31.08.2016	1,00,21,811	1,00,21,811
3.	Late Ashok K Dubey	R D Spl Div. Hazaribagh	04.02.2015	64,87,083	64,87,083
4.	Sunil Kumar	-do-	05-02-2015	44,47,949	44,47,949
6.	Basudeo Prasad	-do-	01-07-2010	20,30,261	20,30,261
7.	Sudarshan Singh	-do-	05-02-2015	20,24,960	20,24,960
8.	Triveni Das	R D Spl Div. Sahibganj	02-04-2012	56,78,173	56,78,173
9.	Rajiv Ranjan Kumar Munda	R. W. Div. Simdega	01-09-2017	18,31,103	18,31,103
10.	Manoj Kumar	R D Spl Div. Daltonganj	01-01-2001 01-01-1999	17,13,600 85,209	17,13,600 85,209
11.	Chandra Shekhar Prasad	R.W. Div Daltonganj (Medninagar)	31-03-1989	15,17,449	15,17,449
12.	Shaligram Kumar Singh	-do-	31-03-1989	12,93,410	12,93,410
13.	Ramayan Singh	R D Spl Div. Lohardaga	07-09-2005	14,85,124	14,85,124
14.	Satyendra Narayan Singh	R.W. Div Garhwa	01-08-2018	14,74,810	14,74,810
15.	Abhay Shankar Prasad	R.W. Div Bokaro	01-05-2017	12,78,790	12,78,790
16.	Rajendra Prasad	R.W. Div. Jamshedpur	03-06-1996	11,08,465	11,08,465
17.	Bhagbat Ram	-do-	12-07-1989	10,17,977	10,17,977
D.	Water Resources				
1.	Ashok Kumar	M.I.Div. Husainabad Japla Medininagar	03-03-2008	2,28,03,849	2,28,03,849
2.	Addl. Director Lao Jsr	Barrage Div , Galudih	01-07-2017	1,00,00,000	1,00,00,000
3.	Spl Lao1 Jsr	Barrage Div , Galudih	05-07-2017	68,00,300	68,00,300
4.	Dhanbir Jha	M.I.Div. Husainabad Japla Medininagar	03-03-2008	26,79,151	26,79,151
5.	Rameshwar Saha	M.I.Div. Dumka	01-12-2012	24,15,783	24,15,783
6.	XYZ	Tenughat Dam Division	01-05-2017	13,97,517	13,97,517
			Total	13,74,53,775	13,74,53,775

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 2021 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 their-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 Pr. AG(A&E)'s office between the 7th & 10th of the following month. Despite several correspondence and repeated reminders, many PW Divisions failed to submit their monthly accounts within the due date. The delay in submission of monthly accounts by PW Divisions during the year 2020-21 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 2020	287	234	33	12	4	4
May 2020	287	191	62	20	6	8
June 2020	287	188	68	19	4	8
July 2020	287	166	86	21	7	7
Aug 2020	287	188	77	19	0	3
Sept 2020	287	226	47	9	3	2
Oct 2020	287	200	73	10	1	3
Nov 2020	287	182	86	11	6	2
Dec 2020	287	190	83	7	6	1
Jan 2021	287	227	47	4	4	5
Feb 2021	287	203	62	11	9	2
Mar 2021	287	215	19	125	23	5
Total	3444	2410	743	168	73	50
Previous year	3444	2833	560	33	10	8
Year before previous year	3345	2639	588	64	23	31

As mentioned above, 2,410, out of 3,444 monthly accounts (69.98 *per cent*) were received from the PW Divisions by this office within the due dates i.e. latest by 10th of the succeeding month. Rest 1,034 accounts were received in delay ranging from one day to more than 30 days. During the previous year 2019-20, the percentage of timely rendition of accounts was 82.25 *per cent*. The Division wise delay in receipt of monthly accounts by this office has been given in **Annexure-C**.

Non submission of monthly accounts by PW Divisions on time is one of the major causes for exclusion of PW Monthly accounts from the consolidated monthly Civil Accounts of the Government of Jharkhand which is required to be submitted to Government by 25th of the succeeding month as per the norms. The status of timeliness and exclusion of accounts for last three years are as under: -

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

Year	Particulars	Apr	May	Jun	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar
2018-19	No of Divisions	253	253	253	287	287	287	287	287	287	288	288	288
	No of accounts received within due date	185	213	198	249	211	226	214	229	225	238	217	234
	Exclusion of accounts due to delayed receipt	45	9	15	20	17	21	40	33	21	9	1	0
2019-20	No of Divisions	287	287	287	287	287	287	287	287	287	287	287	287
	No of accounts received within due date	235	239	250	228	213	216	237	244	258	258	215	240
	Exclusion of accounts due to delayed receipt	03	03	02	01	00	02	02	01	00	00	04	00
2020-21	No of Divisions	287	287	287	287	287	287	287	287	287	287	287	287
	No of accounts received within due date	234	191	188	166	188	226	200	182	190	227	203	215
	Exclusion of accounts due to delayed receipt	18	26	21	46	15	30	16	20	16	13	22	00

The year 2020-21 witnessed a decline in timely rendition of accounts by Works Divisions compared to 2019-20 & 2018-19. 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.

Deficiencies noticed in Monthly Accounts

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

- Closing Cash Balance of last month does not tally with Opening Cash Balance of succeeding month;
- Cash realised as revenue is deposited in relevant receipts head instead of 8782-102-Head-I remittance into treasury;
- Amount remitted to Treasury but challan is not attached with monthly accounts;

- Details of cash balance report not in proper form and 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 2020-21 is as follows: -

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

Month	2019-20			2020-21		
	Due to Not receipt	Due to objections	Total	Due to Not receipt	Due to objections	Total
April	03	00	03	18	10	28
May	02	01	03	26	01	27
June	00	02	02	21	02	23
July	01	00	01	46	03	49
August	00	00	00	15	01	16
September	02	00	02	30	04	34
October	02	00	02	16	02	18
November	00	01	01	20	00	20
December	00	00	00	16	01	17
January	00	00	00	13	05	18
February	03	01	04	22	03	25
March	00	00	00	00	00	00
Total	13	05	18	243	32	275

It would be evident from the above that 275 out of 3,444 monthly accounts could not be included in the monthly accounts of the State Government for the year 2020-21 due to non-clearance of objections (32 accounts) by PW Divisions within the cut-off date of preparation of accounts and delayed receipt of accounts (243 accounts).

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

CHAPTER - 4

SUBMISSION OF PERIODICAL RETURNS

Schedule of Works Expenditure

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

Accounts of Interest Bearing Securities

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

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

Almost all PW Divisions did not submit these periodical returns during 2020-21.

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 failed to submit this periodical return. Due to lack 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 deficiency in maintenance of accounts for deposit works in the Division would weaken proper control over expenditure incurred against deposits made by non-Governmental bodies. Under Para 210 (a) of Jharkhand Public Works Department Code, a Works Division can undertake deposit works in case of: -

- (i) The 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 2020-21, the funds were received from District Magistrates and Deputy Development Commissioners. It could not be ensured whether these funds were included in the financial estimate and accounts of Government or not. If these were included, then the Divisions were barred from executing the works as deposit work.

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

4.5 The Pr. AG (A&E) office is responsible for maintaining the Annual Performance Appraisal Reports (APARs) of the officials of Divisional Accountant Cadre. Since these Divisional Accountants/ Divisional Accounts Officers work largely under the immediate supervision of Executive Engineers (Divisional Officers), each Executive Engineer shall (Reporting Officer) forward the APAR to Pr.AG (A&E) office by 30th June. The status of submission of APARs of Divisional Accountants / Divisional Accounts Officers by the concerned Executive Engineers for the year 2020-21 till 25 September 2021 is as under;

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

Sl. No	Designation	Men-in-position	APAR received	APAR wanting
1.	Sr.DAO	41	32	9
2.	DAO-I	67	59	8
3.	DAO-II	66	66	0
4.	DA/DA (Prob.)	83	64	19
	Total	257	221	36

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

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

CHAPTER - 5

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

Accounting procedure for Consolidated Treasury Remittances

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

Accounting procedure for Consolidated Certificate of Issue

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

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

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

Communication of persistent arrears to different authorities

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

In view of the above, the actual receipt of remittances by the treasuries shown in the accounts by the PW Divisions could not be ensured (Annexure-D for unadjusted balances under Head-I & Head-II as on 31st March, 2021).

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 2021.

Table-6.1(Outstanding MPW Advances as on 31 March 2021)

Sl. No.	Name of the PW Divisions	Amount(Rs.)
A.	Road Construction Department	
1.	Road Division Bokaro	619920795
2.	Road Division Dhanbad	2821858154
3.	Road Division Giridih	739578
4.	Road Division Hazaribag	144908436
5.	Road Division Koderma	743348
8.	NH Division, Deoghar	864326.00
	Total (A)	3589034637
B.	Rural Works Department	
1.	RDD (RWA) Division, Hazaribagh	101389.05
	Total (B)	1,01,389.05
C.	Drinking Water & Sanitation Department	
1.	D.W. & S. Division, Chakradharpur	200959.00
2.	D.W. & S. Division, Khunti	76405.00
	Total (C)	2,77,364.00

Sl. No.	Name of the PW Divisions	Amount(Rs.)
D.	Building Construction Department	
1.	Building Division No.2, Ranchi	438498.00
	Total (D)	4,38,498.00
E.	Water Resources Department	
1.	M. I. Div. Chaibasa	5230684
2.	M. I. Div. Simdega	276204
3.	Konar Canal Division Bagodar	124988836
4.	Konar Canal Division Dumri	217756528
5.	Design Division No. 1 Palamu	245670000
6.	Auranga Construction Panki	1147180998
7.	Investigation Division Garhwa	1010678
8.	W.W.Chakradharpur	88318129
9.	W.W.Chainpur No.-1	31006712
10.	Irrigation Deoghar	117395588
11.	Irrigation, Jasidih	597873692
12.	Irrigation Sikatia, No.-1 Deoghar	18163674
13.	Irrigation Sikatia, No.-2	67112
14.	P.Q.C. & M Deoghar	21904
15.	Punasi Dam Deoghar	57361836
16.	Punasi Spilway Deoghar	164834
17.	Irrigation Dumka	13583643
18.	W.W.Hazaribagh	219123198
19.	Irrigation Jamtara, No.-1	27371627
20.	MDD Kuldangal	7564531
21.	W.W.Khunti	29250575
22.	W.W.Ranchi	6650923
23.	W.W.Simdega No.-1	28144209
24.	Barrage Division, Galudih	604522707
25.	Central Store & Camp Division, Chandil	229052621

Sl. No.	Name of the PW Divisions	Amount(Rs.)
26.	Canal Design Division 1, Jamshedpur	6800
27.	Irrigation Division, Galudih	199717780
28.	Kharkai Canal Division, Adityapur	39314000
29.	Kharkai Canal Division, Rajnagar	565640
30.	Kharkai Link Canal Division Musabani, Camp Hatia	87801266
31.	Mechanical Division Icha	9392644
32.	MDD-2, Chandil, Camp Dimna	1988242
33.	MDD-5, Dimna, Jamshedpur	209107828
34.	MDD-7, Galudih	504572364
35.	MDD-8, Jamshedpur	3218083
36.	MDD-9, Ghatshila Camp Galudih	9094099
37.	MDD-10, Ghatshila	498125794
38.	MDD-12, Mango, Jamshedpur	9930288
39.	Planning & Monitoring Division, Jamshedpur	167272
40.	Purchase Cost Material & Tender CTRL Dvn. (SPU), Adityapur	2380118
41.	Sub-Canal Division, Chandil	76241000
42.	Sub-Canal Division, Ghatshila	120015290
43.	Sub-Dam Division-2 Chandil	2482571652
	Total (E)	8071961603
	Grand Total (A+B+C+D+E)	11661813491

It would be seen from the above that MPW Advances as of 31 March 2021 stood at Rs.1166.18 crore as compared to Rs. 1284.80 crore of the previous year. Though the MPW Advances have been showing a light decrease, close monitoring is required for settlement of the same, especially the advances which are lying for years together.

CHAPTER - 7

ACCOUNTING OF REVENUE REALISED AND RETENTION OF CASH BALANCE

Revenue realised in cash

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

It was observed that in most of the PW Divisions, moneys realised as revenue was kept with the Divisions for indefinite periods without remitting the same to the treasuries. The Division-wise cash balances which also included revenue realised, but the Divisions did not remit to the treasury at the close of the financial year (31 March 2021) 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 2020-21 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 2021 is shown in **Annexure-A**. The practice of withholding large amount of cash in hand at the close of the year has serious financial ramifications as mentioned below: -

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

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

CHAPTER - 8

RATING OF PERFORMANCE OF PUBLIC WORKS DIVISIONS

Parameters for evaluation of Performance of the PW Divisions

8.1 The Office of the Pr. Accountant General (A&E), Jharkhand receives the monthly accounts from each PW Division and consolidates them for incorporation in monthly accounts of the State Government. The issue of timeliness and quality in rendering accounts has been 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 2010-11 and has been continuously followed. The parameters together with the weightage against them are mentioned below: -

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

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

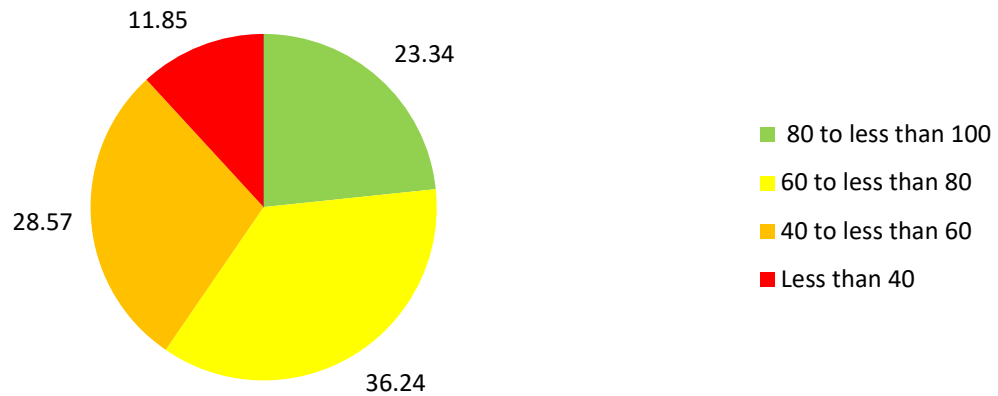
Performance of Public Works Divisions

8.2 Based on the four parameters mentioned above (Para-8.1), the performances of all PW Divisions of the State for the year 2020-21 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		
	2018-19	2019-20	2020-21
< 40 marks	08	05	34
>40 but < 60 marks	51	38	82
>60 but < 80 marks	94	93	104
>80 but < 100 marks	119	130	67
100 marks	16	21	00
Total	288	287	287

Group-wise Percentage of marks obtained by the Divisions



It would be seen from the above that none of Divisions secured 100% marks whereas, 23.34 *per cent* Divisions obtained marks between 80 to less than 100 marks. The Department-wise performance of the Divisions during 2020-21 is as under:

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

Sl No.	Name of the Departments	No of Divisions	< 40 marks	41 to <60 marks	61 to <80 marks	81 to <99 marks	100 marks
1.	Water Resources(Irrigation, Minor Irrigation & RVP)	124	14	40	48	22	0
2.	Road Construction including NH	37	1	8	12	16	0
3.	Building Construction	26	6	9	6	5	0
4.	Energy(Electric Works)	02	0	1	1	0	0
5.	Drinking Water & Sanitation	45	9	10	16	10	0
6.	Rural Development (RWA)	29	2	9	10	8	0
7.	RD Special Divisions	24	2	5	11	6	0
	Total	287	34	82	104	67	0

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

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

CHAPTER - 9

WORKS ACCOUNTS MANAGEMENT INFORMATION SYSTEM

Introduction

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

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

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

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

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

Management Information System (MIS): - A comprehensive MIS has been developed in the form of dashboard that gives an analytical view of the physical and financial status of the various projects undertaken by the department and compiled for all the offices of the department. The analysis is carried out under various parameters such as Head of Accounts, Schemes/Programmes,

User Departments, Infrastructure types, Allotment, defined physical scope etc., assessed against Budgetary Grants, MB Recordings, and Stipulated Time Frames.

