



**ANNUAL REVIEW ON THE WORKING
OF
PUBLIC WORKS DIVISIONS
FOR THE YEAR 2016-2017**

GOVERNMENT OF JHARKHAND



**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A&E) JHARKHAND,
RANCHI-834002**

PREFACE

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

This review on the Working of Public Works Divisions during 2016-2017 brings out the working of the Public Works Divisions, the state of initial and subsidiary accounts kept by them, the quality of accounts rendered by them to the Accountant General and delay in submission of the said monthly accounts.

With a view to computerizing the accounts of Public Works Divisions, WAMIS (Works Accounts Management Information System) software has been developed by the Government of Jharkhand through C-DAC, Pune. Once fully operational and the software is time tested, the accounts will be accepted online by this office through Interface.

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



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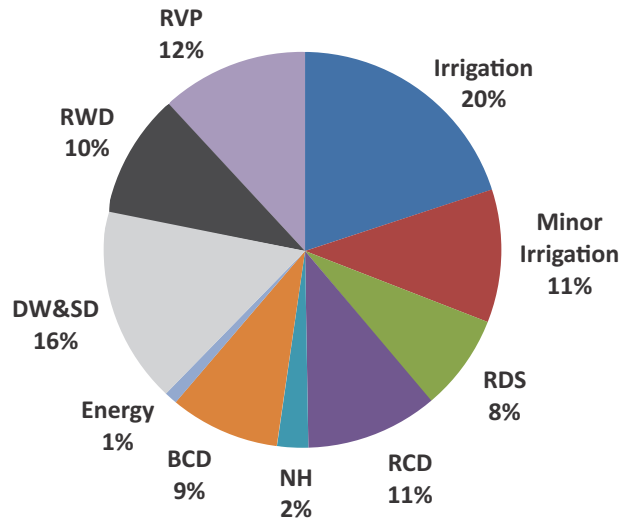
INTRODUCTORY

This review is on the working of the 288 Public Works Divisions including River Valley Projects under different Engineering Departments in the State of Jharkhand as of 31st March, 2017. These divisions render monthly accounts to the office of the Pr. Accountant General (A&E), Jharkhand Ranchi.

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

Sl. No	Name of Department	No. of Divisions
1.	Water Resources Department (Irrigation)	58*
2.	Water Resources Department (Minor Irrigation)	31
3.	Rural Development Department	23
4.	Road Construction Department	33
5.	Road Construction Department (National Highway)	07
6.	Building Construction Department	26
7.	Energy Department (Electric Works)	02
8.	Drinking Water & Sanitation Department	45
9.	Rural Works Department	29
10.	Water Resources Department (River Valley Project)	34
	Total	288

Percentage of Divisions Department wise



*13 Divisions which were previously submitting their Monthly Accounts through the Finance Officer, River Valley Project, Adityapur are now submitting their accounts directly to this office in terms of letter no. 10/MAHA0/(WIWIDH)-07-13/2015-2769/Ranchi dated 20.05.2016 of Pr. Secretary, Water Resources Department and this office letter no. WM II/RVP/05-14 dated 30.05.2016, thereby increasing the number of accounts rendering unit under Irrigation department from 45 to 58 and reducing the number of divisions under RVP from 47 to 34.

Moreover, 5 (Five) divisions under Health Medical Education and Family Welfare Department as well as 5 (Five) divisions under Tourism Department were merged to form Building Construction Corporation under Government of Jharkhand vide Building Construction Department's Notification No. 52/15-1050(B)/ Ranchi dated 08/04/2016, thereby reducing the total number of divisions from 298 to 288.

CHAPTER 1

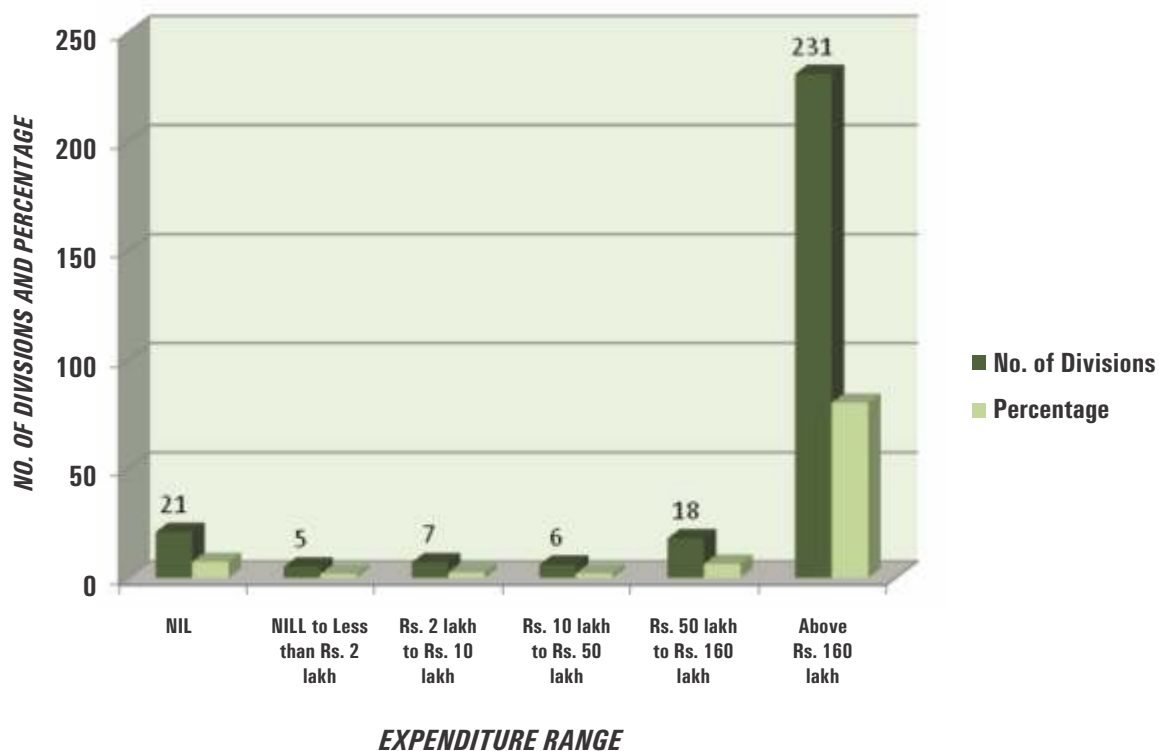
STATE OF THE WORKS DIVISIONS IN JHARKHAND

1.1 Range of expenditure in Divisions

Of the 288 Works divisions, approximately 91 percent of the Divisions can be classified as working divisions which are incurring expenditure on works. The remaining divisions are mostly Design, Advance Planning, Investigation and Survey Divisions which have expenditure primarily related to establishment.

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

Sl No	Expenditure Range	No. of Divisions in 2016-17	Percentage of total Divisions
1.	NIL	21	7.30
2.	NIL to Less than Rs. 2 lakh	05	1.74
3.	Rs. 2 lakh to Rs. 10 lakh	07	2.43
4.	Rs. 10 lakh to Rs.50 lakh	06	2.08
5.	Rs. 50 lakh to Rs. 160 lakh	18	6.25
6.	Above Rs.160 lakh	231	80.20
	Total	288	100



RANGE OF EXPENDITURE DEPARTMENT WISE:-

Sl. No.	Name of Department	Above Rs. 160 lakh	Rs. 50 lakh to Rs. 160 lakh	Rs. 10 lakh to Rs. 50 lakh	Rs. 2 lakh to Rs. 10 lakh	NIL to Less than Rs. 2 lakh	NIL
1	Water Resources (Irrigation)	31	11	03	02	00	11
2	Water Resources (Minor)	25	00	02	01	00	03
3	Road Construction (Including NH)	35	02	00	00	01	02
4	Building Construction	26	00	00	00	00	00
5	Energy (Electric Works)	02	00	00	00	00	00
6	Drinking Water & Sanitation	43	02	00	00	00	00
7	Rural Works Department	25	00	00	00	00	04
8	Rural Development Department	23	00	00	00	00	00
9	RVP	21	03	01	04	04	01
	TOTAL	231	18	06	07	05	21

1.2 Creation of Divisions in disregard of norms

Detailed guidelines for the creation of a Division are contained in the Government of Bihar, Finance Department circular letter no 5692-F dated 17.9.87. This provides that no division should be created if its annual expenditure (on works alone) is expected to be less than Rs. 160 lakh. (However no order has been issued by the Government of Jharkhand after the creation of a separate State). During 2016-2017 there were only 80.20 percent Works Divisions in Jharkhand whose expenditure on works was more than this limit. For around 11.47 percent of the total divisions, the expenditure incurred on works was less than Rs. 10 lakh. **Out of this 11.47 percent, nearly 78.80 percent Divisions have recorded a meagre expenditure of less than 2 lakh (21 Divisions having NIL expenditure) on works during this period. Hence, it is obvious that these Divisions are incurring huge expenditure on establishment by paying salaries and other allowances to employees without any work.**

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

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

For smooth working of the Works Divisions in the matter of compilation of monthly accounts and submission of the same to the Office of the Pr. Accountant General (A&E), it is desirable that all working Divisions having sanctioned posts of Divisional Accountants/Divisional Accounts Officers should be filled in by the staff/officers of Divisional Accountants' cadre. Due to the fact that total number of Works Divisions having sanctioned posts of Divisional Accountants/Divisional Accounts Officers being unavailable, the O/o the Pr. Accountant General (A&E) finds it difficult to post Divisional Accountants/Divisional Accounts Officers at rightful Works Divisions. Basic information like total number of Working Divisions in the State and number of Divisions having sanctioned posts of Divisional Accountants/Divisional Accounts Officers have not been provided by the Government of Jharkhand despite written reminders to the Departmental Secretaries of the Government of Jharkhand. In 10 (Ten) divisions Divisional Accountants/ Divisional Accounts Officers have been given additional charge (on request of state authorities), in spite of the fact that no sanction of post of Divisional Accountants/ Divisional Accounts officers have been given by the Government of Jharkhand as yet. The list of divisions in which the post of DA/ DAOs not sanctioned by the Government of Jharkhand is given below :-

Sl No.	Name of Division	Departmental Sanction letter No
1.	Ground water Investigation Division, Hazaribagh	Water Resources Deptt. Letter no.1/14/2005/574 dated 11.02.2008 Finance Deptt. Memo no. 6 dated 16.01.2009
2.	Ground water Investigation Division, Dumka	-Do-
3.	MPI & Jal Vigyan Division NO-2, Ranchi	-Do-
4.	MPI & Jal Vigyan Division NO-2, Deoghar	-Do-
5.	Minor Irrigation Q.C. Division, Dumka	-Do-
6.	Advance Planning Division, Sahebganj	-Do-
7.	Advance Planning Division, Palamu	-Do-
8.	Planning & Investigation Division, Ranchi	Road Construction Department Letter not available.
9.	PIC, ADB Project, RCD, Ranchi	-Do-
10.	Electric Works Division, Dhanbad	Energy department. Division has started functioning from the financial year 2002-03

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

The Public Works Divisions render compiled Monthly accounts to the O/o 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 as booked in the O/o the Pr. Accountant General (A&E) has to be reconciled with the Divisional figure for correctness of Accounts quarterly by Public Works Divisions. The Chargeable Heads and their corresponding amount as booked in the O/o the Pr. Accountant General (A&E) must be identical with those booked in Divisions; otherwise the Accounts of Jharkhand state may exhibit false excess expenditure without or less Budget provisions.

Some divisions however, do not reconcile with figures of expenditure and receipts booked by the Pr. Accountant General despite several reminders. Hence, possibility of ambiguity with regard to such irregularity still persists.

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

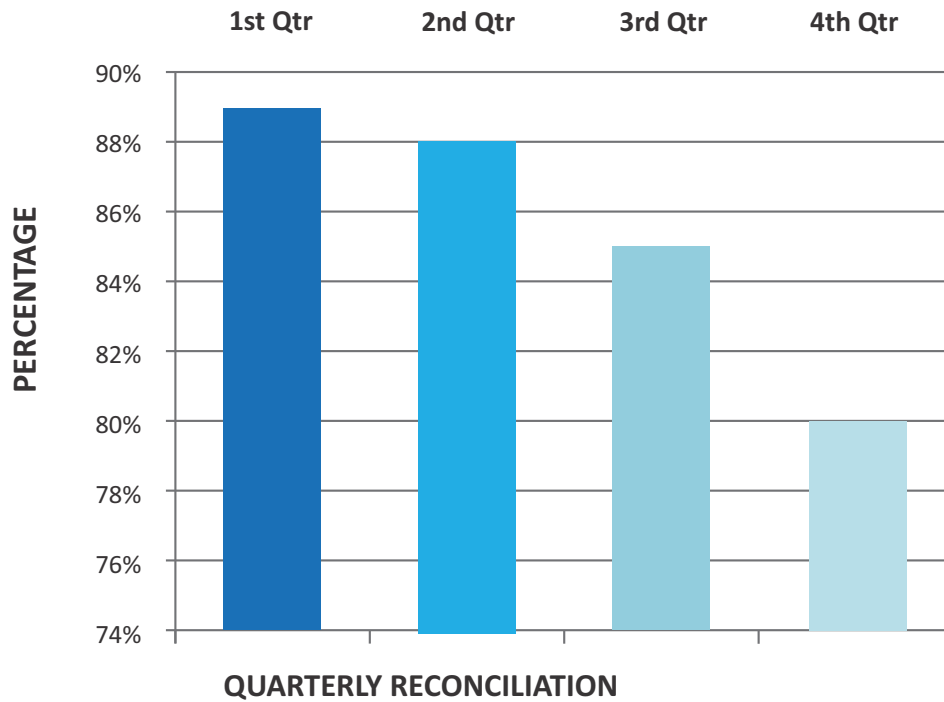
<u>Month of Accounts</u>	<u>Date of reconciliation</u>
1. April to June	by 31 st August
2. July to September	by 30 th November
3. October to December	by February end
4. January to March	by 31 st May

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

Reconciliation Status of Public Works Divisions during 2016-2017

Quarter	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter
No. of P W Division	255	255	255	255
Reconciliation done	227	224	217	204

Reconciliation Status



Department wise reconciliation Status of Public Works Divisions during 2016 - 2017:-

Sl. No.	Name of Department	No. of Divisions	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter
1	Water Resources (Irrigation)	58	41	41	39	39
2	Water Resource (Minor)	31	27	27	25	21
3	Road Construction	33	33	32	32	32
4	Road Construction (NH)	07	07	07	07	07
5	Building Construction	26	26	26	25	22
6	Energy(Electric Department)	02	02	02	02	02
7	Drinking Water & Sanitation	45	45	45	45	41
8	Rural Development Department (RWA)	29	24	23	23	21
9	Rural Development Special Divisions	23	21	20	19	19
10	River Valley Project (Consolidated Accounts of 34 RVP Divisions)	01	01	01	00	00
	Total	255	227	224	217	204

It is perceptible from the above table that the position of Quarterly Reconciliation is pathetic in the Department of Water Resources and Rural Development Department (RWA) as only 72.77 percent (66.66 percent in last Quarter) and 78.44 percent (72.41 percent in last quarter) of Divisions respectively reconciled their accounts during 2016-17.

CHAPTER 2

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

2.1 The Procedure of Drawal

As per Para 18 read with Para 20 of Bihar Public Works Accounts Code also applicable in Jharkhand state, the executive function of a works Division is vested with the Executive Engineer (Divisional Officer) who functions as Drawing and Disbursing Officer and is responsible for the maintenance of records, compilation of monthly accounts and rendering the same to the Pr. Accountant General on or before the due date. He is to draw money from the Consolidated Fund of the State by presenting bills and cheques at the Treasury to meet administrative as well as works expenses within the budgetary provisions. The Divisional Officer is to ensure that at no time withdrawals from the Consolidated Fund exceeds the limit of funds allotted by State Government by a Letter of Credit.

Rule 174 of Jharkhand Treasury Code 2016 prohibits drawal of money from the Consolidated Fund of the State, if it is not required for immediate disbursement. During compilation of accounts it was observed that works divisions have contravened this provision and drawn huge amounts from the Consolidated Fund when they were not required for immediate disbursement and the withdrawn amount was kept either in current/saving Accounts in Bank or was advanced to Assistant Engineers/Junior Engineers against departmental works. The transactions relating to funds thus withdrawn (from the Consolidated Fund) and deposited in Current/Saving Accounts in Banks and withdrawals there from were shown under head "8782-Cash Remittances and Adjustment - 102-Public Works Remittances Head-I-Remittance into Treasuries" and Head-II- Public Works Cheques' respectively as if the transactions related to the Consolidated Fund.

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

2.2 Procedure for Compilation of Accounts at Division Level

Paras 16, 18 and 20 of the Bihar Public Works Accounts Code provides that the Divisional Officer is the primary disbursing officer of the Division and is responsible for collection of departmental receipts for depositing into the Consolidated Fund of the State by challans. He is responsible for keeping accounts of these receipts and disbursements and for compilation of monthly Divisional Accounts in the prescribed format for rendition to the Pr. Accountant General on or before the due date. To assist as well as advice the Divisional Officer in the discharge of his responsibility, the O/o the Pr. Accountant General posts a Divisional Accounts Officer/Divisional Accountant to a division. In the case of Divisions under River Valley Project, compiled monthly accounts are sent by the Divisions to the Finance Officer, Swarnrekha Project Unit, Adityapur, Jamshedpur, who in turn, sends the compiled accounts to the Pr. Accountant General's office for incorporation into monthly civil accounts of the state.

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

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

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

The main records of Public Works Divisions are: -

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

It is advisable to prepare a register of Bank Guarantee also in order to ensure its validity up to the period as mentioned in the corresponding Divisional documents.

CHAPTER 3

SUBMISSION OF MONTHLY ACCOUNTS BY PUBLIC WORKS DIVISIONS TO Pr. ACCOUNTANT GENERAL'S OFFICE

3.1 Delays in Submission of Monthly Accounts

Public Works Divisions are required to submit the Monthly Accounts to the Pr. Accountant General's office between the 7th & 10th of the following month as per Para 22.4.15 of Central Public Works Account Code and Rule 542 of Bihar Public Works Account Code. However, it was noted that the Divisions invariably submitted the monthly accounts after due dates. Delay in submission of monthly accounts by Public Works Divisions during the year 2016-2017 shown in Annexure-B.

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

TIMELINESS AND EXCLUSION OF PUBLIC WORKS ACCOUNTS FROM MONTHLY CIVIL ACCOUNTS DURING LAST THREE FINANCIAL YEARS 2014-15, 2015-2016 & 2016-17.													
YEAR	MONTH	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
2014-15	NO. OF DIVISIONS	252	252	252	252	252	252	252	252	252	252	252	252
	No. OF ACCOUNTS SUBMITTED ON TIME	212	220	201	172	220	177	201	193	186	211	183	67
	TOTAL EXCLUSION DURING THE ACCOUNTING MONTH	00	02	09	06	09	17	15	16	13	11	15	00
2015-16	NO. OF DIVISIONS	252	252	252	252	252	252	252	252	252	252	252	252
	No. OF ACCOUNTS SUBMITTED ON TIME	146	209	207	209	211	192	227	219	170	226	210	197
	TOTAL EXCLUSION DURING THE ACCOUNTING MONTH	14	06	07	11	03	10	07	04	06	00	00	00
2016-17	NO. OF DIVISIONS	255	255	255	255	255	255	255	255	255	255	255	255
	No. OF ACCOUNTS SUBMITTED ON TIME	206	220	146	219	216	193	192	193	200	200	206	190
	TOTAL EXCLUSION DURING THE ACCOUNTING MONTH	10	14	09	07	09	04	04	07	04	01	00	00

The year 2016-17 witnessed no improvement in timely rendition of accounts by Works Divisions. Rather the number of months with NIL exclusion was reduced during last Quarter of 2016-17. The number of Divisions whose accounts were excluded from the Monthly Civil accounts was almost same in comparison to 2015-16. Hence, effective steps need to be taken to ensure that the timeliness in rendition of monthly accounts become the norm to be strictly followed by all PW Divisions.

3.2 Deficiencies Noticed in Monthly Accounts

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

CHAPTER 4

SUBMISSION OF PERIODICAL RETURNS

4.1 Schedule of Works Expenditure

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

4.2 Accounts of Interest Bearing Securities

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

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

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

4.3 Account of Lapsed Deposits

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

- (i) Original deposits not exceeding twenty-five rupees that remain outstanding for a whole accounting year.
- (ii) Balances not exceeding twenty-five rupees of items partly cleared during the year's closing.
- (iii) Balances unclaimed for more than three complete accounting years. Though such unclaimed Balances should be credited to Major Head 0075-Miscellaneous General Services 101- Unclaimed Deposits, it was noticed that some PW Divisions have wrongly credited these amount to their regular revenue receipt head viz., 1054 etc.

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

4.4 Deposit Work

A consolidated record of the transactions for a month relating to all Deposit Works of a division should be prepared in Central Public Works Account Form 65, Schedule of Deposit Works, for submission to the Pr. Accountant General's office along with monthly accounts (Para 16.2.2 and 22.4.15 of Central Public Works Account Code). This schedule shows with reference to each item of work, the amount of deposit received and expenditure incurred, both during the month and cumulatively. Refunds of unspent balance of completed works should be taken as reduction of deposits and, therefore, shown in the schedule as minus realization and not as expenditure.

As per Para 16.2.3 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 observed, however, that in none of the cases of deposit works, the Public Works Divisions levied the charges for percentage recovery on account of establishment and tools and plant. Continued deficiency in maintenance of accounts for deposit works in the division would weaken proper control over expenditure incurred against deposits made by non-Governmental bodies.

Under Para 210 (a) of Jharkhand Public Works Department code, a works division can undertake deposit works in case of:-

- (i) The funds of a public nature, but not included in the financial estimate and accounts of the Government.
- (ii) Contribution from the Public.

(iii) Loan from Government to a local body.

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

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

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

Status of Annual Performance Appraisal Reports of Divisional Accountants/ Divisional Accounts Officers/ Sr. Divisional Accounts Officers for the year 2016-17 (As on 20.09.2017)

Sl. No.	Designation	Men in position	APAR received	APAR wanting
1	Sr.DAO	42	34	08
2	DAOI	70	65	05
3	DAOII	68	54	14
4	DA/ DA(Probationer)*	09 + (74 Newly appointed in Dec.'16) = 83	23	60
	Total	263	176	87

As per Govt. of India, Dept. of Personnel & Training Letter No 21011/02/2009-Estt. (A) New Delhi, dated 16th February 2009, the Reporting Officer shall forfeit his right to enter any remarks in the ACR of the officer to be reported upon, in case the ACR 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 Divisional Accountants/ Divisional Accounts Officers on priority basis.

