



**REPORT ON THE
ANNUAL REVIEW OF PUBLIC WORKS DIVISIONS
FOR THE YEAR 2018-19**



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

GOVERNMENT OF GUJARAT

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PREFACE

This Report on Annual Review on the working of Public Works Divisions in Gujarat State for the year 2018-19. It relates to the matters arising from the monthly accounts rendered by the Public Works Divisions together with the observations made in the Inspection Reports of the Public Works Divisions during local Inspection and information by the Audit Wing.

The present Review on Workings of Public Works Divisions of the State for the Financial Year 2018-19 highlights the major areas of deficiencies in preparation and submission of accounts with a view to provide an indicator for strengthening of the mechanism of control over public expenditure and monitoring by the executive authorities.

I hope that the Government will take appropriate remedial measures to improve the functioning of the Public Works Divisions in the State.

Place : Rajkot

Date : 19-12-2019



Accountant General (A&E)

AT A GLANCE

1	Number of Division	157
2	Total expenditure of Divisions for the year 2018-19	₹ 17616.30 Crore
3	Percentage of expenditure in March 2019 to total expenditure for the year	17.14 %
4	Number of Divisions in which more than 25% of Annual expenditure incurred during March 2019	64
5	(a) Number of Divisions in which more than 25% of annual expenditure incurred during the last 05 working days of March 2019	07
	(b) Number of Divisions in which more than 50% of total Expenditure of March 2019 incurred during the last 05 working days of March 2019	48
	(c) Number of Divisions in which more than 50 % Expenditure incurred in the month of March 2019 in respect of annual expenditure	02
6	Number of Divisions with outstanding balances above ₹1000000/- under the head I Remittances	48
7	Number of Divisions with outstanding balances above ₹ 2500000/- under the head II Cheques	110
8	Total arrear of rent and water charges outstanding	₹ 124597.01 lakh
9	Total number of Inspection Reports and Paras Outstanding as on date 31-03-2019	IRs 329 Paras 1357

OUTSTANDING BALANCES

(AMOUNT ₹ IN CRORE)

Head of Account	As on 31-03-2017	As on 31-03-2018	As on 31-03-2019
8782 PW I Remittance	22.27 (Cr)	16.89 (Dr)	11.60 (Dr)
8782 PW II Cheques	719.97(Cr)	999.68 (Cr)	684.25 (Cr)
8782 PW III (b) Items	5.94 (Dr)	5.94 Dr	5.94 (Dr)

PART – I

MODE OF EXPENDITURE IN THE PUBLIC WORKS DIVISION

RUSH OF EXPENDITURE IN THE MONTH OF MARCH 2019

1.1 Rules require that public expenditure should not be incurred hastily merely for avoiding lapse of budget grant. A scrutiny of expenditure incurred by P. W. Divisions by way of drawal of cheques for the year 2018-19 reveals that 17.14% of the total expenditure was incurred during the month of March alone.

A comparative Statement showing the rush of expenditure in the month of March for last three year is given below along with the number of divisions wherein 25 % of expenditure / 50% of expenditure for the year was incurred in the month of March. The percentage of expenditure incurred in March to that of the whole year was **25.98 % in 2016-17 and 30.19 % in 2017-18 and 17.14% in 2018-19.**

CONTENT	2016-17	2017-18	2018-19
No. of R&B Divisions	67	70	70
No. of Irrigation Divisions	89	87	87
Total No. of Divisions	156	157	157
March expenditure as percentage to total expenditure	25.98	30.19	17.14
No of Divisions in which more than 25 % of annual expenditure incurred during March	100	78	64
No of Divisions in which more than 50 % of annual expenditure incurred during March	21	14	02

Expenditure in the month of March 2019 in respect of annual expenditure in **02 Divisions** was abnormally high ranging between 50–76 per cent. The list of such divisions is as under:-

Sr. No.	Code No.	Name of the Division	Percentage
1	156	Salinity control Division, Jamnagar	75.44
2	166	Irrigation Division, Jamnagar	53.43

Strict instructions are required to be issued to avoid rush of expenditure at the fag end of the year as it might give scope for improper execution of works, inadequacy of checks and incorrect payments. Rush of expenditure at the end of the financial year could also be avoided by early release of Letter of Credit and not postponing it to the fag end of the year. The release of Letter of Credit for each quarter evenly through out the year would help to avoid rush of expenditure in March. A list of divisions wherein more than 25 % of their total annual expenditure was incurred in March 2019 is given in ANNEXURE-I.

TOTAL VALUE OF CHEQUES DRAWN DURING THE LAST 5 WORKING DAYS OF MARCH 2019

1.2 The total value of cheques drawn during the last 5 working days of March 2019 alone worked out to 4.84 % of the total annual expenditure for the year 2018-19 and 28.24% of the total expenditure of March 2019. There are **07 Divisions** which have incurred expenditure ranging from 28.81% to 40.00 % of annual expenditure during the last 5 working days as shown in ANNEXURE II. There are **48 divisions** which expenditure during the last five working days of March 2019 was more than 50 % of the expenditure for March 2019 as shown in ANNEXURE III. Such heavy expenditure during the fag end of the year showed lack of planning and budgetary control and would require remedial action.

PART - 2

RECONCILIATION OF DIFFERENCES OUTSTANDING IN THE SCHEDULE OF SETTLEMENT WITH TREASURIES

8782 PW I REMITTANCES

2.1 Items reflected under 5A of Part I of Schedule of Settlement with Treasuries, it has to be ensured with the help of connected counterfoil of the remittance chalans that all amounts shown as having been remitted as per the Divisional Accounts have actually reached the treasury and accounted for. In respect of items reflected under Line 5(B) of Part I of Schedule of Settlement with Treasuries, necessary plus or minus Consolidated Treasury Receipts will have to be obtained from the Treasury Officer if the amount actually does not relate to a particular Division. Under the head 8782 P.W. Remittance a sum of ₹ 11.60 crore was outstanding as differences as on 31-3-2019 between the Treasury and Divisional figures.

Delay on the part of the Divisional Officer to reconcile the above differences has an inherent danger of non-detection of cases of defalcation or mistakes that may result in loss of Revenue to Government. Urgent efforts are hence called for to investigate the pending cases and to clear the differences on top priority basis. A list of 48 divisions and 38 divisions with difference in balances of more than ₹ 10, 00,000/- (₹ ten lakh) is given in ANNEXURE IV and ANNEXURE V respectively.

8782 PW II CHEQUES

2.2 As the validity period of cheques is 3 months from the date of issuance of cheque and the cheques even dating back to over 10 year are still shown as outstanding, it would be necessary that the cases be reviewed and the time barred cheques cancelled after obtaining non-payment certificates from authorities concerned and fresh cheques issued as per the instruction on the subject. Unless this is done, the expenditure covered by those cheques would not represent a true picture. The difference between the amount of cheques drawn on the treasuries by the Divisional Officer as reflected in the divisional accounts and the cheques encashed at the treasuries worked out to ₹ 684.25 crore as on 31-3-2019.