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

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

Preparation of monthly accounts through WAMIS

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

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

The following procedures are adopted for execution of works: -

- (i) The Executive Engineer(EE) prepares and maintains the master data relating to works and contractors' details;
- (ii) Bill of Quantity (BoQ) is prepared by the Junior Engineer (JE) and forwarded to the Assistant Engineer (AE) for verification;
- (iii) The AE after verification of BoQ forwards the same to EE;
- (iv) The EE verifies the BoQ and put tender, quotation and contract details once approved by the competent authority;
- (v) After commencement of works, the work of preparation of bill is taken up by the JE;
- (vi) JE forwards the bill to the AE for verification of measurement and other parameters
- (vii) After verifying the bill, the AE forwards the same to EE

- (viii) After being satisfied with the measurements entered in the MB, EE forwards this MB to the Accounts wing of the office with an order to check and pass(C&P) the bill.
- (ix) The Accounts clerk verifies the arithmetical checks of the bill with reference to measurement book, rates and other parameters of the contract and finalises the bill and prepares memo and forwards the same to Divisional Accountant;
- (x) The Divisional Accounts Officer/Divisional Accountant checks the bill including statutory deductions like GST, IT, royalty etc., and forwards the same to EE after noting his observation online;
- (xi) Finally, the EE passes the bill and cheque is issued and a reference number is generated for linking with KUBER_s 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.

CHAPTER - 10

IRREGULARITIES DETECTED BY THE AUDIT DURING 2020-21 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 2020-21, the Office of the Pr. Accountant General (Audit), Jharkhand conducted audit in 09 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
- Cost overrun
- Underutilisation of fund
- Non-recovery of Liquidated damages

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 2020-21 as circulated by the Principal Accountant General (A&E) vide letter no. WM-II-CDA-190-198 dated 07.02.2020 was as under: -

1. In case of Permanent Divisions

- (a) Monthly accounts received up to March 2020 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 2020, 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 2020 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 2020 downloaded from WAMIS in Excel Sheet both in Hindi & English by all the Divisions may be sent to this office through email at agaejharkhand@cag.gov.in latest by 25th April 2020. The Hindi Version should be same as of English version .
 5. Time bound action plan to recover/adjust or Writeoff of old and outstanding temporary advance.
 6. It was intimated to all Departments of PWD that monthly accounts are to be submitted 10th of the following month. If the monthly accounts are not received within the prescribed period, complete in all respect, the CDA will be cancelled. CDA will also be cancelled for delay in submission of RF-51.

Despite 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.

Work Charged Staff: General Provident Fund

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

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

CONCLUSION

Deficiencies in the working of PW Divisions have been outlined in preceding chapters. During 2020-21, 69.98 *per cent* of monthly accounts were received from the PW Divisions within the due dates as compared to 82.25 *per cent* of the previous year. Due to delay received of accounts, 275 out of 3,444 monthly accounts of the PW Divisions could not be incorporated in the consolidated monthly accounts of the State. Timely action should be taken by the Divisional Officers to ensure more accuracy in preparation of monthly accounts, following strictly the codal provisions to avoid objections and submission of accounts within the stipulated time.

The percentage of reconciliation of monthly accounts in 1st quarter was 86.06 *per cent* which improved to 90.94 *per cent* in 2nd quarter but decreased to 85.37 *per cent* in 3rd quarter. Again, there was decrease in reconciliation of monthly accounts in 4th (84.67 *per cent*) quarter.

At the end of 31 March 2021, a sum of Rs.17.34 crore was pending for adjustment towards temporary advance in respect of 97 PW Divisions. The amount was lying unadjusted for a period ranging from 1 to 40 years. Out of this amount, Rs.13.75 crore was laying unadjusted against 30 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 (MPW) Advances as of 31 March 2021 stood at Rs. 1166.18 crore as compared to Rs. 1284.80 crore of 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, none of the Divisions submitted the same to this office. Though the MPW advances have been showing a light decrease, 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 25 PW Divisions remained nil. The works expenditure in respect of 20 PW Divisions remained nil for the last three years consecutively and these PW Divisions have incurred an expenditure of Rs. 79.66 crore during the last three years towards wages and salaries to the staff.

Irregularities pointed out by Audit during the financial year 2020-21 indicate that the state of work in Public Works Divisions was not satisfactory. As on 31 March 2021, the PW Divisions were holding huge cash balances in contravention of Para-22.4.22 of the Central Public Works Accounts Code.

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

ANNEXURE - A

Division-wise unadjusted Temporary Advances as on March 2021

(Refer Para-2.1 & 7.4)

No.	Name of the Division	Period		Amount (Rs.)
		From	To	
A. Building Construction Department				
1.	Building Division, Chatra	11.04.2012	16.11.2016	11546688.06
2.	Building Division, Daltonganj	-	01.01.2001	506638.97
3.	Building Division, Dumka	02.01.2012	02.02.2012	275905.75
4.	Building Division, Godda	-	28.02.2017	274357.52
5.	Building Division, Lohardaga	-	04.03.2017	924300.00
6.	Building Division No.2, Ranchi	-	26.03.1998	25000.00
7.	Building Division No.1, Ranchi	31.03.1999	25.02.2003	23058355.24
8.	Building Division, Sahibganj	04.11.2002	01.04.2003	530374.57
	Total			37141620.11
B. Drinking Water & Sanitation Department				
1.	DW&S Division, Chakradharpur	01.07.1981	01.07.2014	54494.25
2.	DW&S Division No.1, Dumka	01.01.2011	08.01.2011	29475.19
3.	DW&S Division No.1, Giridih	01.01.2012	03.01.2015	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			695994.01
C. Road Construction Department				
1.	NH Division, Deoghar	-	01.08.1997	1348611.50
2.	NH Division, Dhanbad	-	01.11.2012	203191.33
3.	NH Division, Hazaribagh	-	01.07.2016	7847.60
4.	Road Division, Hazaribagh	-	01.01.1988	13568.05
5.	Road Division, Ranchi	01.06.1983	04.10.2016	2035649.48
6.	Road Division, Chaibasa	01.10.2016	31.10.2016	1443058.67
7.	Road Division, Chatra	03.03.1996	04.03.1996	63748.27
8.	Road Division, Deoghar	-	31.12.2009	1350207.00
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			6900985.28
D. Rural Development (RWA) 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, Koderma	-	01.01.2015	121075.00
4.	RD Special Division, Lohardaga	07.09.2005	01.01.2012	1485124.00
5.	RD Special Division, Ranchi	-	31.08.2016	23057486.00
6.	RD Special Division, Sahibganj	-	02.04.2012	6310864.00
7.	RDD(RWA) Works Division, Ranchi	-	31.03.2000	541685.79

No.	Name of the Division	Period		Amount (Rs.)
		From	To	
8.	RW Division, Bokaro	-	01.05.2017	1278790.00
9.	RW Division, Daltonganj (Medininagar)	31.03.1989	01.01.2011	3936717.40
10.	RW Division, Dumka	-	01.10.2016	313048.83
11.	RW Division, Garhwa	-	01.08.2018	1715807.70
12.	RW Division, Giridih	18.12.1997	19.08.1998	413861.47
13.	RW Division, Godda	12.02.1989	12.07.1989	2213236.20
14.	RW Division, Gumla	-	01.06.2011	1060100.08
15.	RW Division, Hazaribagh	01.12.2011	18.10.2012	101389.05
16.	RW Division, Koderma	-	31.05.2004	315892.85
17.	RW Division, Lohardaga	-	13.06.2013	14500.00
18.	RW Division, Simdega	-	01.09.2017	2229505.52
19.	RW Division, Jamshedpur	05.10.1982	16.12.1998	1435374.16
20.	RW Division, Jamtara	-	14.11.2000	746123.60
21.	RW Division, Khunti	03.03.2009	04.03.2009	1295737.25
22.	RW Division, Sahibganj	-	01.01.2011	316405.09
	Total			66141052.07
E.	Water Resources Department			
1.	Barrage Division, Galudih	-	01.07.2017	16917270.50
2.	Central Stores & Camp. Division, Chandil	01.07.2019	31.03.2020	223018.92
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	199747.77
6.	Irrigation Division, Godda camp Mahagama	-	01.09.2016	10004.88
7.	Irrigation Division, Pakur	17.03.1981	13.10.1995	711531.16
8.	Irrigation Division, Kundhit, Jamtara	-	10.12.2016	14749.94
9.	Irrigation Division, Sikatia at Deoghar	01.03.2000	15.11.2000	309633.01
10.	Irrigation Mech Division, Ranchi	02.02.2012	02.05.2012	122321.87
11.	Irrigation Division, Bundu	-	03.05.2014	8794.14
12.	Kandwan Division, Nagarutari	01.04.2005	01.04.2006	8062.76
13.	Kharkai Dam Division No.2, Icha Chaliyama, Chaibasa	01.06.1986	13.06.1986	1831426.96
14.	Khakai Canal Division, Adityapur	02.05.1991	17.05.1991	25000.00
15.	Konar Canal Division, Bagodar	-	01.01.2012	398083.52
16.	Konar Canal Division, Banaso	-	31.01.2020	1778495.17
17.	MI Design Division, Dumka at Deoghar	10.03.1979	14.03.2016	586940.49
18.	MI Design Division, Ranchi	-	10.11.1983	90000.00
19.	MI Division, Chaibasa	-	01.04.1998	1036792.12
20.	MI Division, Daltonganj	14.05.1992	11.05.1995	966958.54
21.	MI Division, Dumka	-	01.01.2012	2415783.00
22.	MI Division, Garhwa	-	04.10.2006	225017.10
23.	MI Division, Godda	-	01.01.1987	790974.86
24.	MI Division, Gumla	-	31.03.1987	1267302.14
25.	MI Division, Hazaribagh	13.01.2011	01.12.2011	556424.65
26.	MI Division, Husainabad, Japla	03.03.2008	04.03.2008	25674982.00

No.	Name of the Division	Period		Amount (Rs.)
		From	To	
27.	MI Division, Khunti	-	30.11.2016	40840.85
28.	MI Division, Ranchi	10.03.1999	07.03.2016	159948.92
29.	MI Division, Sahibganj	-	10.10.2013	461782.33
30.	MI Division, Saraikela	-	31.05.2017	113470.46
31.	Minor Distributary Division No.10, Ghatshila	-	01.07.2011	10000.00
32.	Minor Distributary Division No.12, Mango, Jamshedpur	22.09.1990	01.04.1992	151443.81
33.	Minor Distributary Division No.5, Dimna, Jamshedpur	-	01.10.2017	13360.00
34.	Minor Distributary Division No.7, Galudih	-	01.11.2017	2248.50
35.	Minor Distributary Division No.8, Jamshedpur	-	01.02.1993	15000.00
36.	Mechanical Division, Banaso	-	01.01.1991	1000.00
37.	Mechanical Division, Mandal, Latehar	-	09.01.1991	872448.47
38.	Mechanical Division, Icha Chaliyama	-	01.01.1990	165301.87
39.	Minor Distributary Division, Kuldangal	-	31.07.2016	3700.00
40.	Planning & Monitoring Division, Jamshedpur	-	28.02.1997	22147.00
41.	PCM & TC Division (SPU), Adityapur	05.10.1995	01.11.1998	47253.61
42.	Sub-Canal Division, Jamshedpur	24.04.1991	21.07.1991	4000.00
43.	Tenughat Dam Division, Tenughat	01.05.2017	02.05.2017	1427466.66
44.	Waterways Division, Chaibasa	30.04.2000	30.11.2011	16559.25
45.	Waterways Division, Garhwa	-	31.03.2017	39092.15
46.	Waterways Division, Gumla	01.04.1983	01.08.1989	31088.08
47.	Waterways Division No.1, Simdega	14.07.1984	07.03.2017	78046.43
48.	Waterways Division, Barhi	01.04.1989	01.10.2002	109489.69
49.	Waterways Division, Daltonganj	31.03.2012	01.03.2017	1273642.18
50.	Waterways Division, Hazaribagh	-	31.03.2017	989965.62
51.	Waterways Division No.1, Chakradharpur	-	01.04.2017	96886.30
	Total			62524011.25
	Grand Total (A+B+C+D+E)			173403662.72

ANNEXURE - B

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

(As referred to in Para 2.3)

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

ANNEXURE - C

Division-wise delay in receipt of Monthly Accounts for the year 2020-21

(As referred to in Para 3.1)