CHAPTER 5

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

5.1 Accounting Procedure in Respect of Consolidated Treasury Remittances

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

5.2 Accounting Procedure in respect of Consolidated Certificate of Issue

Funds obtained by the Public Works Disbursing officers by drawing cheques on treasuries/banks are credited under the head “8782-102-Public Works Cheques”. Corresponding debit after encashment of the cheques appears through treasury accounts. At the close of the month Public Works Divisions are required to send to the 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')

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

The monthly schedules of settlement with Treasuries along with Consolidated Treasury Remittances/Consolidated Certificate of Issue enable the Pr. Accountant General's office to reconcile the transactions on account of remittances and cheques appearing in the Divisional Accounts with treasury accounts and to analyze the outstanding balances in this regard.

5.4 Communication of Persistent Arrears to Different Authorities

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

Under the circumstances stated above the actual receipt of remittances (by the treasuries) shown in the Accounts by the works divisions cannot be ensured (Annexure –'D' for unadjusted balances under Head-I & Head-II as on 31st March, 2017)

CHAPTER 6

ACCOUNTING OF PUBLIC WORKS SUSPENSE

6.1 Miscellaneous Public Works Advances

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

- (i) Sales on credit,
- (ii) Expenditure incurred on Deposit works in excess of deposits received,
- (iii) Losses, retrenchments, errors etc, 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 along with the monthly accounts as per codal provisions. This makes the Works Abstract Registers incomplete to that extent. Miscellaneous Public Works Advances Outstanding as on 31.03.2017 in different PW Divisions are listed below:-

ROAD CONSTRUCTION DEPARTMENT		
Sl. No.	Name of Division	Outstanding MPW as on 31.03.2017
1	Road Mechanical Div. Sahebganj	3832202.91
2	Road Div., Bokaro	566003181.00
3	PIC ADB Ranchi	820865752.00
4	Road Div., Godda	208983616.00
5	Road Div., Kodarma	743348.29
6	Road Div., Hazaribagh	115841361.05
7	Road Div., Dhanbad	932451848.00
8	Road Div., Giridih	739577.82
9	Road Div., Ranchi	1484854728.00
DEPARTMENT OF WATER RESOURCES		
1	Minor Irrigation Div., Godda	148916.92
2	Minor Irrigation Div., Chaibasa	5230683.74
3	Minor Irrigation Div., Simdega	226244.44
4	Minor Irrigation Div., Gumla	2872331.60
5	Irrigation Div. No. 1, Sikatia, Deoghar	54510479.15
6	Irrigation Div. No. 2, Sikatia, Deoghar	67112.00
7	Punasi Dam Div., Deoghar	70228973.91
8	Punasi Spilway Div., Deoghar	164833.75
9	Irrigation Div., Pakur	1014334.62
10	Irrigation Div. No. 1, Jamtara	27371627.00
11	Irrigation Div., Dumka	13583643.45
12	Irrigation Div. No. 1, Barhet	10294453.78
13	Minor Distributory Div., Kuldangal	7564530.74
14	Investigation Div., Garhwa	4871597.20
15	Konar Canal Div., Banaso	2426375.00
16	Waterways Div. No. 1, Chainpur, Gumla	31006712.16
17	Waterways Div. No. 2, Chainpur, Gumla	100000.00
18	Waterways Div. , Hazaribagh	219123198.40
19	Waterways Div. , Garhwa	10574821.79
20	Waterways Div. , Khunti	29250575.02
21	Waterways Div. , Simdega	28144209.00
22	Waterways Div. , Gumla	5749340.67
23	Waterways Div. , Chakradharpur	88318128.83
24	Waterways Div. , Ranchi	8728875.73

CHAPTER 7

ACCOUNTING OF REVENUE REALISED AND RETENTION OF CASH BALANCE

7.1 Accounting of Revenue realised

(i) Revenue realised in cash

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

It was observed that in most of the works divisions, money realised as revenue was kept with the division for indefinite periods. Heavy cash balances with a majority of the divisions as on 31st March, 2017 evidently also included revenue realised by the divisions but not remitted to the treasury even at the close of the financial year. (Annexure 'D')

(ii) Comparison with the estimate

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

(iii) Collection of revenue by adjustment

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

7.2 Retention of Heavy Cash Balance by the Divisions

It was observed that large closing balances were kept by the Public Works divisions at the end of 2016-17 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 2017, with respect to Jharkhand is shown in Annexure-D.

This wrong practice has serious financial ramifications such as :-

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

Though, the Temporary Advances are outstanding for a long period in many Divisions, a few examples are cited below :-

Sl. No.	Name of Divisions	Amount outstanding as Temporary Advances as on 31.03.2017 (In Rs.)
1	R D Spl Div. Hazaribagh	15399647.36
2	R D Spl Div. Ranchi	23057486
3	R D Spl Div. Sahibganj	7316179
4	R.W. Div Daltonganj (Medninagar)	3936717.4
5	M.I.Div.Chatra	3021943
6	M.I.Div.Daltonganj	3716958.54
7	M.I.Div.Husainabad Japla Medininagar	25693000
8	Building Div. Chatra	11546688.06
9	Building Div.No.1 Ranchi	23058355.24
10	RVP	19476040.77

Moreover, 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 is not furnished by the Divisional officers as majority of the Temporary Advances are very old.

CHAPTER 8

SUMMARY OF PERFORMANCE

8.1 Performance of Public Works Divisions during 2016-2017

The O/o the Pr. Accountant General (A&E), Jharkhand receives monthly accounts from each Works Division which is consolidated along with accounts of Forest Divisions and Treasuries for preparing the Monthly Civil Accounts of the Government of Jharkhand. The issue of timeliness and quality in rendering accounts has been a subject of matter engaging the attention of 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.

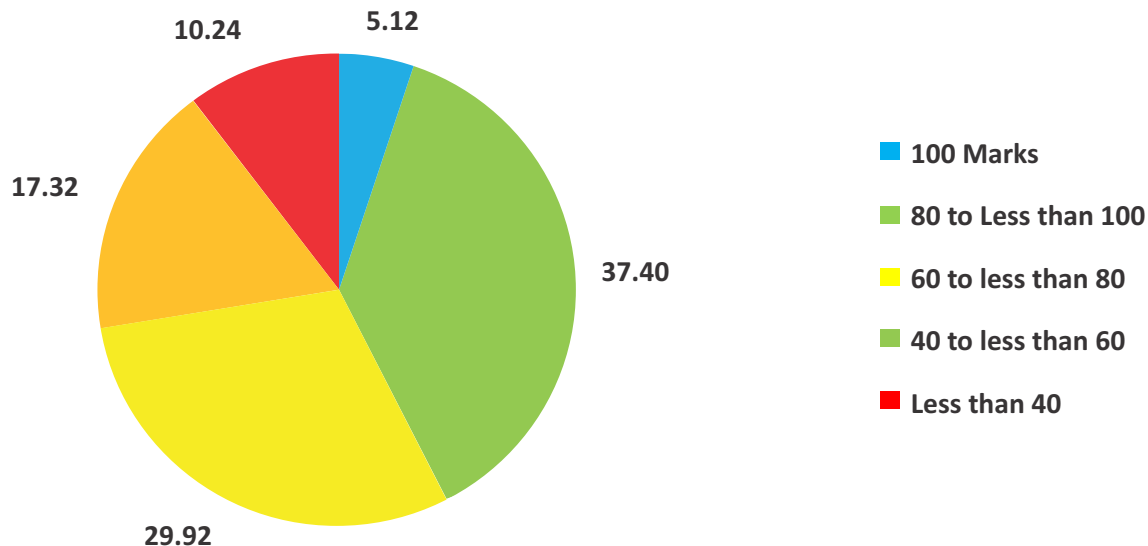
With a view to evaluating Performance of Public Works Divisions in an objective and transparent manner an evaluation criteria for each Division based on four parameters viz., timely submission of Monthly Accounts, timely submission of revised form 51, reconciliation of accounts with the O/o the Pr. Accountant General (A&E) and cash balance at the end of the financial year has been worked out. The parameters together with the weight there against are shown in Annexure-E.

Based on the four Parameters mentioned above all the Divisions for the Financial Year 2016-17 were evaluated and results there of communicated to Departmental secretaries. (Annexure-F)

A summary position of the performance of 254 Divisions is tabulated below: -

Marks obtained	No of Division
100 Marks	13
80 to less than 100	95
60 to less than 80	76
40 to less than 60	44
Less than 40	26
Total	254

Percentage of Divisions obtaining Marks (Group wise)



Marks Obtained by Division (Department wise)

Sl. No.	Name of Departments	100 Marks	80 to less than 100	60 to Less than 80	40 to Less than 60	Less than 40
1	Water Resources (Irrigation and MI and RVP Direct Submission)	02	25	29	18	15
2	Road Construction (Including NH)	06	24	07	03	00
3	Building Construction	01	09	11	02	03
4	Energy (Electric Works)	00	00	02	00	00
5	Drinking Water & Sanitation	02	19	16	07	01
6	Rural Development Department (RWA)	00	11	08	07	03
7	Rural Development Special Divisions	02	07	03	07	04
	TOTAL	13	95	76	44	26

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

It was recommended to the Government that while evaluating the performance of Executive Engineers of the Divisions each year these parameters may also be included in their review since financial and accounting discipline is an intrinsic aspect in the discharge of duties by the Executive Engineers. This had been communicated to the Public Works Departmental Secretaries demi officially.

From the Financial year 2010-2011, the performances of Public Works Divisions are being evaluated on quarterly basis based on above parameter. All these exercises endeavour to present Monthly Civil Accounts of the Government of Jharkhand in complete shape, free from any expenditure/ revenue being left out.

CHAPTER 9

WAMIS

9.1 Introduction

With a view to computerizing the accounts of Public Works Divisions, a new software christened WAMIS (Works Accounts Management Information System) has been developed by the Government of Jharkhand through C-DAC, Pune during the financial year 2016-17. This software will generate on-line accounts which will be made available in the office of the Principal Accountant General (A&E) through interface in due course.

At present, many PW Divisions are generating monthly accounts through this software and submitting hard copies of the accounts to this office. In March 2017, about seventy percent of the PW Divisions submitted their accounts generated through WAMIS software.

Once cent percent divisions start generating their accounts through WAMIS and the software is time tested, the accounts will be accepted online by this office through interface.

9.2 Training

For proper and effective implementation of WAMIS, rigorous training program was organised simultaneously by the Government of Jharkhand as well as by the O/o the Principal Accountant General (A&E), Jharkhand, Ranchi. The training was imparted to all the officials concerned of PW Divisions including the Engineers, the Divisional Accounts Officers/ Accountants and the accounts clerk/ cashier of PW Divisions.

CHAPTER –10

MISCELLANEOUS

10.1 Cheques Drawal Authority

In terms of Rules 61 and 62 of Jharkhand Treasury Code 2016, the O/o the Pr. Accountant General issues Cheques Drawal Authority (CDA) to Executive Engineers/Drawing & Disbursing Authorities of Public Works Divisions for works expenditure. For issuance of such Cheques Drawal Authority, in addition to other norms, it is necessary that either the division should be permanent or its life should be extended for the period of the authority (In case of Temporary P W Divisions).

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

10.2 Duties and Functions of Divisional Accountants/ Divisional Accounts Officers

According to Para 21 of Bihar Public Works Accounts Code also applicable in Jharkhand state, the Pr. Accountant General posts a Divisional Accountant/Divisional Accounts Officer in each division to assist the Divisional Officers in the discharge of their responsibilities. The Divisional Accountant/Divisional Accounts Officer is expected to see that the rules and orders in force are observed in respect of all the transactions of the division which come within the sphere of his duties. The Pr. Accountant General of the State controls the cadre of Divisional Accountant/Divisional Accounts Officer. Cases were observed where:

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

10.3 Work Charged Staff – General Provident Fund

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

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

10.4 River Valley Project Accounts

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

Accounts Consolidation work of Non River Valley Project Divisions is done by various sections of the Pr. Accountant General's office whereas that of River Valley Project Divisions is done project-wise by the Finance Officer, Swarnarekha Project Unit, Adityapur, Jamshedpur vide Chapter 7.01 of Manual of the River Valley Projects. Presently, in terms of letter no. 10/MAHA0/(WIWIDH)-07-13/2015-2769/Ranchi dated 20.05.2016 of Water Resources Department, Govt. of Jharkhand, consolidation work of 34 RVP Divisions is done by the Finance Officer, Swarnarekha Project Unit, Adityapur, Jamshedpur.

ANNEXURE-'A'
(As referred to in Para 2.3)

FORM NO.	FORM NAME	REFERENCE PARA OF C.P.W.A. CODE	PAGE NO OF C.P.W.A CODE
CPWA-1	Cash Book	6.5.1 & 6.6.1 to 6.6.7	1
CPWA-1A	Register of cheques received and Adjustment	6.3.2	4
CPWA-2	Imprest Cash Account	6.6.1 & 6.6.8 to 6.6.12	5
CPWA-7A	Register of Indents	7.2.10	15
CPWA-12A	Register of Goods received Sheets	7.2.8	23
CPWA-12B	Register of Bin Cards	7.2.13 to 7.2.15	24
CPWA-15	Tools and Plant Ledger	7.3.7, 7.3.8, 7.3.16	29
CPWA-21A	Register of Unpaid Wages	10.2.4(d) & 10.2.28	39
CPWA-35	Register of Material at Site Account	7.2.10, 10.3.11, 10.3.12, 10.3.17, 10.3.18, 10.5.7 & 10.5.8	73
CPWA-38	Register showing the Clearance of the Suspense head "Materials"	10.3.18	76
CPWA-40	Register of Work A for Major Works	10.6.1 & 10.6.11	80
CPWA-41	Register of Works B for Minor Works	10.6.1 to 10.6.11	83
CPWA-42	Register of Manufacture	12.1.3	85
CPWA-43	Contractors ledger	10.7.1 to 10.7.9	87
CPWA-46	Register of (i) Revenue Realised (ii) Refunds of Revenue (iii) Receipt & Recoveries on Capital Account	9.5.1, 9.5.2 & 22.4.4	94
CPWA-46A	Schedule of (I) Revenue Realised (ii) Refunds of Revenue (iii) Receipt & Recoveries on Capital Account	22.4.15	96
CPWA-49	Register of License Fees of Building and lands	9.3.5 & 9.5.4 to 9.5.7	98
CPWA-57	Register of Transfers Awaited	5.5.3	109
CPWA-58	Register of Sanction of Fixed Charges	22.2.4	110
CPWA-59	Register of Misc. Sanctions	22.2.4	111
CPWA-60	Register of Divisional Accountants Audit Objection	4.2.3	112
CPWA-64	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-'B'

(As referred to in Para 3.1)

Delay in submission of Monthly Accounts for the year 2016-2017

Month	No Delay	01-10 Days	11-20 Days	21 Days to One Month	More than One Month
	A	B	C	D	E
4/16	209	44	01	00	00
5/16	223	24	01	00	06
6/16	149	101	03	01	00
7/16	218	34	02	00	
8/16	215	32	04	02	01
9/16	192	61	00	00	
10/16	191	55	07	00	
11/16	192	58	02	00	
12/16	199	53	01	00	
01/17	199	51	03	01	
02/17	205	41	08	00	
03/17	189	64	01	00	
Total	2381	618	33	04	12

Department wise delay in submission of Monthly Accounts for the year 2016-17

Department	No. delay	01-10 Days	11-20 Days	21 Days to One Month	More than One Month
Water Resources (Including MI and RVP direct submission)	762	275	18	01	12
Rural Development Special Divisions	205	68	03	00	00
Rural Development Department (RWA)	261	80	07	00	00
Building Construction	241	67	03	01	00
Energy	22	02	00	00	00
Road Construction (Including NH)	451	26	01	02	00
Drinking Water and Sanitation	439	100	01	00	00
Total	2381	618	33	04	12

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

Nature and Types of Deficiencies

- Closing Cash Balance of last month does not tally with Opening Cash Balance of succeeding month.
- Cash realised as revenue is deposited into relevant receipts head instead of 8782-102-Head-I remittance into treasury.
- Amount remitted into Treasury but challan does not attached with monthly account.
- Details of cash balance report not in proper form and not properly filled.
- Non submission of vouchers and schedule docket.
- Amount of receipt side does not tally with expenditure side.
- Account of deposit work and deposit schedules not in proper form.
- Opening Balance of **deposit schedule** does not tally with Closing Balance of preceding month.
- **Maintenance of unauthorised bank account in sheer violation of Government orders.**
- 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.

ANNEXURE – 'D'
(As referred in Chapter 5.1, 5.2, 5.4 & 7.2)
Rural Works Department

Sl. No.	Name of P W Divisions	Deposit balance as on 31.03.2017 (In Rs.)	Closing Cash Balance as on 31.03.2017 (In Rs.)	Closing Balance Head-I as on 31.03.2017 (In Rs.)	Closing Balance Head-II as on 31.03.2017 (In Rs.)
1	R.W. Div Bokaro	122807972.00	1278790.00	00	30645
2	R.W. Div Chatra	85930796.00	0.00	00	317513
3	R.W. Div Chaibasa	114044866.60	0.00	294789	485953
4	R.W. Div Chakradharpur	62458722.90	0.00	00	9800
5	R.W. Quality Control & A/P Div. Chakradharpur	1691321.00	0.00	00	00
6	R.W. Div Daltonganj (Medninagar)	145223120.58	4006717.40	797703	358513
7	R.W. Quality Control & A/P Div. Daltonganj	1189209.63	0.00	00	00
8	R.W. Deoghar	137375925.91	0.00	00	00
9	R.W. Div Dhanbad	124304173.20	20000.00	495608	1602740
10	R.W. Div Dumka	300107438.64	313048.83	00	88377
11	R.W.A/P Div Dumka	1000817.00	0.00	00	00
12	R.W. Div Garhwa	165007484.83	2010807.70	00	1825773
13	R.W. Div Giridih	272009939.74	444171.50	00	103838
14	R.W. Div Godda	136001265.00	2263452.10	659054	00
15	R.W. Div Gumla	94769427.22	1072890.08	51414	875441
16	R.W. Div Hazaribagh	203768892.57	636389.05	620408	1724956
17	R.W. Div. Jamshedpur	193484895.57	1787954.16	7604	359939
18	R.W. Div. Jamtara	69201710.89	746123.60	29910	00
19	R.W. Div. Khunti	270843593.00	1295737.25	00	00
20	R.W. Div Koderma	97875573.07	335892.85	00	00
21	R.W. Div. Latehar	117922028.00	10050.00	15947761	101070
22	R.W. Div Lohardaga	67541720.95	14500.00	00	840994
23	R.W. Div Pakur	86078933.00	0.00	00	00
24	R.W. Div Ramgarh	74245950.00	0.00	00	00
25	R.W. Div. Ranchi	209991225.75	541685.79	23469881	00
26	RWD Soil Investingation Div. Ranchi	86188.30	0.00	00	611
27	R.W. Div. Sahibganj	98122989.12	316405.09	27396625	1092500
28	R.W. Div Saraikela	140454586.72	0.00	00	112
29	R.W. Div Simdega	77247733.00	2263650.52	10	96664

Road Construction Department (National Highway)

Sl. No.	Name of P W Divisions	Deposit balance as on 31.03.2017 (In Rs.)	Closing Cash Balance as on 31.03.2017 (In Rs.)	Closing Balance Head-I as on 31.03.2017 (In Rs.)	Closing Balance Head-II as on 31.03.2017 (In Rs.)
1	N H Div Chaibasa	4858969.00	0.00	00	00
2	N H Div Daltonganj	26017487.00	0.00	00	00
3	N H Div Dhanbad	12763214.62	203191.33	60233	248853
4	N H Div Gumla	10629534.00	0.00	36696	00
5	N H Div Hazaribagh	4428540.93	89097.60	6492972	6812258
6	N H Div Deoghar	23489689.46	1348611.50	134935	00
7	N H Div Ranchi	34901629.47	0.00	00	00

Drinking Water & Sanitation Department

1	D.W & S. Div. Adityapur	122507179.45	70000.00	2236632	823676
2	D.W & S. Div. Chaibasa	110501015.00	85000.00	00	1147383
3	D.W & S.Mech. Div. Chaibasa	247102.00	0.00	00	00
4	D.W & S. Div. Chakradharpur	60479703.00	74495.01	1051457	382665
5	D.W & S. Div. Chas	66604211.79	0.00	5000	00
6	D.W & S. Div. Chatra	55710811.48	0.00	00	61831
7	D.W & S. Div. Daltonganj (Medininagar)	137732289.00	0.00	00	00
8	D.W & S.Mech. Div. Daltonganj	6687184.07	0.00	00	4596
9	D.W & S. Div. Deoghar	74582795.08	0.68	5898	34852
10	D.W & S. Div. Dhanbad No.1	257728523.52	0.00	2495260	24693
11	D.W & S. Div. Dhanbad No.2	78613820.00	0.00	-60	00
12	D.W. & S. Mech. Div. Dhanbad	6322531.11	0.00	00	00
13	D.W & S. Div. Dumka No.1	63867185.05	29475.19	00	12396
14	D.W & S. Div. Dumka No.2	25191647.00	0.00	00	00
15	D.W & S. Div.mech. Dumka	11802978.61	0.00	00	36180
16	D.W & S. Div. Garhwa	131803104.59	1734045.00	1734045	00
17	D.W & S. Div. Giridih No. 1	24483749.29	254420.00	00	101060
18	D.W & S. Div. Giridih No.2	16963081.00	0.00	00	00
19	D.W & S. Div. Godda	40443198.51	0.00	00	443908
20	D.W & S. Div. Gumla	91864898.47	0.00	181938	1023276
21	D.W & S. Mech. Div. Gumla	424712.00	183999.00	00	00
22	D.W & S. Div. Gonda Ranchi	117573158.00	0.00	00	00
23	D.W & S. Div. Hazaribagh	86084152.00	48734.62	00	00
24	D.W & S.Mech. Div. Hazaribagh	13308102.97	0.00	45471	116208
25	D.W & S. Div. Jamshedpur	54174905.41	0.00	00	20070
26	D.W & S.Mech. Div. Jamshedpur	17766972.18	0.00	00	14591
27	D.W & S. Div. jamtara	60877353.74	60000.00	60000	00
28	D.W & S. Div. No.1 Jhumritilaiya	55619115.01	1000.00	126250	4489
29	D.W & S. Div. Khunti	27485936.00	68750.00	-1149842	00

