



**REPORT ON THE
ANNUAL REVIEW OF PUBLIC WORKS DIVISIONS
FOR THE YEAR 2019-20**



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 2019-20. 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 2019-20 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.



Pr. Accountant General (A&E)

Place : Rajkot

Date : 31/12/2020

AT A GLANCE

1	Number of Division	158
2	Total expenditure of Divisions for the year 2019-20	₹ 16605.92 Crore
3	Percentage of expenditure in March 2020 to total expenditure for the year	18.96 %
4	Number of Divisions in which more than 25% of Annual expenditure incurred during March 2020	57
5	(a) Number of Divisions in which more than 25% of annual expenditure incurred during the last 05 working days of March 2020	02
	(b) Number of Divisions in which more than 50% of total Expenditure of March 2020 incurred during the last 05 working days of March 2020	19
	(c) Number of Divisions in which more than 50 % Expenditure incurred in the month of March 2020 in respect of annual expenditure	04
6	Number of Divisions with outstanding balances above ₹1000000/- under the head I Remittances	42
7	Number of Divisions with outstanding balances above ₹ 2500000/- under the head II Cheques	118
8	Total arrear of rent and water charges outstanding	₹ 30.42 lakh
9	Total number of Inspection Reports and Paras Outstanding as on date 31-03-2020	IRs 322 Paras 1385

OUTSTANDING BALANCES

(AMOUNT ₹ IN CRORE)

Head of Account	As on 31-03-2018	As on 31-03-2019	As on 31-03-2020
8782 PW I Remittance	16.89 (Dr)	11.60 (Dr)	44.05 (Cr)
8782 PW II Cheques	999.68 (Cr)	684.25 (Cr)	703.92 (Cr)
8782 PW III (b) Items	5.94 (Dr)	5.94 Dr	5.94 (Dr)

PART-1

MODE OF EXPENDITURE IN THE PUBLIC WORKS DIVISION

RUSH OF EXPENDITURE IN THE MONTH OF MARCH 2020

1.1 Rule 50.9 of PWD (Manual), 2003 requires 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 2019-20 reveals that 18.96 % 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 **30.19 % in 2017-18 and 17.14% in 2018-19 and 18.96 % in 2019-20.**

CONTENT	2017-18	2018-19	2019-20
No. of R&B Divisions	70 ✓	70	71
No. of Irrigation Divisions	87 ✓	87	87
Total No. of Divisions	157	157	158
March expenditure as percentage to total expenditure	30.19	17.14	18.96
No of Divisions in which more than 25 % of annual expenditure incurred during March	78	64	57
No of Divisions in which more than 50 % of annual expenditure incurred during March	14	02	04

Expenditure in the month of March 2020 in respect of annual expenditure in **04 Divisions** was abnormally high ranging between 61–88.5 per cent. The list of such divisions is as under:-

Sr. No.	Code No.	Name of the Division	Percentage
1	038	Mechanical (R&B) Division, Ahmedabad	61.61
2	064	Gujarat High Court (R&B) Division, Ahmedabad	88.41
3	201	P.I. Unit No. 2, Vadodara	79.96
4	210	Devbhoomi Dwarka R&B Division Khambhalia	75.93

Cautions approach by Government is recommended through monitoring monthly progress of expenditure to avoid rush of expenditure at the 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 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 2020 is given in **ANNEXURE-I**.

TOTAL VALUE OF CHEQUES DRAWN DURING THE LAST 5 WORKING DAYS OF MARCH 2020

1.2 The total value of cheques drawn during the last 5 working days of March 2020 alone worked out to 4.67 % of the total annual expenditure for the year 2019-20 and 24.63 % of the total expenditure of March 2020. There are **02 Divisions** which have incurred expenditure ranging from 25.06 % to 25.12 % of annual expenditure during the last 5 working days as shown in **ANNEXURE II**. There are **19 divisions** in which expenditure incurred during the last five working days of March 2020 was more than 50 % of the expenditure for March 2020 as shown in **ANNEXURE III**. Such heavy expenditure during the 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 Accounting procedure for Consolidated Treasury Remittances

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

Delay on the part of the Divisional Officer to reconcile 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 42 divisions and 31 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 Accounting procedure for Consolidated Certificate of Issue

Funds obtained by the PW Disbursing Officers by drawing cheques on treasuries/banks are credited under the head “8782-102-Public Works Cheques”. Corresponding debit after encashment of the cheques appear 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 (C.T.I) 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 Form-51.