Sl. No.	Name of the Division	Apr-20	May-20	Jun-20	July-20	Aug-20	Sept-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21
1	Road Div.Bokaro	-	-	-	5	-	-	-	-	-	-	-	-
2	Road Div.Chatra	-	-	-	-	-	3	-	-	7	-	2	4
3	Road Div.Chaibasa	-	-	-	-	-	-	-	-	-	-	-	-
4	Road Div.Daltonganj	-	-	-	-	-	-	-	-	-	-	-	-
5	Road Div. Deoghar	-	-	-	-	-	-	-	-	-	-	-	-
6	Road Div.Dhanbad	2	-	-	5	-	-	9	7	8	-	-	18
7	Road Div. Dumka	4	-	-	-	-	4	3	4	-	-	-	-
8	Road Div.FSAP Dumka	3	-	-	5	-	-	15	-	21	35	15	-
9	Road Div. Garhwa	-	-	-	-	-	-	1	-	-	-	2	-
10	Road Div.Giridih	-	-	3	-	5	-	8	-	14	22	-	-
11	Road Div. Godda.	18	8	4	-	-	-	-	-	-	-	-	-
12	Road Div.Gumla	-	-	-	-	-	3	-	-	-	-	-	-
13	Road Div Hazaribagh	-	-	-	5	-	-	-	-	1	-	-	-
14	Road Div. Jamshedpur	-	1	-	-	-	-	3	-	-	-	-	-
15	Road Div. Jamtara	-	-	6	-	-	3	-	1	-	-	-	-
16	Road Div Khunti	-	-	3	-	4	-	9	-	8	28	-	-
17	Road Div. Koderma	-	-	-	-	-	-	-	1	-	-	-	-
18	Road Div.Latehar	-	-	-	-	-	5	-	-	-	-	-	-
19	Road Div. Manoharpur	-	-	-	-	4	-	-	18	21	-	-	-
20	Road Div. Pakur	10	20	-	-	-	-	-	5	-	-	-	1
21	Road Div. Ramgarh	-	-	-	-	-	-	-	-	-	-	-	-
22	Road Div. Ranchi	-	-	-	-	1	-	1	1	-	7	-	-
23	Road Division (Gramin) Ranchi	-	-	-	-	-	-	-	1	-	-	-	-
24	Road Div. Lohardaga	-	-	-	-	-	-	-	-	-	-	-	-
25	Road Div. FSAP Ranchi	-	-	-	5	-	-	-	-	-	-	-	-
26	Planning & Investigation Div. Ranchi	-	-	-	-	-	-	-	-	-	-	-	-
27	Soil Investigating Div. Ranchi (Road)	-	-	-	-	-	-	-	-	-	-	5	-
28	Road Div. Sahibganj	-	-	11	30	13	-	-	-	-	-	-	-
29	Road Division,Saraikella	-	-	-	-	-	-	-	1	-	-	-	-
30	Road Div. Simdega	-	-	-	-	-	-	-	1	-	-	-	-
31	N H Div Chaibasa	-	-	-	-	-	-	-	-	-	-	-	-
32	N H Div Medininagar	-	5	-	-	-	-	-	-	-	-	-	-
33	N H Div Dhanbad	9	33	67	17	-	3	-	-	1	-	-	18
34	N H Div Gumla	-	-	-	-	-	-	-	-	23	14	8	-
35	N H Div Hazaribagh	-	-	-	-	-	-	-	1	-	-	-	-
36	N H Div Deoghar	-	2	3	-	13	5	6	-	-	-	-	-
37	N H Div Ranchi	-	-	-	-	-	-	-	-	-	-	-	-

Sl. No.	Name of the Division	Apr-20	May-20	Jun-20	July-20	Aug-20	Sept-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21
38	R D Spl Div. Bokaro	-	-	-	-	-	-	-	-	-	-	-	-
39	R D Spl Div Chatra	-	-	-	-	-	-	-	-	-	-	-	-
40	R D Spl Div. Chaibasa	-	-	-	-	-	-	-	1	-	-	8	23
41	R D Spl Div. Daltonganj	-	-	-	-	-	-	3	-	-	-	27	-
42	R D Spl Div.Deoghar	-	-	-	3	-	-	-	4	1	-	-	-
43	R D Spl Div. Dhanbad	-	-	-	7	5	-	-	-	-	-	-	-
44	R D Spl Div. Dumka	-	13	-	-	8	-	-	-	-	-	-	-
45	R D Spl Div.No.2 Garhwa	-	6	-	-	-	-	6	7	24	9	6	10
46	R D Spl Div.Giridih	-	-	3	-	-	6	7	5	21	5	8	-
47	R D Spl Div.Godda	-	9	3	-	-	-	-	8	-	-	-	-
48	R D Spl Div.Gumla	-	-	-	3	-	-	-	-	-	-	2	-
49	R D Spl Div. Hazaribagh	-	-	6	-	-	-	-	-	-	-	-	-
50	R.D.Spl. Jamshedpur	16	6	-	23	-	-	-	5	2	-	-	-
51	R D Spl Div. Khunti	-	-	-	-	-	-	-	-	-	-	-	-
52	R D Spl Div, Jamtara	-	-	-	-	-	-	-	4	-	9	2	11
53	R D Spl Div. Koderma	-	5	-	-	8	19	43	18	1	-	-	-
54	R D Spl Div. Lohardaga	-	-	-	-	-	-	-	-	-	1	-	-
55	R D Spl Div. Latehar	5	-	-	-	-	3	3	-	-	-	-	-
56	R D Spl Div. Pakur	-	-	-	-	5	3	-	1	-	-	-	-
57	R D Spl Div. Ranchi	-	-	-	6	-	-	-	1	-	-	-	8
58	R D Spl Div.Sahibganj	1	6	11	6	5	3	7	18	-	6	8	28
59	R D Spl Div. Saraikella	-	-	-	-	-	-	-	1	-	-	-	-
60	R D Spl Div. Simdega	-	-	-	-	-	-	-	5	-	-	-	-
61	R D Spl Div. Ramgarh	-	-	-	-	-	-	2	-	-	-	-	-
62	R.W. Div Bokaro	-	-	-	-	-	-	-	-	2	-	-	-
63	R.W. Div Chatra	-	-	-	-	-	-	-	1	-	-	-	-
64	R.W. Div. Chaibasa	-	-	-	-	-	-	-	-	-	-	-	21
65	R.W. Div Chakradharpur	-	-	-	-	-	-	-	-	-	2	-	-
66	R.W. Quality Control & A/P Div. Chakradharpur	-	-	-	26	-	-	-	-	-	-	60	28
67	R.W. Div Daltonganj (Medninagar)	5	14	-	6	-	-	7	5	-	-	5	-
68	R.W. Quality Control & A/P Div. Daltonganj	-	5	-	-	5	-	-	-	-	2	-	1
69	R.W. Div. Deoghar	-	-	-	-	-	-	-	1	-	-	-	-
70	R.W. Div Dhanbad	-	-	-	-	-	4	-	-	-	-	-	-
71	R.W. Div Dumka	-	-	-	-	-	-	-	-	-	-	-	-
72	R.W.A/P Div Dumka	-	6	4	7	5	4	-	6	1	-	7	16
73	R.W. Div Garhwa	-	-	-	3	11	-	-	-	-	-	-	-
74	R.W. Div Giridih	-	-	-	-	-	-	3	-	-	-	2	-
75	R.W. Div Godda	-	9	3	-	-	-	-	4	-	-	13	-
76	R.W. Div Gumla	-	8	-	-	-	-	-	1	-	-	-	4
77	R.W. Div Hazaribagh	-	-	-	-	-	-	-	8	-	-	-	25
78	R.W. Div. Jamshedpur	2	23	-	6	-	-	7	1	-	-	-	10

Sl. No.	Name of the Division	Apr-20	May-20	Jun-20	July-20	Aug-20	Sept-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21
79	R.W. Div. Jamtara	-	-	-	-	4	4	-	-	-	45	21	-
80	R.W. Div. Khunti	-	-	-	-	-	-	-	-	-	-	-	-
81	R.W. Div Koderma	-	-	3	25	11	-	8	1	-	-	-	-
82	R.W. Div. Latehar	-	-	-	-	-	-	-	-	-	-	-	-
83	R.W. Div Lohardaga	-	-	3	-	-	-	3	4	-	8	1	-
84	R.W. Div Pakur	87	89	68	62	67	47	55	39	23	-	-	-
85	R.W. Div Ramgarh	-	-	60	26	-	-	-	-	-	-	-	-
86	R.W. Div. Ranchi	-	1	6	5	7	-	3	-	4	-	2	-
87	Soil Investingation Div. Ranchi (RWD)	-	-	44	24	11	16	3	7	1	2	20	29
88	R.W. Div. Sahibganj	16	6	65	33	7	-	9	7	-	1	-	22
89	R.W. Div Saraikela	-	-	4	-	5	4	-	8	-	-	-	-
90	R.W. Div Simdega	-	5	-	-	1	-	3	1	2	-	-	-
91	M I DIV Bokaro	-	1	11	17	-	-	-	14	-	14	2	11
92	M.I.Div.Chatra	9	-	-	-	-	-	-	-	-	-	-	-
93	M.I.Div.Chaibasa	-	-	-	-	-	-	3	-	-	-	-	-
94	M.I.Div.Daltonganj	-	5	-	-	-	-	-	-	-	-	-	-
95	M.I.Div, Dhanbad	-	33	19	17	-	-	-	-	-	-	13	4
96	M.I.Div.Dumka	-	8	-	5	-	-	-	4	1	-	2	22
97	M.I.Design Div.Dumka at Deoghar	-	-	-	12	5	24	-	-	1	5	-	31
98	M.I. Quality control Div. Dumka	-	6	4	11	12	6	-	-	-	-	-	28
99	Ground Water Inves. Div. Dumka	-	6	4	-	7	-	-	1	1	1	-	28
100	M.I.Div.Garhwa	-	-	-	-	-	-	2	-	-	-	-	-
101	M.I.Div.Giridih	-	5	-	7	19	10	1	-	-	2	-	-
102	M.I.Div.Godda	-	2	3	5	7	4	7	-	2	-	-	11
103	M.I. Div.Gumla	-	-	-	-	-	-	-	-	-	-	-	-
104	M.I.Div.Hazaribagh	-	-	-	3	-	-	-	-	-	-	-	-
105	Ground Water Inves. Div.Hazaribagh	65	55	25	-	-	-	-	-	-	-	21	-
106	M.I.Div.Husainabad Japla Medininagar	-	13	-	-	1	11	3	-	-	-	-	-
107	M.I.Div.Jamshedpur	-	-	-	6	-	-	-	-	2	-	-	-
108	M.I.Div.Jamtara	23	13	11	5	7	-	8	5	8	6	1	35
109	M.I.Div.Khunti	-	6	-	-	-	-	-	-	-	-	-	-
110	M.I.Div.Koderma	-	37	11	5	-	-	-	-	1	-	-	-
111	M.I.Div.Latehar	-	16	-	-	-	-	-	-	-	-	-	11
112	M.I.Div.Lohardaga	-	-	6	-	-	3	6	-	10	7	5	1
113	M.I.Div.Pakur	-	2	3	5	4	-	7	-	-	-	-	11
114	M.I.Div.Ramgarh	-	-	-	3	-	-	-	1	-	-	-	-
115	M.I.Div.Ranchi	-	-	-	-	-	-	-	1	-	-	-	-
116	M.I.Quality Control Div.Ranchi	-	-	-	-	-	-	-	-	-	-	-	-
117	M.I.Design Div. Ranchi	-	6	-	-	4	-	-	13	1	-	-	-

Sl. No.	Name of the Division	Apr-20	May-20	Jun-20	July-20	Aug-20	Sept-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21
118	Ground Water Inves.Div.Ranchi	-	-	-	-	-	-	-	24	-	-	-	-
119	M.I.Div. Sahibganj	-	2	6	6	-	5	14	12	16	1	6	-
120	M.I.Div. Saraikella	2	15	11	-	-	-	3	-	7	5	2	-
121	M.I.Div.Simdega	-	-	-	-	-	-	-	-	-	-	-	-
122	Irrigation Div.Bundu	-	-	-	-	-	-	-	7	-	-	-	-
123	Water Ways Div.Barhi	-	2	-	-	-	13	1	7	-	-	-	-
124	Water Ways Div. Chaibasa	-	-	-	-	-	3	-	-	-	-	-	-
125	Water Ways Div.No. 1 Chakradharpur	-	-	3	6	-	-	-	31	10	1	-	-
126	Water Ways Div.No.2 Hazaribagh	-	23	-	17	-	4	-	-	-	8	-	-
127	Water Ways Div.No.1Chainpur Gumla	-	-	-	-	-	-	-	-	-	-	5	-
128	Water Ways Div.No.2 Chainpur,Gumla	-	-	-	-	-	-	-	-	-	1	-	-
129	Water Ways Div.Daltonganj(Medininagar)	-	-	-	-	-	4	1	-	-	2	-	-
130	Irrigation Div. Deoghar	8	13	3	6	4	-	-	5	1	-	-	-
131	Irrigation Mech. Div.Deoghar	-	13	4	5	5	4	1	-	1	2	-	-
132	Design Div.No.2 Deoghar	-	-	39	17	5	3	6	-	1	-	-	29
133	Design Div.No.4 Deoghar	-	-	4	-	-	-	-	-	31	29	21	-
134	Irrigation Div.Jasidih camp Deoghar	-	-	-	5	-	-	-	4	-	-	2	-
135	Irrigation Div.Sikatia at Deoghar	-	-	-	6	4	3	-	5	1	-	-	-
136	Irrigation Div.Sikatia No.2 Deoghar	-	5	3	6	-	-	7	-	1	-	-	-
137	Planning Quality Control & Monitoring Div. Deoghar	-	-	11	7	5	-	-	-	1	-	-	-
138	Punasi Dam Div. Deoghar	-	-	-	-	-	-	-	-	-	-	-	-
139	Punasi Spilway Div. Deoghar	-	9	-	17	-	-	7	-	1	-	-	-
140	M.P.I & Jalvigyan Div.No.2 Deoghar	-	-	-	11	-	-	1	-	1	-	1	25
141	Irrigation Div. Dumka	2	-	4	5	5	-	7	5	1	-	-	-
142	Water Ways Div. Garhwa	-	-	-	7	-	-	2	-	-	-	-	-
143	Irrigation Div.Godda Camp Mahagama	1	-	-	11	-	-	-	5	-	-	-	18
144	Water Ways Div. Gumla	-	-	-	-	-	-	-	-	-	-	-	-
145	Water Ways Div.Hazaribagh	-	-	-	-	-	3	-	-	-	-	-	-
146	Irrigation Div. Jamtara	-	-	4	-	4	-	13	5	-	-	2	-
147	Irrigation Div. No.2 Jamtara	-	-	4	-	5	4	3	5	-	-	2	-
148	Irrigation Div.Kundhit Jamtara	8	-	-	11	-	-	-	12	1	-	-	11
149	Irrigation Div.Nala Dumka Jamtara	-	-	-	-	-	-	-	-	7	2	12	11
150	Minor Distributory Div.Kuldangal	-	-	-	-	-	-	-	-	7	-	2	11
151	Water Ways Div. Khunti	-	-	-	5	-	6	-	-	-	-	5	-
152	Irrigation Div. Pakur	-	-	-	3	5	-	7	4	1	35	21	18
153	Advance Planning Div. Palamu	-	6	10	-	5	-	-	8	1	6	9	-