Sl. No.	Name of P W Divisions	Deposit balance as on 31.03.2017 (In Rs.)	Closing Cash Balance as on 31.03.2017 (In Rs.)	Closing Balance Head-I as on 31.03.2017 (In Rs.)	Closing Balance Head-II as on 31.03.2017 (In Rs.)
30	D.W & S. Div. Latehar	19490099.00	22500.00	2072886	1875588
31	D.W & S. Div. Lohardaga	45329407.19	257903.40	00	19327
32	D.W & S. Div. Madhupur	30689033.06	0.00	1234980	2415835
33	D.W & S. Div. Pakur	74815360.00	0.00	00	41535
34	D.W & S. Div. Ramgarh	120181223.01	0.00	13205	00
35	D.W & S. Div. Ranchi East	258770607.71	0.00	00	493295
36	D.W & S. Div. Ranchi West	58087989.45	0.00	4000	34014
37	D.W & S.Mech. Div. Ranchi	20870899.30	0.00	21970	954273
38	D.W & S. Mech Urban Ranchi	10500675.07	0.00	00	6997678
39	D.W & S. Div Hatia Project Ranchi	39911415.44	0.00	8713	57827
40	D.W & S Swnarekha Dist Ranchi	149180201.31	0.00	22913	1311845
41	<i>D.W & S. Swarnarekha H/w Div Ranchi</i>	512048207.48	44362.00	221030	00
42	D.W & S. Div Sahibganj	82561743.10	1500.00	-470	245822
43	D.W & S.Div Saraikella	64483732.41	0.00	1350	4520
44	D.W & S. Div.Simdega	14909753.97	0.00	00	161944
45	D.W & S. Div. Tenughat	26212949.19	0.00	00	00

Rural Development Department

1	R D Spl Div. Bokaro	306973808.00	3456500.00	00	00
2	R D Spl Div. Chatra.	156849063.00	0.00	2791380	18810
3	R D Spl Div. Chaibasa	407758220.00	450521.00	27500	84491
4	R D Spl Div. Daltonganj	503368023.00	1843878.72	00	75500
5	R D Spl Div.Deoghar	182732638.00	0.00	00	00
6	R D Spl Div. Dhanbad	253772453.00	0.00	10	00
7	R D Spl Div. Dumka	280432958.00	0.00	00	00
8	R D Spl Div.No.2 Garhwa	208856640.00	40000.00	00	00
9	R D Spl Div.Giridih	271093200.00	0.00	00	10000
10	R D Spl Div.Godda	313985812.00	0.00	00	00
11	R D Spl Div.Gumla	347452993.94	0.00	-5900000	00
12	R D Spl Div. Hazaribagh	452395717.00	15420897.36	00	8921104
13	R D Spl Div. Jamshedpur	283268778.00	0.00	00	139004
14	R D Spl Div. Khunti	140655984.00	1483306.00	00	4088
15	R D Spl Div, Jamtara	34167731.00	0.00	-4500	00
16	R D Spl Div. Koderma	135699812.00	1477254.30	00	820070
17	R D Spl Div. Lohardaga	231472929.00	1943763.00	897750	00
18	R D Spl Div. Latehar	311606994.00	1685650.00	00	8731
19	R D Spl Div. Pakur	259019641.00	0.00	00	00
20	R D Spl Div. Ranchi	238940431.00	23097486.00	00	00
21	R D Spl Div.Sahibganj	278671290.00	7983429.00	-5095	00
22	R D Spl Div. Saraikella	272108526.00	0.00	00	00
23	R D Spl Div. Simdega	216200855.00	0.00	00	00

Road Construction Department

Sl. No.	Name of P W Divisions	Deposit balance as on 31.03.2017 (In Rs.)	Closing Cash Balance as on 31.03.2017 (In Rs.)	Closing Balance Head-I as on 31.03.2017 (In Rs.)	Closing Balance Head-II as on 31.03.2017 (In Rs.)
1	Road Div.Bokaro	192196814.00	0.00	00	00
2	Road Div.Chatra	140320355.68	63748.27	00	673632
3	Road Div.Chaibasa	190969597.00	1443058.67	00	37196
4	Road Div.Daltonganj	329806750.11	80998.50	190617	1162400
5	Road Div. Deoghar	391932560.63	1350207.00	6416	00
6	Road Div.Dhanbad	209701031.20	0.00	-69505	385731
7	Road Div. Dumka	806083576.47	0.00	4293	00
8	Road Div.FSAP Dumka	77520.00	0.00	00	00
9	Road Div. Garhwa	243401975.00	0.00	00	00
10	Road Div.Giridih	282784986.66	153584.61	7990	371934
11	Road Div. Godda.	191112784.00	805978.00	00	1247710
12	Road Div.Gumla	293953617.57	0.00	59212	59309
13	Road Div Hazaribagh	465600926.89	183340.73	862717	929814
14	Road Div. Jamshedpur	441921620.69	0.00	00	00
15	Road Div. Jamtara	118891085.93	71605.70	77476	857
16	Road Div Khunti	230376024.00	0.00	313	1703887
17	Road Div. Koderma	57489221.27	0.00	964259	23541
18	Road Div.Latehar	119803341.65	143677.22	69559	90553
19	Road Div. Manoharpur	99919045.13	20000.00	00	00
20	Road Div. Pakur	138973652.00	0.00	00	00
21	Road Div. Ramgarh	199515659.00	0.00	00	00
22	Road Div. Ranchi	567872809.00	2035649.48	00	52065
23	Road Div. Ranchi (Gramin), Ranchi	79660995.00	585.00	00	00
24	Road Div. Lohardega	225346195.00	8565000.00	00	2563237
25	Road Div. FSAP Ranchi	12814028.00	0.00	00	00
26	Road Div. Mech. Ranchi	199288.07	26060.75	00	14335
27	Planning & Investigation Div. Ranchi	13964161.00	0.00	00	00
28	Project Prep,ADB Project Ranchi	5647348.00	0.00	00	00
29	Soil Investingation Div. Ranchi	0.00	11480.00	132080	175766
30	Road Div. Sahibganj	247293447.00	157841.55	23452	211890
31	Road Division Mech. Sahibganj	960956.58	402402.69	00	00
32	Road Division,Saraikella	179126458.00	0.00	00	00
33	Road Div. Simdega	242539624.00	0.00	00	00

Water Resources Department (Minor Irrigation)

1.	M.I.Div.Bokaro	16080859.00	0.00	00	00
2.	M.I.Div.Chatra	42624397.00	3021943.00	00	00
3'	M.I.Div.Chaibasa	133420093.27	1062974.12	00	00
4'	M.I.Div.Daltonganj	19766358.71	3716959.49	00	00
5'	M.I.Div, Dhanbad	52642623.00	141010.00	-4289100	267648
6'	M.I.Div.Dumka	35163320.30	2415783.00	00	108010
7.	M.I.Design Div.Dumka at Deoghar	35213210.50	586940.49	00	342092

Sl. No.	Name of P W Divisions	Deposit balance as on 31.03.2017 (In Rs.)	Closing Cash Balance as on 31.03.2017 (In Rs.)	Closing Balance Head-I as on 31.03.2017 (In Rs.)	Closing Balance Head-II as on 31.03.2017 (In Rs.)
8.	M.I. Quality control Div. Dumka	0.00	0.00	00	00
9.	Ground Water Inves. Div. Dumka	10361.00	0.00	00	00
10.	M.I.Div.Garhwa	24365526.00	775017.10	00	00
11.	M.I.Div.Giridih	82644569.89	5000.00	00	2072
12.	M.I.Div.Godda	28793429.76	790974.86	5397	276316
13.	M.I.Div.Gumla	143738921.18	1468230.14	66250	1794689
14.	M.I.Div.Hazaribagh	22244426.54	556425.34	91621	532269
15.	Ground Water Inves. Div.Hazaribagh	1072040.00	0.00	00	00
16.	M.I.Div.Husainabad Japla Medininagar	34569768.00	25793000.00	00	58751
17.	M.I.Div.Jamshedpur	25316134.00	0.00	00	00
18.	M.I.Div.Jamtara	8637410.00	0.00	00	32376
19.	M.I.Div.Khunti	116937475.70	40840.85	10	175422
20.	M.I.Div.Koderma	51799400.00	0.00	00	58708
21.	M.I.Div.Latehar	38830063.99	26731.29	-4325000	883997
22.	M.I.Div.Lohardaga	54408389.79	603006.41	00	00
23.	M.I.Div.Pakur	7205882.00	0.00	00	455
24.	M.I.Div.Ramgarh	43414722.00	0.00	00	00
25.	M.I.Div.Ranchi	61118570.00	654998.92	495050	443344
26.	M.I.Quality Control Div.Ranchi	67619.00	0.00	00	00
27.	M.I.Design Div.Doranda Ranchi	0.00	90000.00	00	00
28.	Ground Water Inves.Div.Ranchi	200373.00	0.00	19579	4867
29.	M.I.Div. Sahibganj	24824183.33	461782.33	10139401	83971
30.	M.I.Div. Saraikella	50625243.98	113470.46	287184	307753
31.	M.I.Div.Simdega	33826424.06	0.00	20	605663

Water Resources Department (Irrigation)

1.	Irrigation Div.Bundu	64851000.00	27374.14	00	23193
2.	Water Ways Div.Barhi	250026996.69	109489.69	1148	00
3.	Water Ways Div. Chaibasa	27108095.73	16559.25	76547	58815
4.	Water Ways Div.No. I Chakradharpur	16526641.00	453588.30	274280	988925
5.	Water Ways Div.No.2 Hazaribagh	2250000000.00	0.00	00	00
6.	Water Ways Div.No.1Chainpur Gumla	13052630.87	0.00	00	00
7.	Water Ways Div.No.2 Chainpur,Gumla	9193117.00	0.00	00	00
8.	Water Ways Div.Daltonganj(Medininagar)	25501867.82	1273642.18	00	5606742
9.	Irrigation Div. Deoghar	42295089.00	0.00	00	91801
10.	Irrigation Mech. Div.Deoghar	3948734.00	0.00	00	00
11.	Design Div.No.2 Deoghar	0.00	0.00	00	00
12.	Design Div.No.4Deoghar	0.00	0.00	00	00
13.	Irrigation Div.Jasidih DGR	16365503.00	0.00	5866.5	4403
14.	Irrigation Div.Sikatia 1at Deoghar	7437116.00	309633.01	20	00
15.	Irrigation Div.Sikatia No.2 Deoghar	1584585.00	0.00	00	10127
16.	Planning Q Cl & Monitoring Div. Deoghar	21903.00	0.00	00	00
17.	Punasi Dam Div. Deoghar	6547142.00	0.00	00	00

Sl. No.	Name of P W Divisions	Deposit balance as on 31.03.2017 (In Rs.)	Closing Cash Balance as on 31.03.2017 (In Rs.)	Closing Balance Head-I as on 31.03.2017 (In Rs.)	Closing Balance Head-II as on 31.03.2017 (In Rs.)
18.	Punasi Spilway Div. Deoghar	164833.75	0.00	00	00
19.	M.P.I & Jalvigyan Div.No.2 Deoghar	0.00	0.00	00	00
20.	Irrigation Div. Dumka	48602067.68	446855.77	33	375999
21.	Water Ways Div. Garhwa	10553899.36	51742.15	00	64528
22.	Irrigation Div.Godda Camp Mahagama	33761783.00	40004.88	30000	00
23.	Water Ways Div. Gumla	24913046.09	31088.08	00	00
24.	Water Ways Div.Hazaribagh	25939614.75	997429.62	141	40320
25.	Irrigation Div. Jamtara	7659364.00	0.00	00	2333
26.	Irrigation Div. No.2 Jamtara	556103.00	0.00	00	00
27.	Irrigation Div.Kundhit Jamtara	17869591.00	14749.94	00	44392
28.	Irrigation Div.Nala Dumka Jamtara	1185226.76	0.00	00	264821
29.	Minor Distributory Div.Kuldangal	3612106.00	3700.00	00	00
30.	Water Ways Div. Khunti	60837422.00	0.00	00	00
31.	Irrigation Div. Pakur	11613532.15	711531.16	00	00
32.	Advance Planning Div. Palamu	0.00	0.00	00	00
33.	Water Ways Div. Ranchi	149589256.89	782758.00	00	101037
34.	Revenue Div. Ranchi	0.00	0.00	126563	00
35.	Design Div. No.2 Ranchi	0.00	0.00	00	00
36.	Irrigation Mech. Div.Ranchi	6919580.05	124509.62	21865	2194
37.	Advance Planning Div.Ranchi	210450.00	0.00	00	00
38.	Quality Control Div Ranchi	0.00	0.00	00	00
39.	M.P.I & Jalvigyan Div.No.2 Ranchi	0.00	0.00	00	00
40.	Ganga Pump Canal Div. Sahibganj	5444916.00	0.00	00	00
41.	Irrigation Div. No.1 Berhait Sahibganj	19414156.70	0.00	00	00
42.	Irrigation Div. Berherwa Sahibganj	13071629.00	202278.00	30000	00
43.	Water Ways Div. Simdega No.1	19374013.00	78981.43	3000	1296
44.	Water Ways Div. Visnupur Patan Daltanganj	282886.00	0.00	00	00
45.	Advance Planning Div.Sahibganj	0.00	0.00	00	00

Building Construction Department

1.	Building Div. Bokaro	134533573.00	0.00	-7008886	00
2.	Building Div. Chatra	71297411.30	11546688.06	-11373140	2905
3.	Building Div. Chaibasa	313597206.37	0.00	1071350	215533
4.	Building Div. Daltonganj	177728565.00	1570510.96	1488848	209553.45
5.	Building Div. Deoghar	220446749.54	0.00	4370	103802
6.	Building Div. Dhanbad	307203985.38	0.00	-2692836	83207
7.	Building Div. Dumka	296449232.38	579405.75	592705	4452
8.	Building Div. Garhwa	210638074.00	460750.00	22500	00
9.	Building Div. Giridih	223970055.00	0.00	1898433	104480.86
10.	Building Div. Godda	131262858.52	405857.52	7000	100843
11.	Building Div. Gumla	131645107.79	0.00	22905	61679
12.	Building Div. Hazaribagh	259514570.19	0.00	73206	00

Sl. No.	Name of P W Divisions	Deposit balance as on 31.03.2017 (In Rs.)	Closing Cash Balance as on 31.03.2017 (In Rs.)	Closing Balance Head-I as on 31.03.2017 (In Rs.)	Closing Balance Head-II as on 31.03.2017 (In Rs.)
13.	Building Div. Jamshedpur	244261626.88	49329.53	36958	57401
14.	Building Div. Jamtara	86474155.00	0.00	00	00
15.	Building Div. Khunti	38320496.00	0.00	00	00
16.	Building Div. Koderma	42555033.00	0.00	00	834890
17.	Building Div. Lohardaga	101568510.00	924300.00	00	452681
18.	Building Div. Latehar	246248279.00	0.00	40000	4028204
19.	Building Div. Pakur	34151708.00	1500.00	1500	19022
20.	Building Div.No.1 Ranchi	466488982.67	24695082.05	-24199504	134892
21.	Building Div. No,2 Ranchi	98638897.38	263500.00	1202245	653247
22.	Special Works Div. Ranchi	876209895.00	0.00	00	00
23.	Building Div. Ramgarh	170502452.00	0.00	1128759	00
24.	Building Div. Sahibganj	87428581.00	958356.29	00	1277711
25.	Building Div. Saraikella	67398322.00	0.00	00	10103
26.	Building Div. Simdega	70220290.00	243100.00	00	17623
27.	Electric (Works), Ranchi	68653712.31	0.00	300	00
28.	Electric (Works),Dhanbad	34502955.00	0.00	00	00

River Valley Project (Direct Accounts Submission)

1.	Tenughat Dam Division, Tenughat	27055068.29	64405440.26	11864492	1969948
2.	Investigation Div Garhwa	9259446.75	181735.57	145500	00
3.	Kadwan Dam Div Nagarutari	690973.00	8062.76	00	00
4.	Konar Canal Div Bagodar	530606553.65	398083.52	00	1320048
5.	Konar Canal Div Dumri	26715280.00	5000.00	4808	00
6.	Konar Canal Div Banaso	80573616.00	1778495.17	00	00
7.	Mechanical Div Banaso	816110.00	1000.00	38917	46762
8.	Mechanical Div Mandal, Palamau (Shifted To Latehar)	3637285.00	872498.47	00	00
9.	Design Div No. 1 Daltonganj	20241446.00	0.00	00	00
10.	Design Div No. 2 Daltonganj	13582762.00	0.00	00	00
11.	Quality Control Division Daltonganj	0.00	0.00	00	00
12.	Planning & Monitoring Div Daltonganj	1177165.00	0.00	00	00
13.	Auranga Construction Division Panki	52353226.00	13000.00	00	341971

ANNEXURE-E

(As referred in Chapter 8.1)

Parameter for evaluation of performance of Divisions

Sl. No	Criteria	Marking system	Total Marks
1.	Submission of Monthly Accounts by due date	4 marks for each accounts	48
2.	Submission of Revised Form 51 by due date	2 marks for each Revised Form-51	24
3.	Reconciliation of Accounts with Pr. Accountant General (A&E)	1.75 marks for each month	21
4.	Cash balance at the year end		7
	If balance is Nil	7	
	Balance Rs.1 to Rs.100000	5	
	Balance Rs.100001 to Rs.200000	4	
	Balance Rs.200001 to Rs.300000	3	
	Balance Rs.300001 to Rs.400000	2	
	Balance Rs.400001 to Rs.500000	1	
	Balance above Rs.500000	0	
			100

ANNEXURE-F

(As referred in Chapter 8.1)

Performance of Public Works Divisions during 2016-17

Field	Marks Obtained
	100
	More than 80 - Less than 100
	More than 60 - Less than 80
	More than 40 - Less than 60
	Less than 40

Performance of Public Works Divisions during 2016-17

Road Construction Department

Sl. No.	NAME OF DIVISIONS	MONTHLY ACCOUNTS (48 MARKS)	REVISED FORM- 51 (24 MARKS)	CASH BALANCE (7 MARKS)	RECONCILIATION (21 MARKS)	TOTAL (100 MARKS)
1	Road Div.Bokaro	48	6	7	21	82.00
2	Road Div.Chatra	40	6	5	10.5	61.50
3	Road Div.Chaibasa	40	6	0	10.5	56.50
4	Road Div.Daltonganj	48	24	5	10.5	87.50
5	Road Div. Deoghar	48	24	0	0	72.00
6	Road Div.Dhanbad	48	16	7	21	92.00
7	Road Div. Dumka	48	24	7	21	100.00
8	Road Div.FSAP Dumka	48	24	7	21	100.00
9	Road Div., Garhwa	44	10	7	21	82.00
10	Road Div.Giridih	40	18	4	15.75	77.75
11	Road Div. Godda.	48	6	0	10.5	64.50
12	Road Div.Gumla	48	24	7	21	100.00

Sl. No.	NAME OF DIVISIONS	MONTHLY ACCOUNTS (48 MARKS)	REVISED FORM- 51 (24 MARKS)	CASH BALANCE (7 MARKS)	RECONCILIATION (21 MARKS)	TOTAL (100 MARKS)
13	Road Div Hazaribagh	48	22	4	15.75	89.75
14	Road Div. Jamshedpur	48	6	7	15.75	76.75
15	Road Div. Jamtara	48	24	5	15.75	92.75
16	Road Div Khunti	48	24	7	21	100.00
17	Road Div. Koderma	48	22	7	5.25	82.25
18	Road Div.Latehar	44	24	4	21	93.00
19	Road Div. Manoharpur	44	22	5	15.75	86.75
20	Road Div. Pakur	48	24	7	21	100.00
21	Road Div. Ramgarh	44	10	7	21	82.00
22	Road Div. Ranchi	48	16	0	21	85.00
23	Road Division (Rural) Ranchi	48	16	5	15.75	84.75
24	Road Div. Ranchi Lohardaga	48	22	0	21	91.00
25	Road Div. FSAP Ranchi	48	24	7	21	100.00
26	Road Div. Mech. Ranchi	44	6	5	5.25	60.25
27	Planning & Investigation Div. Ranchi	40	20	7	21	88.00
28	Project Prep. ADB Project Ranchi	48	20	7	15.75	90.75
29	Soil Investingation Div. Ranchi	44	22	5	21	92.00
30	Road Div. Sahibganj	20	8	4	21	53.00
31	Road Division Mech. Sahibganj	36	4	1	5.25	46.25
32	Road Division,Saraikeella	48	22	7	15.75	92.75
33	Road Div. Simdega	44	24	7	15.75	90.75
34	N H Div Chaibasa	40	16	7	21	84.00
35	N H Div Daltonganj	48	22	7	21	98.00
36	N H Div Dhanbad	44	20	3	15.75	82.75
37	N H Div Gumla	44	22	7	15.75	88.75
38	N H Div Hazaribagh	48	24	5	21	98.00
39	N H Div Deoghar	48	20	0	10.5	78.50
40	N H Div Ranchi	48	20	7	21	96.00

Building Construction Department

1	Building Div. Bokaro	40	10	7	15.75	72.75
2	Building Div. Chatra	40	14	0	21	75.00
3	Building Div. Chaibasa	44	14	7	10.5	75.50
4	Building Div. Daltonganj	40	8	0	21	69.00
5	Building Div. Deoghar	28	22	7	15.75	72.75
6	Building Div. Dhanbad	48	24	7	10.5	89.50
7	Building Div. Dumka	32	4	0	0	36.00
8	Building Div. Garhwa	12	2	1	5.25	20.25
9	Building Div. Giridih	48	14	7	15.75	84.75

Sl. No.	NAME OF DIVISIONS	MONTHLY ACCOUNTS (48 MARKS)	REVISED FORM- 51 (24 MARKS)	CASH BALANCE (7 MARKS)	RECONCILIATION (21 MARKS)	TOTAL (100 MARKS)
10	Building Div. Godda	0	4	1	10.5	15.50
11	Building Div. Gumla	36	8	7	10.5	61.50
12	Building Div. Hazaribagh	48	24	7	21	100.00
13	Building Div. Jamshedpur	44	14	5	5.25	68.25
14	Building Div. Jamtara	36	24	7	21	88.00
15	Building Div. Khunti	40	20	7	21	88.00
16	Building Div. Koderma	44	24	7	10.5	85.50
17	Building Div. Lohardaga	28	12	0	21	61.00
18	Building Div. Latehar	44	18	7	15.75	84.75
19	Building Div. Pakur	32	6	5	15.75	58.75
20	Building Div.No.1 Ranchi	44	18	0	21	83.00
21	Building Div. No,2 Ranchi	32	16	3	15.75	66.75
22	Special Works Div. Ranchi	48	16	7	15.75	86.75
23	Building Div. Ramgarh	48	6	7	10.5	71.50
24	Building Div. Sahibganj	20	6	0	21	47.00
25	Building Div. Saraikella	48	16	7	21	92.00
26	Building Div. Simdega	40	10	3	15.75	68.75