The said outstanding difference of Part-II of Schedule of Settlement with Treasuries (Form-51) mostly represent either the uncashed 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 31-03-2020 is shown in **ANNEXURE VII.**

REMITTANCE HEADS 8782 PW III (B) ITEMS ADJUSTABLE BY PUBLIC WORKS DIVISIONS

2.3 Para 8.37 of M.S.O.Volume-I, under the head “III- other Remittance” requires that the items adjustable by Civil officers, and items adjustable by Public Works Officers cannot be adjusted by the Division through schedules of adjusting account, settlement account or miscellenous head of account are classified under head of ‘other remittances-III (b)’ and is to be adjusted in the Divisional accounts.

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 Rs.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 **44 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 Divisions	Amount (₹ in Crore)
1	093	IRRIGATION MECHANICAL DIVISION NO. V, AHMEDABAD	(-) 20.07
2	186	IRRIGATION MECHANICAL STORE DIVISION NO. I, VADODARA	(-) 05.06

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 have been submitted late by any divisions during the current financial year 2019-20.

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 2019-20 IN RESPECT OF PW DIVISIONS OF GOVERNMENT OF GUJARAT

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

During 2019-20, the Office of the Principal Accountant General (Audit-II), Gujarat conducted audit in Public Work 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 Public Work 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 ₹ 30.42 lakh as on 31-3-2020 (**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 2019-20 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. 322 Inspection Reports containing 1385 Paras were outstanding as on 31-3-2020. 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 31-3-2020)

	O.B. as on 1-04-2019	Addition	Clearance	Outstanding as on 31-03-2020
Inspection Reports (IRs.)	163	18	07	174
Paras	707	150	74	783

NUMBER OF OUTSTANDING INSPECTION REPORTS AND PARAS (FOR IRRIGATION DEPARTMENT)

(Issued to end of 31-3-2020)

	O.B. as on 1-04-2019	Addition	Clearance	Outstanding as on 31-03-2020
Inspection Reports (IRs.)	160	12	24	148
Paras	619	69	86	602

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 2020 WAS
MORE THAN 25 % OF THE ANNUAL EXPENDITURE FOR THE FINANCIAL YEAR
2019-20.**

Sr. No.	Code No.	Name of Divisions	Percentage
1	003	Store R&B Division, Ahmedabad	32.87
2	004	R&B Division, Bhuj	25.00
3	007	R&B Division, Himatnagar	27.25
4	010	City R&B Division, Rajkot	33.57
5	014	Navrangpura (R&B) Division, Ahmedabad	26.56
6	020	Electrical R&B Division, Surat	33.63
7	021	R&B Division, Godhra	27.58
8	025	Capital Project. Division No.I, Gandhinagar	36.59
9	027	Capital Project Division No. 3, Gandhinagar	25.85
10	029	Capital Project Division No.4, Gandhinagar	27.80
11	030	C.P. Electrical Division, Gandhinagar	39.87
12	032	Electrical (R&B) Division No. 1, Ahmedabad	36.01
13	038	Mechanical (R&B) Division, Ahmedabad	61.61
14	045	National Highway Division, Gandhidham	47.76
15	047	National Highway Division, Rajkot	34.26
16	049	National Highway Division, Bharuch	39.79
17	059	Electrical Division No.2, Ahmedabad	28.02
18	060	High court Electrical Division, Ahmedabad	33.02
19	061	S.R.P. Division, Rajkot	38.26
20	063	S.R.P. Division, Vadodara	43.78
21	064	Gujarat High Court (R&B) Division, Ahmedabad	88.41
22	066	R&B Division, Anand	29.94
23	067	R&B Division, Valsad	32.02
24	068	Rajpipla R&B Division, Rajpipla	26.99
25	069	R&B Division, Patan	26.64

26	074	Ukai Division No. 1, Ukai	44.16
27	076	U.R.B.C.I Division, Ankleshwar	32.23
28	078	Sujalam Sufalam Spreading Channel Division No.I, Himatnagar	28.20
29	080	Sujalam Sufalam Division No.2, Visnagar	27.12
30	083	Damanganga Project Canal Division No.1, Madhuban Colony	39.17
31	084	Damanganga Canal Investigation Division, Valsad	31.47
32	088	Panam Irrigation Division, Godhara	26.37
33	092	Petlad Irrigation Division, Petlad	29.01
34	097	Irrigation Project Division, Modasa	28.05
35	098	Watrak Project Canal Division, Modasa	42.43
36	099	Deesa Irrigation Division, Deesa	28.02
37	104	Shedhi Irrigation Division, Nadiad	30.01
38	111	Irrigation Project Division No. 4, Rajpipla	34.72
39	114	Irrigation Maintenance Division, Bhavnagar	26.36
40	123	K.R.B.C. Division, Surat	31.68
41	124	Surat Canal Division, Surat	27.27
42	129	Irrigation Division, Jamnagar	34.31
43	154	Ground Water Division, Rajkot	44.03
44	162	W.R.I Division, Bhuj-Kutch	46.38
45	166	Irrigation Division, Junagadh	30.44
46	167	W.R.I. Division, Palanpur	47.68
47	169	Project Construction Division No.3, Himatnagar	33.12
48	180	Surat R&B Division No. 2, Surat	27.03
49	182	Irrigation Project Division No.2, Bodeli	41.13
50	200	P.I. Unit No.1, Bhavnagar	32.57
51	201	P.I. Unit No.2, Vadodara	79.96
52	202	Mahisagar (R&B) Division, Lunawada	27.14
53	203	R&B Division, Gir Somnath	27.40
54	204	R&B Division, Botad	28.96
55	205	R&B Division, Modasa	28.38
56	209	R&B Division, Chhota Udepur	38.82
57	210	Devbhoomi Dwarka R&B Division, Khambhalia	75.93