Sl. No.	Name of the Division	Apr-20	May-20	Jun-20	July-20	Aug-20	Sept-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21
154	Water Ways Div. Ranchi	-	-	-	-	-	-	-	-	-	-	7	22
155	Revenue Div. Ranchi	16	6	-	13	-	-	-	-	8	-	-	-
156	Design Div. No.2 Ranchi	-	-	-	-	-	-	-	-	-	-	-	-
157	Irrigation Mech. Div.Ranchi	5	16	6	-	-	-	-	-	-	-	-	-
158	Advance Planning Div.Ranchi	1	-	-	5	1	-	-	-	-	-	-	22
159	Quality Control Div Ranchi	9	-	-	-	-	5	-	-	-	-	-	-
160	M.P.I & Jalvigyan Div.No.2 Ranchi	-	-	-	-	-	-	-	-	4	-	-	11
161	Ganga Pump Canal Div. Sahibganj	-	-	4	5	-	-	-	-	-	-	-	-
162	Irrigation Div. No.1 Berhait Sahibganj	-	-	-	-	5	3	3	-	-	-	2	11
163	Irrigation Div. Berherwa Sahibganj	-	-	11	12	5	4	14	12	14	13	8	16
164	Water Ways Div. Simdega No.1	2	-	-	-	-	-	-	-	-	-	-	-
165	Water Ways Div. Visnupur Patan Daltanganj	1	30	-	40	14	6	-	24	1	-	2	-
166	Advance Planning Div.Sahibganj	18	8	23	11	11	16	3	24	11	-	-	-
167	Quality Control Div., Hazaribagh	19	8	-	7	-	-	-	-	1	8	-	-
168	D.W & S. Div. Adityapur	-	-	-	-	-	-	-	1	-	-	2	-
169	D.W & S. Div. Chaibasa	19	9	7	7	6	-	1	1	-	-	-	1
170	D.W & S.Mech. Div. Chaibasa	23	13	7	7	7	-	1	1	-	-	-	1
171	D.W & S. Div. Chakradharpur	-	20	-	10	8	-	-	-	-	-	-	10
172	D.W & S. Div. Chas	-	-	3	5	-	-	17	11	-	-	13	-
173	D.W & S. Div. Chatra	-	-	-	-	-	-	-	-	-	-	-	-
174	D.W & S. Div. Daltonganj (Medininagar)	-	-	3	7	4	-	3	24	9	-	14	-
175	D.W & S. Mech. Div. Daltonganj (Medininagar)	10	-	-	10	-	-	1	8	-	-	-	-
176	D.W & S. Div. Deoghar	-	-	11	6	5	-	-	-	-	-	-	-
177	D.W & S. Div. Dhanbad No.1	-	-	-	-	11	3	7	4	2	2	5	3
178	D.W & S. Div. Dhanbad No.2	16	6	7	17	11	-	-	-	-	-	-	-
179	D.W. & S. Mech. Div. Dhanbad	-	-	4	5	-	-	-	-	-	-	-	-
180	D.W & S. Div. Dumka No.1	-	5	6	10	5	-	-	-	-	-	-	-
181	D.W & S. Div. Dumka No.2	-	-	-	-	-	-	-	-	-	-	-	-
182	D.W & S. Div.mech. Dumka	80	5	5	6	5	4	-	-	-	-	5	-
183	D.W & S. Div. Garhwa	9	9	-	5	11	-	-	-	2	-	-	-
184	D.W & S. Div. Giridih No. 1	-	-	-	-	-	-	-	-	-	-	-	28
185	D.W & S. Div. Giridih No.2	-	-	-	-	-	-	-	-	-	-	-	16
186	D.W & S. Div. Godda	23	13	-	12	5	-	7	4	-	-	-	-
187	D.W & S. Div. Gumla	-	-	-	-	-	-	6	-	-	-	-	-
188	D.W & S. Mech. Div. Gumla	-	-	-	5	-	-	-	-	-	2	5	-
189	D.W & S. Div. Gonda Ranchi	-	-	4	-	-	-	-	-	-	-	-	-
190	D.W & S. Div. Hazaribagh	-	-	-	-	-	-	-	-	-	-	-	-

Sl. No.	Name of the Division	Apr-20	May-20	Jun-20	July-20	Aug-20	Sept-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21
191	D.W & S.Mech. Div. Hazaribagh	5	-	3	-	-	-	-	8	9	-	-	-
192	D.W & S. Div. Jamshedpur	-	-	-	6	-	24	9	7	-	-	16	35
193	D.W & S.Mech. Div. Jamshedpur	-	6	7	-	-	-	-	-	-	-	-	-
194	D.W & S. Div. Jamtara	-	13	11	7	11	-	14	5	1	-	2	-
195	D.W & S. Div. No.Jhumritilaiya	5	-	-	-	-	-	-	-	-	5	-	-
196	D.W & S. Div. Khunti	-	-	-	-	-	-	-	-	-	-	-	-
197	D.W & S. Div. Latehar	-	26	-	31	5	12	14	1	-	-	15	-
198	D.W & S. Div. Lohardaga	-	-	-	3	4	4	16	1	-	7	5	10
199	D.W & S. Div. Madhupur	-	9	5	7	-	-	3	-	7	-	-	17
200	D.W & S. Div. Pakur	-	-	-	10	-	-	3	-	-	-	-	-
201	D.W & S. Div. Ramgarh	-	-	-	-	-	-	-	-	-	-	-	-
202	D.W & S. Div. Ranchi East	-	6	-	-	1	-	-	-	4	5	-	-
203	D.W & S. Div. Ranchi West	-	-	4	-	-	-	-	-	-	7	-	7
204	D.W & S.Mech. Div. Ranchi	-	-	-	-	-	-	-	-	-	-	-	-
205	D.W & S. Mech Urban Ranchi	-	-	-	-	-	-	-	-	-	-	-	-
206	D.W & S. Div Hatia Project Ranchi	-	-	7	-	-	-	-	-	11	-	2	-
207	D.W & S Swarnrekha Dist Ranchi	-	-	-	-	1	-	24	-	8	-	-	-
208	D.W & S Swarnrekha H/W Ranchi	-	2	14	13	4	-	-	1	-	-	-	-
209	D W & S Division Sahibganj	-	-	4	5	5	-	-	-	-	-	-	-
210	D.W & S.Div Saraikella	11	1	4	-	7	-	-	1	1	-	-	16
211	D.W & S. Div.Simdega	-	-	11	-	-	3	-	-	-	-	-	1
212	D.W & S. Div. Tenughat	-	-	11	-	-	-	3	1	-	1	5	-
213	Building Div. Bokaro	-	-	-	5	-	3	-	-	-	-	1	-
214	Building Div. Chatra	-	2	-	-	-	-	-	-	-	-	-	-
215	Building Div. Chaibasa	-	-	-	-	-	-	-	-	-	-	-	25
216	Building Div. Daltonganj	-	-	-	3	-	-	-	-	-	-	-	-
217	Building Div. Deoghar	-	-	-	-	-	-	-	5	-	-	-	-
218	Building Div. Dhanbad	-	-	-	-	-	3	-	-	-	-	-	-
219	Electrical Works Div. Dhanbad	-	-	-	-	-	-	-	1	1	12	5	7
220	Building Div. Dumka	-	-	5	6	5	4	7	5	9	-	-	-
221	Building Div. Garhwa	-	20	99	74	95	62	44	27	2	5	8	7
222	Building Div. Giridih	-	13	-	7	-	11	-	1	1	-	-	-
223	Building Div. Godda	-	33	23	17	4	11	-	7	8	-	-	-
224	Building Div. Gumla	16	29	13	40	35	25	13	1	-	-	25	7
225	Building Div. Hazaribagh	-	-	-	-	-	-	-	-	-	1	-	28
226	Building Div. Jamshedpur	-	-	-	5	5	-	7	-	-	29	15	-
227	Building Div. Jamtara	-	6	-	-	5	-	3	-	4	-	-	-
228	Building Div. Khunti	-	-	-	7	1	-	3	-	4	2	39	28
229	Building Div. Koderma	3	-	-	-	-	-	-	-	-	-	-	-
230	Building Div. Lohardaga	-	-	-	6	6	-	-	-	-	-	-	-

Sl. No.	Name of the Division	Apr-20	May-20	Jun-20	July-20	Aug-20	Sept-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21
231	Building Div. Latehar	-	-	4	24	12	-	7	1	-	2	5	-
232	Building Div. Pakur	2	8	4	-	4	-	-	4	-	55	26	35
233	Building Div.No.1 Ranchi	-	-	3	-	-	-	-	1	-	1	-	-
234	Building Div. No,2 Ranchi	-	-	3	-	5	3	1	1	-	-	-	23
235	Electric Works Div. Ranchi	-	-	-	-	-	-	-	-	-	-	-	-
236	Special Works Div. Ranchi	-	-	-	-	-	-	-	-	-	-	2	-
237	Building Div. Ramgarh	5	8	-	31	11	10	1	-	4	1	-	-
238	Building Div. Sahibganj	-	6	4	6	6	3	1	-	1	45	29	35
239	Building Div. Saraikella	-	6	-	-	-	-	-	-	2	-	-	-
240	Building Div. Simdega	23	20	3	-	5	-	-	4	-	-	8	-
241	Tenughat Dam Division, Tenughat	-	-	11	3	-	-	-	-	-	-	-	-
242	Investigation Div Garhwa	-	13	13	-	5	-	2	19	14	-	9	-
243	Kadwan Dam Div Nagarutari	-	-	3	-	-	-	7	-	-	-	-	11
244	Konar Canal Div Bagodar	10	13	4	13	19	-	-	5	-	6	-	-
245	Konar Canal Div Dumri	9	-	-	-	-	4	2	-	-	6	-	-
246	Konar Canal Div Banaso	10	-	-	-	-	4	-	-	-	7	-	-
247	Mechanical Div Banaso	-	-	-	-	-	-	-	-	-	-	-	-
248	Mechanical Div Mandal, Palamau (Shifted To Latehar)	-	-	4	-	4	-	-	-	-	-	-	-
249	Design Div No. 1 Daltonganj	-	6	23	-	4	-	7	25	11	-	21	-
250	Design Div No. 2 Daltonganj	-	5	3	6	4	-	-	-	1	-	1	22
251	Quality Control Division Daltonganj	-	-	-	-	-	-	-	-	1	-	-	-
252	Planning & Monitoring Div Daltonganj	-	35	5	6	5	-	-	7	1	-	1	-
253	Auranga Construction Division Panki	-	6	10	-	-	-	-	4	7	-	5	30
254	Kharkai Canal Division, Chaibasa	-	6	-	6	4	-	-	-	1	6	-	11
255	Barrage Division, Galudih, Po-Mahulia	-	-	-	-	-	-	-	-	-	-	-	-
256	Canal Design Div No. 1 Swarnrekha Bhawan, Adityapur,	-	-	3	5	-	-	-	-	-	-	-	16
257	Galudih Right Canal Div No. 1 Musabani Camp Galudih, Po-Mahulia	-	5	-	-	-	-	-	-	1	-	6	-
258	Irrigation Division Galudih, Po-Mahulia	-	-	-	-	5	-	-	-	-	-	-	-
259	Kharkai Dam Div No. 1 Musabani, Post Badaia	8	1	-	5	5	3	6	-	-	-	-	11
260	Kharkai Link Canal Division Musabani Po Badaiya	-	-	-	6	-	-	7	-	-	6	-	-
261	Minor Distributory Div No. 10 Ghatshila	-	-	-	-	-	-	-	-	-	-	-	-
262	Minor Distributory Div No. 3 Mango, Dimna Colony	-	-	4	-	4	-	1	6	1	-	6	22
263	Minor Distributory Div No. 4 Galudih Po Mahulia	-	-	-	6	-	-	-	-	-	-	-	-
264	Minor Distributory Div No. 5 Dimna, Jamshedpur	-	-	-	5	-	-	-	-	-	-	-	11

Sl. No.	Name of the Division	Apr-20	May-20	Jun-20	July-20	Aug-20	Sept-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21
265	Minor Distributory Div No. 7 Galudih Po Mahulia	-	2	-	-	-	-	-	-	-	-	-	-
266	Minor Distributory Div No. 8 Jamshedpur	-	-	-	6	-	-	1	5	1	-	5	-
267	Minor Distributory Division No 9 Galudih Po Mahulia	9	-	34	-	11	-	-	-	1	2	6	-
268	Minor Distributory Division No. 12 Mango, Dimna	-	6	4	-	-	-	-	-	2	-	-	11
269	Minor Distributory Division No. 2 Chandil Camp Dimna	-	-	-	-	-	-	-	-	-	-	-	-
270	Planning & Monitoring Division, Swarnrekha Bhawan, Adityapur, Jamshedpur	-	-	-	5	4	-	-	-	2	-	-	-
271	Quality Control Division Jamshedpur	-	6	10	10	11	-	-	11	2	-	-	-
272	Swanrekha Canal Div Gangudih, Camp Sankusai, Jamshedpur	-	-	-	7	-	-	3	-	1	-	-	-
273	Swarnrekha Canal Division, Mango, Jamshedpur	-	2	3	12	12	3	-	-	1	-	-	-
274	Swarnrekha Canal Division, Ghatshila	-	-	-	-	-	-	-	-	-	-	-	-
275	Dam & Barrage Design Division, Swarnrekha Bhawan, Adityapur,	-	-	-	-	-	-	-	-	1	-	1	28
276	Swarnrekha Dam Division No. 1 Ghatshila	-	-	-	7	-	-	-	-	-	-	-	-
277	Central Stores & Camp Division Chandil	-	-	-	-	-	-	-	-	-	-	-	-
278	Design Div No 2 Adityapur	-	-	-	-	5	-	-	5	1	-	-	-
279	Design Div No. 3 Adityapur	11	20	10	5	4	11	16	5	-	-	6	-
280	Kharkai Dam Di No. 2 Icha Chaliyamna, Kesargarhia,	-	1	11	7	-	-	-	-	-	-	-	-
281	Kharkai Canal Division Adityapur	-	-	-	-	-	-	-	-	-	-	5	-
282	Kharkai Canal Division, Rajnagar	-	-	-	5	5	-	-	5	1	-	-	-
283	Mechanical Div Icha Chaliyama Kesargarhia,	15	5	-	7	5	-	-	-	4	-	2	-
284	Mechanical Division Chandil	3	22	-	6	-	-	-	5	1	6	20	-
285	Purchase Const. Material & Tender Ctrl Div (Spu) Swarnrekha Bhawan, Adityapur	-	-	4	11	4	-	-	5	1	6	5	-
286	Swarnrekha Canal Division Chandil	37	42	19	6	5	-	-	-	1	-	1	-
287	Swarnrekha Dam Division No. 2 Chandil	-	-	4	7	-	-	-	-	-	-	5	-

ANNEXURE- D

**Closing Balances of PW Cheques and PW Remittances, Civil Deposits and Cash Balances
(As referred to in Par- 5.1, 5.2, 5.4 & 7.2)**