Energy Department

1	Electric Works Div. Dhanbad	44	8	7	15.75	74.75
2	Electric Works Div. Ranchi	44	6	7	21	78

Rural Works Department

1	R.W. Div Bokaro	12	16	0	21	49
2	R.W. Div Chatra	36	16	7	15.75	74.75
3	R.W. Div Chaibasa	40	20	7	21	88
4	R.W. Div Chakradharpur	40	10	7	0	57
5	R.W. Quality Control & A/P Div. Chakradharpur	48	22	7	21	98
6	R.W. Div Daltonganj (Medninagar)	44	10	0	21	75
7	R.W. Quality Control & A/P Div. Daltonganj	20	20	7	0	47
8	R.W.DEOGHAR	48	22	7	15.75	92.75
9	R.W. Div Dhanbad	48	24	5	21	98
10	R.W. Div Dumka	48	20	2	21	91
11	R.W.A/P Div Dumka	24	22	7	0	53
12	R.W. Div Garhwa	40	12	0	15.75	67.75
13	R.W. Div Giridih	16	6	1	0	23
14	R.W. Div Godda	28	20	0	5.25	53.25
15	R.W. Div Gumla	44	22	0	21	87
16	R.W. Div Hazaribagh	40	4	0	15.75	59.75

Sl. No.	NAME OF DIVISIONS	MONTHLY ACCOUNTS (48 MARKS)	REVISED FORM- 51 (24 MARKS)	CASH BALANCE (7 MARKS)	RECONCILIATION (21 MARKS)	TOTAL (100 MARKS)
17	R.W. Div. Jamshedpur	20	2	0	0	22
18	R.W. Div. Jamtara	48	24	0	21	93
19	R.W. Div. Khunti	48	24	0	21	93
20	R.W. Div Koderma	16	18	2	15.75	51.75
21	R.W. Div. Latehar	16	4	5	0	25
22	R.W. Div Lohardaga	24	16	5	21	66
23	R.W. Div Pakur	48	6	7	5.25	66.25
24	R.W. Div Ramgarh	32	6	7	15.75	60.75
25	R.W. Div. Ranchi	36	18	0	21	75
26	Soil Investigating Div. Ranchi	44	20	7	0	71
27	R.W. Div. Sahibganj	48	16	2	15.75	81.75
28	R.W. Div Saraikela	48	12	7	21	88
29	R.W. Div Simdega	40	22	0	21	83

Drinking Water & Sanitation Department

1	D.W & S. Div. Adityapur	40	12	5	21	78
2	D.W & S. Div. Chaibasa	48	20	5	15.75	88.75
3	D.W & S.Mech. Div. Chaibasa	36	16	7	21	80
4	D.W & S. Div.Chakradharpur	36	10	5	21	72
5	D.W & S. Div. Chas	32	14	7	21	74
6	D.W & S. Div. Chatra	36	6	7	10.5	59.5
7	D.W & S. Div. Daltonganj (Medininagar)	40	6	7	10.5	63.5
8	D.W & S.Mech. Div. Daltonganj	28	8	7	15.75	58.75
9	D.W & S. Div. Deoghar	36	6	7	21	70
10	D.W & S. Div. Dhanbad No.1	44	16	7	21	88
11	D.W & S. Div. Dhanbad No.2	48	22	7	15.75	92.75
12	D.W. & S. Mech. Div. Dhanbad	44	24	7	15.75	90.75
13	D.W & S. Div. Dumka No.1	44	22	5	15.75	86.75
14	D.W & S. Div. Dumka No.2	36	14	7	10.5	67.5
15	D.W & S. Div.mech. Dumka	48	22	7	21	98

Sl. No.	NAME OF DIVISIONS	MONTHLY ACCOUNTS (48 MARKS)	REVISED FORM- 51 (24 MARKS)	CASH BALANCE (7 MARKS)	RECONCILIATION (21 MARKS)	TOTAL (100 MARKS)
16	D.W & S. Div. Garhwa	36	10	0	21	67
17	D.W & S. Div. No. 1 Giridih	24	2	3	10.5	39.5
18	D.W & S. Div. Giridih No.2	12	18	7	21	58
19	D.W & S. Div. Godda	28	12	7	15.75	62.75
20	D.W & S. Div. Gumla	48	24	7	15.75	94.75
21	D.W & S. Mech. Div. Gumla	36	20	4	5.25	65.25
22	D.W & S. Div. Gonda Ranchi	48	20	7	21	96
23	D.W & S. Div. Hazaribagh	44	24	5	21	94
24	D.W & S.Mech. Div. Hazaribagh	36	22	7	15.75	80.75
25	D.W & S. Div. Jamshedpur	36	6	7	15.75	64.75
26	D.W & S.Mech. Div. Jamshedpur	44	8	7	21	80
27	D.W & S. Div. jamtara	44	18	5	21	88
28	D.W & S. Div..Jhumritilaiya	44	2	5	0	51
29	D.W & S. Div. Khunti	44	24	5	21	94
30	D.W & S. Div. Latehar	32	16	5	5.25	58.25
31	D.W & S. Div. Lohardaga	48	18	3	10.5	79.5
32	D.W & S. Div. Madhupur	44	24	7	15.75	90.75
33	D.W & S. Div. Pakur	44	24	7	21	96
34	D.W & S. Div. Ramgarh	32	8	7	21	68
35	D.W & S. Div. Ranchi East	48	24	7	15.75	94.75
36	D.W & S. Div. Ranchi West	16	10	7	21	54
37	D.W & S.Mech. Div. Ranchi	48	24	7	21	100
38	D.W & S. Mech Urban Ranchi	48	22	7	21	98
39	D.W & S. Div Hatia Project Ranchi	48	24	7	21	100
40	D.W & S Swnarekha Dist Ranchi	28	4	7	10.5	49.5
41	D.W & S. Swarnarekha H/w Div Ranchi	40	14	5	21	80
42	D.W & S. Div Sahibganj	40	18	5	15.75	78.75
43	D.W & S.Div Saraikella	44	4	7	21	76
44	D.W & S. Div.Simdega	32	16	7	15.75	70.75
45	D.W & S. Div. Tenughat	44	12	7	10.5	73.5

Water Resources Department

Sl. No.	NAME OF DIVISIONS	MONTHLY ACCOUNTS (48 MARKS)	REVISED FORM- 51 (24 MARKS)	CASH BALANCE (7 MARKS)	RECONCILIATION (21 MARKS)	TOTAL (100 MARKS)
1	M.I.Div.Bokaro	48	12	7	5.25	72.25
2	M.I.Div.Chatra	28	4	0	5.25	37.25
3	M.I.Div.Chaibasa	24	14	0	10.5	48.50
4	M.I.Div.Daltonganj	32	8	0	0	40
5	M.I.Div, Dhanbad	44	18	4	0	66
6	M.I.Div.Dumka	48	22	0	21	91
7	M.I.Design Div.Dumka at Deoghar	12	6	0	5.25	23.25
8	M.I. Quality control Div. Dumka	40	20	7	10.5	77.50
9	Ground Water Inves. Div. Dumka	32	22	7	0	61
10	M.I.Div.Garhwa	44	6	0	0	50
11	M.I.Div.Giridih	44	16	5	15.75	80.75
12	M.I.Div.Godda	12	12	0	0	24
13	M.I.Div.Gumla	44	18	0	10.5	72.50
14	M.I.Div.Hazaribagh	36	20	0	21	77
15	Ground Water Inves. Div.Hazaribagh	48	22	7	0	77
16	M.I.Div.Husainabad Japla Medininagar	24	18	0	10.5	52.50
17	M.I.Div.Jamshedpur	36	12	7	21	76
18	M.I.Div.Jamtara	20	24	7	15.75	66.75
19	M.I.Div.Khunti	36	16	5	21	78
20	M.I.Div.Koderma	44	12	7	15.75	78.75
21	M.I.Div.Latehar	40	8	5	5.25	58.25
22	M.I.Div.Lohardaga	48	22	0	21	91
23	M.I.Div.Pakur	36	12	7	15.75	70.75
24	M.I.Div.Ramgarh	40	12	7	15.75	74.75
25	M.I.Div.Ranchi	44	10	2	21	77
26	M.I.Quality Control Div.Ranchi	48	18	7	21	94
27	M.I.Design Div.Doranda Ranchi	40	24	5	15.75	84.75
28	Ground Water Inves.Div.Ranchi	40	14	7	10.5	71.50
29	M.I.Div. Sahibganj	0	14	1	10.5	25.50
30	M.I.Div. Saraikella	40	6	4	5.25	55.25
31	M.I.Div.Simdega	28	24	7	10.5	69.50
32	Irrigation Div.Bundu	24	12	5	5.25	46.25
33	Water Ways Div.Barhi	36	20	4	21	81
34	Water Ways Div. Chaibasa	44	22	5	10.5	81.50
35	Water Ways Div.No. I Chakradharpur	28	6	1	5.25	40.25
36	Water Ways Div.No.2 Hazaribagh	48	24	7	15.75	94.75

Sl. No.	NAME OF DIVISIONS	MONTHLY ACCOUNTS (48 MARKS)	REVISED FORM- 51 (24 MARKS)	CASH BALANCE (7 MARKS)	RECONCILIATION (21 MARKS)	TOTAL (100 MARKS)
37	Water Ways Div.No.1Chainpur Gumla	44	24	7	21	96
38	Water Ways Div.No.2 Chainpur,Gumla	48	12	7	10.5	77.5
39	Water Ways Div.Daltonganj (Medininagar)	36	8	0	0	44
40	Irrigation Div. Deoghar	32	24	7	10.5	73.5
41	Irrigation Mech. Div.Deoghar	40	20	7	5.25	72.25
42	Design Div.No.2 Deoghar	28	12	7	5.25	52.25
43	Design Div.No.4 Deoghar	44	18	7	5.25	74.25
44	Irrigation Div. Jasidih DGR	44	24	7	21	96
45	Irrigation Div. Sikatia at Deoghar	40	24	2	21	87
46	Irrigation Div.Sikatia No.2 Deoghar	40	24	7	21	92
47	Planning Quality Control & Monitoring Div. Deoghar	36	20	7	15.75	78.75
48	Punasi Dam Div. Deoghar	48	24	7	21	100
49	Punasi Spilway Div. Deoghar	48	24	7	10.5	89.5
50	M.P.I. & Jalvigyan Div.No.2 Deoghar	44	14	7	0	65
51	Irrigation Div. Dumka	40	24	1	15.75	80.75
52	Water Ways Div. Garhwa	32	14	5	21	72
53	Irrigation Div.Godda Camp Mahagama	12	2	5	0	19
54	Water Ways Div. Gumla	48	24	5	21	98
55	Water Ways Div.Hazaribagh	28	10	0	10.5	48.5
56	Irrigation Div. Jamtara	32	24	7	21	84
57	Irrigation Div. No.2 Jamtara	36	24	7	21	88
58	Irrigation Div.Kundhit Jamtara	32	22	5	21	80
59	Irrigation Div.Nala Dumka Jamtara	36	24	7	21	88
60	Minor Distributory Div.Kuldangal	32	24	5	21	82
61	Water Ways Div. Khunti	44	8	7	21	80
62	Irrigation Div. Pakur	16	14	0	0	30
63	Advance Planning Div. Palamu	20	10	7	0	37
64	Water Ways Div. Ranchi	48	18	0	15.75	81.75
65	Revenue Div. Ranchi	36	8	7	0	51
66	Design Div. No.2 Ranchi	44	18	7	15.75	84.75
67	Irrigation Mech. Div.Ranchi	48	20	4	10.5	82.5
68	Advance Planning Div.Ranchi	40	10	7	15.75	72.75
69	Quality Control Div Ranchi	40	24	7	0	71
70	M.P.I & Jalvigyan Div.No.2 Ranchi	48	24	7	21	100
71	Ganga Pump Canal Div. Sahibganj	48	22	7	21	98
72	Irrigation Div. No.1 Berhait Sahibganj	32	10	7	21	70

Sl. No.	NAME OF DIVISIONS	MONTHLY ACCOUNTS (48 MARKS)	REVISED FORM- 51 (24 MARKS)	CASH BALANCE (7 MARKS)	RECONCILIATION (21 MARKS)	TOTAL (100 MARKS)
73	Irrigation Div. Berherwa Sahibganj	40	8	3	15.75	66.75
74	Water Ways Div. No.1 Simdega	28	20	5	5.25	58.25
75	Water Ways Div. Visnupur Patan Daltonganj	16	2	7	0	25
76	Advance Planning Div.Sahibganj	4	20	7	0	31

Rural Development Department

1	R D Spl Div. Bokaro	44	24	0	21	89
2	R D Spl Div.Chatra.	40	6	7	5.25	58.25
3	R D Spl Div. Chaibasa	28	10	1	10.5	49.5
4	R D Spl Div. Daltonganj	28	2	0	0	30
5	R D Spl Div.Deoghar	48	24	7	21	100
6	R D Spl Div. Dhanbad	48	22	7	21	98
7	R D Spl Div. Dumka	48	24	7	21	100
8	R D Spl Div.No.2 Garhwa	32	6	5	5.25	48.25
9	R D Spl Div.Giridih	40	16	7	10.5	73.5
10	R D Spl Div.Godda	24	18	7	0	49
11	R D Spl Div.Gumla	44	22	7	15.75	88.75
12	R D Spl Div. Hazaribagh	16	10	0	0	26
13	R D Spl Div. Jamshedpur	28	4	7	15.75	54.75
14	R D Spl Div. Khunti	32	12	0	0	44
15	R D Spl Div, Jamtara	32	24	7	21	84
16	R D Spl Div. Koderma	24	14	0	5.25	43.25
17	R D Spl Div. Lohardaga	48	22	0	15.75	85.75
18	R D Spl Div. Latehar	24	12	0	0	36
19	R D Spl Div. Pakur	44	24	7	21	96
20	R D Spl Div. Ranchi	44	6	0	15.75	65.75
21	R D Spl Div.Sahibganj	24	2	0	0	26
22	R D Spl Div. Saraikella	40	8	7	5.25	60.25
23	R D Spl Div. Simdega	40	24	7	15.75	86.75

Water Resource Department (River Valley Project, Direct account Submission)

1.	Tenughat Dam Division, Tenughat	40	24	0	0	64
2.	Investigation Div Garhwa	24	22	4	0	50
3.	Kadwan Dam Div Nagarutari	8	2	5	0	15
4.	Konar Canal Div Bagodar	28	2	2	0	32
5.	Konar Canal Div Dumri	44	6	5	0	55
6.	Konar Canal Div Banaso	12	12	0	0	24
7.	Mechanical Div Banaso	40	18	5	5.25	68.25
8.	Mechanical Div Mandal, Palamau (Shifted To Latehar)	32	18	0	0	50
9.	Design Div No. 1 Daltonganj	28	20	7	0	55
10.	Design Div No. 2 Daltonganj	12	16	7	0	35
11.	Quality Control Division Daltonganj	4	6	7	0	17
12.	Planning & Monitoring Div Daltonganj	28	20	7	0	55
13.	Auranga Construction Division Panki	20	2	5	0	27

CHAPTER-11

IRREGULARITIES DETECTED BY THE AUDIT DURING FINANCIAL YEAR 2016-17 IN RESPECT OF PW DIVISIONS OF GOVERNMENT OF JHARKHAND, RANCHI.

The central and local audit of O/o the P.A.G (Audit) Jharkhand, Ranchi detected irregularities pertaining to following Divisions of the public works Department of Government of Jharkhand in respect of P.W.D Receipts and expenditure during the financial year 2016-17.

10.1 Outstanding Audit Paras

List of Paras Issued Under part -II Section –A RIVER VALLEY PROJECT

Sl. No.	Name of Office/Division	IR. No. & Year	Para No.	Sub Para	Brief of Para
1	Office of the Executive Engineer, Minor Distributory Division No.5, Dimna, Jamshedpur	68/2016-17	1		Construction of OR-43 Distributory (Ex. Km. 93.832 of CLMC) from Km 0.00 to Km. 9.543
				(i)	Unfruitful expenditure due to non-completion of work
				(ii)	Short deduction of liquidated damages
				(iii)	Excess and irregular payment to contractor
				(iv)	Irregular payment of price escalation
			2		Earthwork, lining and construction of structure of Minor Km 0.00 to Km 1.110 and Sub-minor Km 0.977 of OR-37 (Ex. Km 82.20 of CLMC)
				(i)	Non/Less execution of items of work led to sub-standard work
				(ii)	Short levy of penalty
				(iii)	Excess payment on account of labour cess
				(iv)	Irregular payment on carriage
				(v)	Excess payment of lead
			3		Residual work for construction of OR-36 Chapri minor and its system Ex-Km 80.780 of CLMC
				(a)	Cost overrun of Rs.1.22 crore
				(b)	Infructuous expenditure of Rs.1.39 crore
			4		Residual work for Earth work, lining and WBM Road including structures OR-41 main trunk Ex Km 89,57 of CLMC
				(i)	Cost overrun of Rs. 5.14 crore
				(ii)	Wrong fixation of schedule date of completion as 29.07.2016
				(iii)	Non–forfeiture of bid security of Rs.7.68 lakh
				(iv)	Un due delay in execution of agreement
				(v)	Non–submission of updated Programme
				(vi)	Excessive quantity executed than agreed quantity
				(vii)	Tardy progress of work.

Sl. No.	Name of Office/Division	IR. No. & Year	Para No.	Sub Para	Brief of Para
			5		Residual work for E/W, lining including structures of OR-40 main trunk Ex Km 8740 of CLMC
				(i)	Cost overrun of Rs.3.99 crore
				(ii)	Wrong fixation of schedule date of completion as 30.07.2016
				(iii)	Non forfeiture of bid security of Rs.5.08 lakh
				(iv)	Undue delay in execution of Agreement
				(v)	Non submission of updated programme
				(vi)	Non-deduction liquidated damage of Rs 20 lakh
				(vii)	Tardy process of work
				(viii)	Irregular payment on Carriage of material of Rs.40.70 lakh
2	Office of the Executive Engineer, Minor Distributory Division No.3, Mango, Jamshedpur	79/2016-17	1		Construction of Residual work of Bagunhatu Weir Scheme at Subernrekha river in Birsanagar, Jamshedpur
				(i)	Creation of liability
				(ii)	Short deduction of liquidated damages
				(iii)	Pre-mature release of security deposit
				(iv)	Irregular payment on carriage
			2		Construction of weir over Subernrekha river for Bagunhatu Urban Water Supply Scheme at Moharda, Jamshedpur
				(i)	Payment upon termination Certificate not prepared
				(ii)	Avoidable excess expenditure on completion of work
			3		Construction of PCC lining in cutting zone between Km 16.768 and 32.308 Km of Chandil Left Main Canal (CLMC)
				(i)	Unauthorised expenditure without obtaining competent approval
				(ii)	Liquidated damages not deducted
				(iii)	Excess payment to contractor..

Sl. No.	Name of Office/Division	IR. No. & Year	Para No.	Sub Para	Brief of Para
			4		Construction of BMW Road on service road from K.M. 16.768 to 32.08 of Chandil Left Bank Main Canal (CLBMC)
				(i)	Delay in decision of tender and agreement
				(ii)	Excess payment of Rs 0.31 lakh
				(iii)	Un-due aid to contractor due to non- deduction of Royalty of Rs 4.68 lakh
				(iv)	Undue aid to the contractor due to absence Insurance
				(v)	Undue aid to the contractor due to less deduction of liquidated damages
				(vi)	Materials used in the work Inferior quality
3	Office of the Executive Engineer, Kharkai Dam Division-II, Icha Chaliyama, Chaibasa.	100/2016-17	1		Name of Work:-Construction of left Dykes on the Icha dam in Subarnarekha Multipurpose Project.
					Audit Observation:
					Avoidable expenditure on interest of Rs. 21.52 lakh.
4	Office of the Administrator,SMP Project, Adityapur Jamshedpur.	102/2016-17	1		Unfruitful expenditure due to non-completion of Ichha Dam Rs. 317.96 crore
5	E.E. MD. Division No.10 Ghatrshila East Singhbhum	104/2016-17	1		Construction of earth work lining WBM Road and struction of natandih sub districtry (OR-63) km. 125.13 of chandil left main canal.
				1 (A)	Irregularities in allotment of work lead to excess expenditure of Rs. 22.44 lakh.
				(B)	Defective design leads of closer of work midway proved unfruitful expenditure of Rs. 17.51 crore.
				(C)	Irregular closer of agreement
				(D)	Less deduction of liquidity damages.
6	Executive Engineer, Kadwan Dam Division, Nagar Utari, Garhwa / Water Resource Department, Government of Jharkhand	149/2016-17	1		Nugatory Expenditure of Rs 5.08 crore on establishment

BUILDING CONSTRUCTION DEPARTMENT

Sl. No.	Name of Office/Division	IR. No. & Year	Para No.	Sub Para	Brief of Para
1	कार्यालय, कार्यपालक अभियंता, भवन निर्माण प्रमंडल, धनबाद, झारखंड,	06/2016-17	1		कार्य का नाम – बी.आई.टी सिंदरी स्थित कम्प्यूटर केंद्र एवं सूचना प्राद्यौगिकी एवं कम्प्यूटर भवन का निर्माण कार्य ।
				(i)	सरकार एवं उच्चाधिकारियों के अप्रयाप्त पर्यवेक्षण एवं अनुश्रवण दुलमुल नीति (Lackdasieal Approach) के कारण शासकीय निधि का निरर्थक व्यय राशि 340.27 लाख
			2		कार्य का नाम :- बी आई टी सिन्दरी में 300 सैय्या वाले एक अदद छात्रावांस का निर्माण का कार्य ।
				(i)	पर्याप्त पर्यवेक्षण के अभाव में एकरारनामा विलम्ब से किया जाना
				(ii)	बिना प्रशासनिक स्वीकृति के कार्य प्रारम्भ किया जाना
				(iii)	अनाधिकृत रूप से संवेदक को लाभ पहुचाया जाना राशि 307.76 लाख
				(iv)	अतिरिक्त दायित्व का सृजन राशि 211.13 लाख
				(v)	निष्फल व्यय राशि 440.00 लाख
				(vi)	संवेदक द्वारा बीमा नहीं कराया जाने के कारण अनाधिकृत रूप से लाभ पहुचाया जाना राशि 20 लाख
				(vii)	बैंक गारंटी की वैधता अवधि समाप्त होने के कारण शासकीय निधि का हानी राशि 64.80 लाख
				(viii)	गुण नियंत्रण जाँच प्रतिवेदन प्राप्त किये बिना संवेदक को किये गये भुगतान राशि ।
			3		कार्य का नाम – गोविंदपुर प्रखंड अंतर्गत औद्योगिक प्रशिक्षण संस्थान का निर्माण कार्य ।
				(i)	बिना आवंटन प्राप्त किये डिपोजिट कार्य हेतु संवेदक से एकरारनामा किया जाना ।
				(ii)	शासकीय निधि का विचलन कर बिना आवंटन प्राप्त किये संवेदक को मोबालाईजेशन अग्रिम के रूप में अनाधिकृत लाभ पहुँचाया जाना राशि 85.00 लाख
				(iii)	शासकीय निधि का विचलन राशि 58.60 लाख
				(iv)	संवेदक द्वारा बीमा नहीं कराया जाने के कारण अनाधिकृत रूप से लाभ पहुचाया जाना राशि 20 लाख
				(v)	दंड शुल्क (Liquidated damage) के राशि को वसूली नहीं किया जाना राशि 85.23 लाख
				(vi)	गुण नियंत्रण जाँच प्रतिवेदन प्राप्त किये बिना संवेदक को किये गये भुगतान राशि
				(vii)	बैंक गारंटी की वैधता अवधि समाप्त होने के कारण शासकीय निधि की हानि राशि 21.32 लाख