The said outstanding differences of Part II of Schedule of Settlement with Treasuries mostly represent either the unencashed cheques or misclassification by treasuries. A List of divisions having difference of more than ₹ 25 lakhs where cheques are accounted for by divisions but not accounted for by treasuries is given in ANNEXURE VI

The outstanding under Part II Cheques i. e. cheques accounted for by Treasuries but not by Divisions are quite serious as they may cover up fraudulent drawal and payment of cheques except in case of misclassification by the Treasuries of cheques relating to one division to another. The statement of divisions with outstanding balance above ₹ 1,00,000 under 8782 PW II Cheques, where cheques were accounted for by the Treasury but not reflected in the respective Divisional Pass Book as on 31-03-2019 is shown in ANNEXURE VII. Necessary instructions would be required to issue to the Officer concerned to take expeditious action to reconcile the difference with treasuries to clear the balances without further delay.

AMOUNTS OUTSTANDING UNDER THE REMITTANCE HEAD 8782 P W III (B) ITEMS ADJUSTABLE BY PUBLIC WORKS DIVISIONS

2.3 The head "III- other Remittance" is sub divided into:-

- (a) Items adjustable by Civil officers, and
- (b) Items adjustable by Public Works Officers

Transaction pertaining to non-Public Works heads of account, which originate in the accounts of Divisional Officers of the Public Works Department but which cannot be adjusted by the Division through schedules of adjusting account, settlement account or miscellaneous head of account are classified under head (a) of "other Remittances", and is adjusted in the civil section of the accounts. When a transaction relating to the Public Works Department originates in the civil section of the accounts whether on the authority of Treasury, or other Departmental account rendered to the Accountant General or on the authority of the Settlement received by him, and it is not classifiable under one of the Public Works revenue or expenditure heads, transactions under which are permitted to be adjusted direct on the Accountant General's books, it is debited or credited as the case may be, to "Other Remittances" under Head (b). A responding debit or credit of either class is allocated under (a) or (b) according to the original transaction (credit or debit) is classified under (a) or (b).

Payment to supplier for procurement of store on D. G. S. & D. rate contracts were made by the Pay and Accounts Officer, Department of Supply, Government of India and debits were passed on to the respective Indenting officer through the Accountant General under remittance heads. Though this system is no longer in vogue now, earlier unadjusted debits are required to be adjusted immediately in the Divisional Accounts, which is also not being done and the balance of ₹ 5.94 crore (Dr.) under Remittance head 8782-PW-III (b) is still reflected in the books of A.G.

PART-3

ACCOUNTING OF PUBLIC WORK SUSPENSE

PUBLIC WORKS ADVANCES

3.1 In terms of para-13.4.1 of the CPWA Code, the transactions recorded under the head “M.P.W. Advances” are divided into four classes: -:

- 1 Sales on credit
- 2 Expenditure incurred on deposit works in excess of the deposit received
- 3 Losses, retrenchment, error etc.
- 4 Other items

As per provisions of Account code, items in the Miscellaneous Public Works Advances are cleared either by actual recovery or by transfer under proper sanction or authority to the concerned head of account. Items and balances, which may become irrecoverable, should not be transferred until ordered to be written off.

Amounts are outstanding under “Miscellaneous Public Works Advances”, in **50 divisions** as shown in **ANNEXURE VIII**. Urgent and constructive steps have to be taken to settle these pending items. Non-adjustment of these balances in time would result in the Works Accounts remaining undercharged or the dues becoming irrecoverable and consequent revenue loss to Government.

PART-4

PUBLIC WORK DEPOSITS

OUTSTANDING BALANCES UNDER THE HEAD 8443 PW DEPOSITS

4.1 Public Works Deposits which pass through the regular accounts of the division are of the following classes:-

- I. Cash deposits of subordinates as security.
- II. Cash deposits of Contractor as security.
- III. Deposits for works to be done.
- IV. Sums due to contractor on closed accounts.
- V. Miscellaneous deposits.

Rule 189 of Central Government Account (Receipt & Payment) Rules 1983 states that all deposits or balances unclaimed for more than three complete accounting years should be credited to the Government as 'Lapsed Deposit' at the close of the March each year.

The number of divisions having balances more than 5 crore under MH 8443-108 is **94 divisions**. (ANNEXURE IX). Action should be taken by the Divisional officers to clear the long pending items and credit the unclaimed deposits, as per codal provisions, as lapse deposit to Government account. This matter requires specific attention of the Department as well as Finance Department.

MINUS BALANCE UNDER THE HEAD "8443" CIVIL P.W. DEPOSIT

4.2 The following divisions are having minus balance under the head "8443" Civil P.W. Deposit:

Sr. No.	Code No.	Name of the Division.	Amount (₹ in Crore)
1	093	IRRIGATION MECHANICAL DIVISION NO. V, AHMEDABAD	(-) 19.24
2	186	IRRIGATION MECHANICAL STORE DIVISION NO. I, VADODARA	(-) 05.90

Immediate action should be taken to examine the reasons for minus balance under Deposit head wherever they exist, and remedial action taken.

PART-5

SUBMISSION OF MONTHLY ACCOUNTS BY PUBLIC WORKS DIVISION

DELAY IN RECEIPT OF MONTHLY ACCOUNTS & VOUCHER

5.1 The due date of submission of monthly account by the divisions is fixed as 10th of the succeeding month to which the account relates. No monthly accounts and No voucher has been submitted late by any divisions.

5.2 Statements showing non-receipt of schedules, amount held under objection and defects in preparation of monthly accounts

Name of divisions from which schedules have not been received: - Nil

Statement showing amount held under objection: - Nil

Statement showing defects in preparation of monthly accounts: - Nil

PART-6

IRREGULARITIES DETECTED BY THE AUDIT DURING 2018-19 IN RESPECT OF PW DIVISIONS OF GOVERNMENT OF GUJARAT

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

During 2018-19, the Office of the Principal Accountant General (E&RSA), GUJARAT conducted audit in PW Divisions of the State and communicated the results of the audit to the Divisional Officers and the State Government through Inspection Reports. The major findings of the audit were as under:

- Improper planning and avoidable expenditure
- Unfruitful expenditure
- Incorrect adoption of star rate and non compliance of time schedule of Tender process
- Improper estimation of cost of works
- Use of imported Asphalt
- Short recovery of Liquidated Damages
- Non implementation of Tender conditions
- Execution of work by violating Technical Specification
- Undue benefit to the contractor
- Inordinate delay in completion of work
- Blocking of fund
- Avoidable interest liability in LAQ cases
- Irregular acceptance of single tender
- Ambiguity in Tender clause

The details of the outstanding audit paras in respect of the PW Divisions have been shown in ANNEXURE-X

PART-7

MISCELLANEOUS

ARREAR OF RENT AND WATER CHARGES:

7.1 The total amount of arrear of rent payable by various occupying departments, bodies and individuals and the arrear of water charges payable by various industries worked out to ₹ 127597.01 lakh as on 31-3-2019 (ANNEXURE XI). Action should be taken to recover the arrear at the earliest to avoid it becoming irrecoverable due to passage of time leading to loss of revenue.