Sl. No	Name of P W Divisions	Deposit Balance as on 31.03.2021 (In Rs.)	Closing Cash Balance as on 31.03.2021 (In Rs.)	Closing Balance Head-II as on 31.03.2021 (In Rs.)	Closing Balance Head-I as on 31.03.2021 (In Rs.)
BUILDING CONSTRUCTION DEPARTMENT					
1	BCD Bokaro	209542185.00	0.00	0.00	1500.00
2	BCD Chatra	219866270.00	11546688.00	2905.00	-11605190.00
3	BCD Dhanbad	340651350.00	0.00	83207.00	6387745.00
4	BCD Deoghar	205331363.00	0.00	0.00	0.00
5	BCD Dumka	328865474.00	286156.00	4452.00	592705.00
6	BCD Daltonganj	312849076.00	610214.00	209553.45	1506848.00
7	BCD Chaibasa	445532948.00	0.00	0.00	1071350.00
8	BCD Giridih	219561270.00	0.00	2155019.86	1422902.00
9	BCD Gumla	196686661.00	3850943.00	61679.00	-11227095.00
10	BCD Godda	166326582.00	331108.00	100843.00	-421650.00
11	BCD Garhwa	218707914.00	518804.00	848393.00	0.00
12	BCD Hazaribagh	350759097.00	41968000.00	0.00	42041206.00
13	BCD Jamshedpur	62968878.00	90330.00	868832.00	36658.00
14	BCD Jamtara	93711323.00	0.00	0.00	0.00
15	BCD Khunti	95404166.00	10800000.00	389352.00	0.00
16	BCD Koderma	58041977.00	0.00	834890.00	-1058756.00
17	BCD Latehar	338448692.00	0.00	4028204.00	0.00
18	BCD Lohardaga	210947017.00	924300.00	562115.00	-337000.00
19	BCD Pakur	74175577.00	2500.00	19022.00	1250.00
20	BCD Ranchi - 1	618196057.00	23308876.00	134892.00	-2149760.00
21	BCD Ranchi -2	168049357.00	189500.00	653247.00	1211188.00
22	BCD Ranchi Special	604263261.00	0.00	0.00	0.00
23	BCD Ramgarh	54011318.00	0.00	0.00	0.00
24	BCD Sahebganj	123762798.00	530375.00	1277711.00	0.00
25	BCD Saraikela	140062613.00	0.00	10103.00	0.00
26	BCD Simdega	61101579.00	0.00	14885929.00	-4408384.00
WRD, MINOR IRRIGATION DIVISION					
1	M. I. Div. Bokaro	17629343.00	2500.00	820.00	2500.00
2	M. I. Div. Chatra	46984458.00	0.00	0.00	0.00
3	M. I. Div. Chaibasa	113199836.00	1036792.00	0.00	0.00
4	M. I. Div. Daltonganj	21620658.00	966959.00	0.00	0.00
5	M. I. Div. Dhanbad	71184979.00	48750.00	0.00	0.00
6	M. I. Div. Dumka	27186892.00	2415783.00	108010.24	0.00
7	M. I. Design Dumka at Deoghar	30054392.00	586940.00	342092.00	0.00
8	M. I. Quality Control Div. Dumka	0.00	0.00	0.00	0.00
9	G.W.I. Dumka	10361.00	0.00	0.00	0.00
10	M. I. Div. Garhwa	24899037.00	225017.00	0.00	0.00
11	M. I. Div. Giridih	72333839.00	0.00	2072.20	0.00
12	M. I. Div. Godda	337508011.00	790975.00	0.00	0.00
13	M. I. Div. Gumla	50447617.00	1267302.00	1794689.50	0.00
14	M. I. Div. Hazaribagh	39099580.00	566425.00	50630.00	91721.81
15	G.W.I. Hazaribagh	1642722.00	0.00	0.00	0.00
16	M. I. Div. Hussainabad	32189950.00	25674982.00	58751.00	0.00
17	M. I. Div. Jamshedpur	17770376.00	0.00	0.00	-1364359.00
18	M. I. Div. Jamtara	3197309.00	0.00	32376.00	0.00
19	M. I. Div. Khunti	97816412.00	40841.00	337884.00	10.00
20	M. I. Div. Koderma	45167916.00	0.00	0.00	0.00
21	M. I. Div. Latehar	98463377.00	0.00	883997.40	0.00

Sl. No	Name of P W Divisions	Deposit Balance as on 31.03.2021 (In Rs.)	Closing Cash Balance as on 31.03.2021 (In Rs.)	Closing Balance Head-II as on 31.03.2021 (In Rs.)	Closing Balance Head-I as on 31.03.2021 (In Rs.)
22	M. I. Div. Lohardaga	33217581.00	0.00	0.00	140000.00
23	M. I. Div. Pakur	12430893.00	0.00	0.00	0.00
24	M. I. Div. Ramgarh	79640127.00	0.00	0.00	0.00
25	M. I. Div. Ranchi	52029403.00	199949.00	751930.00	68456.00
26	M. I. Quality Control Div. Ranchi	0.00	0.00	0.00	0.00
27	M. I. Design Divn. Ranchi	25810.00	90000.00	0.00	0.00
28	G.W.I. Ranchi	168381.00	0.00	4867.00	19579.00
29	M. I. Div. Sahebganj	31221357.00	461782.00	8397115.00	10139401.75
30	M. I. Div. Saraikela	12767967.00	113470.00	307753.36	287184.00
31	M. I. Div. Simdega	28401422.00	0.00	0.00	0.00
WRD, IRRIGATION DIVISION					
1	Irrigation Bundu	61757706.00	8794.00	23193.00	0.00
2	W.W.Barhi	254128391.00	109490.00	0.00	1148.00
3	W.W.Chaibasa	150452975.00	16559.00	58815.91	76547.60
4	W.W.Chakradharpur	65981756.00	463588.00	153258.00	274280.63
5	W.W.Hazaribagh, No.-2	2244395177.00	0.00	0.00	0.00
6	W.W.Chainpur No.-1	10665305.00	0.00	0.00	0.00
7	W.W.Chainpur, No.-2	29719300.00	0.00	216134.00	0.00
8	W.W.Daltonganj	196632694.00	1273642.00	7085619.00	0.00
9	Irrigation Deoghar	14501791.00	0.00	3593069.00	0.00
10	Irrigation Mech Deoghar	5610205.00	0.00	0.00	0.00
11	Design Division, No.-2 Deoghar	0.00	0.00	0.00	0.00
12	Design Division, No.-4 Deoghar	0.00	0.00	0.00	0.00
13	Irrigation, Jasidih	41647207.00	0.00	4403.00	5866.50
14	Irrigation Sikatia, No.-1 Deoghar	4949386.00	309633.00	0.00	20.00
15	Irrigation Sikatia, No.-2	5120030.00	0.00	10127.00	0.00
16	P.Q.C. & M Deoghar	32470.00	0.00	0.00	0.00
17	Punasi Dam Deoghar	13330249.00	40000.00	0.00	0.00
18	Punasi Spilway Deoghar	24317454.00	0.00	0.00	0.00
19	M.P.I. No.-2 Deoghar	0.00	0.00	0.00	0.00
20	Irrigation Dumka	221757942.00	199748.00	375999.00	33.00
21	W.W.Garhwa	409579909.00	39092.00	64528.00	0.00
22	Irrigation Godda	111904053.00	10005.00	0.00	0.00
23	W.W.Gumla	40651288.00	31088.00	0.00	0.00
24	W.W.Hazaribagh	71221850.00	989966.00	40320.00	141.00
25	Irrigation Jamtara, No.-1	7462019.00	0.00	2333.00	0.00
26	Irrigatoin Jamtara No.-2	4138879.00	0.00	0.00	0.00
27	Irrigation Kundhit	10403897.00	14750.00	44392.59	0.00
28	Irrigation Nala	0.00	0.00	264821.60	0.00
29	MDD Kuldangal	3082880.00	3700.00	0.00	0.00
30	W.W.Khunti	51172285.00	0.00	605503.00	0.00
31	Irrigation Pakur	44094480.00	711531.00	638241.00	0.00
32	Advance Planning Palamu	35609944.00	0.00	0.00	0.00
33	W.W.Ranchi	113492603.00	1000.00	4571366.00	950969.00
34	Revenue Ranchi	0.00	0.00	820.00	126563.00
35	Design No.-2, Ranchi	0.00	0.00	0.00	0.00
36	Irrigation Mech. Ranchi	11498697.00	124510.00	0.00	21865.00
37	Advance Planning Ranchi	210450.00	0.00	0.00	0.00
38	Q.C. Ranchi	1136378.00	0.00	0.00	0.00
39	M.P.I. No.-2, Ranchi	968548.00	0.00	0.00	0.00
40	Ganga Pump Canal Sahebganj	5760442.00	0.00	0.00	0.00
41	Irrigation Berhait	20753508.00	0.00	0.00	0.00
42	Irrigation Berharwa	8901861.00	172278.00	0.00	0.00
43	W.W.Simdega No.-1	52425753.00	78981.00	0.00	3000.00
44	W.W.Vishunpr	372677.00	0.00	0.00	0.00

Sl. No	Name of P W Divisions	Deposit Balance as on 31.03.2021 (In Rs.)	Closing Cash Balance as on 31.03.2021 (In Rs.)	Closing Balance Head-II as on 31.03.2021 (In Rs.)	Closing Balance Head-I as on 31.03.2021 (In Rs.)
45	Advance Planning Sahebganj	0.00	0.00	0.00	0.00
46	Q.C. Hazaribagh	0.00	0.00	0.00	0.00
WRD, River Vally Projects (New)					
1	Barrage Division, Galudih	151052918.00	16917271.00	23144.31	0.92
2	Central Store & Camp Dvn., Chandil	4167718.00	223019.00	0.00	0.00
3	Canal Design Dvn.1, Jamshedpur	0.00	0.00	0.00	0.00
4	Dam & Barrage Design Dvn., Jamshedpur	0.00	0.00	0.00	0.00
5	Design Dvn.-2, Adityapur	4066.00	0.00	0.00	0.00
6	Design Dvn.-3, Adityapur	0.00	0.00	0.00	0.00
7	Galudih Right Canal Dvn.-1, Musabani Camp Galudih	31925824.00	0.00	0.00	0.00
8	Irrigation Dvn., Galudih	7504906.00	0.00	10444.85	0.00
9	Kharkai Canal Dvn., Adityapur	44509307.00	25000.00	3421659.77	0.00
10	Kharkai Canal Dvn., Chaibasa	3279456.00	0.00	0.00	0.00
11	Kharkai Canal Division, Rajnagar	2044312.00	0.00	3391.20	0.00
12	Kharkai Link Canal Dvn. Musabani, Camp Hatia	6193968.00	0.00	20625.00	0.00
13	Kharkai Dam Dvn.-1, Musabani	4352822.00	0.00	111.55	0.00
14	Kharkai Dam Dvn.-2, Icha Chaliyama	16706275.00	3482618.00	455559.00	0.00
15	Mechanical Dvn. Chandil	5524018.00	0.00	0.00	0.00
16	Mechanical Dvn. Icha	1620117.00	165302.00	0.00	0.00
17	MDD-2, Chandil, Camp Dimna	10979249.00	0.00	22112.00	0.00
18	MDD-3, Mango, Jamshedpur	56529604.00	0.00	609677.00	0.00
19	MDD-4, Galudih	34922042.00	0.00	0.00	0.00
20	MDD-5, Dimna, Jamshedpur	40188949.00	13360.00	0.00	0.00
21	MDD-7, Galudih	10405884.00	2249.00	178605.00	0.00
22	MDD-8, Jamshedpur	6000416.00	15000.00	17473.00	1250.00
23	MDD-9, Ghatshila Camp Galudih	2229844.00	0.00	0.00	490778.48
24	MDD-10, Ghatshila	32078878.00	10000.00	0.00	0.00
25	MDD-12, Mango, Jamshedpur	48993501.00	151444.00	26182.50	0.00
26	Planning & Monitoring Dvn., Jamshedpur	5808553.00	22147.00	3152.00	0.00
27	P. Cost Material & Tender CTRL Dvn. (SPU), Adityapur	3913910.00	48754.00	14561.00	0.00
28	Quality Control Dvn., Jamshedpur	439285.00	0.00	0.00	0.00
29	Sub-Canal Dvn. Chandil	41053346.00	18768.00	176167.86	0.00
30	Sub Canal Division, Gangudih	19858287.00	1.00	4034.00	0.00
31	Sub-Canal Dvn., Ghatshila	26859416.00	1.00	45747.00	250743.02
32	Sub-Canal Dvn., Jamshedpur	61795427.00	4000.00	33677.70	0.00
33	Sub-Dam Dvn.-1, Ghatshila	45571.00	0.00	0.00	0.00
34	Sub-Dam Dvn.-2 Chandil	69074048.00	22173065.00	1135558.60	2696.86
WRD, River Vally Projects (Old)					
1	Tenughat Dam Division	184559388.00	1427467.00	2241314.26	11864492.00
2	Mech. Division, Banaso	11569834.00	1000.00	46762.00	38917.35
3	Konar Canal Division Banaso	80286474.00	1778495.00	0.00	0.00
4	Konar Canal Division Bagodar	58287675.00	398084.00	1320048.05	0.00