Sl. No.	Name of Office/Division	IR. No. & Year	Para No.	Sub Para	Brief of Para
				(viii)	संवेदक का अनाधिकृत रूप सेला पहुंचाया जाना
				(ix)	निष्फल व्यय राशि 905.18 लाख
2	कार्यपालक अभियन्ता, विशेष कार्य प्रमण्डल, भवन निर्माण विभाग, रांची	19/2016-17	1		Unauthorised payment of Equipment Advance
				(i)	Unauthorized payment of Equipment advance
				(ii)	(a) Equipment advance paid on such equipments which were already in possession of contractor before agreement.
				(iii)	Equipment advance paid on such equipment which was already financed and hypothecated to the bank
				(iv)	Payment of equipment advance on commercial invoices/transporter copy of invoices
				(v)	Payment of equipment advance on invoices not signed by authorized signatory
				(vi)	Excess payment of equipment advance
			2		Construction of New Jharkhand High Court Building (Complex) at Dhurwa, Ranchi for year 2014-15.
				(i)	Irregularities in finalization of technical bid
				(ii)	Loss of revenue Rs 22.22 lakh
				(iii)	Insurance cover not provided by contractor Rs.20 lakh.
				(iv)	Unauthorised creation of liability Rs.3.69 crore
				(v)	Payment without supplementary agreement.
				(vi)	Undue favour to contractor due to non- deduction of Mobilization & Equipment advance.
				(vii)	Irregular grant of equipment advance.
			3		Supply and Installation of Furniture, Fixture and other Furnishing for Jharkhand Judicial Academy's New Campus (Administrative Block, Hostel Block, Auditorium, Lecture Hall and Director's Bungalow) at Dhurwa Ranchi.
				(i)	Non imposition of penalty Rs. 53.88 Lakh.
				(ii)	Unauthorised creation of liability Rs.62.97 lakh
				(iii)	Unauthorised claim payment.
			4		Construction of Co-operative Building at Namkum, Ranchi for the year 2014-15
				(i)	Irregularities in tendering process
				(ii)	Delay in decision of tender
				(iii)	Cost overrun due to delay in taking up of the work
				(iv)	Undue aid to contractor due to non-insertion of clause of interest on mobilization advance

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				(v)	LD imposable due to non- achievement of mile stone
				(vi)	Irregular Payment
				(vii)	Excess payment
				(vii)	Irregular payment of carriage
			5		Construction of Administrative Building for Staff Selection Commission at Ranchi for the year 2014-15
				(i)	Unfruitful expenditure
				(ii)	Non-imposition of Liquidated damage
				(iii)	Irregular payment
				(iv)	Irregular sanction of claim- Rs. 6,25,108/-
				(v)	Creation of liability
				(vi)	Non-submission of insurance policy
				(vii)	Irregular payment of carriage
3	कार्यालय, कार्यपालक अभियंता, भवन निर्माण प्रमंडल, जमशेदपुर, झारखंड	34/2016-17	1		घाटशिला में अनुमंडल पदाधिकारी के कार्यालय भवन का निर्माण कार्य
				(i)	कार्य स्थल पर भूमि उपलब्धता के बिना एकरारनामा सम्पन्न होना राशि 653.64 लाख
				(ii)	कार्य के लिये आवंटित राशि का उपयोग नहीं होना, राशि प्रत्यार्पित 91.95 लाख
				(iii)	प्रशासनिक स्वीकृति के राशि 607.30 लाख के अतिरिक्त अनुज्ञेय सीमा की राशि (Price Escalation) रुपये 121.46 लाख का माँग गलत ।
				(iv)	अतिरिक्त दायित्व का सृजन रुपये 3.4 31 लाख
				(v)	प्रधान सचिव को प्रेशित शिकायत पर कार्रवाई/अनुपालन की स्थिति स्पष्ट नहीं होना ।
				(vi)	कार्य का बिमा सुनिश्चित नहीं होना
				(vii)	एकरारनामे के विरुद्ध Excess Execution of work का किया जाना । संवेदक को अनुचित लाभ राशि 83.46 लाख
			2		कार्य का नाम – पूर्वी सिंहभूम जिलान्तर्गत पटम्दा प्रखंड में खाद्धान भंडारण हेतू 500 मॅ.ट गोदाम; जलापूर्ति, स्वच्छताधिष्ठापन एवं आंतरिक विद्युतिकरण सहित के निर्माण कार्य
				(i)	तकनीकी एवं प्रशासनिक स्वीकृति प्राप्त किये बिना उक्त निर्माण कार्य पर किया गया अनियमित व्यय राशि 19.37 लाख
				(ii)	बिना सूचना जन संपर्क विभाग के माध्यम से निविदा निकालना

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				(iii)	शासकीय निधि का दुर्विनियोजन/निरर्थक व्यय राशि 19.37 लाख
				(iv)	खदान के वास्तविकता सुनिश्चित किये बिना परिवहन भाड़ा का अनियमित भुगतान राशि 1.28 लाख
				(v)	स्टील की वास्तविकता सुनिश्चित किये बिना अनियमित भुगतान राशि 1.57 लाख
			3		कार्य का नाम – जमशेदपुर स्थित घाटशिला में सदर अनुमंडल पदाधिकारी कार्यालय के विभिन्न आवासीय एस.डी.ओ. आवास, ए टाईप, बी टाईप एवं डी टाईप क्वार्टर के निर्माण (E Tender Ref. BCD/Jamsedpur/210/2014-15) date 08-09-2014
				(i)	खदान के वास्तविकता सुनिश्चित किये बिना परिवहन भाड़ा का अनियमित भुगतान राशि 11.51 लाख
				(ii)	लघु खनिज समनुदान नियमावली के अनुपालन नहीं किये जाने के कारण शासकीय निधि का हानि राशि 8.79 लाख
				(iii)	स्टील की वास्तविकता सुनिश्चित किये बिना अनियमित भुगतान राशि 47.32 लाख
				(iv)	Premium दर की राशि का अनियमित भुगतान राशि 12.27 लाख
				(v)	बीमा नहीं कराया जाने के कारण संवेदक को अनाधिकृत रूप से लाभ पहुंचाया जाना राशि 20 लाख
				(vi)	मोवलाईजेशन अग्रिम की राशि का वसूली नहीं किया जाना राशि 19.20 लाख
				(vii)	बिना निविदा से संबंधित अभिलेखों के जांच किये अनियमित रूप से एकरारनामा किया जाना
				(viii)	निम्नस्तरीय गुणवत्ता का कार्य किया जाना
				(ix)	संदेहास्पद व्यय राशि 119.20 लाख
				(x)	गुण नियंत्रण जाँच प्रतिवेदन प्राप्त किये बिना संवेदक को किये गये भुगतान राशि 224.69 लाख
				(xi)	संवेदक के विपत्र से Security Deposit का कम कटौती किया जाना राशि 2.24 लाख
				(xii)	अभिलेख उपलब्ध नहीं कराया जाना
				(xiii)	विलम्ब से एकरारनामा किया जाना
4	कार्यालय, कार्यपालक अभियंता, भवन निर्माण प्रमंडल, बोकारो, झारखण्ड	69/2016-17	1		बोकारो जिलान्तर्गत कसमार में औद्योगिक प्रशिक्षण संस्थान का निर्माण कार्य
				(i)	व्यय की गई कुल एवं विपत्रानुसार भुगतेय राशि में अन्तर रूपया 40.95 लाख
				(ii)	एकरारनामा के विरुद्ध कार्य कम, अधिक एवं नहीं कराया जाना अनियमित
				(a)	Less Execution of Work, Sub standard Work Rs. 22.99 Lakh

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				(b)	Excess Execution of Work Undue advantage to contractor Rs. 27.91 Lakh
				(c)	Non Execution of Work : Sub Standard Work of Rs. 6.82 Lakh
				(iii)	झारखंड मिनरल एवं माईनिंग नियम 2004 का अनुपालन नहीं करने राजस्व की हानि 67.42 लाख
				(iv)	Earth Work के कार्यों में Royalty का नहीं काटा जाना राशि 2.49 लाख
				(v)	गुण नियंत्रण प्रयोगशाला का कार्य स्थल पर स्थापित नहीं होना
				(vi)	बीमा न कराकर संवेदक को अनाधिकृत रूप से लाभ पहुँचाया जाना
			2		बोकारो में कोषागार भवन का निर्माण कार्य
				(i)	एकरारनामा करने के उपरांत (23.10.16) कार्य विलम्ब से (लगभग 78 दिन) शुरू किया जाना
				(ii)	कार्य स्थल पर Site order Book का नहीं रहना
				(iii)	एकरारनामा के विरुद्ध कार्य कम, अधिक एवं नहीं कराया जाना अनियमित
				(i)	Less Execution of Work, Sub standard Work Rs. 9.43 Lakh
				(ii)	Excess Execution of Work undue advantage to Contractor Rs. 745818
				(iii)	Non Execution of work : Sub Standard Work
				(iv)	Earth Work के कार्यों में Royalty का नहीं काटा जाना राशि 0.61 लाख
				(v)	Material का गुण नियंत्रण जांच का नहीं होना
				(vi)	झारखंड मिनरल एवं माईनिंग नियम 2004 का अनुपालन नहीं करने राजस्व की हानि 6.92 लाख
				(vii)	कार्य सम्पादन में विलम्ब व्यय राशि 98.48 लाख
			3		कार्य का नाम :- औद्योगिक प्रशिक्षण संस्थान कुसुमकियारी, चंदनकियारी, बोकारो भवन का निर्माण कार्य
				(i)	खदान के वास्तविकता सुनिश्चित किये बिना परिवहन भाड़ा का अनियमित भुगतान राशि 10.74 लाख
				(ii)	लघु खनिज समनुदान नियमावली के अनुपालन नहीं किये जाने के कारण शासकीय निधि का हानि राशि 23.45 लाख
				(iii)	स्वामित्व का कटौती नहीं किया जाना राशि 5.09 लाख
				(iv)	संवेदक द्वारा बीमा नहीं कराया जाने के कारण अनाधिकृत रूप से लाभ पहुँचाया जाना राशि 20 लाख
				(v)	गुण नियंत्रण जाँच प्रतिवेदन प्राप्त किये बिना संवेदक को भुगतान किये जाने से निर्माण कार्य गुणवत्ता निम्न स्तरीय राशि 455.36 लाख
				(vi)	बैंक गारंटी का अवधि विस्तार नहीं किये जाना

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5	कार्यपालक अभियन्ता, भवन निर्माण विभाग, भवन प्रमण्डल, रामगढ़	72/2016-17	1		Construction of Deputy Commissioner Residence Building at Ramgarh
				(i)	Irregular award of work
				(ii)	Infructuous Expenditure due to abandonment of work
				(iii)	Lapsed BG
				(iv)	Less payment to Contractor
				(v)	Short deduction of compensation
				(vi)	Cost overrun
			2		Construction of officers and staff quarters (ABC & D type) for Judiciary at Ramgarh.
				(i)	Irregular deduction of royalty.
				(ii)	Insurance not provided by contractor Rs.20 lakh.
				(iii)	Unauthorized payment on excess execution of work Rs.5.36 lakh.
				(iv)	Doubtful measurement Rs.2.95 lakh.
				(v)	Lapsed Bank Guarantee Rs.8.73 lakh.
				(vi)	Irregular closure of work
6	कार्यपालक अभियन्ता, भवन निर्माण विभाग, भवन प्रमण्डल, लातेहार	76/2016-17	1		Construction of ITI Building at Barwadih for LWE District in Latehar District
				(i)	Loss to Government
				(ii)	Unfruitful Expenditure
				(iii)	Non imposition of compensation
				(iv)	Irregular payment of carriage
				(v)	Loss to the Government due to non adherence of mining rule
				(vi)	Non verification of BG
				(vii)	Irregularities in quality control testing
7	कार्यालय, कार्यपालक अभियन्ता, भवन निर्माण विभाग, भवन प्रमण्डल, सिमडेगा, झारखंड	81/2016-17	1		शासकीय निधि का निरर्थक व्यय राशि 50.53 लाख एवं राज्य वित्तीय कोष पर अतिरिक्त भार राशि 171.59 लाख
			2		कार्य का नाम:- सिमडेगा जिला अन्तर्गत बांसजोर में वाणिज्यकर चेक पोस्ट का निर्माण कार्य (E. Tender Ref:- BCD/Simdega/260/15-16 dt. 13.08.15)
				(i)	संवेदक द्वारा बीमा नहीं कराया जाने के कारण अनाधिकृत रूप से लाभ पहुंचाया जाना राशि 20 लाख
				(ii)	लघु खनिज समनुदान नियमावली के अनुपालन नहीं किये जाने के कारण शासकीय निधि का हानि राशि 15.51 लाख
				(iii)	खदान के वास्तविकता सुनिश्चित किये बिना परिवहन भाड़ा का अनियमित भुगतान राशि 13.37 लाख

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				(iv)	श्रम एवं अन्य अधिनियम का अवहेलना कर संवेदक को अनियमित रूप से कार्यावंटन एवं एकरारनामा किया जाना
				(v)	Boom Barrier, Weigh Bridge and Steel की वास्तविकता सुनिश्चित किये बिना अनियमित भुगतान राशि 107.98 लाख
				(vi)	निम्न स्तरीय गुणवत्ता का कार्य किया जाना
				(vii)	स्वामित्व की राशि का कटौती नहीं किया जाना राशि 0.98 लाख
				(viii)	उच्चाधिकारियों के आदेशों का अवहेलना कर संवेदक से एकरारनामा किये जाना
				(ix)	अग्रधन के रूप में समर्पित बैंक गारंटी को पुर्नवैध नहीं कराया जाना राशि 14.17 लाख
				(x)	गुण नियंत्रण जाँच प्रतिवेदन प्राप्त किये बिना संवेदक को भुगतान किये जाने से निर्माण कार्य गुणवत्ता निम्न स्तरीय राशि 600.00 लाख
				(xi)	दंड शुल्क की (लिक्विडेटेड डैमेज) की कटौती नहीं किया जाना राशि रु 31.86 लाख
				(xii)	शासकीय निधि का दुर्विनियोजन राशि 22.00 लाख
			3	(i)	एम. बी. संख्या 292 पृष्ठ संख्या 16 में अंकित कुल भुगतान राशि 44144500 / - रूपया तथा वास्तविक भुगतान की गई राशि में अन्तर रूपया 4372404 / - रूपया
				(ii)	एकरारनामा के विरुद्ध Less Execution of work, Excess Execution of Work का किया जाना अनियमित
				(a)	Less Execution of Work :- Substandard Work Rs. 12.13 Lakh
				(b)	Excess Execution of Work :- Undue advantage to contractor Rs. 23.87 Lakh
				(c)	Non Execution of Work :- Sub standard work Rs. 4.21 Lakh
				(iii)	झारखंड मिनरल एवं माईनिंग नियम 2004 का अनुपालन नहीं करने राजस्व की हानि 42.36 लाख
				(iv)	Earth Work के कार्यों में Royalty का नहीं काटा जाना राशि 1.64 लाख
				(v)	बीमा न कराकर संवेदक को अनाधिकृत रूप से लाभ पहुँचाया जाना
				(vi)	व्यवहृत Material का गुण नियंत्रण जांच किये बिना भुगतान किया जाना राशि
				(vii)	एकरारनामा के शर्तों का अनुपालन नहीं किया जाना
			4	(i)	अन्तिम भुगतान एवं विपत्र अनुसार भुगतान राशि में अन्तर रूपये 345882
				(ii)	एकरारनामा के विरुद्ध Less Execution of work, Excess Execution of Work का किया जाना अनियमित

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				(a)	Less Execution of Work:- Substandard Work Rs. 12.13 Lakh
				(b)	Excess Execution of Work :- Undue advantage to contractor Rs. 23.87 Lakh
				(iii)	झारखंड मिनरल एवं माईनिंग नियम 2004 का अनुपालन नहीं करने राजस्व की हानि 8.33 लाख
				(iv)	Earth Work के कार्यों में Royalty का नहीं काटा जाना राशि 0.31 लाख
				(v)	कार्य का अपेक्षित मापदंड स्तर का सम्पादित नहीं होना
				(vi)	कार्यपूर्ण होने में अत्यधिक विलम्ब उपयोगिता प्रमाण पत्र अब तक अप्राप्त राशि 123.26 लाख
			5	(i)	विशिष्टियों के अनुरूप कार्य नहीं कराया जाना
				(ii)	एकरारनामा विलम्ब से किया जाना
				(iii)	एकरारनामा कराये बिना संवेदक से निर्माण कार्य कराना
				(iv)	श्रम एवं अन्य अधिनियम का अवहेलना कर संवेदक को अनियमित रूप से कार्यावटन एवं एकरारनामा किया जाना
				(v)	अग्रधन के रूप में समर्पित बैंक गारंटी को पुनर्वैध नहीं कराया जाना राशि 14.17 लाख
				(vi)	गुण नियंत्रण जॉच प्रतिवेदन प्राप्त किये बिना संवेदक को भुगतान किये जाने से निर्माण कार्य गुणवत्ता निम्न स्तरीय राशि 123.57 लाख
				(vii)	दंड शुल्क की (लिविडेटेड डैमेज) की कटौती नहीं किया जाना राशि रु 31.86 लाख
				(viii)	लघु खनिज समनुदान नियमावली के अनुपालन नहीं किये जाने के कारण शासकीय निधि का हानि राशि 4.26 लाख
				(ix)	खदान के वास्तविकता सुनिश्चित किये बिना परिवहन भाड़ा का अनियमित भुगतान राशि 3.45 लाख
8	Office of the Executive Engineer, Building Construction Department, Building Division, Khunti	95/2016-17	1		Construction of Collectorate Building at Khunti
				(i)	Unauthorised expenditure without obtaining competent approval
				(ii)	Undue aid to contractor
				(iii)	Inadmissible payment of price adjustment
				(iv)	Avoidable expenditure
				(v)	Non-adherence of mining rule
9	कार्यपालक अभियंता, भवन निर्माण प्रमंडल – 2, राँची	153/2016-17	1		Irregularities in tendering process and Non-production of records.
			2		Irregularities in award of work
				(i)	Irregular award of work
				(ii)	Agreement of maximum works with limited contractors

WATER RESOURCES DEPARTMENT

Sl. No.	Name of Office/Division	IR. No. & Year	Para No.	Sub Para	Brief of Para
1	Office of the Executive Engineer, Irrigation Division, Godda Camp at Mahagama	32/2016-17	1		Name of work :Raising, strengthening and extension of Simaria-Goregama Flood embankment (Chain 0.00 to 855.00)
				(i)	Non-commissioning of concurrent evaluation studies through reputed organisation
				(ii)	Award of work on single tender
				(iii)	Un-due delay in finalising the tender
				(iv)	Less deduction of Liquidated Damages amount of Rs. 1.47 crore
				(v)	Less deduction of Sales Tax of Rs. 29.69 lakh
				(vi)	Less deduction of Labour Cess of Rs. 7.88 lakh
				(vii)	Non-renewal of Bank Guarantee for Rs. 1.04 crore
				(viii)	Un-due delay in completion of the work
			2		Name of work : Construction of earth and lining work of main canal from RD 47.10 to 142.80 under Bateshwarsthan Ganga Canal Scheme (BGCS)
				(i)	Irregular sanction of extra item of Rs. 9.06 Crore
				(ii)	Irregular and excess payment for Rs. 47.14 lakh
				(iii)	Non-achievement of objectives resulted in unfruitful expenditure of Rs. 47.61 crore
2	Office of the Executive Engineer, Water Ways Division, Ranchi	37/2016-17	1		Renovation (under E.R.M) of Head works, Left Main Canal, Right Main Canal, Old Main Canal JamuniToli B.C of Nandini Reservoir Scheme under Bhandra Block, District Lohardaga.
				(i)	Irregularities in decision of tender
				(ii)	Non-submission of updated programme
				(iii)	Undue aid to the contactor due to absence Insurance
				(iv)	Stack boulder not measured
			2		Construction of Sukari Reservoir Scheme in Lohardaga district on turnkey basis
				(i)	Unfruitful expenditure due to non-completion of work
				(ii)	Non-adjustment of advance granted for land acquisition
				(iii)	Conversion of grant into loan
				(iv)	Pre-mature release of security deposit

Sl. No.	Name of Office/Division	IR. No. & Year	Para No.	Sub Para	Brief of Para
3	Office of the Executive Engineer, Ganga Pump Canal Division, Sahibganj	31/2016-17	1	(i)	Irregular award of work
				(ii)	Irregular allowing of time for execution of work
				(iii)	Irregular grant of Extension of time
				(iv)	Change in specification of items of works
				(v)	Irregular payment of labour cess to contractors
			2		Anti erosion work on the right bank of river Ganga from RafaTola to Srighar 10 No. in the district of Sahibganj
				(i)	Injudicious decision of tender
				(ii)	Delay in recovery of mobilization advance
				(iii)	Irregular grant of Extension of time
				(iv)	Irregular payment of labour cess to contractors
				(v)	Unauthorised payment on excess execution of works
				(vi)	Non-inclusion of schemes under FMP
4	Office of the Executive Engineer, Waterways Division, Barhi, Hazaribagh	120/2016-17	1		Construction of Kesho Reservoir Scheme on turn-key basis by Vijeta project and Infrastructure Ltd. Ranchi.
				(i)	Excess payment in absence of verification of actual quantity of work done: Rs. 1506.02 lakh
5	Executive Engineer, Investigation Division, Garhwa / Water Resource Department, Government of Jharkhand	145/2016-17	1		Preparation of Detailed Project Report of Kanhar Barrage Project
				(i)	Non-fulfilment of objective of inviting EOI
				(ii)	Undue benefit to the agency by changing the payment schedule
				(iii)	Delay in decision of tender
				(iv)	Short deduction of Liquidated Damage of Rs 79.28 lakh
				(v)	Non extension of validity period of BG for Rs 18,70,300
				(vi)	Absence of insurance
			2		Loss of Government money amounting to Rs 9.93 lakh
6	Office of the Executive Engineer, Water Ways Division, Chaibasa	87/2016-17	1		Construction of Suru Reservoir Scheme on turnkey basis
				(i)	Infructuous expenditure due to slow progress of work
				(ii)	Irregular expenditure on components without detailed measurement
				(iii)	Short deduction of penalty
				(iv)	Insurance not submitted