RESERVE STOCK:-

7.2 Government prescribe reserve limit for each division for stocking materials for eventual use in works with a view to arrest the tendency to overstock the materials in excess of requirement. There is no division in which the value of balance of stock material exceeds the reserve limit sanctioned by the Government.

IDLE STORES AND MACHINERIES

7.3 The details of machinery remain idle is noticed neither in the departmental stores / workshop nor in Public Work Divisions.

NON SUBMISSION OF FIRST REPLY IN RESPECT OF INSPECTION REPORT

7.4 The divisions which has not submitted their first reply in respect of their Inspection Report held during 2018-19 was given in (ANNEXURE XII)

PENDING INSPECTION REPORTS AND PARAS

7.5 As per Public Works Accounts Code, the Divisional Officer should forward the Inspection Reports with replies to Paras to the A.G. (Audit) through the Superintending Engineer concerned within one month of the receipt of the Report. 329 Inspection Reports containing 1357 Paras were outstanding as on 31-3-2019. The number of IRs/ Paras pending is considerably high and calls for immediate action.

NUMBER OF OUTSTANDING INSPECTION REPORTS AND PARAS (FOR ROAD AND BUILDING DEPARTMENT) (Issued to end of 31-3-2019)

	O.B. as on 1-04-2018	Addition	Clearance	Outstanding as on 31-03-2019
Inspection Reports (IRs.)	150	28	09	169
Paras	591	209	338	738

NUMBER OF OUTSTANDING INSPECTION REPORTS AND PARAS (FOR IRRIGATION DEPARTMENT) (Issued to end of 31-3-2019)

	O.B. as on 1-04-2018	Addition	Clearance	Outstanding as on 31-03-2019
Inspection Reports (IRs.)	184	19	43	160
Paras	602	202	185	619

NON-PRODUCTION OF RECORDS TO INSPECTION PARTIES

7.6 All divisions have provided records to Inspection party

ANNEXURE – I
(Please refer Para 1.1)

**THE LIST OF DIVISION IN WHICH THE EXPENDITURE OF MARCH 2019 WAS
MORE THAN 25 % OF THE ANNUAL EXPENDITURE FOR THE FINANCIAL YEAR
2018-19.**

Sr. No	Code No	Name of Divisions	Percentage
1	156	Salinity Control Division, Jamnagar	75.44
2	166	Irrigation Division	53.43
3	075	U.L.B.C. I Division No.2 Valod	49.70
4	134	Irrigation Mechanical Division No.4, Ahmerdabad	49.42
5	032	Electrical (R&B) Division No.1, Ahmedabad	47.81
6	124	Surat Canal Division, Surat	47.80
7	030	C.P. Electrical Division, Gandhinagar	47.03
8	087	Damanganga canal Distributory Division No.3 Balita Vapi	46.63
9	059	Electrical Division No.2 Ahmedabad	46.01
10	038	Mech (R& B) Division, Ahmedabad	43.85
11	092	Irrigation Division Petlad	42.66
12	162	W.R.I Division Bhuj Kutch	42.29
13	105	Drainage Division, Navasari	41.71
14	125	Ambica Division, Navasari	41.62
15	123	K.R.B.C Division Surat	41.00
16	033	Electrical (R&B) Division, Vadodara	40.37
17	045	National Highway Division, Gandhidham	40.31
18	023	Road Project Division, Rajkot	40.00
19	074	UKAI Division No.1 UKAI	39.92
20	169	Project Construction Division No.3, Himatnagar	39.38
21	076	U.R.B.C. I Division, Ankleshwar	39.38
22	073	Salinity Control Division, Bhuj	38.12
23	060	High Court Electrical Division, Ahmedabad	37.94
24	025	Caputal Project Division No.1, Gandhinagar	37.64
25	126	Irrigation Division, Bhavnagar	37.05

26	001	City (R & B) Division, Ahmedabad	36.91
27	106	Drainage Division No.2, Surat	36.86
28	009	R & B Division, Ahwa Dang	35.50
29	098	Watrak Progect Canal Division, Modasa	35.28
30	207	Irrigation Division, Morbi	35.28
31	084	Damanganga Canal Investigation Division, Valsad	34.73
32	193	Soil Survey Division, Gandhinagar	33.97
33	094	Irrigation Division, Ahmedabad	33.91
34	021	R & B Division, Godhara	33.90
35	010	City R&B Division, Rajkot	33.44
36	088	Panam Irrigation Division Godhara	33.03
37	198	Tapi (R&B) Division , Vyara	32.95
38	034	Electrical (R&B) Division, Rajkot	32.82
39	176	Irrigation Division, Porbandar	32.32
40	209	R&B Division, Chhota Udepur	32.25
41	083	Damanganga Project Canal Division No.1 Madhuban Colony	32.19
42	029	Capital Project Division No.4, Gandhinagar	31.80
43	031	Sachiyalaya Complex Electrical (R&B) Division Gandhinagar	31.34
44	139	Hydraulic Division Vadodara	31.21
45	035	Parks & Garden Division Gandhinagar	31.02
46	067	R & B Division,Valsad	30.65
47	090	Irrigation Division, Nadiad	30.48
48	070	R&B Division, Porbandar	30.24
49	069	R&B Division, Patan	29.72
50	152	Engineering Geological Division, Vadodara	29.71
51	056	City (R & B) Division, Vadodara	29.65
52	006	R&B Division, Palanpur	29.30
53	020	Electrical R&B Division, Surat	29.24
54	204	R&B Division, Botad	29.04
55	128	Irrigation Division, Rajkot	28.78
56	071	National Highway Division, Vadodara	28.33
57	078	Sujalam Sufalam Spreading Chanel Division,1 Himatnagar	27.44
58	111	Irrigation Project Division No.4. Rajpipla	26.95

59	188	Drain division, Gandhinagar	26.62
60	019	R&B Division, Navsari	26.60
61	046	District (R&B) Division, Vadodara	26.43
62	164	Irrigation Mechanical Division No. 6 Rajkot	26.40
63	072	Kadana Division No.1 Diwada colony	25.29
64	012	R&B Division, Surendranagar	25.04

ANNEXURE II
(Please refer Para 1.2)

**THE LIST OF DIVISIONS WHEREIN MORE THAN 25 % OF ANNUAL EXPENDITURE
WAS INCURRED DURING THE LAST 5 WORKING DAYS OF FINANCIAL YEAR
2018-19.**

Sr. No	Code No	Name of Divisions	Percentage
1	023	Road Project Division, Rajkot	40.00
2	166	Irrigation Division, Junagardh	39.92
3	162	W.R.I Division, Bhuj	39.24
4	059	Electrical Division No.-2, Ahmedabad	34.80
5	032	Electrical (R&B) Division No.-1, Ahmedabad	30.38
6	038	Mechanical (R&B) Division, Ahmedabad	29.05
7	025	Capital Project Division No. 1 Gandhinagar	28.81

ANNEXURE-III
(Please refer Para 1.2)

THE LIST OF DIVISIONS WHEREIN MORE THAN 50 % OF THE TOTAL EXPENDITURE OF MARCH 2019 WAS INCURRED DURING THE LAST 5 WORKING DAYS OF FINANCIAL YEAR 2018-19.