Sl. No	Name of P W Divisions	Deposit Balance as on 31.03.2021 (In Rs.)	Closing Cash Balance as on 31.03.2021 (In Rs.)	Closing Balance Head-II as on 31.03.2021 (In Rs.)	Closing Balance Head-I as on 31.03.2021 (In Rs.)
5	Konar Canal Division Dumri	13221738.00	5000.00	0.00	4808.00
6	Design Division No. 1 Palamu	29697528.00	0.00	0.00	0.00
7	Design Division No. 2 Palamu	8978766.00	0.00	0.00	0.00
8	Quality Control Division Palamu	103513.00	0.00	0.00	0.00
9	Planning & Monitoring Div. Palamu	18575284.00	0.00	0.00	0.00
10	Mech. Div. Mandal, Latehar	8699483.00	872448.00	0.00	0.00
11	Auranga Construction Panki	51945370.00	0.00	0.00	0.00
12	Investigation Div. Garhwa	734355066.00	87486.00	0.00	61250.00
13	Kadwan Dam Nagar Utari	5940828.00	8063.00	0.00	0.00
RURAL WORKS DEPARTMENT					
1	R. W. Div Bokaro	183553506.00	1278790.00	0.00	0.00
2	R. W. Div Chatra	92981545.00	0.00	317543.00	0.00
3	R. W. Div Chaibasa	111310917.00	0.00	485953146.00	294789.00
4	R. W. Div Chakradharpur	87636394.00	0.00	9800.00	0.00
5	R. W. Quality Control & A/P Div. Chakradharpur	1691321.00	0.00	0.00	0.00
6	R. W. Div Daltonganj (Medininagar)	222954737.00	3939303.00	358513.06	820229612.00
7	R. W. Div Quality Control & A/P Div. Daltonganj	1189210.00	0.00	0.00	0.00
8	R. W. Div Deoghar	139312304.00	0.00	0.00	0.00
9	R. W. Div Dhanbad	121223820.00	0.00	1602740.50	285608.00
10	R. W. Div Dumka	176880309.00	313049.00	899273.26	0.00
11	R. W. Div A/P Dumka	1000817.00	0.00	0.00	0.00
12	R. W. Div Garhwa	173158514.00	1715807.70	1825773.95	0.00
13	R. W. Div Giridih	251089610.00	413861.47	103838.00	0.00
14	R. W. Div Godda	156194729.00	2213236.20	0.00	649054.00
15	R. W. Div Gumla	164105810.00	1060100.08	875441.00	51414.00
16	R. W. Div Hazaribag	236310599.00	588749.05	1724956.46	815408.17
17	R. W. Div Jamshedpur	62929279.00	3852192.16	983330.00	7604.00
18	R. W. Div Jamtara	70550021.00	746123.60	0.00	29910.00
19	R. W. Div Khunti	308718209.00	1295737.25	0.00	0.00
20	R. W. Div Koderma	106032735.00	315892.85	0.00	0.00
21	R. W. Div Latehar	177892106.00	0.00	0.00	12557956.00
22	R. W. Div Lohardaga	137339505.00	14500.00	840994.00	170763.00
23	R. W. Div Pakur	90461982.00	0.00	434704.00	0.00
24	R. W. Div Ramgarh	94744613.00	0.00	0.00	0.00
25	R. W. Div Ranchi	251783852.00	541685.79	0.00	23854881.75
26	R. W. S/I Div. Ranchi	86188.00	0.00	611.00	0.00
27	R. W. Div Sahibganj	154818356.00	316405.09	1092500.45	27396625.00
28	R. W. Div Saraikela	187325363.00	0.00	112.50	0.00
29	R. W. Div Simdega	77580985.00	2229505.52	96664.00	10.00
ROAD CONSTRUCTION DEPARTMENT (NH)					
1	NH Div Chaibasa	8706321.00	0.00	0.00	0.00
2	NH Div Daltonganj	30822693.00	0.00	0.00	70000.00
3	NH Div Dhanbad	12697851.00	203191.33	248853.36	60233.02
4	NH Div Gumla	11632693.00	0.00	0.00	36696.00
5	NH Div Hazaribag	6451390.00	89097.60	6812258.84	6492972.98
6	NH Div Deoghar	28851094.00	1348611.50	0.00	134935.38
7	NH Div Ranchi	21658613.00	0.00	1098692.00	0.00
ELECTRIC WORKS DIVISIONS					
1	Electric Works Div Ranchi	181727877.00	96500.00	0.00	300.00
2	Electric Works Div Dhanbad	34566965.00	0.00	0.00	

Sl. No	Name of P W Divisions	Deposit Balance as on 31.03.2021 (In Rs.)	Closing Cash Balance as on 31.03.2021 (In Rs.)	Closing Balance Head-II as on 31.03.2021 (In Rs.)	Closing Balance Head-I as on 31.03.2021 (In Rs.)
ROAD CONSTRUCTION DEPARTMENT					
1	Road Div. Bokaro	429162661.00	0.00	0.00	0.00
2	Road Div. Chatra	371015217.00	63748.27	673632.00	6250.00
3	Road Div. Chaibasa	209749035.00	1443058.67	37196.00	0.00
4	Road Div. Daltonganj	231587230.00	0.00	1162400.41	190617.22
5	Road Div. Deoghar	372623556.00	1350207.00	713566.00	6416.06
6	Road Div. Dhanbad	251945682.00	0.00	385731.94	-69505.00
7	Road Div. Dumka	456531885.00	0.00	820.00	4293.28
8	Road Div. FSAP Dumka	558125.00	0.00	0.00	0.00
9	Road Div. Garhwa	177328426.00	0.00	0.00	0.00
10	Road Div. Giridih	300633049.00	211138.61	371934.00	7980.00
11	Road Div. Godda	368384731.00	805978.00	1247710.00	0.00
12	Road Div. Gumla	327610958.00	0.00	59309.85	59212.55
13	Road Div. Hazaribag	500257882.00	116721.79	929814.00	862717.72
14	Road Div. Jamshedpur	449980347.00	10.00	0.00	63220.00
15	Road Div. Jamtara	221696354.00	15000.00	857.25	77476.00
16	Road Div. Khunti	522972977.00	0.00	1703887.00	313.50
17	Road Div. Koderma	64140523.00	0.00	23541.50	964259.35
18	Road Div. Latehar	224191659.00	143677.22	90553.00	69559.14
19	Road Div. Manoharpur	266773147.00	0.00	0.00	0.00
20	Road Div. Pakur	61858668.00	0.00	0.00	0.00
21	Road Div. Ramgarh	338074205.00	0.00	0.00	0.00
22	Road Div. Ranchi	500151777.00	2035649.48	540077.00	0.00
23	Road Div. Ranchi Gramin	182512208.00	0.00	0.00	196000.00
24	Road Div. Lohardaga	132242216.00	0.00	0.00	0.00
25	Road Div. FSAP Ranchi	32647102.00	0.00	0.00	0.00
26	Road Div. P&I Ranchi	36587351.00	0.00	0.00	0.00
27	Road Div. Soil Invn. Ranchi	0.00	0.00	175766.00	132080.00
28	Road Div. Sahibganj	291716964.00	164841.55	266757.00	32452.25
29	Road Div. Saraikela	160485319.00	500.00	0.00	0.00
30	Road Div. Simdega	164380973.00	0.00	0.00	0.00
RURAL DEVELOPMENT SPECIAL DIVISIONS					
1	R D Spl Div. Bokaro	306868495.00	0.00	0.00	0.00
2	R D Spl Div. Chatra	201016072.00	0.00	820.00	4188380.00
3	R D Spl Div. Chaibasa	344415878.00	45000.00	-9605904.00	27500.00
4	R D Spl Div. Daltonganj	401439154.00	1843879.00	240790.00	5000.00
5	R D Spl Div. Deoghar	180219286.00	0.00	0.00	0.00
6	R D Spl Div. Dhanbad	309182597.00	0.00	0.00	10.00
7	R D Spl Div. Dumka	193209426.00	0.00	0.00	0.00
8	R D Spl Div. No. 2 Garhwa	343255386.00	0.00	0.00	57500.00
9	R D Spl Div. Giridih	388065771.00	0.00	0.00	0.00
10	R D Spl Div. Godda	136173035.00	0.00	0.00	0.00
11	R D Spl Div. Gumla	329048848.00	0.00	0.00	-44959176.00
12	R D Spl Div. Hazaribag	245996735.00	15404449.00	52274535.00	-5019970.00
13	R D Spl Div. Jamshedpur	126720741.00	0.00	0.00	-74758200.00
14	R D Spl Div. Khunti	120964851.00	0.00	4088.00	-57503.00
15	R D Spl Div. Jamtara	78233275.00	0.00	0.00	0.00
16	R D Spl Div. Koderma	108352056.00	121075.00	0.00	0.00
17	R D Spl Div. Lohardaga	126281452.00	1485124.00	0.00	897750.00
18	R D Spl Div. Latehar	369029260.00	1565650.00	0.00	-14269000.00
19	R D Spl Div. Pakur	127478017.00	0.00	898561.00	0.00
20	R D Spl Div. Ranchi	216462968.00	23057486.00	0.00	0.00
21	R D Spl Div. Sahibganj	364453911.00	6310868.00	-1231863.00	-729750.00
22	R D Spl Div. Saraikela	135656461.00	0.00	259092.00	0.00
23	R D Spl Div. Simdega	235225642.00	0.00	0.00	0.00

Sl. No	Name of P W Divisions	Deposit Balance as on 31.03.2021 (In Rs.)	Closing Cash Balance as on 31.03.2021 (In Rs.)	Closing Balance Head-II as on 31.03.2021 (In Rs.)	Closing Balance Head-I as on 31.03.2021 (In Rs.)
24	R D Spl Div. Ramgarh	115813709.00	0.00	0.00	717500.00
DRINKING WATER AND SANITATION DEPARTMENT					
1	D.W&S. Div. Adityapur	197003588.00	18250.00	823676.00	2236632.48
2	D.W&S. Div. Chaibasa	2402265966.00	312830.00	2443189.00	0.00
3	D.W&S. Mech Div. Chaibasa	17245258.00	70000.00	0.00	0.00
4	D.W&S. Div. Chakradharpur	524191336.00	54495.00	382665.79	1031457.00
5	D.W&S. Div. Chas	502729208.00	0.00	0.00	0.00
6	D.W&S. Div. Chatra	1166967826.00	0.00	61831.00	0.00
7	D.W&S. Div. Daltonganj (Medininagar)	246837352.00	0.00	0.00	0.00
8	D.W&S. Mech. Div. Daltonganj	6180822.00	0.00	4596.00	0.00
9	D.W&S. Div. Deoghar	42756327.00	1.00	7131450.00	12569.00
10	D.W&S. Div. Dhanbad No. 1	2482737952.00	0.00	138031.00	50404327.00
11	D.W&S. Div. Dhanbad No. 2	476975432.00	0.00	0.00	0.00
12	D.W&S. Mech. Div. Dhanbad	16586804.00	0.00	0.00	0.00
13	D.W&S. Div. Dumka No. 1	75277701.00	29475.00	12396.30	0.00
14	D.W&S. Div. Dumka No. 2	64461453.00	0.00	0.00	0.00
15	D.W&S. Mech. Div. Dumka	10558998.00	0.00	36180.00	0.00
16	D.W&S. Div. Garhwa	183820533.00	0.00	1495000.00	0.00
17	D.W&S. Div. Giridih No. 1	45662382.00	121388.00	101060.00	2500.00
18	D.W&S. Div. Giridih No. 2	229069314.00	0.00	0.00	0.00
19	D.W&S. Div. Godda	153748085.00	165000.00	389480.00	0.00
20	D.W&S. Div. Gumla	253355637.00	0.00	1023276.30	121938.19
21	D.W&S. Mech. Div. Gumla	1166557.00	183999.00	0.00	0.00
22	D.W&S. Div. Gonda Ranchi	78014475.00	0.00	0.00	0.00
23	D.W&S. Div. Hazaribag	566787810.00	48735.00	0.00	0.00
24	D.W&S. Mech. Div. Hazaribag	12158047.00	0.00	116208.19	45471.36
25	D.W&S. Div. Jamshedpur	66640729.00	0.00	20070.00	0.00
26	D.W&S. Mech. Div. Jamshedpur	24244163.00	0.00	14591.00	500.00
27	D.W&S. Div. Jamtara	51775273.00	0.00	0.00	0.00
28	D.W&S. Div. Jhumritilaiya	125037152.00	15090.00	5489.00	0.00
29	D.W&S. Div. Khunti	58165583.00	0.00	0.00	-18546.00
30	D.W&S. Div. Latehar	79535643.00	76708.00	1875588.55	1545127.14
31	D.W&S. Div. Lohardaga	144716382.00	257903.00	19327.00	0.00
32	D.W&S. Div. Madhupur	81819379.00	0.00	2462916.00	1234980.00
33	D.W&S. Div. Pakur	133318587.00	0.00	41535.00	15000.00
34	D.W&S. Div. Ramgarh	1537872705.00	0.00	0.00	626826705.00
35	D.W&S. Div. Ranchi East	240623601.00	0.00	199461.00	0.00
36	D.W&S. Div. Ranchi West	154253286.00	0.00	900440.00	14000.00
37	D.W&S. Mech. Div. Ranchi	21807698.00	0.00	954273.18	21970.00
38	D.W&S. Div. Mech. Urban Ranchi	19099206.00	0.00	4872678.22	0.00
39	D.W&S. Div. Hatia Project Ranchi	94047282.00	12770.00	57827.00	23713.00
40	D.W&S. Swarnrekha Dist. Ranchi	123854566.00	0.00	13758821.00	22913.39
41	D.W&S. Swarnrekha H/W Ranchi	1242031724.00	0.00	0.00	4172363.00
42	D.W&S. Div. Sahibganj	242603721.00	0.00	245822.00	-470.01
43	D.W&S. Div. Saraikela	69285076.00	0.00	21942.00	1350.00
44	D.W&S. Div. Simdega	104670211.00	5000.00	161944.00	9000.00
45	D.W&S. Div. Tenughat	476596621.00	0.00	0.00	0.00

ANNEXURE - E

**Performance of Public Works Divisions during 2020-21
(Refer para-8.2 of Chapter 8)**

SI No	Name of Divisions	Monthly Accounts (48 marks)	Revised Form-51 (24 marks)	Cash Balance (7 marks)	Reconciliation (21 marks)	Total (100 marks)
A. Road Construction Department						
1	Road Div. Bokaro	44	10	7	15.75	76.75
2	Road Div. Chatra	32	2	5	0	39
3	Road Div. Chaibasa	48	18	0	21	87
4	Road Div. Daltonganj	48	10	7	5.25	70.25
5	Road Div. Deoghar	48	22	0	21	91
6	Road Div. Dhanbad	24	14	7	10.5	55.5
7	Road Div. Dumka	32	20	7	10.5	69.5
8	Road Div. FSAP Dumka	24	12	7	10.5	53.5
9	Road Div. Garhwa	40	6	7	5.25	58.25
10	Road Div. Giridih	32	6	3	10.5	51.5
11	Road Div. Godda.	40	8	7	21	76
12	Road Div. Gumla	44	16	7	0	67
13	Road Div Hazaribagh	40	22	4	21	87
14	Road Div. Jamshedpur	40	10	7	10.5	67.5
15	Road Div. Jamtara	40	22	5	15.75	82.75
16	Road Div Khunti	32	8	7	15.75	62.75
17	Road Div. Koderma	44	20	7	15.75	86.75
18	Road Div. Latehar	44	12	4	15.75	75.75
19	Road Div. Manoharpur	36	16	7	15.75	74.75
20	Road Div. Pakur	32	0	7	10.5	49.5
21	Road Div. Ramgarh	48	22	7	10.5	87.5
22	Road Div. Ranchi	32	20	0	10.5	62.5
23	Road Division (Gramin) Ranchi	44	18	7	10.5	79.5
24	Road Div. Lohardaga	48	22	7	10.5	87.5
25	Road Div. FSAP Ranchi	44	20	7	21	92
26	Planning & Investigation Div. Ranchi	48	22	7	5.25	82.25
27	Soil Investigation Div. Ranchi	44	22	7	10.5	83.5
28	Road Div. Sahibganj	36	2	4	10.5	52.5
29	Road Division, Saraikella	44	16	5	21	86
30	Road Div. Simdega	44	20	7	10.5	81.5
31	N H Div Chaibasa	48	16	7	15.75	86.75
32	N H Div Daltonganj	44	22	7	15.75	88.75
33	N H Div Dhanbad	20	8	3	10.5	41.5
34	N H Div Gumla	36	14	7	5.25	62.25
35	N H Div Hazaribagh	44	20	5	15.75	84.75
36	N H Div Deoghar	28	18	0	5.25	51.25
37	N H Div Ranchi	48	22	7	15.75	92.75