Sl. No.	Name of Office/Division	IR. No. & Year	Para No.	Sub Para	Brief of Para
				(v)	Cost overrun due to termination of previous agreement
				(vi)	Undue aid to contractor
			2		Construction of weir on Sona River for Sinny water supply Scheme and Balance work of Sinny weir
				(i)	Cost overrun due to termination of previous agreement
				(ii)	Undue aid to contractor
				(iii)	Short levy of penalty

ROAD CONSTRUCTION DEPARTMENT

1	कार्यपालक अभियन्ता, पथ निर्माण विभाग, पथ प्रमण्डल, लातेहार	03/16-17	1		Allowance of excess time for completion of road work in violation of Government orders resulted in inclusion of price adjustment clause in the agreement and consequential avoidable expenditure of Rs.2.52 crore.
			2		Infructuous expenditure of Rs 82.72 lakh
			3		Construction of High Level Bridge over Koel River in Km 29 of Latehar-Sarju Kotam (Garu) Road
				(i)	Unauthorized payment of Equipment Advance of Rs 31,87,775/- to the contractor
				(ii)	Non recovery of mobilization and equipment advance
				(iii)	Unfruitful expenditure of Rs 4.63 lakh
				(iv)	Non-rescinding of the agreement
				(v)	Short deduction of royalty on earth
			4		Construction of High Level Bridge over Orenga River in Km. 4.5 of Bhushar -Kechki – Barwadih – Bhandaria - Godernana Road (with approach road).
				(i)	Unfruitful expenditure worth Rs.4.77 crore incurred on construction of high level bridge due to execution of work without acquisition of land for approach.
				(ii)	Unauthorized payment on excess execution of works Rs.1.69 crore.
				(iii)	Short deduction of liquidated damage Rs.41.87 lakh.
				(iv)	Insurance coverage not provided Rs.20 lakh.
2	E.E., Road Division (RCD), Giridih	11/16-17	1		पथ निर्माण प्रमण्डल, गिरिडीह अंतर्गत छोटकी खड़गडीहा से मिर्जापुर पथ भाया दुधवाटांड-गोंदली- लतानी-चतरो चौड़ीकरण एवं मजबूतीकरण का कार्य (e-Tenderign No. RCD / Giridhi 165)

Sl. No.	Name of Office/Division	IR. No. & Year	Para No.	Sub Para	Brief of Para
				(i)	विलंब से कार्य शुरू किया जाना
				(ii)	अनियमित रूप से एन.आई.टी. कर संवेदक को कार्य सौंपा जाना
				(iii)	संवेदक को अनाधिकृत रूप से लाभ पहुंचाया गया
				(iv)	निम्न स्तरीय गुणवत्ता का कार्य किया जाना
				(v)	निष्फल व्यय राशि 2682.56 लाख
				(vi)	लघु खनिज समनुदान नियमावली के अनुपालन नहीं किये जाने के कारण शासकीय निधि का हानि राशि 1745.86 लाख
				(vii)	खदान का वास्तविकता सुनिश्चित किये बिना परिवहन भाड़ा का अनियमित भुगतान राशि 2250.85 लाख
			2		पथ निर्माण प्रमंडल, गिरिडीह अंतर्गत बागोडीह से जुठाआम के कि.मी. 0.00 से 13.880 तक चौड़ीकरण एवं मजबूतीकरण कार्य (e-Tenderign No. RCD/Giridih 2652)
				(i)	जमीन के अधिग्रहण बिना सड़क निर्माण कार्य हेतु निविदा आमंत्रण
				(ii)	दायित्व का निर्माण राशि 41.29 लाख
				(iii)	लघु खनिज समनुदान नियमावली के अनुपालन नहीं किये जाने के कारण शासकीय निधि का हानि राशि 472.84 लाख
				(iv)	खादान के वास्तविकता सुनिश्चित किये बिना परिवहन भाड़ा का अनियमित भुगतान राशि 2550.18 लाख
				(v)	संवेदक को अनाधिकृत रूप से लाभ पहुंचाया गया
				(vi)	निम्न स्तरीय गुणवत्ता का कार्य किया जाना
				(vii)	सयंत्र एवं मशीनरी अग्रिम के रूप संवेदक को अनाधिकृत रूप से लाभ पहुंचाया जाना राशि 127.78 लाख
				(viii)	Premium दर की राशि का अनियमित भुगतान राशि 115.72 लाख
			3	(i)	लघु खनिज समनुदान नियमावली के अनुपालन नहीं किये जाने के कारण शासकीय निधि का हानि राशि 2855.88 लाख
				(ii)	खादान का वास्तविकता सुनिश्चित किये बिना परिवहन भाड़ा का अनियमित भुगतान राशि 1759.70 लाख

Sl. No.	Name of Office/Division	IR. No. & Year	Para No.	Sub Para	Brief of Para
			4		पथ निर्माण प्रमंडल, गिरिडीह अंतर्गत डाबरसैनी से जोड़ाशंख पथ के कि.मी. 0.00 से 19.56 तक चौड़ीकरण एवं मजबूतीकरण का कार्य (e-Tendering No. RCD / Giridih 2650 dated 27.12.13)
				(i)	परिकल्पित प्राक्कलन, परिमाण विपत्र एवं डी.पी.आर की संरचना 3411.57 लाख
				(ii)	अनियमित रूप से एन.आई.टी. कर संवेदक को कार्य सौंपा जाना
				(iii)	निष्फल व्यय राशि 3746.68 लाख
				(iv)	संवेदक को अनाधिकृत रूप से लाभ पहुंचाया गया
				(v)	निम्न स्तरीय गुणवत्ता का कार्य किया जाना
				(vi)	लघु खनिज समनुदान नियमावली के अनुपालन नहीं किये जाने के कारण शासकीय निधि का हानि राशि 724.68 लाख
				(vii)	खदान के वास्तविकता सुनिश्चित किए बिना परिवहन भाड़ा का अनियमित भुगतान राशि 435.68 लाख
				(viii)	Premium दर की राशि का अनियमित भुगतान राशि 156.83 लाख
				(ix)	संयंत्र एवं मशीनरी अग्रिम के रूप संवेदक को अनाधिकृत रूप से लाभ पहुंचाया जाना राशि 132.26 लाख
3	पथ निर्माण प्रमंडल चास बोकारो	18/16-17	1	(i)	भगत वहुआ नाला पर विना पहुँच पथ के उच्चस्तरीय सेतु का निर्माण किया जाने के कारण निरर्थक व्यय राशि 2787.856 लाख
				(ii)	अनियमित रूप से संवेदक को निर्माण कार्य आवंटित कर अनाधिकृत रूप से लाभ पहुंचाया जाना
			2	(i)	लघु खनिज समनुदान नियमावली के अनुपालन नहीं किये जाने के कारण शासकीय निधि का हानि राशि 19.14 लाख
				(ii)	खदान के वास्तविकता सुनिश्चित किये बिना परिवहन भाड़ा का अनियमित भुगतान राशि 4.94 लाख
				(iii)	अनियमित रूप से निविदा आमंत्रण एवं एकरारनामा किया जाना
				(iv)	आंतरिक नियंत्रण प्रणाली (अपर्याप्त पर्यवेक्षण एवं अनुश्रवण) पूर्ण रूप से होने के कारण निर्धारित व्यय राशि 356.10 लाख
				(v)	संवेदक द्वारा बीमा नहीं कराये जाने के कारण अनाधिकृत रूप से लाभ पहुंचाया जाना राशि 20.00 लाख

Sl. No.	Name of Office/Division	IR. No. & Year	Para No.	Sub Para	Brief of Para
				(vi)	Premium दर की राशि अनियमित भुगतान राशि 2.29 लाख
				(vii)	निष्फल व्यय राशि 2215.10 लाख
				(viii)	संवेदक के विपत्र से जमानत राशि का कम कटौती कर संवेदक को वित्तीय लाभ पहुंचाया जाना 3.55 लाख
				(ix)	संवेदक को अनाधिकृत रूप से दंड शुल्क के राशि को कम वसुली कर वित्तीय लाभ पहुंचाया जाना राशि 21.90 लाख
				(x)	स्वामित्व एवं प्रतिपूर्ति की राशि का कटौती नहीं किया जाना राशि 1.49 लाख
				(xi)	कार्य का अधिक्य मात्रा का भुगतान राशि 8.53 लाख
			3	(i)	जमीन के अधिग्रहण बिना उच्च स्तरीय पुल के निर्माण कार्य हेतु निविदा आमंत्रण
				(ii)	आंतरिक नियंत्रण प्रणाली (अपर्याप्त पर्यवेक्षण एवं अनुश्रवण) पूर्ण रूप से असफल होने के कारण राशि 124.34 लाख
				(iii)	संवेदक द्वारा निविदा पूर्व अनाधिकृत दस्तावेज को स्वीकृत कर निर्माण कार्य हेतु एकरारनामा किया जाना।
				(iv)	संवेदक के निबंधन प्रमाण पत्र की वैधता अवधि के समाप्ति के पश्चात् उनके द्वारा निर्माण कार्य कराया जाना
				(v)	लघु खनिज समनुदान नियमावली के अनुपालन नहीं किये जाने के कारण शासकीय निधि का हानि राशि 3.32 लाख
				(vi)	खदान के वास्तविकता सुनिश्चित किये बिना परिवहन भाड़ा का अनियमित भुगतान राशि 02.03 लाख
				(vii)	संवेदक को अनाधिकृत रूप से लाभ पहुंचाया जाना
				(viii)	निष्फल व्यय राशि 3767.45 लाख
			4		बिना पूर्ण भू-अर्जन एवं वन भूमि हस्तांतरण के एकरारनामा सम्पन्न होना राशि 1149.27 लाख

Sl. No.	Name of Office/Division	IR. No. & Year	Para No.	Sub Para	Brief of Para
4	पथ निर्माण विभाग पथ प्रमंडल साहेबगंज	27/16-17	1		Unauthorized payment of Equipment Advance
			2		Doubtful procurement of bitumen worth Rs. 3.57 crore on crossed copies/reprint copies of invoices and having no serial number
5	Executive Engineer, RCD, Road Division, Jamshedpur	45/2016-17	1		Inadmissible equipment advance of Rs 3.53 crore
			2		Unfruitful expenditure on incomplete bridge
6	कार्यपालक अभियन्ता पथ निर्माण विभाग, पथ प्रमंडल, रांची	47/2016-17	1		Construction of Bridge Over Jumar River at Km.12.600 of Katnitand Pithoria Road for the Year 2012-13.
				(i)	Unfruitful expenditure of Rs.1.62 crore was incurred on high level bridge due to taking up the work, on defective D.P.R., without acquisition of land for approach.
7	कार्यालय, कार्यपालक अभियन्ता, पथ निर्माण प्रमंडल, सरायकेला खरसाँवा, झारखंड,	57/2016-17	1		खरवावॉ-हुडांगदा-रायजामा-कान्दरखँटी पथ के 0.00 से कि.मी. 29.407 तक के चौड़ीकरण एवं मजबूतीकरण/पुनर्निर्माण कार्य
				(i)	मापी पुस्तिका के अनुसार चलन्त लेखा विपत्र एवं अन्तिम भुगतान की राशि में रूपया (254076852-233550165)= 20526687 का अन्तर
				(ii)	संवेदक से मोवलाईजेशन अग्रिम की राशि की वसूली लंबित रहना राशि 320.64 लाख
				(iii)	बिना पूर्ण भू-अर्जन एवं स्थानीय समस्याओं का निराकरण किये एकरारनामा सम्पन्न होना राशि रू0 3259.10 लाख
				(iv)	झारखंड मिनरल एवं माईनिंग नियम 2004 का अनुपालन नहीं करने से राजस्व की हानि रू0 616.50 लाख
				(v)	कार्य की निर्धारित समय सीमा के एक वर्ष 8 माह बीत जाने के बावजूद कार्य का अपूर्ण रहना निष्फल व्यय राशि रू0 276.16 लाख
			2		पथ प्रमंडल सरायकेला खरसाँवा अंतर्गत रांगामाटी से टीकर पथ के कि.मी. 0.00 से 08.80 तक का चौड़ीकरण एवं मजबूतीकरण का कार्य (E-Tendering No. RCD/Saraike/199)
				(i)	बिना पूर्ण भू-अर्जन एवं स्थानीय समस्याओं का निराकरण किये एकरारनामा सम्पन्न होना राशि रू0 137.01 लाख
				(ii)	पुनरीक्षित प्राक्कलन निर्माण के कारण सरकार पर अतिरिक्त वित्तीय भार राशि रू0 429.06 लाख
				(iii)	झारखंड मिनरल एवं माईनिंग नियम 2004 का अनुपालन नहीं करने राजस्व की हानि 219.42 लाख
				(iv)	समय वृद्धि दिये जाने के बावजूद कार्य का अपूर्ण रहना निष्फल व्यय राशि 1322.09 लाख

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			3		अपर्याप्त पर्यवेक्षण एवं अनुश्रवण के कारण कार्यों के कार्यान्वयन में शिथिलता एवं परियोजना/पथ निर्माण के उद्देश्य की पूर्ति नहीं होना ।
			4		कार्य का नाम:- पथ प्रमंडल सरायकेला-खरसॉवा अंतर्गत तितिरबीला टांगरानी भाया कोलाबाड़िया पथ के K.M. 0.00 से 11.800 K.M. तक के चौड़ीकरण एवं मजबूतीकरण/ पुनर्निर्माण कार्य (Ref:- RCD/Chaibasa/1511 dated 24-09-14)2nd Call
				(i)	भूमि अधिग्रहण किए बिना निविदा आमंत्रण एवं एकरारनामा किये जाने के कारण उक्त निर्माण कार्य विशिष्टियों के अनुरूप पूर्ण नहीं होना
				(ii)	परिकल्पित रूप से डी.पी.आर तैयार किया जाना
				(iii)	संवेदक द्वारा बीमा नहीं कराया जाने के कारण अनाधिकृत रूप से लाभ पहुंचाया जाना राशि 20 लाख
				(iv)	0.6 कि.मी. पथ का निर्माण कार्य नहीं कराया जाना
				(v)	जमानत राशि का कटौती कम किया जाना राशि रू0 33.18 लाख
				(vi)	मोवलाईजेशन एवं मशीनरी अग्रिम का वसूली नहीं किया जाना राशि रू0 446.54 लाख
				(vii)	खदान के वास्तविकता सुनिश्चित किये बिना परिवहन भाड़ा का अनियमित भुगतान राशि 164.97 लाख
				(viii)	लघु खनिज समनुदान नियमावली के अनुपालन नहीं किये जाने के कारण शासकीय निधि की हानि राशि रू0 243.93 लाख
			5		कार्य का नाम:- पथ प्रमंडल सरायकेला-खरसॉवा अंतर्गत राजनगर से जुगसलाई पथ के कि.मी. 0.00 से 24.745 तक के चौड़ीकरण एवं मजबूतीकरण/ पुनर्निर्माण कार्य(Ref:- RCD/Chaibasa/1816 dt 05-12-12)
				(i)	परिकल्पित डी.पी.आर एवं प्राक्कलन का तैयार किया जाना
				(ii)	भूमि अधिग्रहण किये बिना निविदा आमंत्रण, कार्यावंटन एवं एकरारनामा किये जाने के कारण निष्फल व्यय राशि 2135.50 लाख
				(iii)	जमानत राशि का कटौती कम किया जाना राशि रू0 33.18 लाख
				(iv)	संदेहास्पद व्यय राशि रू0 656.60 लाख
				(v)	लघु खनिज समनुदान नियमावली के अनुपालन नहीं किये जाने के कारण शासकीय निधि का हानि 639.06 लाख
				(vi)	संवेदक द्वारा बीमा नहीं कराया जाने के कारण अनाधिकृत रूप से लाभ पहुंचाया जाना राशि 20 लाख

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				(vii)	मोवलाईजेशन एवं मशीनरी अग्रिम का वसूली नहीं किया जाना राशि रू0 396.00 लाख
				(viii)	Performance Security की समय विस्तार नहीं किये।
				(ix)	अनियमित रूप से मशीनरी एवं उपकरण अग्रिम भुगतान किया जाना राशि 132.90 लाख
			6		कार्य का नाम : पथ प्रमंडल सरायकेला- खरसाँवा अंतर्गत सरायकेला-उदयपुर-आदित्यपुर औद्योगिक क्षेत्र पथ का कि.मी. 0.00 से 11.800 तक के चौड़ीकरण एवं मजबूतीकरण/पुननिर्माण कार्य (Ref:- RCD/Chaibasa / 1487 dated 22-09-14) 3rd Call
				(i)	लघु खनिज समनुदान नियमावली के अनुपालन नहीं किया जाना
				(ii)	खदान के वास्तविकता सुनिश्चित किये बिना परिवहन भाड़ा का अनियमित भुगतान राशि रू0 661.32 लाख
				(iii)	Premium दर की राशि का अनियमित भुगतान राशि रू0 127.16 लाख
				(iv)	भूमि अधिग्रहण बिना निविदा आमंत्रण एवं एकरारनामा किये जाने के कारण उक्त निर्माण कार्य विशिष्टियों के अनुरूप पूर्ण नहीं होना
				(v)	संवेदक द्वारा बीमा नहीं कराया जाने के कारण अनाधिकृत रूप से लाभ पहुंचाया जाना राशि रू0 20 लाख
				(vi)	जमानत राशि का कटौती कम किया जाना राशि रू0 37.98 लाख
				(vii)	मोवलाईजेशन अग्रिम का वसूली नहीं किया जाना राशि रू. 397.00 लाख
				(viii)	एकरारित मात्रा से अधिक मात्रा का (Excess Execution of work) का कार्य किया जाना राशि रू0 186.21 लाख
				(ix)	एकरारित मात्रा का कार्य नहीं कराया जाना राशि रू0 47.98 लाख
				(x)	एकरारित मात्रा से कम मात्रा का कार्य (Less Execution of Work) कराया जाना राशि रू0 650.61 लाख
8	Executive Engineer, RCD, Road Division, Dhanbad.	67/2016 -17	1		Reconstruction of Putki-Bhaga-Bhowra-Sudamdih road (14 km).
				(i)	Expenditure of Rs. 24.84 crore on below-specification work
				(ii)	Less raising of demand amounting to Rs.4.04 lakh and non-recovery of dues amounting to Rs. 2.76 crore.

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				(iii)	Less deduction/withholding of royalty amounting to Rs. 11.78 lakh
9	Executive Engineer, RCD, Road Division, Pakur	75/2016 -17	1		Reconstruction of Godda-Sunderpahari-Dharampur road.
				(i)	Expenditure of Rs. 19.04 crore on off-specification work
				(ii)	Unauthorised work without getting competent approval
				(iii)	Less deduction of 71.27 lakh as differential cost of bitumen
				(iv)	Non-realisation of compensation of Rs. 2.36 crore from defaulting contractor
			2		Reconstruction/strengthening of Amrapara- Maheshpur-Muraro road from 18.00 to 30.013 KM
				(i)	Non- recovery of dues of Rs. 2.68 crore from defaulting contractor
				(ii)	Non execution of balance work as per specification
				(iii)	Non recovery of royalty of Rs. 1.51 lakh
				(iv)	Avoidable excess expenditure of Rs. 2.67 crore due to excess provision of sub-base
			3		Widening and strengthening of Ranipur Chowk-Puchaibera (up to Panam road) via Gopalpur Dhangapara road
				(i)	Expenditure on the basis of unauthorised tender decision
				(ii)	Less adjustment of Rs. 1.01 crore as cost difference of bitumen without applying price adjustment clause.
10	Executive Engineer, RCD, Road Division, Garhwa.	83/2016 -17	1		Widening and strengthening of Ketar to Kandi road
				(i)	Avoidable expenditure of Rs 6.27 crore
				(ii)	Less deduction of liquidated damage amounting to Rs 2.69 crore.
			2		Widening and strengthening of Manjhiao-Sundipur road (0 to 27.30 km)
				(i)	Avoidable cost overrun of Rs 3.45 crore due to delay in decision of tender
				(ii)	Less deduction of royalty
			3		Widening and Strengthening in Intermediate lane of Ramna to Dandai Road (o to 13.46 km).
				(i)	Non-completion of work due to non-ensuring the availability of hindrance free site before agreement or issuing the work order.
				(ii)	Avoidable excess expenditure of Rs 2.03 crore.