Sr. No	VLC Code No	Name of Divisions	Percentage
1	043	Expressway Division No.1 Ahmedabad	100.00
2	162	WRI Division, Bhuj	92.78
3	200	PI Unit No.1, Bhavnagar	89.49
4	122	Irrigation Division, Dahod	87.29
5	129	Irrigation Division, Jamnagar	85.51
6	201	PI Unit No.2, Vadodara	84.31
7	003	Store (R&B) Division , Ahmedabad	82.00
8	171	Sundarnagar Irrigation Division, Rajkot	79.42
9	128	Irrigation Division Rajkot	79.30
10	145	Kutch Irrigation Division, Bhuj	77.29
11	138	GERI Geological Division, Vadodara	76.55
12	025	Capital Project Division No,1, Gandhinagar	76.53
13	059	Electrical Division No.2 , Ahmedabad	75.62
14	166	Irrigation Division, Junagadh	74.71
15	077	Dharoi Headworks Division No.1, Dharoi colony	74.70
16	020	Electrical (R&B) Division, Surat	74.30
17	091	Irrigation Division, Anand	72.97
18	090	Irrigation Division Nadiad	69.25
19	146	Kutch Irrigation Construction Division, Bhuj	68.94
20	103	Pipeline Project Division no.1, Chhotaudepur	68.45
21	061	S.R. P Division, Rajkot	68.24
22	047	National Highway Division Rajkot	66.74
23	038	Mechanical (R&B) Division, Ahmedabad	66.24
24	018	R& B Division No.1 Surat	65.55

25	032	Electrical (R&B) Division No.1, Ahmedabad	63.54
26	012	R & B Division, Surendranagar	62.65
27	104	Shedi Irrigation Division, Nadiad	61.48
28	137	Irrigation Division, Vadodara	61.30
29	021	R & B Division, Godhara	60.84
30	065	R & B Division Dahod	60.09
31	131	Machanala Project Division, Diwada Colony	59.07
32	204	R & B Division Botad	59.05
33	056	City R&B Division, Vadodara	58.90
34	126	Irrigation Division, Bhavnagar	58.87
35	073	Salinity Control Division, Bhuj	58.37
36	066	R & B Division, Anand	57.16
37	013	Medical (R&B) Division, Ahmedabad	57.13
38	097	Irrigation Project Division, Modasa	56.83
39	136	Irrigation Division, Himatnagar	56.31
40	107	Soil survey Division, Surat	55.99
41	004	R& B Division Bhuj	55.52
42	035	Parks and Garden Division, Gandhinagar	54.09
43	139	Hydraulic Division Vadodara	53.29
44	068	R& B Division, Rajpipla	53.16
45	070	R& B Division, Porbandar	52.28
46	099	Irrigation Division Deesa	51.85
47	033	Electrical (R&B) Division, Vadodara	51.11
48	026	Capital Project Division No,2, Gandhinagar	50.78

ANNEXURE – IV
(Please refer Para 2.1)

**LIST OF DIVISIONS WITH HEAVY OUTSTANDING BALANCES UNDER P. W.
REMITTANCE AS ON 31.03.2019 (AMOUNT ACCOUNTED BY THE DIVISION BUT NOT
ACCOUNTED BY THE TREASURIES OVER ₹ 10,00,000**

Sr.No.	Code No.	Name of division	Amount (₹ in lakh)
1	002	R & B (Dist) Division, Ahmedabad	103.57
2	003	Stores R & B Division, Ahmedabad	61.22
3	005	R & B Division, Mehsana	43.27
4	006	R & B Division, Palanpur	20.14
5	008	R & B Division, Nadiad	32.57
6	009	R & B Division, Dang Ahwa	161.70
7	021	R & B Division, Godhara	203.73
8	025	Capital Project Division No.1 Gandhinagar	1168.93
9	026	Capital Project Division No.2 Gandhinagar	176.59
10	030	Capital Project (Electrical Div) Gandhinagar	32.88
11	031	Sachivalaya Complex (Elect) Div, Gandhinagar	12.72
12	032	Electrical Division No.1, Ahmedabad	211.46
13	033	Electrical Division, Vadodara	10.17
14	034	R & B Electrical Division, Rajkot	43.38
15	036	Central Workshop Division, Ahmedabad	35.82
16	038	Mechanical Division, Ahmedabad	21.10
17	046	District R& B Division, Rajkot	32.39
18	049	National Highway Division, Bharuch	10.61
19	054	District R& B Division, Vadodara	16.02
20	055	Mechanical R& B Division, Vadodara	35.09
21	056	City R & B Division, Vadodara	12.61
22	070	R & B (Dist) Division, Porbandar	104.56
23	073	Salinity Control Division, Bhuj	20.99
24	074	UKAI Division 1 UKAI	32.53
25	076	UKAI RIGHT Bank Canal Division , Ankleshwar	10.27

26	077	DHROI Head works Division, Mehsana	-96.25
27	090	Irrigation Division, Nadiad	194.22
28	093	Irrigation Mechanical Division No. 5 Ahmedabad	272.87
29	097	Irrigation Project Division, Modasa	14.58
30	103	Drainage Division, Ankleshwar	200.71
31	104	Shedhi Irrigation Division, Nadiad	214.60
32	123	Kadana Right bank Canal Division, Surat	276.59
33	128	Irrigation Division, Rajkot	20.19
34	131	Machhnala Project Division, Diwada Colony	16.39
35	134	Irrigation Mechanical Division No,4, Ahmedabad	19.79
36	140	North Gujarat Research Division, Gandhinagar	567.03
37	141	South Gujarat Research Division, Surat	48.08
38	145	Kachchh Irrigation Division, Bhuj	10.61
39	147	Irrigation Mechanical Division No. 7 Ahmedabad	21.80
40	164	Irrigation Mechanical Division No, 6, Rajkot	119.02
41	165	Irrigation Mechanical Division No, 3 Gandhinagar	22.66
42	166	Irrigation Division, Junagadh	66.80
43	169	Project Construction Division-3, Himatnagar	12.36
44	170	Project Construction Division-4, Rajkot	43.21
45	183	SIPU Project Division Palanpur	34.18
46	186	Irrigation Mechanical Stores Division No.1, Vadodara	100.32
47	198	Tapi R & B Division, Yyara	31.33
48	202	R & B Division , Mahisagar	908.69

ANNEXURE - V
(Please refer Para 2.1)

LIST OF DIVISIONS WITH HEAVY OUTSTANDING BALANCES UNDER P.W.
REMITTANCE AS ON 31-03-2019 (AMOUNTS ACCOUNTED FOR BY THE TREASURIES
BUT NOT ACCOUNTED BY THE DIVISIONS OVER ₹ 10, 00, 000.