SI No	Name of Divisions	Monthly Accounts (48 marks)	Revised Form-51 (24 marks)	Cash Balance (7 marks)	Reconciliation (21 marks)	Total (100 marks)
B. Building Construction Department						
1	Building Div. Bokaro	36	18	7	10.5	71.5
2	Building Div. Chatra	44	4	0	15.75	63.75
3	Building Div. Chaibasa	44	20	7	10.5	81.5
4	Building Div. Daltonganj	44	18	0	5.25	67.25
5	Building Div. Deoghar	44	22	7	10.5	83.5
6	Building Div. Dhanbad	44	14	7	15.75	80.75
7	Building Div. Dumka	20	20	3	10.5	53.5
8	Building Div. Garhwa	4	0	0	5.25	9.25
9	Building Div. Giridih	28	2	7	5.25	42.25
10	Building Div. Godda	20	8	2	15.75	45.75
11	Building Div. Gumla	8	2	0	5.25	15.25
12	Building Div. Hazaribagh	40	12	0	5.25	57.25
13	Building Div. Jamshedpur	28	6	7	10.5	51.5
14	Building Div. Jamtara	32	22	7	10.5	71.5
15	Building Div. Khunti	20	18	5	10.5	53.5
16	Building Div. Koderma	44	22	7	10.5	83.5
17	Building Div. Lohardaga	40	6	0	5.25	51.25
18	Building Div. Latehar	20	8	7	5.25	40.25
19	Building Div. Pakur	16	0	5	10.5	31.5
20	Building Div.No.1 Ranchi	36	18	0	15.75	69.75
21	Building Div. No,2 Ranchi	24	18	4	10.5	56.5
22	Special Works Div. Ranchi	44	22	7	10.5	83.5
23	Building Div. Ramgarh	16	0	7	5.25	28.25
24	Building Div. Sahibganj	8	4	0	5.25	17.25
25	Building Div. Saraikella	40	14	7	10.5	71.5
26	Building Div. Simdega	24	2	7	0	33
C. Energy Department						
1	Electric Works Div. Dhanbad	28	8	7	5.25	48.25
2	Electric Works Div. Ranchi	48	14	5	5.25	72.25
D. Rural Works Department						
1	R.W. Div Bokaro	44	24	0	21	89
2	R.W. Div Chatra	44	18	7	21	90
3	R.W. Div. Chaibasa	44	12	7	21	84
4	R.W. Div Chakradharpur	44	4	7	15.75	70.75
5	R.W. Quality Control & A/P Div. Chakradharpur	36	2	7	21	66
6	R.W. Div Daltonganj (Medninagar)	24	2	0	0	26
7	R.W. Quality Control & A/P Div. Daltonganj	32	18	7	21	78
8	R.W.DEOGHAR	44	24	7	10.5	85.5
9	R.W. Div Dhanbad	44	22	7	10.5	83.5
10	R.W. Div Dumka	48	20	2	15.75	85.75
11	R.W./A/P Div Dumka	12	14	7	15.75	48.75
12	R.W. Div Garhwa	40	16	0	10.5	66.5
13	R.W. Div Giridih	40	22	1	10.5	73.5
14	R.W. Div Godda	32	22	0	10.5	64.5

SI No	Name of Divisions	Monthly Accounts (48 marks)	Revised Form-51 (24 marks)	Cash Balance (7 marks)	Reconciliation (21 marks)	Total (100 marks)
15	R.W. Div Gumla	36	24	0	15.75	75.75
16	R.W. Div Hazaribagh	40	2	0	10.5	52.5
17	R.W. Div. Jamshedpur	24	12	0	5.25	41.25
18	R.W. Div. Jamtara	32	4	0	5.25	41.25
19	R.W. Div. Khunti	48	22	0	21	91
20	R.W. Div Koderma	28	6	2	10.5	46.5
21	R.W. Div. Latehar	48	20	7	10.5	85.5
22	R.W. Div Lohardaga	28	18	5	21	72
23	R.W. Div Pakur	16	8	7	10.5	41.5
24	R.W. Div Ramgarh	40	8	7	0	55
25	R.W. Div. Ranchi	20	14	0	10.5	44.5
26	Soil Investingation Div. Ranchi	8	6	7	21	42
27	R.W. Div. Sahibganj	12	4	2	5.25	23.25
28	R.W. Div Saraikela	32	12	7	10.5	61.5
29	R.W. Div Simdega	28	14	0	21	63
E. Drinking Water & Sanitation Department						
1	D.W & S. Div. Adityapur	40	12	7	15.75	74.75
2	D.W & S. Div. Chaibasa	16	4	2	5.25	27.25
3	D.W & S.Mech. Div. Chaibasa	16	4	5	10.5	35.5
4	D.W & S. Div. Chakradharpur	32	0	5	0	37
5	D.W & S. Div. Chas	28	16	7	10.5	61.5
6	D.W & S. Div. Chatra	48	20	7	5.25	80.25
7	D.W & S. Div. Daltonganj (Medininagar)	20	2	7	10.5	39.5
8	D.W & S.Mech. Div. Daltonganj	32	2	7	5.25	46.25
9	D.W & S. Div. Deoghar	36	22	7	15.75	80.75
10	D.W & S. Div. Dhanbad No.1	16	16	7	10.5	49.5
11	D.W & S. Div. Dhanbad No.2	28	20	7	15.75	70.75
12	D.W. & S. Mech. Div. Dhanbad	40	20	7	15.75	82.75
13	D.W & S. Div. Dumka No.1	32	20	5	5.25	62.25
14	D.W & S. Div. Dumka No.2	48	22	7	5.25	82.25
15	D.W & S. Div.mech. Dumka	20	22	7	15.75	64.75
16	D.W & S. Div. Garhwa	28	2	7	10.5	47.5
17	D.W & S. Div. Giridih No. 1	44	4	4	5.25	57.25
18	D.W & S. Div. Giridih No.2	44	20	7	5.25	76.25
19	D.W & S. Div. Godda	24	14	4	21	63
20	D.W & S. Div. Gumla	44	16	7	10.5	77.5
21	D.W & S. Mech. Div. Gumla	36	8	4	10.5	58.5
22	D.W & S. Div. Gonda Ranchi	44	22	7	15.75	88.75
23	D.W & S. Div. Hazaribagh	48	18	5	15.75	86.75
24	D.W & S.Mech. Div. Hazaribagh	28	12	7	5.25	52.25
25	D.W & S. Div. Jamshedpur	24	2	7	5.25	38.25
26	D.W & S.Mech. Div. Jamshedpur	40	6	7	15.75	68.75
27	D.W & S. Div. jamtara	16	16	7	5.25	44.25
28	D.W & S. Div. No.Jhumritilaiya	40	6	5	0	51
29	D.W & S. Div. Khunti	48	20	7	21	96
30	D.W & S. Div. Latehar	20	0	5	10.5	35.5

SI No	Name of Divisions	Monthly Accounts (48 marks)	Revised Form-51 (24 marks)	Cash Balance (7 marks)	Reconciliation (21 marks)	Total (100 marks)
31	D.W & S. Div. Lohardaga	16	4	3	15.75	38.75
32	D.W & S. Div. Madhupur	24	16	7	21	68
33	D.W & S. Div. Pakur	40	8	7	10.5	65.5
34	D.W & S. Div. Ramgarh	48	14	7	15.75	84.75
35	D.W & S. Div. Ranchi East	32	16	7	10.5	65.5
36	D.W & S. Div. Ranchi West	36	14	7	10.5	67.5
37	D.W & S.Mech. Div. Ranchi	48	22	7	10.5	87.5
38	D.W & S. Mech Urban Ranchi	48	20	7	21	96
39	D.W & S. Div Hatia Project Ranchi	36	22	5	10.5	73.5
40	D.W & S Swarnrekha Dist Ranchi	36	12	7	15.75	70.75
41	D.W&S Swarnrekha H/W Ranchi	28	0	7	0	35
42	DW&S Division Sahibganj	36	16	7	5.25	64.25
43	D.W & S.Div Saraikella	20	0	7	5.25	32.25
44	D.W & S. Div.Simdega	36	4	5	5.25	50.25
45	D.W & S. Div. Tenughat	28	10	7	5.25	50.25
F. Water Resources Department						
1	M I DIV Bokaro	20	10	5	0	35
2	M.I.Div.Chatra	44	12	7	10.5	73.5
3	M.I.Div.Chaibasa	44	18	0	21	83
4	M.I.Div.Daltonganj	44	22	0	10.5	76.5
5	M.I.Div. Dhanbad	28	6	5	15.75	54.75
6	M.I.Div.Dumka	24	18	0	0	42
7	M.I.Design Div.Dumka at Deoghar	24	6	0	10.5	40.5
8	M.I. Quality control Div. Dumka	24	12	7	21	64
9	Ground Water Inves. Div. Dumka	20	22	7	21	70
10	M.I.Div.Garhwa	44	6	3	21	74
11	M.I.Div.Giridih	24	10	7	15.75	56.75
12	M.I.Div.Godda	16	16	0	15.75	47.75
13	M.I. Div.Gumla	48	24	0	10.5	82.5
14	M.I.Div.Hazaribagh	44	16	0	15.75	75.75
15	Ground Water Inves. Div.Hazaribagh	32	4	7	21	64
16	M.I.Div.Husainabad Japla Medininagar	32	12	0	15.75	59.75
17	M.I.Div.Jamshedpur	40	18	7	15.75	80.75
18	M.I.Div.Jamtara	4	6	7	5.25	22.25
19	M.I.Div.Khunti	44	10	5	5.25	64.25
20	M.I.Div.Koderma	32	12	7	15.75	66.75
21	M.I.Div.Latehar	40	8	7	5.25	60.25
22	M.I.Div.Lohardaga	20	0	7	10.5	37.5
23	M.I.Div.Pakur	24	8	7	5.25	44.25
24	M.I.Div.Ramgarh	40	20	7	10.5	77.5
25	M.I.Div.Ranchi	44	16	4	10.5	74.5
26	M.I.Quality Control Div.Ranchi	48	18	7	21	94
27	M.I.Design Div.Doranda Ranchi	32	14	5	10.5	61.5
28	Ground Water Inves.Div.Ranchi	44	14	7	21	86
29	M.I.Div. Sahibganj	12	18	1	10.5	41.5
30	M.I.Div. Saraikella	20	0	4	15.75	39.75

SI No	Name of Divisions	Monthly Accounts (48 marks)	Revised Form-51 (24 marks)	Cash Balance (7 marks)	Reconciliation (21 marks)	Total (100 marks)
31	M.I.Div.Simdega	48	24	7	15.75	94.75
32	Irrigation Div.Bundu	44	8	5	5.25	62.25
33	Water Ways Div.Barhi	32	14	4	15.75	65.75
34	Water Ways Div. Chaibasa	44	12	5	0	61
35	Water Ways Div.No. I Chakradharpur	28	12	1	15.75	56.75
36	Water Ways Div.No.2 Hazaribagh	32	8	7	10.5	57.5
37	Water Ways Div.No.1Chainpur Gumla	44	4	7	0	55
38	Water Ways Div.No.2 Chainpur,Gumla	44	20	7	0	71
39	Water Ways Div.Daltonganj(Medininagar)	36	6	0	5.25	47.25
40	Irrigation Div. Deoghar	20	18	7	10.5	55.5
41	Irrigation Mech. Div.Deoghar	16	4	7	5.25	32.25
42	Design Div.No.2 Deoghar	20	8	7	21	56
43	Design Div.No.4Deoghar	32	8	7	21	68
44	Irrigation Div.Jasidih DGR	36	24	7	5.25	72.25
45	Irrigation Div.Sikatia at Deoghar	28	22	2	5.25	57.25
46	Irrigation Div.Sikatia No.2 Deoghar	28	22	7	5.25	62.25
47	Planning Quality Control & Monitoring Div. Deoghar	32	22	7	21	82
48	Punasi Dam Div. Deoghar	48	24	5	5.25	82.25
49	Punasi Spilway Div. Deoghar	32	22	7	5.25	66.25
50	M.P.I & Jalvigyan Div.No.2 Deoghar	36	24	7	15.75	82.75
51	Irrigation Div. Dumka	20	20	4	15.75	59.75
52	Water Ways Div. Garhwa	36	14	5	5.25	60.25
53	Irrigation Div.Godda Camp Mahagama	32	14	5	5.25	56.25
54	Water Ways Div. Gumla	48	22	5	10.5	85.5
55	Water Ways Div.Hazaribagh	44	22	0	5.25	71.25
56	Irrigation Div. Jamtara	28	24	7	10.5	69.5
57	Irrigation Div. No.2 Jamtara	24	22	7	21	74
58	Irrigation Div.Kundhit Jamtara	28	10	5	21	64
59	Irrigation Div.Nala Dumka Jamtara	32	18	7	21	78
60	Minor Distributory Div.Kuldangal	36	24	5	21	86
61	Water Ways Div. Khunti	36	6	7	5.25	54.25
62	Irrigation Div. Pakur	16	12	0	0	28
63	Advance Planning Div. Palamu	20	0	7	5.25	32.25
64	Water Ways Div. Ranchi	40	18	5	5.25	68.25
65	Revenue Div. Ranchi	32	0	7	5.25	44.25
66	Design Div. No.2 Ranchi	48	16	7	21	92
67	Irrigation Mech. Div.Ranchi	36	20	4	5.25	65.25
68	Advance Planning Div.Ranchi	32	12	7	21	72
69	Quilty Control Div Ranchi	40	20	7	21	88
70	M.P.I & Jalvigyan Div.No.2 Ranchi	40	18	7	15.75	80.75
71	Ganga Pump Canal Div. Sahibganj	40	22	7	5.25	74.25
72	Irrigation Div. No.1 Berhait Sahibganj	32	12	7	15.75	66.75
73	Irrigation Div. Berherwa Sahibganj	8	8	4	0	20
74	Water Ways Div. Simdega No.1	44	24	5	5.25	78.25
75	Water Ways Div. Visnupur Patan Daltanganj	16	2	7	15.75	40.75