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				(iii)	Short-realisation of liquidated damage for non-completion of work.
			4		Widening and strengthening of Nagaruntanri-Bishunpur road
				(i)	Avoidable expenditure of Rs 53.80 lakh as price adjustment due to allowing excess completion time.
				(ii)	Less deduction/realisation of liquidated damage.
				(iii)	Avoidable expenditure of Rs 2.87 crore due to unjustified excess provision.
				(iv)	Excess payment of price adjustment
			5		Widening and strengthening of Bhandaria- Tehri road
				(i)	Avoidable expenditure of Rs 2.60 crore due to unjustified excess provision.
				(ii)	Avoidable expenditure of Rs 1.61 crore due to provision of costly items.
				(iii)	Less adjustment of price adjustment
			6		Widening and strengthening of Manjhion-Kandi road
				(i)	Excess burden of Rs 3.77 crore due to injudicious cancellation of tender.
				(ii)	Non- deduction/realisation of liquidated damage.
11	कार्यपालक अभियन्ता, पथ निर्माण विभाग, राष्ट्रीय उच्च पथ, हजारीबाग (N.H.)	63/2016 -17	1		Widening to 2 lane from KM 11.200 to 30.000 of NH – 99 (Job No. LWE-JH-2009-10-89)
				(i)	Irregular grant of time extension led to non-deduction of Liquidated damage
				(ii)	Unjustified payment of Price Adjustment
				(iii)	Irregular payment of equipment advance
				(iv)	Payments for un-agreed items worth Rs 18.14 lakh
				(v)	Irregular payment
				(vi)	Unauthorised payment of Rs 1,06,89,297/-
				(vii)	Irregular grant of secured advance
				(viii)	Non adherence of provision of coverage by Insurance
			2		Construction of Bridges in Km 1.300, 9.600, 9.900, 12/2, 22.873, 23.700, 27.100, 28, 55/2, 70.000, 93.765, 105.100 & 108.100 of NH – 100 (Job No. LWE –JH-2011-12-216)

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				(i)	Award of work at higher rate
				(ii)	Award of work after bid validity period
				(iii)	Unfruitful expenditure
				(iv)	Unauthorised payment of Equipment Advance
				(v)	Non –deduction of Liquidated damage
				(vi)	Avoidable interest burden on the Government due to granting interest free advances
				(vii)	Unjustified payment of Price Adjustment
			3		Remaining work of Widening to 2-Lane and Improvement in Km. 0.00 to 21.00 & Km. 62.650 to 73.00 Km. to NH 100 (Chatra-Hazaribagh-Bagodar Road). (Job No. LWE – JH-2009-10-84)
				(i)	Irregular deduction of royalty.
				(ii)	Insurance not provided by Contractor Rs.20 lakh.
				(iii)	Irregular allotment of work i.e. 56 % above of estimate.
				(iv)	Abnormal delay in decision of tender resulted in available expenditure of Rs.9.32 crore.
				(v)	The quality control testing not done through NABL.
				(vi)	Excess execution of work in respect of original sanction leading to excess expenditure of Rs.66.25 lakh
12	कार्यपालक अभियन्ता, पथ निर्माण विभाग, पथ प्रमण्डल, हजारीबाग	52/2016 -17	1		Construction of Bridge over Bokaro River in 9.5 th Km of Hazaribag-Badkagaon-Tandwa Road
				(i)	Lack of co-ordination between the departments resulted in delay in execution of work and Unfruitful expenditure
				(ii)	Short imposition of Penalty
				(iii)	Undue favour to contractor
				(iv)	Loss to the Government due to non adherence of mining rule
				(v)	Irregular payment of carriage
13	कार्यालय, कार्यपालक अभियन्ता, पथ निर्माण प्रमण्डल, खूँटी, झारखंड,	89/2016 -17	1		कार्य का नाम:- पथ प्रमण्डल, खूँटी अन्तर्गत मुरहू-तोपकारा- तोरपा पथ के पुनर्निमाण कार्य कि.मी. 0.00 से 27.070 तक का निर्माण कार्य (Ref:- RCD/Khunti/1039 dated 13.07.13)
				(i)	मापी पुस्तिका में अन्तर राशि रुपये 54.74 लाख
				(ii)	निविदा प्रक्रिया का अनुपालन नहीं किया जाना
				(iii)	संवेदक का पथ निर्माण विभाग, झारखंड का पंजीकरण नहीं होना

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				(iv)	भूमि अधिग्रहण किये बिना निविदा आमंत्रण, कार्यावंटन, एकरारनामा किया जाना
				(v)	पुनरीक्षित तकनीकी एवं प्रशासनिक स्वीकृति प्राप्त नहीं किया जाना
				(vi)	परिमाण विपत्र की राशि का अवक्रमित (Increase) किया जाना राशि 749.42 लाख
				(vii)	दंड शुल्क (लिविडेटेड डैमेज) की कटौती नहीं किया जाना राशि रू 425.04 लाख
				(viii)	निर्माण कार्य विशिष्टियों के अनुरूप नहीं किया जाना
				(ix)	स्वामित्व की राशि का कटौति नहीं किया जाना राशि 36.83 लाख
				(x)	शासकीय निधि का दुर्विनियोजन राशि 70.16 लाख
				(xi)	निम्न स्तरीय गुणवत्ता का कार्य कराया जाना
				(xii)	पथ का हस्तांतरण की प्रक्रिया पूर्ण किये बिना निविदा आमंत्रण कार्य आवंटन एवं एकरारनामा किये जाने से अनाधिकृत व्यय
				(xiii)	निष्फल एवं निरर्थक व्यय राशि 2402.60 लाख
				(xiv)	श्रम एवं अन्य अधिनियम का अवहेलना
				(xv)	लघु खनिज समनुदान नियमावली के अनुपालन नहीं किया जाना
				(xvi)	खदान के वास्तविकता सुनिश्चित किये बिना परिवहन भाड़ा का अनियमित भुगतान 210.01 लाख
				(xvii)	संवेदक एवं पेटीदार संवेदक में आपसी खींचतान में उक्त निर्माण कार्य बंद होना
			(B)		शासकीय निधि का दुर्विनियोजन राशि 2402.60 लाख
			2		कामडारा बेड़ो पथ के कि. मी. 23.96 से 31.125 तक का चौड़ीकरण एवं मजबूतीकरण कार्य (CRF अन्तर्गत योजना)
				(i)	बिना विशिष्ट कारण के प्रथम निविदा रद्द करने से तथा पुनर्निविदा करने एवं परिमाण विपत्र की राशि से 09.46% अधिक पर कार्य आवंटित की वजह से सरकार पर अतिरिक्त वित्तीय भार राशि 1034.72 लाख
				(ii)	गुण नियंत्रण प्रयोगशाला का कार्यस्थल पर स्थापित नहीं होना एवं व्यवहित निर्माण सामग्री का गुण नियंत्रण जांच नहीं होना संदिग्ध घटिया निर्माण कार्य का होना ।
				(iii)	झारखंड मिनरल एवं माईनिंग नियम 2004 का अनुपालन नहीं करने राजस्व की हानि 42.36 लाख
				(iv)	Special Condition of Contract के तहत श्रम नियमावली का अनुपालन सुनिश्चित नहीं होना

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				(v)	एजेंसी का पथ निर्माण विभाग से निबंधित नहीं होना
				(vi)	निष्फल व्यय राशि 3222.26 लाख
			3		कार्य का नाम:- सिसई-लापुंग-डोरमा पथ का चौड़ीकरण एवं मजबूतीकरण कि.मी. 0.00 से 43.40 तक का निर्माण कार्य (Ref:- RCD/Khunti/1031 dated 01.07.14)
				(i)	भूमि अधिग्रहण किये बिना निविदा आमंत्रण, कार्यावंटन, एकरारनामा किया जाना
				(ii)	निष्फल व्यय राशि 1279.93 लाख
				(iii)	निविदा का प्रकिया का अनुपालन नहीं किया जाना
				(iv)	अवांछित/अव्यवहारिक निर्णय लिये जाने की वजह से कार्य की लागत में अतिशय वृद्धि राशि 654.74 लाख
				(v)	राज्य वित्तीय कोष पर अतिरिक्त वित्तीय भार राशि 2814.49 लाख
				(vi)	संवेदक द्वारा बीमा डिफेक्ट लायविलिटी पीरियड तक नहीं किया जाना
				(vii)	लघु खनिज समनुदान नियमावली के अनुपालन नहीं किया जाना
				(viii)	खदान के वास्तविकता सुनिश्चित किये बिना परिवहन भाड़ा का अनियमित भुगतान राशि 250.73 लाख
				(ix)	श्रम एवं अन्य अधिनियम का अवहेलना
				(x)	संवेदक का ESCROW A/c का नहीं खोला जाना
				(xi)	निम्न स्तरीय की गुणवत्ता का कार्य कराया जाना
				(xii)	विलम्ब से कार्य शुरू किया जाना
				(xiii)	संवेदक का पथ निर्माण विभाग, झारखंड का पंजीकरण नहीं होना
				(xiv)	एकरारनामा विखंडन का कार्रवाई नहीं किया जाना
				(xv)	निर्माण कार्य विशिष्टियों के अनुरूप नहीं किया जाना
				(xvi)	पुनरीक्षित प्राक्कलन की स्वीकृति प्राप्त नहीं किया जाना
				(xvii)	स्वामित्व की राशि का कटौती नहीं किया जाना राशि 17.43 लाख
				(xix)	संवेदक को अनियमित रूप से कार्य आवंटित

Sl. No.	Name of Office/Division	IR. No. & Year	Para No.	Sub Para	Brief of Para
14	कार्यपालक अभियन्ता, पथ निर्माण विभाग लोहरदगा पथ प्रमण्डल	96/2016 -17	1		Construction of Shankh-Chatra (Lukaiya More on NH 75) Road from Km 0.00 to 21.35
				(i)	Avoidable expenditure of Rs 98.13 lakh
				(ii)	Non achievement of objective
				(iii)	Non imposition of liquidated damage
				(iv)	Undue aid to contractor
				(v)	Non adherence of norms of submission of insurance policy
				(vi)	Non adherence of mining rule
				(vii)	Creation of liability
				(viii)	Less deduction of differential cost of bitumen
				(ix)	Payment without quality test
				(x)	Short deduction of Royalty
				(xi)	Doubtful procurement of bitumen worth Rs 28.49 lakh
			2		Widening & Strengthening of Kura-Lohardaga-Garhwa Road Km. 00 to 44 for the year 2012-13
				(i)	Insurance cover not provided by Contractor Rs.20 lakh.
				(ii)	Loss of revenue due to non adherence of mining rules, 10.85 crore.
				(iii)	Unauthorized creation of liability Rs.0.95 lakh.
				(iv)	Short deduction of liquidated damage Rs.2.46 crore.
				(v)	Avoidable expenditure of Rs.99.43 lakh.
				(vi)	Less deduction of different cost of packed/bulked bitumen resulted into loss of revenue Rs.76 lakh.
			3		Reconstruction of Kesamore-Tangarbasli- Mandar Road from 0.00 Km. to 18.95 for the year 2012-13.
				(i)	Loss of revenue, due to non-adherence of mining rules, Rs.10.15 crore.
				(ii)	Short deduction of Liquidated Damage Rs.1.21 crore.
				(iii)	Doubtful measurement Rs.15.70 lakh.
				(iv)	Non achievement of target even after incurring expenditure of Rs.25.44 crore.
				(v)	Non execution of work as per Agreement /DPR
				(vi)	Avoidable expenditure of Rs.95 lakh.
				(vii)	Unauthorized payment on account accepting the reprint /crossed copies of bitumen Rs.22.44 lakh.

Sl. No.	Name of Office/Division	IR. No. & Year	Para No.	Sub Para	Brief of Para
15	कार्यालय, कार्यपालक अभियंता, पथ निर्माण प्रमंडल, गोड्डा, झारखंड	109/2016-17	1		कार्य का नाम:- पथ प्रमंडल गोड्डा अन्तर्गत पथरगामा-बसंतराय-कोरियाना पथ के 16वे कि.मी. में सुन्दर नदी पर उच्च स्तरीय पुल (पहुंच पथ सहित) का निर्माण कार्य
				(i)	भूमि अधिग्रहण किये बिना निविदा आमंत्रण, कार्यावंटन, एकरारनामा किया जाने के कारण कार्य समाप्ति की तिथि से लगभग 7 वर्ष व्यतीत हो जाने के बाद एकरारनामा को बंद किये जाने से शासकीय निधि का निरर्थक व्यय राशि 357.90 लाख
				(ii)	शासकीय निधि विचलन राशि 72.68 लाख
				(iii)	अपर्याप्त पर्यवेक्षण एवं अनुश्रवण के कारण वित्तीय कोष पर अतिरिक्त वित्तीय भार राशि 127.358 लाख
				(iv)	संवेदक द्वारा बीमा नहीं कराया जाने के कारण अनाधिकृत रूप से लाभ पहुंचाया जाना – राशि 20 लाख
				(v)	श्रम एवं अन्य अधिनियम का अवहेलना
			2		पथ प्रमंडल गोड्डा अन्तर्गत मेहरमा-ठाकुर गंगटी पथ के कि.मी. 0.00 से 18.60 तक के पथ का दो लेन हेतु चौड़ीकरण एवं मजबूतीकरण कार्य (भू अर्जन कार्य सहित)
				(i)	कार्यस्थल पर भूमि उपलब्धता के बिना एकरारनामा सम्पन्न होना- राशि रु.2342.13 लाख ।
				(ii)	परिकल्पित DPR एवं Estimate के निर्माण के साथ साथ भूमि अधिग्रहण नहीं होने के कारण Revised Estimate की वजह से कार्य के लागत में अतिशय वृद्धि राशि 946.07 लाख ।
				(iii)	झारखण्ड मिनरल एवं माईनिंग नियम का अनुपालन नहीं होने से सरकारी राजस्व की हानि
				(iv)	SBD Agreement के Special condition of contract के तहत Labour Regulations Laws का Compliance नहीं होना ।
				(v)	SBD एकरारनामे की शर्तों के तहत वांछित बीमा (Insurance) प्रस्तुत नहीं करना ।
				(vi)	गुण नियंत्रण प्रयोगशाला का कार्यस्थल पर स्थापित नहीं होना एवं व्यवहृत निर्माण सामग्री का गुण नियंत्रण जाँच नहीं होना ।
				(vii)	एकरारनामा के विरुद्ध Less Execution of work तथा Non Execution of work का होना अनियमित ।

Sl. No.	Name of Office/Division	IR. No. & Year	Para No.	Sub Para	Brief of Para
				(vii) (a)	Less Execution of work Rs.260.45 lakh
				(vii) (b)	Non Execution of work: Sub Standard work for Rs.176.12 lakh
				(viii)	M.B. में दर्शित (M.B.No.1536 Page No.68) कुल भुगतान राशि 125510242 तथा वास्तविक भुगतान की गई राशि में अन्तर रू.846971/-
				(ix)	निष्फल व्यय राशि 1757.45 लाख।
			3		कार्य का नाम: महगामा दिग्धी पथ के कि.मी. 0.00 से 12.08 का मजबूतीकरण का कार्य।
				(i)	मापी पुस्त (M.B.) में दर्शित कुल भुगतान राशि 135884833 एवं वास्तविक भुगतान चालू विपत्र द्वारा किये गये राशि में अंतर: संवेदक को अधिक भुगतान राशि रू.2422267
				(ii)	एकरारनामा के विरुद्ध Less Execution of work, Excess Execution of work तथा Non execution of work का किया जाना अनियमित।
				(ii) (a)	Less Execution of work : Sub.Standard work of Rs. 61.26 lakh
				(ii) (b)	Excess Execution of work : Undue advantage to Contractor Rs.8.38 lakh
				(ii) (c)	Non execution of work, Sub standard work for Rs.12.54 lakh
				(iii)	झारखण्ड मिनरल एवं माईनिंग नियम का अनुपालन नहीं होने से सरकारी राजस्व की हानि रु. 496.17 लाख
				(iv)	SBD Agreement के Special condition of contract के तहत Labour Regulations Laws का Compliance नहीं होना।
				(v)	गुण नियंत्रण प्रयोगशाला का कार्यस्थल पर स्थापित नहीं होना एवं व्यवहृत निर्माण सामग्री का गुण नियंत्रण जाँच नहीं होना।
			4		अर्थ वर्क में (Borrow Pit Area) स्वामित्व की राशि का कटौती नही कर संवेदक को अनाधिकृत रूप से लाभ पहुँचाया जाना राशि 29.83 लाख
				(i)	भूमि अधिग्रहण किये बिना निविदा आमंत्रण, कार्यावंटन, एकरारनामा किया जाना
				(ii)	अपर्याप्त अनुश्रवण एवं पर्यवेक्षण के कारण राज्य कोष पर अतिरिक्त वित्तीय भार राशि 577.91 लाख

Sl. No.	Name of Office/Division	IR. No. & Year	Para No.	Sub Para	Brief of Para
				(iii)	एकरारनामा विलम्ब से किया जाना
				(iv)	अर्थ वर्क में (Borrow Pit Area) स्वामित्व की राशि का कटौती नहीं कर संवेदक को अनाधिकृत रूप से लाभ पहुँचाया जाना राशि 29.83 लाख
				(v)	मापी पुस्त में अंतर राशि 40.81 लाख
				(vi)	स्वामित्व की राशि का कम कटौती किया जाना राशि 89.72 लाख
				(vii)	निष्फल व्यय राशि 3486.55 लाख
				(viii)	संवेदक द्वारा बीमा नहीं कराया जाने के कारण अनाधिकृत रूप से लाभ- राशि 20 लाख
				(ix)	लघु खनिज समनुदान नियमावली के अनुपालन नहीं किया जाना
				(x)	खदान की वास्तविकता सुनिश्चित किये बिना परिवहन भाड़ा का अनियमित भुगतान राशि 331.95 लाख
				(xi)	श्रम एवं अन्य अधिनियम का अवहेलना
				(xii)	निर्माण कार्य विशिष्टियों के अनुरूप नहीं किया जाना
				(xiii)	निम्न स्तरीय की गुणवत्ता का कार्य कराया जाना
				(xiv)	पथ का हस्तांतरण की प्रक्रिया पूर्ण किये बिना निविदा आमंत्रण कार्य आवंटन एवं एकरारनामा किये जाने से अनाधिकृत व्यय राशि 3354.71 लाख
				(xv)	अभिलेख उपलब्ध नहीं कराया जाना
			5		अपर्याप्त पर्यवेक्षण एवं अनुश्रवण के कारण कार्यों के कार्यान्वयन में शिथिलता एवं सडक निर्माण/पुल निर्माण के उद्देश्य की पूर्ति नहीं होना।
			6(a)		कार्य का नाम:- पथ प्रमंडल गोड़डा अंतर्गत दुमुंडी चौक से बसंतराय पथ के कि.मी. 0.00 से 21.62 तक मजबूतीकरण कार्य

Sl. No.	Name of Office/Division	IR. No. & Year	Para No.	Sub Para	Brief of Para
				(a)(i)	अर्थ वर्क में (Borrow Pit Area) स्वामित्व की राशि का कटौती नहीं कर संवेदक को अनाधिकृत रूप से लाभ पहुँचाया जाना राशि 5.82 लाख
				(a)(ii)	मापी पुस्त में अंतर राशि 3.12 लाख
				(a)(iii)	निर्माण कार्य विशिष्टियों के अनुरूप नहीं किया जाना
				(a)(iv)	संवेदक को अनियमित रूप से कार्य आवंटन किया जाना
				(a)(v)	पथ के हस्तांतरण की प्रक्रिया पूर्ण किये बिना निविदा आमंत्रण, कार्य आवंटन एवं एकरारनामा किये जाने से अनाधिकृत व्यय राशि 1271.32 लाख
				(a)(vi)	संवेदक द्वारा बीमा नहीं कराया जाने के कारण अनाधिकृत रूप से लाभ पहुँचाया जाना राशि 20 लाख
				(a)(vii)	लघु खनिज समनुदान नियमावली के अनुपालन नहीं किये जाना
				(a)(viii)	खदान के वास्तविकता सुनिश्चित किये बिना परिवहन भाड़ा का अनियमित भुगतान राशि 143.61 लाख
				(a)(ix)	श्रम एवं अन्य अधिनियम का अवहेलना
				(a)(x)	निम्न स्तरीय गुणवत्ता का कार्य कराया जाने से शासकीय निधि का दुर्विनियोजन राशि 1271.32 लाख
				(a)(xi)	अभिलेख उपलब्ध नहीं कराया जाना
			6(b)		अनाधिकृत एवं अनियमित व्यय राशि 6554.64 लाख
16	कार्यपालक अभियंता, पथ निर्माण प्रमण्डल, दुमका	128/250 16-17	1		Idle expenditure of Rs 70.50 lakh
			2		Idle expenditure of Rs 71.15 lakh
			3		Unfruitful expenditure of Rs 71.22 lakh

MINIOR IRRIGATION DIVISION

Sl. No.	Name of Office/Division	IR. No. & Year	Para No.	Sub Para	Brief of Para
1	कार्यपालक अभियन्ता, लघु सिंचाई प्रमण्डल, रांची	84/2016-17	1		Construction of series of check dams over Jamunia nala
				(i)	Non fulfillment of objective of scheme; unfruitful expenditure Rs1.32 crore
				(ii)	Execution of work without written consent of Labhuk Sammittee
				(iii)	Cost overrun
				(iv)	Conversion of grant into loan
				(v)	Creation of liability
				(vi)	Non imposition of liquidated damage
				(vii)	Non adherence of norms of submission of insurance policy
				(viii)	Loss to the Government due to non adherence of mining rule
				(ix)	Irregularities in tendering process
2	Executive Engineer, Minor Irrigation Division Chatra	111/2016-17	1		Restoration work of Tandwa Minor Irrigation Scheme
				(i)	Unjustified decision in tender
				(ii)	wasteful expenditure of Rs 89.06 Lakh
				(iii)	less deduction of compensation Rs 16.99 Lakh
				(iv)	Non verification of source of minerals and less deduction of royalty
			2		Construction of series of check dams on Simratari Nala with micro lift under AIBP.
				(i)	Unfruitful expenditure
				(ii)	Less deduction of compensation.
				(iii)	Off specification of work
				(iv)	Non-verification of source minerals.
3	कार्यपालक अभियन्ता, लघु सिंचाई प्रमण्डल, बोकारो	130/2016-17	1		Nugatory expenditure on Idle staff/establishment amounting to Rs 186.46 lakh

NH DIVISION

Sl. No.	Name of Office/Division	IR. No. & Year	Para No.	Sub Para	Brief of Para
1	कार्यपालक अभियन्ता, पथ निर्माण विभाग, राष्ट्रीय उच्च पथ, हजारीबाग (N.H.)	63/2016-17	1		Widening to 2 lane from KM 11.200 to 30.000 of NH – 99 (Job No. LWE-JH-2009-10-89)
				(i)	Irregular grant of time extension led to non-deduction of Liquidated damage
				(ii)	Unjustified payment of Price Adjustment
				(iii)	Irregular payment of equipment advance
				(iv)	Payments for un-agreed items worth Rs 18.14 lakh
				(v)	Irregular payment
				(vi)	Unauthorised payment of Rs 1,06,89,297/-
				(vii)	Irregular grant of secured advance
				(viii)	Non adherence of provision of coverage by Insurance
			2		Construction of Bridges in Km 1.300, 9.600, 9.900, 12/2, 22.873, 23.700, 27.100, 28, 55/2, 70.000, 93.765, 105.100 & 108.100 of NH – 100 (Job No. LWE –JH-2011-12-216)
				(i)	Award of work at higher rate
				(ii)	Award of work after bid validity period
				(iii)	Unfruitful expenditure
				(iv)	Unauthorised payment of Equipment Advance
				(v)	Non –deduction of Liquidated damage
				(vi)	Avoidable interest burden on the Government due to granting interest free advances
				(vii)	Unjustified payment of Price Adjustment
			3		Remaining work of Widening to 2-Lane and Improvement in Km. 0.00 to 21.00 & Km. 62.650 to 73.00 Km. to NH 100 (Chatra-Hazaribagh-Bagodar Road). (Job No. LWE – JH-2009-10-84)
				(i)	Irregular deduction of royalty.
				(ii)	Insurance not provided by Contractor Rs.20 lakh.
				(iii)	Irregular allotment of work i.e. 56 % above of estimate.
				(iv)	Abnormal delay in decision of tender resulted in available expenditure of Rs.9.32 crore.
				(v)	The quality control testing not done through NABL.
				(vi)	Excess execution of work in respect of original sanction leading to excess expenditure of Rs.66.25 lakh
2	कार्यपालक अभियन्ता, राष्ट्रीय उच्चपथ प्रमण्डल, देवघर (N.H.)	136/2016-17	1		Extra Burden of Rs 2.42 crore on the Government due to unjustified provision of Bituminous Concreting (BC)
			2		Name of work: PR/IRQP work in Km 66 to 81 of NH 114 A(Job No. 114A-JHR-2015-16/171)