Sr. No.	Code No.	Name of Division	Amount (₹ in lakh)
1	001	City R & B Division, Ahmedabad	84.21
2	002	R & B (Dist) Division, Ahmedabad	173.93
3	004	R & B Division, Bhuj	42.77
4	005	R & B Division, Mehsana	48.76
5	006	R & B Division, Palanpur	21.45
6	008	R & B Division, Nadiad	99.25
7	014	R & B (Navrangpura) Division, Ahmedabad	225.77
8	018	R & B Division No.1, Surat	323.22
9	019	R & B Division, Navasari	109.72
10	021	R & B Division, Godhra	36.18
11	022	R & B Division, Bharuch	37.64
12	025	Capital Project Division I, Gandhinagar	1277.53
13	026	Capital Project Division II, Gandhinagar	160.81
14	029	Capital Project Division IV, Gandhinagar	(-) 23.93
15	054	District R& B Division, Vadodara	13.24
16	056	City R & B Division, Vadodara	(-) 17.16
17	065	R & B Division, Dahod	15.54
18	068	R & B Division, Rajpipla	18.09
19	074	UKAI Division No.1 UKAI	565.26
20	077	DHROI Head works Division, Mehsana	29.93
21	088	Panam Irrigation Division, Godhara	10.96
22	089	Panam Project Division, Godhara	202.56
23	090	Irrigation Division, Nadiad	60.21
24	092	Irrigation Division, Petlad	13.11
25	093	Irrigation Mechanical Division No. 5 , Ahmedabad	270.26
26	099	Irrigation Division, Deesa	11.34
27	104	Shedhi Irrigation Division, Nadiad	14.73
28	123	Kadana Right bank Canal Division, Surat	2312.80
29	128	Irrigation Division, Rajkot	64.78
30	131	Machhnala Project Division, Diwada Colony	10.20
31	136	Irrigation Division, Himatnagar	30.80
32	138	GERI, Vadodara	18.02
33	145	Kachchh Irrigation Division, Bhuj	13.34
34	146	Kutchh Irrigation Construction Division, Bhuj	1608.21
35	148	Irrigation Mechanical Division No.1 Vadodara	13.47
36	171	Project Construction Division-3, Rajkot	12.96
37	183	SIPU Project Division Palanpur	16.57
38	198	Tapi R & B Division, Yyara	210.27

ANNEXURE VI
(Please refer Para 2.2)

**LIST OF DIVISIONS WITH MORE THAN ₹ 25 LAKHS BALANCES WHERE CHEQUES
ACCOUNTED BY THE DIVISIONS BUT NOT ACCOUNTED FOR BY THE
TREASURIES AS ON 31 MAR 2019**

Sl No.	Code No.	Name of Division	Amount (₹ in lakh)
1	001	City R & B Division, Ahmedabad	340.63
2	002	R & B (DIST.) Division, Ahmedabad	1301.14
3	003	Stores R & B Division, Ahmedabad	203.52
4	004	R & B Division Bhuj	937.20
5	005	R & B Division, Mehsana	1157.30
6	006	R & B Division Palanpur	3771.74
7	007	R & B Division Himatnagar	2847.54
8	008	R & B Division, Nadiad	410.17
9	009	R & B Division Dang-Ahwa	933.98
10	010	R & B (City) Division, Rajkot	283.83
11	011	R & B Division Jamnagar	512.71
12	012	R & B Division Surendranagar	280.49
13	013	R & B (Medical) Division, Ahmedabad	239.09
14	014	R & B(Navrangpura) Division Ahmedabad	385.51
15	015	R & B Division Amreli	334.79
16	016	R & B Division, Bhavnagar	55.78
17	018	R & B Division No.1 Surat	1880.45
18	019	R & B Division, Navsari	1649.38
19	020	Electrical(R & B) Division. Surat	237.86
20	021	R & B Division, Godhara	2964.73
21	022	R & B Division Bharuch	1151.00
22	025	Capital Project Division No.1,Gandhinagar	2901.62
23	026	Capital Project Division No.2, Gandhinagar	1002.81
24	029	Capital Project Division No.4, Gandhinagar	857.55
25	030	Capital Project. (Electrical). Divison, Gandhinagar	724.59
26	031	Sachivalaya Complex (Electrical.) Division. Gandhinagar	302.22

27	032	Electrical Division No.I, Ahmedabad	613.33
28	033	Electrical Division Vadodara	573.88
29	035	Parks and Garden Division, Gandhinagar	139.72
30	038	Mechanical Division, Ahmedabad	225.73
31	044	National Highway Division, Ahmedabad	509.43
32	045	National Highway Division, Gandhidham	98.66
33	046	District R & B Division Rajkot	128.62
34	047	National Highway Division,Rajkot	448.49
35	049	National Highway Division,Bharuch	584.72
36	054	District R & B Division, Vadodara	1183.02
37	056	City R & B Division, Vadodara	865.23
38	059	Electrical Division No.2, Ahmedabad	264.69
39	061	State Road Project Division, Rajkot	47.24
40	063	State Road Project Division, Vadodara	17.63
41	064	Gujarat High Court (R & B) DN Ahmedabad	153.98
42	065	R & B Division, Dahod	638.93
43	066	R & B Division, Anand	550.49
44	067	R & B Division, Valsad	1035.22
45	068	R & B Division, Rajpipla	485.64
46	069	R & B Division, Patan	227.02
47	070	DIST. R & B Division, Porbandar	364.42
48	071	National Highway Division, Vadodara	444.94
49	073	Salinity Control Division, Bhuj	35.11
50	074	UKAI Division No.1, UKAI	7112.40
51	075	UKAI Left Bank Canal Division No.2 Valod	144.97
52	076	UKAI Right Bank Canal Division, Ankleshwar	79.87
53	077	Dharoi Head Works Division, Mehsana	308.20
54	078	Sujalam Sufalam Spreading Chanel Division, Himatnagar	54445.53
55	080	Sujalam Sufalam Division No 2 Visnagar	135.51
56	081	Dharoi Canal Division 3, Visnagar	250.83
57	087	Damanganga Canal Distributory. Division No.3 Vapi	93.68
58	088	Panam Irrigation Division, Godhara	250.14