SI No	Name of Divisions	Monthly Accounts (48 marks)	Revised Form-51 (24 marks)	Cash Balance (7 marks)	Reconciliation (21 marks)	Total (100 marks)
76	Advance Planning Div.Sahibganj	12	18	7	21	58
77	Quality Control Div., Hazaribagh	28	2	7	21	58
G. Water Resources Department (River Valley Project)						
1	TENUGHAT DAM DIVISION, TENUGHAT	40	16	0	10.5	66.5
2	INVESTIGATION DIV GARHWA	20	6	5	5.25	36.25
3	KADWAN DAM DIV NAGARUTARI	36	2	5	15.75	58.75
4	KONAR CANAL DIV BAGODAR	20	2	2	5.25	29.25
5	KONAR CANAL DIV DUMRI	32	4	7	10.5	53.5
6	KONAR CANAL DIV BANASO	36	12	0	15.75	63.75
7	MECHANICAL DIV BANASO	48	14	5	10.5	77.5
8	MECHANICAL DIV MANDAL, PALAMAU (Shifted to Latehar)	40	12	0	10.5	62.5
9	DESIGN DIV NO. 1 DALTONGANJ	20	16	7	15.75	58.75
10	DESIGN DIV NO. 2 DALTONGANJ	20	20	7	15.75	62.75
11	QUALITY CONTROL DIVISION DALTONGANJ	44	6	7	21	78
12	PLANNING & MONITORING DIV DALTONGANJ	20	0	7	5.25	32.25
13	AURANGA CONSTRUCTION DIVISION PANKI	24	6	7	10.5	47.5
14	Kharkai Canal Division, Chaibasa	24	22	7	10.5	63.5
15	Barrage Division, Galudih, Po- Mahulia	48	14	0	15.75	77.75
16	Canal Design Div No. 1 Swarnrekha Bhawan, Adityapur,	36	20	7	21	84
17	Galudih Right Canal Div No. 1 Musabani Camp Galudih, Po- Mahulia	36	0	7	10.5	53.5
18	Irrigation Division Galudih, Po- Mahulia	44	20	7	10.5	81.5
19	Kharkai Dam Div No. 1 Musabani, Post Badaia	20	8	7	15.75	50.75
20	Kharkai Link Canal Division Musabani Po Badaiya	36	2	7	0	45
21	Minor Distributory Div No. 10 Ghatshila	48	22	5	10.5	85.5
22	Minor Distributory Div No. 3 Mango, Dimna Colony	20	4	7	10.5	41.5
23	Minor Distributory Div No. 4 Galudih	44	16	7	10.5	77.5
24	Minor Distributory Div No. 5 Dimna, Jamshedpur	40	22	5	15.75	82.75
25	Minor Distributory Div No. 7 Galudih Po Mahulia	44	24	5	15.75	88.75
26	Minor Distributory Div No. 8 Jamshedpur	28	8	5	10.5	51.5
27	Minor Distributory Division No 9 Galudih Po Mahulia	24	2	7	5.25	38.25
28	Minor Distributory Division No. 12 Mango, Dimna	32	12	4	10.5	58.5
29	Minor Distributory Division No. 2 Chandil Camp Dimna	48	16	7	10.5	81.5
30	Planning & Monitoring Division, Swarnrekha Bhawan, Adityapur, Jamshedpur	36	14	5	21	76
31	Quality Control Division Jamshedpur	24	20	7	21	72
32	Swanrekha Canal Div Gangudih, Camp Sankusai, Jamshedpur	36	4	7	15.75	62.75
33	Swarnrekha Canal Division, Mango, Jamshedpur	24	6	5	10.5	45.5

SI No	Name of Divisions	Monthly Accounts (48 marks)	Revised Form-51 (24 marks)	Cash Balance (7 marks)	Reconciliation (21 marks)	Total (100 marks)
34	Swarnrekha Canal Division,Ghatshila	48	18	7	10.5	83.5
35	Dam & Barrage Design Divisiion , Swarnrekha Bhawan, Adityapur,	36	6	7	10.5	59.5
36	Swarnrekha Dam Division No. 1 Ghatshila	44	20	7	21	92
37	Central Stores & Camp Division Chandil	48	2	3	21	74
38	Design Div No 2 Adityapur	36	8	7	5.25	56.25
39	Design Div No. 3 Adityapur	12	10	7	15.75	44.75
40	Kharkai Dam Di No. 2 Icha Chaliyamna, Kesargarhia,	36	4	0	0	40
41	Kharkai Canal Division Adityapur	44	10	5	10.5	69.5
42	Kharkai Canal Division, Rajnagar	32	8	7	15.75	62.75
43	Mechanical Div Icha Chaliyama Kesargarhia,	24	4	4	21	53
44	Mechanical Division Chandil	20	4	7	5.25	36.25
45	Purchase Const. Material & Tender Ctrl Div (Spu) Swarnrekha Bhawan, Adityapur	20	4	5	10.5	39.5
46	Swarnrekha Canal Division Chandil	20	4	7	15.75	46.75
47	Swarnrekha Dam Division No. 2 Chandil	36	2	0	5.25	43.25
H.	Rural Development Department					
1	R D Spl Div. Bokaro	48	24	7	15.75	94.75
2	R D Spl Div Chatra	48	6	7	10.5	71.5
3	R D Spl Div. Chaibasa	36	10	5	15.75	66.75
4	R D Spl Div. Daltonganj	40	2	0	10.5	52.5
5	R D Spl Div.Deoghar	36	24	7	5.25	72.25
6	R D Spl Div. Dhanbad	36	22	7	15.75	80.75
7	R D Spl Div. Dumka	40	18	7	10.5	75.5
8	R D Spl Div.No.2 Garhwa	20	2	7	10.5	39.5
9	R D Spl Div.Giridih	20	2	7	15.75	44.75
10	R D Spl Div.Godda	36	16	7	21	80
11	R D Spl Div.Gumla	40	14	7	21	82
12	R D Spl Div. Hazaribagh	44	14	0	21	79
13	R.D.Spl.Jamshedpur	28	12	7	10.5	57.5
14	RDSpl Div.(Khuti)	48	20	7	21	96
15	R D Spl Div, Jamtara	32	2	7	0	41
16	R D Spl Div. Koderma	24	14	4	15.75	57.75
17	R D Spl Div. Lohardaga	44	18	0	15.75	77.75
18	R D Spl Div. Latehar	36	12	0	21	69
19	R D Spl Div. Pakur	36	14	7	15.75	72.75
20	R D Spl Div. Ramgarh	36	24	0	10.5	70.5
21	R D Spl Div. Ranchi	4	18	0	10.5	32.5
22	R D Spl Div.Sahibganj	44	8	7	10.5	69.5
23	R D Spl Div. Saraikella	44	4	7	5.25	60.25
24	R D Spl Div. Simdega	44	22	7	21	94

ANNEXURE - F

**Important audit paras of Inspection Reports issued in respect of PW Divisions by the Office of the Pr. Accountant General (Audit), Jharkhand during 2020-21
(Refer para-10.1)**

Sl. No.	Name of the Office/ Division	IR No. / Year	Para No.	Sub-para No.	Brief of para
1.	EE, Planning and Investigation Division, RCD, Ranchi	06/2020-21	1		Preparation of Project Report
				A	Unfruitful Expenditure ₹ 4.98 Crore
				B	Details of DPR prepared by the consultants ₹ 9.77 Crore
2.	EE, Soil Investigation Division, RCD, Ranchi	08/2020-21	1		Unfruitful expenditure ₹ 2.63 Crore
3.	EE, RCD, (Rural), Ranchi	12/2020-21	1		Construction of High Level Bridge over Bhorogdih Nala on Banta-Rahe-Bundu Road
				A	Non-acquisition of required land (124 lakh)
				B	Short deduction of liquidated damage (LD), ₹ 16.98 lakh
			2		Improvement of Sonahatu-Milan Chowk Road from 0 to 23.90 KM, ₹ 120 lakh.
4.	EE, RCD, Simdega	13/2020-21			Introduction of Execution of schemes under road connectivity project of let wing extremism areas (RCPLWEA) Scheme.
			1		Unfruitful expenditure of ₹ 10.28 crore due to missing link road of 1875m.
			2		Incomplete work of widening and strengthening of 16.5000 KM Bolba-Belkuba-Takbhar-Odisha border road due to non-clearance of forest land
			3		Unfruitful expenditure of 3.00 crore on construction of RCC High Level Bridge over Aling and Kudarmmda River at Ch. 3.765 KM and 10.945 KM due to non-completion of widening and strengthening of 16.5000 KM Bolba-Belkuba-Takbhar-Odisha border road.
5.	EE, RCD, Ranchi	16/2020-21	1	A	Excess expenditure ₹ 274.68 lakh
				B	Non-deduction of differential cost of bitumen in w/s work of Thakur Vishwanath Shadeo Chowk (Dhurwa Golchakar) to road intersection prior to Dhurwa Bus stand including link road to engineers Hostel No.1 & 2, Link road to JSCA Stadium and Link road to CDO, RCD Office, (₹ 14.77 lakh)
			2		Construction of approach road of IIM, Ranchi Campus and VideshBhawan including VUP. (length 1.070 KM)

Sl. No.	Name of the Office/ Division	IR No. / Year	Para No.	Sub-para No.	Brief of para
				1	Wasteful expenditure of ₹ 84.16 lakh due to injudicious planning
				2	Recovery of differential cost of bitumen amounting ₹ 3.03 lakh.
				3	Non-obtaining of minor minerals from valid sources.
6.	EE, RCD, Jamshedpur	18/2020-21	1		Widening and Strengthening of KadmaShastri Nagar Block 0.4 to Block No.2 along river bank (Length-2.55KM)
					Unfruitful expenditure on incomplete work ₹ 100.77 lakh.
			2		Construction of HL Bridge over Swarnrekha River in 3 rd KM of Pipla More (NH-33) to Anna Chowk Road via Gorabanda Govindpur in year 2017-18.
					Unfruitful expenditure of ₹ 275.46 lakh on HL bridge.
7.	Drinking Water & Sanitation Division, Jamshedpur	20/2020-21	1		Design, Build, Operate, Maintain & transfer (DBOMT) for Chhotanagpur and Baghera Drinking Water Supply Project under World Bank assisted programme.
				(A)	Under fruitful expenditure of ₹ 9310.00 crore.
				(B)	Non-extension/encashment of bank guarantee.
8.	Drinking Water & Sanitation Division, Chas, Bokaro	25/2020-21	1		Chandrapura Rural Pipe Water Supply scheme.
				(i)	Non-laying of DI pipes valued ₹ 144.49 lakh due to execution of work without obtaining NOC from Forest and DVC.
				(ii)	Excess payment of ₹ 9.32 lakh on account of Price Adjustment.
				(iii)	Excess payment of ₹ 9.32 lakh on account of earthwork for laying of pipelines.
9.	Drinking Water & Sanitation Division, Chas, Dhanbad	28/2020-21	1		Multi Village Rural Water Supply Scheme Govindpur and Nirsa Block North Zone.
				(i)	Slow progress of work
				(ii)	Excess payment of the contractor on account of Price Adjustment.
			2		Excess payment to the contractor due to short deduction of statutory deduction of ₹ 75.12 lakh.

ANNEXURE - G

**Outstanding Audit Paras of PW Divisions
(List of Paras issued under part –II A)**

No.	Name of Office/Division	IR No. & Year	Para No.	Sub Para	Brief of Para
1	Executive Engineer NREP, Plamau	04/20-21	1	--	1. भारत निर्माण राजीव गांधी सेवा केंद्र भवन निर्माण : शोले, लोड्डगा तथा किशुनपुर मे अनियमित तरीके से निर्माण : विभागीय अभियन्ताओं द्वारा ₹ 13.9438 लाख की वसूलनीय राशि वसूलने मे विफलता
2	RDD, (RWA) Pakur	14/20-21	1	A and B	1 (A) राज्य संपोषित योजना के अंतर्गत न्यू अंजना से चांदपुर भाया पृथ्वी नगर ₹233.8683 लाख के खर्च के बावजूद लक्ष्य की प्राप्ति नहीं एवं सरकारी धन की हानि ₹ 26.32945 लाख (B) Construction of road from Sigdehri to Taldihkita Bargo via Bhudhajore (8.10 KM) under State Plan – Unfruitful expenditure ₹ 56.52 lakh
			2	A and B	2 त्रुटिपूर्ण DPR - रैयती जमीन का अधिग्रहण किए बिना पथ निर्माण का कार्य आरम्भ करना (A) पृथ्वीनगर से न्यू अंजना तक पथ निर्माण- निष्फल व्यय ₹ 92.39 लाख (B) राज्य संपोषित योजना मद अंतर्गत सीलमपुर PWD रोड से सोहबील तक पथ निर्माण- निष्फल व्यय ₹294.33 लाख.
3	RDSD, Godda	17/20-21	1	A	1- बसंतराय प्रखण्ड अंतर्गत ग्राम कैथपुरा एवं लोचनी के बीच गोरंटिया नदी पर उच्चस्तरीय पुल का निर्माण कार्य में अनियमितताएं (A) अपव्यय ₹ 7.86 करोड़
			2	A	2- बोआरीजोर प्रखण्ड अंतर्गत ग्राम छोटा धानाबिन्दी और महुआबथान के बीच सुन्दर नदी पर उच्चस्तरीय पुल का निर्माण कार्य में अनियमितताएं (A) अलाभकारी व्यय ₹ 4.45 करोड़

No.	Name of Office/Division	IR No. & Year	Para No.	Sub Para	Brief of Para
4	RDSD, Bokaro	22/20-21	1	i	Para 1 : C/o bridge over Barka river between Pakhari Bandh of Bagda Panchayat and Singhpur in Kasmar block, Bokaro district (L-51 m) i. Incomplete approach road : unfruitful expenditure over bridge work ₹ 199.55 lakh
			2	i	Para 2 Bridge over Darajoriya river between Sabra and Asanbani under Chandankiyari block (L-85.59 m) i. Incomplete approach road : unfruitful expenditure : ₹ 203.81 lakh
5	EE NREP Saraikela	39/20-21	1	-	1 राष्ट्रीय ग्रामीण नियोजन कार्यक्रम (NREP), सरायकेला-खरसाँवा कार्यालय के रोकड़ बही/ लेखा परीक्षा जाँच की गयी, जिसमें अनियमितताएं पाई गईं.
6	RDD (RWA), Works Division Medninagar, Plamu	60/20-21	1	--	1 लम्बे समय से अपूर्ण कार्य पर निष्फल व्यय ₹ 513.15 लाख
7	RDD (RWA), Works Division, Ramgarh	66/20-21	1	--	1 पथ निर्माण किये बिना प्रमंडल द्वारा इस पथ के पथांश (चैनेज 6100M) में पुल का निर्माण कराएँ जाने के कारण ₹ 90.75 लाख का अनियमित व्यय
		Total	10		

JHARKHAND DISTRICT MAP