Sl. No.	Name of Office/Division	IR. No. & Year	Para No.	Sub Para	Brief of Para
				(i)	Sub-standard work
				(ii)	Avoidable expenditure
				(iii)	Loss to the Government due to non-adherence of mining rule
				(iv)	Short deduction of Royalty
				(v)	Non adherence of norms of Roughness Index of the treated reach
				(vi)	Short deduction of differential cost of bitumen
				(vii)	Un-realistic preparation of estimate
			3		Execution of PR/IRQP work-
				(i)	Sub-standard work
				(ii)	Avoidable expenditure
				(iii)	Loss to the Government due to non-adherence of mining rule
				(iv)	Short deduction of Royalty
				(v)	Non adherence of norms of Roughness Index of the treated reach
			4		PR/IRQP work in Km 136 to 140 of NH 114 A (Job No. 114A-JHR-2015-16/172)
				(i)	Sub-standard work
				(ii)	Avoidable expenditure
				(iii)	Execution of work without getting approval of spill over
				(iv)	Loss to the Government due to non-adherence of mining rule
				(v)	Short deduction of Royalty
				(vi)	Creation of liability
				(vii)	Non adherence of norms of Roughness Index of the treated reach

RURAL DEVELOPMENT SPECIAL DIVISIONS

1	RDS D DHANBAD	17/2016-17	1	NIL	Subject:- Construction of High Level Bridge across Damodar River on Chandankiyari Munidih Road (Gansadih-Suyadih road) (256.72 meter) with approach road (500 Meter)
2	RDS D, GARHWA	60/16-17	1	NIL	औद्योगिक प्रशिक्षण संस्थान (ITI), नगर उंटारी के निर्माण में निष्फल व्यय रु- 383.82 लाख एवं सरकारी धन की हानि- ₹ 42.11 लाख
			2	NIL	प्रखंड-सह-अंचल कार्यालय खरौंधी का निर्माण
3	RDS D, GUMLA	50/16-17	1	NIL	गुमला प्रखंड अंतर्गत फोरी से गुनिया पथ के बीच बांकी नदी पर पुल के निर्माण का कार्य अपूर्ण रहने के कारण ₹ 2.20 करोड़ का अलाभकारी व्यय तथा विभागीय लापरवाही के कारण ₹ 71.15 लाख की सरकारी राजस्व की हानि
4	RDS D, Saraikela	51/16-17	1	NIL	विशेष केन्द्रीय सहायता योजनान्तर्गत सरायकेला-खरसावाँ जिला अंतर्गत राजनगर प्रखंड में टीटीडीह ग्राम में तालाब का जीर्णोद्धार के साथ लिफ्ट इरीगेशन का कार्य अपूर्ण रहने से अलाभकारी व्यय

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5	RDSD, Chatra	62/16-17	1	NIL	टंडवा प्रखण्ड अंतर्गत सिसई खैलाहा पथ में सिसई नदी पर पुल निर्माण कार्य (मुख्यमंत्री ग्राम सेतु योजना शीर्ष 4515)
			2	NIL	अग्राह्य/अधिकार्य भुगतान : ₹ 54.07 लाख
			3	NIL	पंचायत भवन का निर्माण (ग्राम-बकचुंबा, प्रखंड-कान्हा चट्टी) पर रुपये 21.08 लाख का निष्फल व्यय
6	RDSD, Godda	84/16-17	1	NIL	मुख्यमंत्री ग्राम सेतु योजना अंतर्गत गोड्डा जिले में 4 पुलों का निर्माण
			2	NIL	दो पुलों के निर्माण पर 83.70 लाख का अधिक भुगतान
			3	NIL	₹ 363.31 लाख व्यय के पश्चात् भी पुल का निर्माण अपूर्ण अवस्था में
			4	NIL	DPR के प्रावधान का उल्लंघन कर पुल का निर्माण
7	RDSD, Lohardaga	76/16-17	1	NIL	योजना का नाम : लोहरदगा जिले में मुख्यमंत्री ग्राम सेतु योजना के तहत 5 अदद पुलों का निर्माण कार्य
			2	NIL	प्रखंड कुडू में सामुदायिक स्वास्थ्य केंद्र भवन तथा अन्य आवासीय भवनों के निर्माण का कार्य अपूर्ण रहने के कारण ₹ 2.11 करोड़ का निष्फल व्यय तथा विभागीय लापरवाही के कारण योजना के लागत में ₹ 2.15 करोड़ की वृद्धि
8	RDSD, Simdega	88/16-17	1	NIL	सिमडेगा जिला के बानो प्रखंड में हरदा मारनी नाला पर पहुँच पथ के साथ पुल का निर्माण
			2	NIL	मुख्यमंत्री ग्राम सेतु योजना के अंतर्गत सिमडेगा प्रखंड के खीर में रेंगारी आर.इ.ओ. पथ में सुखाझारिया नाला में पहुँच पथ सहित पुल का निर्माण
9	RDSD, Bokaro	98/16-17	1	NIL	बोकारो जिले के बेरमों/पेतरवार प्रखण्ड अंतर्गत (मुख्यमंत्री ग्राम सेतु योजना) निर्गत स्वीकृत पुल निर्माण पर व्यय रु 396 लाख के बावजूद पथ निर्माण विभाग, बोकारो द्वारा प्रशासनिक स्वीकृति जारी कर समानान्तर पुल निर्माण किए जाने से परिहार्य व्यय रु. 12.21 करोड़)
10	RDSD, Bokaro	98/16-17	2	a	बोकारो जिलान्तर्गत चास प्रखण्ड में सिहडीह के पास धनबाद जिला को जोड़ने वाली दामोदर नदी पर पुल निर्माण कार्य
				b	जमानत की राशि की अनियमित वापसी
11	RDSD, DHANBAD	102/16-17	1	NIL	सामुदायिक स्वास्थ्य केंद्र, प्रखण्ड टुंडी का निर्माण कार्य अपूर्ण रहने से अलाभकारी व्यय ।
12	RDSD, PALAMU	116/146-17	1	NIL	मुख्यमंत्री ग्राम सेतु योजनान्तर्गत तीन पुलों के संवेदक द्वारा अपूर्ण स्थिति में छोड़े जाने से अलाभकारी व्यय एवं कार्य की लागत में परिहार्य वृद्धि

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			2	NIL	उत्क्रमित माध्यमिक विद्यालयों की स्वीकृति एवं निर्देशों के विपरीत भवन निर्माण निविदा आमंत्रित कर कार्य कराए जाने से निधि के अभाव में कार्य अपूर्ण एवं अवरुद्ध रहने से अलाभकारी व्यय
13	RDSD, GIRIDIH	153/16-17	1	NIL	दो सी.एच.सी बेंगाबाद एवं गांडेय तथा क्वार्टर के निर्माण अपूर्ण रहने से अलाभकारी व्यय।
14	RDSD HAZARIBAGH	147/16-17	1	NIL	हजारीबाग जिला के पदमा में 30 शैय्या वाले सामुदायिक स्वास्थ्य केंद्र भवन का निर्माण में अनियमितता
			2	NIL	हजारीबाग जिलांतर्गत सदर प्रखण्ड के ग्राम कंसार के महाने नदी पर पुल निर्माण कार्य (मुख्यमंत्री ग्राम सेतु योजना शीर्ष 4515)

RURAL DEVELOPMENT DEPARTMENT (RURAL WORKS AFFAIRS)

1	RWD, Sahebganj	03 /2016-17	1	NIL	प्रधानमंत्री ग्राम सड़क योजना में सड़क निर्माण अपूर्ण रहने से अलाभकारी व्यय रु 265.33 लाख
			2	NIL	राज्य संपोषित योजनान्तर्गत डोमपाडा से हिरणपुर पथ का निर्माण में रु 107.33 लाख का निष्फल व्यय
2	RWD, RANCHI	05/2016-17	1	NIL	प्रधानमंत्री ग्रामीण सड़क योजनांतर्गत NH-23 के कैरो तक (5.60 कि.मी.) बिना अनापत्ति प्रमाण सड़क निर्माण एवं अन्य अनियमितताए
			2	NIL	त्रुटिपूर्ण डी.पी.आर. के कारण एनएच-23 (नगडी) से सुंदर नगर भाया सहेर पथ का निर्माण (लम्बाई- 7.480 कि.मी.) अपूर्ण रहने के निष्फल व्यय रु. 177.34 लाख एवं लगाने के अतिरिक्त वृद्धि रु. 162.36 लाख
3	RWD, RAMGARH	25/2016-17	1	a	प्रधानमंत्री ग्राम सड़क योजना फेज संख्या-IX पैकेज संख्या-JHMG-RAM-03, एकरारनामा संख्या- 01 / 11-12 के अंतर्गत
				b	प्रधानमंत्री ग्राम सड़क योजना फेज संख्या-IX पैकेज संख्या-JHMG-RAM-02, एकरारनामा संख्या- 02 / 11-12 के अंतर्गत
			2	NIL	टोकिसूद से बचरा भाया हेन्दगिरी पथ निर्माण पर निष्फल व्यय : रु 1.62 करोड़ (राज्य संपोषित 4515)
4	RWD, SARAIKELA	27/2016-17	1	NIL	ए.सी.ए. योजना अंतर्गत NH 33 उरमाल गाँव से हुंडी तक पथ निर्माण कार्य (लम्बाई- 3.655 कि.मी.) में अनियमितता
5	RWD, Khunti	28/2016-17	1	NIL	नदी का अतिक्रमण कर प्रमंडल द्वारा पुल का निर्माण
			2	NIL	अपूर्ण कार्य पर निष्फल व्यय
			3	NIL	पथ का कार्य पूर्ण नहीं किये जाने के कारण निष्फल व्यय
6	RWD, GODDA	30/16-17	1	NIL	राज्य संपोषित योजना (4515) अंतर्गत गोरनटीया मोड़ से बोअरिजोर पथ निर्माण एवं संधारण कार्य

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			2	NIL	राज्य संपोषित योजना अंतर्गत (4515) मडपा से खुटहरी रज्जौन REO पथ भाया लावा भुजौनी बलिया पथ (7.85 किलोमीटर)
			3	NIL	राज्य संपोषित (4515) दलावर मोड़ से खैर टीकर भाया चान्द्रसार भण्डारडीह पथ का उन्नयन कार्य (0 से 20.60 कि.मी.)
			4	NIL	खैरबारी से तरकुटठा सड़क का निर्माण (9 किलोमीटर, प्रधानमंत्री ग्राम सड़क योजना फेज IV पैकेज संख्या JH0905)
			5	NIL	लोहंडीया बाजार से डूमरकोल भाया हरखा (4.60 किलोमीटर, राज्य संपोषित योजना, स्वीकृति वर्ष 2013-14)
7	RWD, Koderma	42/16-17	1	NIL	पथ का त्रुटिपूर्ण प्राक्कलन तैयार किये जाने एवं गलत मापी के कारण क्रमशः रु 46.67 लाख का निष्फल व्यय एवं रु. 31.38 लाख का संवेदक को अधिक भुगतान एवं संवेदक से वसूलनीय कुल रु. 72.33 लाख का वसूला नहीं किया जाना।
			2	NIL	राज्य सम्पोषित योजना अंतर्गत हिरोडीह से सुगसखा भाया रेमनाडीह कुशाहन सड़क निर्माण (लंबाई 9.35 कि.मी.) के क्रियान्वयन में अनियमितता
8	RWD, GUMLA	46/16-17	1	NIL	विखंडित किए गए अनुबंधों में वसूलनीय राशि रु. 13.50 करोड़ में से परफॉर्मंस गारंटी के रूप में प्राप्त बैंक गारंटी रु. 62.90 लाख कालातीत होने, सावधि जमा रु. 13.12 लाख का धोखे से बैंक से निकालने तथा लिक्विडेटेड डैमेज रु. 5.66 करोड़ की कटौती न करने के कारण कुल रु. 6.42 करोड़ की वसूली न करना।
9	RWD, LATEHAR	56/16-17	1	NIL	सामुदायिक स्वास्थ्य केन्द्र, बालुमाथ के निर्माण पर 1.25 करोड़ के अलाभकारी व्यय
10	RWD, Deoghar	73/16-17	1	NIL	PMGSY Phase XI के अंतर्गत सिकटिया से डूमरोबार पथ (2.385 कि.लो.) का निर्माण
11	RWD, Garhwa	53/16-17	1	NIL	राज्य संपोषित योजना अंतर्गत गोदरमाना इमली हाटदोहर से जनेवा तक (लम्बाई 6.60 कि.मी.) पथ निर्माण
			2	NIL	प्रधानमंत्री ग्रामीण सड़क योजना अंतर्गत T04 से दुधवाल तक पथ का निर्माण।
12	RWD, Daltanganj	55/16-17	1	NIL	राज्य संपोषित योजनांतर्गत रामगढ़ से हुटार पथ का निर्माण
13	RWD, Chaibasa	67/16-17	1	NIL	भवन निर्माण कार्य का अपूर्ण रहना तथा समय पर कार्य पूर्ण नहीं किए जाने से निर्माण लागत में आवश्यक बढ़ोतरी
			2	NIL	समेकित कार्य योजनान्तर्गत (IAP) हाटगम्हरिया प्रखण्ड में डडबिला से लोवारी पथ का निर्माण कार्य अपूर्ण रहने से निष्फल व्यय
			3	NIL	पथ निर्माण विभाग तथा ग्रामीण कार्य विभाग में आंतरिक सामंजस्य नहीं होने के कारण निर्मित पथ का पुनः निर्माण किया जाना।
14	RWD, Hazaribag	78/16-17	1	NIL	संवेदक के उदासीनता एवं कार्य प्रमंडल द्वारा बार-बार संवेदक को समय का मोहलत देना एवं पर्यवेक्षण में कमी के कारण पथ के अपूर्ण निर्माण पर किया गया कुल व्यय रु 1,33,25,664 निरर्थक हो गया एवं राज्य सरकार को कुल रु 51,76,078 राशि की क्षति हुई

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			2	NIL	चौपारण रामपुर भाया बसरिया झुमरी तिलैया पथ का मजबूतीकरण तथा चौड़ीकरण हेतु पथ निर्माण विभाग को हस्तांतरण किये जाने के कारण पुराने किए गए कार्यों पर किया गया रु 9097201 राशि का निष्फल व्यय
15	RDD, Chatra	74/2016-17	1	NIL	PMGSY योजनांतर्गत चौथे चरण के पैकेज संख्या-जेएच 0203 में A. सिद्धकी मोड़ से डुमरवा एवं B. T02 के 13वें कि.मी. से घोरीघाट तक (10.675 कि.मी.) सड़क निर्माण कार्य में अनियमितताएँ
			2	NIL	राज्य संपोषित योजनान्तर्गत ग्राम बरातपुर पी.डब्ल्यू.डी. पथ से बिहार सिवान तक पथ निर्माण कार्य भाया शंकरपुर एवं अनंतपुर (लंबाई- 8.100 कि.मी.)
			3	NIL	वन विभाग से अनापत्ति प्रमाण पत्र प्राप्त किये बिना सड़क निर्माण का कार्य कराए जाने से निष्फल व्यय रु. 87.45 लाख
16	RWD, Chaibasa	79/2016-17	1	NIL	सरायकेला कान्छा पी. डब्ल्यू.डी. पथ सीनी भाया भालूक पहाड़ी पथ निर्माण कार्य अपूर्ण रहने से अलाभकारी व्यय रु. 120.758 लाख ।
17	RWD, Pakur	106/16-17	1	a	त्रुटिपूर्ण डी.पी.आर. के आधार पर कार्य कराए जाने से अलाभकारी व्यय
				b	खोटापाड़ा से राजबांध तक पथ निर्माण (PMGSY Phase VI, Package-JH 1615)
			2	(a)(क)	बिपतपुर से बिंझमारा पथ
18	RWD GIRIDIH	151/16-17	1		ग्रामीण कार्य विभाग एवं पथ निर्माण विभाग से संबंध की कमी एवं सड़क/पथ निर्माण के उपरान्त पथ निर्माण विभाग को हस्तांतरण करने के कारण राज्य सम्पोषित योजनान्तर्गत चिरकी हरलादीह पलमात के पथ निर्माण पर व्यय की गई राशि निष्फल रहना ।

DRINKING WATER AND SANITATION DEPARTMENT

1.	DW&S, Garhwa	38/16-17	1		सिलीदाग ग्रामीण पाईप जलापूर्ति योजना पर किये गये व्यय की हानि रु. 26.08 लाख
2.	DW&S, Sahebganj	43/16-17	1		Construction of KOTAL POKHAR Rural pipe water supply scheme under drinking water and sanitation division; Sahebganj on turnkey basis.
				(i)	Unfruitful expenditure on construction of KOTAL POKHAR Rural pipe water supply scheme of Rs. 6.17 crore.
				(ii)	NON - imposition of penalty for non-completion of work within the stipulated period, Rs. 17.60 lakh.
				(iii)	Non-Revalidation of Bank Guarantee of Rs.12.85 lakh.
			2		Mini Rural pipe water supply scheme.
				(i)	Failure of Mini Rural Pipe Water Supply Schemes (35 nos.) of Rs.733.00 lakh due to preparation of faulty estimate. (Agreement made in the year 2011-12)
				(ii)	Failure of Mini Rural Pipe Water Supply Schemes (31 nos.) due to non-connection of Electricity/non-installation of Solar pump of Rs. 617.439 lakh (Agreement made in the year 2014-15).

Sl. No.	Name of Office/Division	IR. No. & Year	Para No.	Sub Para	Brief of Para
3.	DW&S, Jamtara	72/16-17	1		Jamtara urban water supply scheme on turnkey basis.
				(i)	Unfruitful expenditure on construction of Jamtara Urban water Supply scheme of Rs.15.78 crore.
				(ii)	Non- imposition of penalty due to non-completion of the work within the stipulated period - Rs. 5.72 crore.
				(iii)	Policy for insurance not taken
			2	(i)	Unfruitful expenditure on incomplete construction of Bindapathar Rural Piped Water Supply Scheme on turnkey basis of Rs.40.63 lakh.
				(ii)	Unfruitful expenditure on construction of Mini Rural Pipe Water Supply Scheme of Rs.58.41 lakh.
			3		Loss of Government money of Rs.16.58 lakh on payment of Labour Cess due to preparation of faulty estimate.
4.	DW&S, Gonda, Ranchi	45/16-17	1		Wasteful expenditure on preparation of DPR amounting to Rs. 2.02 Cr.
				(i)	Wasteful Expenditure of Rs. 2.02 Crore
				(ii)	Non imposition of penalty Rs. 22.20 Lakh
				(iii)	Releasing of withheld amount of Rs.16.75 lakh without time extension.
			2.		Rejuvenation of Gonda Reservoir, Gonda, Kanke Ranchi.
				(i)	Non execution of Dewatering, Desilting & Dewatering work valued Rs. 836.97 lakh.
				(ii)	Diversion of fund of Rejuvenation of Gonda Reservoir work at Gonda, Kanke Ranchi valued Rs. 441.35 lakh.
				(iii)	Slow progress of work of Rejuvenation of Gonda Reservoir, Gonda, Kanke Ranchi valued Rs. 551.16 lakh.
				(iv)	Work was not executed as per specification resulting excess payment of Rs. 46.95 lakh.
				(v)	Irregularities in Construction of Idol immersion Tank.
				(vi)	Irregularities in renovation of low lift pump house and construction of steps on the slop of Bund.
5.	DW&S Khunti	82/16-17	1		Detailed Survey, designing and drawing, Construction of RCC Intake Well cum Pump house, RCC Gang Way, 2.35 MLD Capacity Water Treatment Plant, 4.75 Lakh Litre (capacity) RCC Elevated Service Reservoir with 23 M Staging, Staff Quarter, Compound Wall, Supplying and laying Raw/clean water rising main and Distribution Network, Supplying and Installation of VT and Centrifugal pump motor, Power transformer and two year operation & maintenance with allied works etc. all complete Job for Torpa Group of village Water Supply Scheme District Khunti on Turnkey basis.
				(i)	Less execution of work resulted into execution of Substandard work Rs. 25.66 lakh.

Sl. No.	Name of Office/Division	IR. No. & Year	Para No.	Sub Para	Brief of Para
				(ii)	Unauthorized payment on account of excess execution of work worth Rs. 34.00 lakh.
				(iii)	Unauthorised payment to Contractor in shape of Bonus Rs. 40.73 Lakhs.
					Construction of 1 Lakh Ltrs. Capacity ESR Pump House and supplying and installation of submersible motor pump, supplying, laying and joining D.I. Rising and distribution main including other allied work, O/M for two years on turn Key basis under Karra Rural water Supply Scheme under DW & S Division Khunti and NRDWP.
				(i)	Unauthorized payment under claim payment Rs. 31.68 lakh.
				(ii)	Defective/ Irregular maintenance of Measurement Book (MB)
				(iii)	Lapsed Bank Guarantees Rs. 9.62 lakh.
				(iv)	Penalty leviable Rs. 17.54 lakh.
				(v)	Execution of work without proper/detail survey of Rising and Distribution main resulted into unfruitful expenditure of Rs. 1.43 crore.
			3	(i)	Unfruitful expenditure of Rs. 66.70 lakh.
				(ii)	Non-execution of major work amounting to Rs. 96816/-
			4		Suspected misappropriation of taken out material from defunct hand pumps.

CONCLUSION :- Deficiencies in the working of Public Works Divisions have been outlined in preceding chapters. During the financial year 2016-2017, the reconciliation of revenue and expenditure was completed by only 85.5 percent of Divisions. The Divisions under Department of Water Resources and Rural Development Department (RWA) were found to be lacking in reconciling the figures booked by them with those of Pr. Accountant General (A&E). It was also noted that Divisional officers did not send all the requisite schedules with monthly accounts of the divisions. Irregularities pointed out by Audit during the financial year 2016-2017 indicate that the state of work in Public Works Divisions was not satisfactory. As on 31 March 2017, the Public Works Divisions were holding huge cash balances in contravention of Para 22.4.22 of the Central Public Works Accounts Code.

Moreover, the financial year 2016-17 did not even witness any improvement in timely rendition of accounts by Works Divisions. The number of Divisions whose accounts were excluded from the Monthly Civil accounts was almost same as compared to previous year. Hence, steps may be taken to ensure that timeliness in rendition of accounts become the norm for all Divisions.

However, introduction of WAMIS software will prove to be a milestone for generation of monthly accounts, as it will reduce the mistakes that occur due to manual calculations. Also, there will be uniformity in formats of accounts among various PW Divisions.

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 O/o the Pr. Accountant General on the due dates. The Divisional Officers should take urgent action for settlement of outstanding objections and take up clearance of arrears relating to Head-I, Head-II items on top priority.

Capital of

Jharkhand