59	089	Panam Project Division, Godhara	315.07
60	090	Irrigation Division, Nadiad	626.46
61	094	Irrigation Division, Ahmedabad	69.59
62	097	Irrigation Project Division, Modasa	373.95
63	098	Watrak Progect Canal Division, Modasa	360.87
64	099	Irrigation Division, Deesa	619.59
65	101	Und Irrigation Division,, Jamnagar	757.76
66	104	Shedhi Irrigation Division, Nadiad	520.51
67	105	Drainage Division,NAVASARI	96.14
68	106	Drainage Division No.2, Surat	337.02
69	111	Irrigation Project Division, Rajpipla	121.82
70	114	Irrigation Division, Botad	57.77
71	117	Irrigation Project Division,, Bhavnagar	233.20
72	122	Irrigation Division,, Dahod	627.00
73	123	Kadana Right bank Canal Division, Surat	361.52
74	124	Surat Canal Division,, Surat	469.34
75	126	Irrigation Division, Bhavnagar	165.18
76	128	Irrigation Division, Rajkot	489.81
77	129	irrigation Division,, Jamnagar	39.22
78	130	Minor Irrigation Project Division, Ankleshwar	55.80
79	131	Machhanalla Project Division, Diwada Colony	88.55
80	133	VER II Project Division,Vyara	135.52
81	134	Irrigation Mechanical Division No.4 Ahmedabad	162.66
82	135	Irrigation Division,, Amreli	33.89
83	136	Irrigation Division, Himatnagar	147.27
84	137	Irrigation Division, Vadodara	68.34
85	138	GERI Division Vadodara	42.75
86	139	Hydraulic Division, Vadodara	62.91
87	145	Kachchh Irrigation Division, Bhuj	40.58
88	148	Irrigation Mechanical Division No.1, Vadodara	78.46
89	156	Salinity Control Division, Jamnagar	34.36
90	162	W.R.I. Division, Bhuj	145.71

91	166	Irrigation Division, Junagadh	379.29
92	169	Project. Construction Division No. 3 Himatnagar	172.51
93	170	Project Construction Division-4, Rajkot	428.29
94	171	Sundranagar Irrigation Division, Rajkot	161.44
95	176	Irrigation Division, Porbandar	422.20
96	180	R & B Division No.2, Surat	1231.55
97	181	PAO , NWR & WSD, Gandhinagar	53142.74
98	183	SIPU Project Division, Palanpur	169.06
99	188	Drainage Division, Gandhinagar	77.69
100	189	Salinity Control Division,, Porbandar	115.80
101	198	TAPI R&B Division, Vyara	1836.17
102	200	PROJECT Implementation Unit No.I Bhavanagar	64.54
103	201	Gulf of Khabhat Dev. Pro. (w.R.) P.I. Unit-2 Division, Vadodara	123.12
104	202	R & B Division, Mahisagar	316.21
105	203	R & B Division, GIr Somnath	645.00
106	204	R & B Division, Botad	351.58
107	205	R & B Division, Modasa	680.35
108	206	R & B Division, Morbi	385.75
109	207	Irrigation Division,Morbi	212.24
110	209	R & B Division, Chhotaudepur	272.08

ANNEXURE VII
(Please refer Para 2.2)

**LIST OF DIVISIONS HAVING OUTSTANDING BALANCES UNDER 8782 PW II
CHEQUES AS ON 31.03.2019. AMOUNT ACCOUNTED FOR BY THE TREASURY
BUT NOT REFLECTED IN THE RESPECTIVE DIVISIONAL PASS BOOK.
(MORE THAN ₹ 1, 00,000)**

Sr.No.	Code No.	Name of Division	Amount (₹ in Lakh)
1	008	R & B Division, Nadiad	6.29
2	022	R & B Division Bharuch	(-) 5.80
3	026	Capital Project Division No. 2, Gandhinagar	1.06
4	032	Electrical Division No.I, Ahmedabad	3.29
5	033	Electrical(R & B) Division, Vadodara	3.62
6	056	City (R&B) Division Vadodara	1.43
7	075	UKAI Left Bank Canal Division 2 Valod	2.61
8	092	Irrigation Division, Petlad	1.68
9	094	Irrigation Division, Ahmedabad	20.53
10	099	Irrigation Division, Deesa	3.18
11	104	Shedhi Irrigation Division, Nadiad	1.04
12	108	Irrigation Project Division Junagadh	665.53
13	113	W.R.I Division Ahmedabad	4.79
14	133	VER II Project Division Vyara	6.19
15	134	Irrigation Mechanical Division 4 Ahmedabad	1.90
16	137	Irrigation Division, Vadodara	6.92
17	183	SIPU Project Division, Palanpur	3.83

ANNEXURE- VIII
(Please refer Para 3.1)

BALANCES OF MISCELLANEOUS WORKS ADVANCE OUTSTANDING AS ON
31-03-2019

Sr. No.	VLC Code	Name of Division	Amount (₹ In Lakh)
1	001	City R&B Division, Ahmedabad	102.87
2	005	R& B Division, Mehsana	12.28
3	006	R&B Division, Palanpur	3.65
4	007	R & B Division, Himatnagar	43.85
5	008	Kheda R & B Division, Nadiad	0.098
6	011	R & B Division, Jamnagar	1.95
7	012	R&B Division, Surendranagar	1.00
8	014	Navrangpura R & B Dn. Ahmedabad	3.92
9	015	R & B Division, Amreli	4.67
10	016	R & B Division, Bhavnagar	14.17
11	017	R & B Division, Junagadh	02.83
12	018	R & B Division No.1, Surat	28.39
13	019	R & B Division, Navasari	21.68
14	022	R&B Division, Bharuch	36.11
15	032	Electrical (R&B) Division No. 1, Ahmedabad	00.28
16	035	Parks & Gardens Division, Gandhinagar	01.49
17	037	Mech. R & B Division, Rajkot	00.21
18	038	Mech. R & B Division, Ahmedabad	15.32
19	044	National Highway Division, Ahmedabad	3.57
20	049	National Highway Division, Bharuch	24.65
21	059	Electrical (R&B) Division No. 2, Ahmedabad	0.65
22	066	R & B Division, Anand	0.98
23	075	U.L.B.C.I Division No. 2, Valod	03.23
24	076	U.R.B.C.I Division, Ankleshwar	06.92
25	077	Dharoi Head Works Division No.1, Dharoi Colony	02.46
26	088	Panam Irrigation Division, Godhara	4.29
27	089	Panam Project Division, Godhara	1.15

28	093	Irrigation Mechanical Division No.5, Ahmedabad	32.93
29	094	Irrigation Division, Ahmedabad	28.02
30	101	Und Irrigation Division, Jamnagar	10.79
31	108	Irrigation Project Division, Junagadh	00.27
32	113	W.R.I. Division, Ahmedabad	29.02
33	124	Surat Canal Division, Surat	0.26
34	125	Ambica Division, Navsari	19.14
35	128	Rajkot Irrigation Division, Rajkot	12.13
36	129	Irrigation Division, Jamnagar	13.72
37	133	VER-II Projeat Division, Vyara	0.51
38	134	Irrigation Mechanical Division No.4, Ahmedabad	0.25
39	135	Irrigation Division, Amreli	0.06
40	137	Irrigation Division, Vadodara	16.34
41	140	North Gujarat Research. Division Gandhinagar	7.56
42	145	Kutch Irrigation Division, Bhuj	3.99
43	147	Irrigation Mech Division No.7 Ahmedabad	0.32
44	148	Irrigation Mech Division No.1, Vadodara	2.46
45	156	Salinity Control Division Jamnagar	0.24
46	166	Irrigation Division, Junagadh	6.70
47	169	Project Construction Division No.3, Himatnagar	5.61
48	170	Project Construction Division 4, Rajkot	0.42
49	186	Irrigation Mechanical Store Division No.1, Vadodara	9.38
50	209	R&B Division, Chhotaudepur	0.38

ANNEXURE- IX

(Please refer Para 4.1)

THE FOLLOWING DIVISIONS ARE HAVING HEAVY BALANCES OF MORE THAN ₹ 5 CRORE UNDER THE HEAD 8443 PW DEPOSIT

Sl No	Code	Name of Division	Amount (₹ in Crore)
1	001	City R&B Division, Ahmedabad	11.52
2	002	R & B (DIST.) Division, Ahmedabad	57.92
3	003	Stores R & B Division, Ahmedabad	07.16
4	004	R & B Division Bhuj	118.28
5	005	R & B Division, Mehsana	111.21
6	006	R & B Division, Palanpur	76.58
7	007	R & B Division, Himatnagar	49.91
8	008	R&B Division Kheda, Nadiad	31.73
9	009	R & B Division Dang-Ahwa	86.66
10	010	R & B (City) Division, Rajkot	30.81
11	011	R & B Division, Jamnagar	52.57
12	012	R & B Division, Surendranagar	30.65
13	013	R & B (Medical) Division, Ahmedabad	24.66
14	014	R & B(Navrangpura) Division Ahmedabad	07.75
15	015	R & B Division, Amreli	88.00
16	016	R & B Division, Bhavnagar	104.00
17	017	R & B Division Junagadh	25.86
18	018	R & B Division No.1 Surat	40.63
19	019	R & B Division, Navsari	66.02
20	021	R & B Division, Godhara	67.55
21	022	R & B Division Bharuch	187.58
22	025	Capital Project Division No. 1, Gandhinagar	20.61
23	026	Capital Project Division No. 2, Gandhinagar	36.30
24	027	Capital Project Division No. 3, Gandhinagar	44.47
25	029	Capital Project Division No. 4, Gandhinagar	22.67
26	030	Capital Project. (Electrical). Divison, Gandhinagar	06.97
27	031	Sachivalaya Complex (Electrical.) Division. Gandhinagar	06.32
28	032	Electrical (R&B) Division No. 1, Ahmedabad	06.48

29	033	Electrical Division Vadodara	09.99
30	034	R & B Electrical Division, Rajkot	05.53
31	044	National Highway Division, Ahmedabad	07.29
32	046	District R & B Division Rajkot	65.83
33	047	National Highway Division Rajkot	16.03
34	049	National Highway Division, Bharuch	15.80
35	054	District R & B Division, Vadodara	68.50
36	056	City R & B Division, Vadodara	37.75
37	059	Electrical (R&B) Division No. 2, Ahmedabad	05.80
38	060	High Court Electrical Division, Ahmedabad	05.58
39	065	R & B Division, Dahod	32.60
40	066	R & B Division,, Anand	23.43
41	067	R & B Division, Valsad	29.24
42	068	R & B Division, Rajpipla	50.40
43	069	R & B Division, Patan	27.87
44	070	DIST. R & B Division, Porbandar	14.22
45	071	National Highway Division, Vadodara	29.05
46	072	Kadana Division No. I, Diwada Colony	21.40
47	076	UKAI Right Bank Canal Division No. 1 Ankaleshwar	08.74
48	079	Irrigation Mechanical Division No.2, UKAI	27.16
49	080	Sujalam Supharam Division No.2, Visnagar	05.91
50	081	Dharoi Canal Division No.3, Visnagar	05.40
51	082	Salinity Control Division, Bhavnagar	05.11
52	084	Damanganga Canal Investigation Division, Valsad	05.01
53	087	Damanganga Canal Distribution Division No.3, VAPI	07.03
54	088	Panam Irrigation Division, Godhara	07.74
55	090	Irrigation Division Nadiad	07.92
56	091	Irrigation Division Anand	07.62
57	092	Irrigation Division Petlad	09.14
58	094	Irrigation Division Ahmedabad	47.70
59	098	Watrak Project Canal Division Modasa	20.96
60	099	Irrigation Division, Deesa	07.60
61	101	UND Irrigation Division, Jamnagar	39.82

62	104	Shedhi Irrigation Division, Nadiad	10.93
63	106	Drainage Division No.2, Surat	15.43
64	109	Irrigation Project Division Rajkot	24.09
65	114	Irrigation Division, Botad	08.30
66	117	Irrigation Project Division, Bhavnagar	55.25
67	122	Irrigation Division, Dahod	08.98
68	123	Kakrapar Right Bank Canal Division SURAT	17.03
69	124	Surat Canal Division, Surat	25.74
70	125	Ambica Project Division, Navsari	14.12
71	128	Irrigation Division, Rajkot	07.43
72	130	Medium Irrigation Project Division, Ankleshwar	08.10
73	133	VER-II Project Division, Vyasar	16.41
74	134	Irrigation Mechanical Division No.4 Ahmedabad	16.71
75	135	Irrigation Division , Amreli	24.52
76	136	Irrigation Division, Himatnagar	06.30
77	145	Kutchh Irrigation Division, Bhuj	05.49
78	146	Kutchh Irrigation Construction Division Bhuj	06.14
79	148	Irrigation Mechanical Division No.1 Vadodara	22.22
80	164	Irrigation Maintenance Division No.6, Rajkot	06.88
81	170	Project Construction Division No. 4 Rajkot	22.11
82	176	Irrigation Division, Porbandar	08.14
83	180	R & B Division No.2 Surat	81.18
84	183	SIPU Project Division, Palanpur	05.45
85	188	Drainage Division Gandhinagar	31.99
86	189	Salinity Control Division, Porbandar	10.40
87	198	TAPI R&B Division VYARA	30.85
88	202	Mahisagar R&B Division, Lunwada	40.83
89	203	R&B Division, Gir Somnath	32.51
90	204	R&B Division, Botad	11.81
91	205	R&B Division, Modasa	18.45
92	206	R&B Division, Morbi	63.07
93	207	Irrigation Division, Morbi	11.95
94	209	R&B Division, Chhota Udepur	13.74
		Total	2782.59

ANNEXURE X
(Please refer Para 6.1)

**STATEMENT SHOWING IMPORTANT IRREGULARITIES NOTICED IN THE LOCAL
INSPECTION OF PUBLIC WORKS DIVISIONS**

Sr. No.	Name of Division	Period of Audit	Subject	IR CODE
1	Ex. Eng. R&B Division, Bhavnagar	April 16 to March 18	Para A01:- Improper planning and avoidable excess expenditure for construction of central verge on strengthening of existing road and camber correction	E21-023/18-19
2	Ex. Eng. Capital Project Division No.3, Gandhinagar	April 17 to March 18	Para A 01 :- Unfruitful Expenditure of ₹ 55.38 lakh on roads works	E21-041/18-19
3	Ex. Eng. Kheda R&B Division, Nadiad	April 15 to March 17	Para A01- Delay in approval of diversion of protected forest land resulted in delay in intended benefits of the project	E21-008/18-19
			Para A02:- Incorrect adoption of star rate and non following the time schedule of tender process	
			Para A03:- Delay in completion of work due to non shifting of electric poles	
			Para A04:- Improper estimation resulted in execution of huge excess quantities	
			Para A05:-Lack of planning in execution of work and fund transfer to irrigation division	
4	Ex. Eng. R&B Division, Bhuj	April 2016 to March 2017	Para A01: Preparation of estimates without considering the existing road crust and time overrun due to non availability of required land	E21-001/18-19

			Para A02: Use of imported asphalt and non adjustment of discount availed by the contractor through credit notes in the payment of price variation of asphalt	
			Para A02: Delay in completion of work due to non-shifting of electric poles	
			Para A03 Avoidable expenditure of lakh due lack of holistic planning	
			Para A04: Execution of work in additional road length without administrative approval	
5.	Ex. Eng. R&B Division, Bhuj	April 2017 to March 2018	Para A01: Parking funds	E21-029/18-19
			Para A02: Avoidable expenditure of rs.2.82 crore	
			Para A03: Short recovery of liquidated damages	
			Para A04: Non implementation of tender conditions	
			Para A05: Execution of work by violating technical specification	
6.	Ex. Eng. R&B Division, Mehsana	April 2016 to March 2018	Para 01: Delay in construction of regional training center at mehsana	E21-027/18-19
7	Ex. Eng. R&B Division, Navasari	April 2016 to March 2018	Para A01: Loss to the government due to incorrect adoption of star rate	E21-016/18-19
8	Ex. Eng. R&B Division, Patan	April 2014 to March 2017	Para A01: Avoidable expenditure of asphalt painting and execution of strengthening work in additional length.	E21-004/18-19
			Para A02: Avoidable extra financial burden due to incorrect estimation of quantities and time overrun due to lack of proper planning.	

9	Ex. Eng. R&B Division, Himatnagar	April 2016 to March 2018	Para A01: Undue benefit to the contractor due to incorrect adoption of star rate	E21-019/18-19
			Para A02: Inordinate delay in completion of work	
			Para A03: Non-compliance of the condition and stipulated for diversion of protected forest land	
10	Ex. Eng. R&B Division, Surat	April 2016 to March 2018	Para A01: Blocking of fund	E21-020/18-19
			Para A02: Avoidable interest liability in LAQ cases	
11	Ex. Eng. R&B Division, Vadodara	April 2014 to March 2017	Para A01 : Non recovery of rent	E21-002/18-19
			Para A02: Non recovery for star rate difference of cement and steel	
			Para A03A : Avoidable payment of interest due to delay in payment of decretal amount	
			Para A03B: Avoidable increase in government liability	
12	Ex. Eng. UKAI Left Bank Canal Division No.2, Tapi		Para-01 Under utilization of CCA in Jhuj	E21-005/18-19
			Para-02 Irregular acceptance of single tender	
			Para-03 Ambiguity in tender condition led to irregular release of security deposits.	
13	Ex. Eng. Dharoi Canal Division No.3, Visnagar		Para 01 Non approval of design in time led to avoidable expenditure	E21-007/18-19
			Para 02 Poor irrigation in tail end of extended main canal work	
14	Ex. Eng. Drainage Division Gandhinagar		Para01 Loss to the Govt due to inordinate delay in tender processing	E21-012/18-19
15	Ex Eng Panam Project Irrigation Division, Godhara		Para 01 Avoidable interest liability	E21-017/18-19

16	Ex Eng. KRBC Division, Surat		Para 01 Construction of Lift irrigation Scheme on URBMC	E21-018/18-19
			Para 02 Improper planning in taking up ERM works of KRBC	
			Para 03 Damage in canal lining	
			Para 04 Avoidable expenditure due to acceptance of high rates	
17	Ex. Eng. Project Construction Division No.04 Rajkot		Para 01 Ambiguity in Tender clause	E21-034/18-19
			Para 02 Short Recovery of Price variation	
			Para 03 Non reallocation of cost of operation and maintenance	
18	Ex. Eng. Damanganga Canal Investigation Division, Valsad		Para 01 Idle investment of Rs 78.43 lakh due to improper estimation of works	

ANNEXURE-XI
(please refer para 7.1)

STATEMENT SHOWING THE ARREARS OF RENT AND WATER CHARGES

Sr No.	Name Of Division	Perod Audit	of	Subject	₹ in Lakhs
1	Ukai Righr Bank Canal Division No.1 Akleshwar	04/2017 03/2018	to	Outstanding recovery of water charges	148.40
2	Ukai Righr Bank Canal Division No.1 Akleshwar	04/2017 03/2018	to	Arrears of recovery of water charges and irrigation dues	716.67
3	Dharoi Head Works Division No.1, Mehasana	04/2015 03/2018	to	Outstanding water charges	23110.32
4	Machhanala Project Division, Kadana , Mahisagar	04/2014 03/2017	to	Outstanding water charges	707.18
5	Ambica Irrigation Division, Navasari	04/2017 03/2018	to	Arrears of recovery of water charges and irrigation dues	1119.62
6	Irrigation Division, Rajkot	04/2016 03/2018	to	Outstanding recovery of water charges	27991
7	KRBC Division, Surat	04/2017 03/2018	to	Outstanding recovery of water charges from PIMS	459.41
8	KRBC Division, Surat	04/2017 03/2018	to	Accumulation of water charges and Irrigation dues from Industries and farmers	21865
9	Canal Irrigation Division, Surat	04/2014 03/2017	to	Non recovery of water charges and irrigation dues	37011
10	UKAI Left Bank Canal Division Tapi	04/2012 03/2017	to	Arrears of recovery of water charges and irrigation dues	1262.41
11	Damanganga Canal Distributory Division No.3, Balitha	04/2016 03/2018	to	Outstanding amount of water charges	12505
12	Capital Project Division No.-3, Gandhinagar	04/2017 03/2018	to	Recovery of water and drainage charges	250
13	City R& B Division Vadodara	04/2014 03/2018	to	Non recovery of Rent	451
Total					127597.01

ANNEXURE-XII
(Please refer para 7.4)

**STATEMENT SHOWING OF INSPECTION REPORT IN RESPECT OF WHICH FIRST REPLY
HAS NOT BEEN RECEIVED OF 2018-19**

Sr. No.	Name of Division	Period of Audit
1	Raod and Building Division, Bhuj	04/2016 to 03/2018
2	Raod and Building Division, Surendranagar	04/2016 to 03/2018
3	Raod and Building Division, Rajkot	04/2016 to 03/2018
4	Medical Raod and Building Division, Ahmedabad	04/2014 to 03/2018
5	Capital Project Division No.1, Gandhinagar	04/2016 to 03/2018
6	Capital Project Division No.2, Gandhinagar	04/2016 to 03/2018
7	Capital Project Division No.3, Gandhinagar	04/2017 to 03/2019
8	Kheda Raod and Building Division, Nadiad	04/2015 to 03/2017