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
2019-20.**

Sr. No.	Code No.	Name of Divisions	Percentage
1	011	R&B Division, Jamnagar	25.12
2	092	Petlad Irrigation Division, Petlad	25.06

ANNEXURE-III
(Please refer Para 1.2)

**THE LIST OF DIVISIONS WHEREIN MORE THAN 50 % OF THE TOTAL
EXPENDITURE OF MARCH 2020 WAS INCURRED DURING THE LAST
5 WORKING DAYS OF FINANCIAL YEAR 2019-20.**

Sr. No.	VLC Code No.	Name of Divisions	Percentage
1	001	City R&B Division, Ahmedabad	62.00
2	004	R&B Division, Bhuj	54.29
3	011	R&B Division, Jamnagar	250.94
4	013	Medical (R&B) Division, Ahmedabad	56.84
5	044	National Highway Division, Ahmedabad	87.14
6	066	R&B Division, Anand	58.90
7	077	Dharoi Head Works Division No.1, Dharoi Colony	52.03
8	080	Sujalam Sufalam Division No.2, Visnagar	87.94
9	084	Damanganga Canal Investigation Division, Valsad	64.45
10	092	Petlad Irrigation Division, Petlad	86.40
11	101	Und Irrigation Division, Jamnagar	58.30
12	108	Junagadh Irrigation Project Division, Junagadh	66.07
13	130	M.I.P. Division, Ankleshwar	53.53
14	135	Amreli Irrigation Division, Amreli	50.06
15	138	G.E.R.I. Geologocal Division, Vadodara	50.66
16	147	Irrigation Mechanical Division No.7, Ahmedabad	104.19
17	171	Surendranagar Irrigation Division, Rajkot	66.96
18	189	Salinity Control Division, Porbandar	58.11
19	207	Irrigation Division, Morbi	52.02

ANNEXURE – IV
(Please refer Para 2.1)

**LIST OF DIVISIONS WITH HEAVY OUTSTANDING BALANCES UNDER P. W.
REMITTANCE AS ON 31.03.2020 (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	68.41
2	003	Stores R & B Division, Ahmedabad	15.16
3	004	R & B Division, Bhuj	46.95
4	005	R & B Division, Mehsana	161.16
5	006	R & B Division, Palanpur	200.35
6	007	R & B Division, Himatnagar	31.02
7	008	R & B Division, Nadiad	95.43
8	009	R & B Division, Dang Ahwa	256.80
9	011	R & B Division, Jamnagar	10.29
10	013	R & B (Medical) Division, Ahmedabad	18.37
11	021	R & B Division, Godhara	303.85
12	022	R & B Division, Bharuch	33.00
13	025	Capital Project Division No.1, Gandhinagar	1238.80
14	026	Capital Project Division No.2, Gandhinagar	177.35
15	027	Capital Project Division No.3, Gandhinagar	11.48
16	031	Sachivalaya Complex (Electrical) Division, Gandhinagar	13.54
17	034	R & B Electrical Division, Rajkot	448.10
18	038	Mechanical Division, Ahmedabad	21.25
19	047	National Highway Division, Rajkot	48.73
20	054	District R& B Division, Vadodara	16.48
21	055	Mechanical R& B Division, Vadodara	35.09
22	056	City R & B Division, Vadodara	13.63
23	059	R & B (Electrical) Division-2, Ahmedabad	27.96
24	068	R & B Division, Rajpipla	17.14
25	073	Salinity Control Division, Bhuj	20.99
26	074	Ukai Division 1, Ukai	41.75

27	076	Ukai Right Bank Canal Division, Ankleshwar	10.44
28	077	Dhroi Head works Division, Mehsana	10.17
29	087	Damanganga Canal District Division-3, Vapu	1625.27
30	090	Irrigation Division, Nadiad	893.25
31	097	Irrigation Project Division, Modasa	32.29
32	104	Shedhi Irrigation Division, Nadiad	53.39
33	111	Irrigation Project Division, Rajpipla	48.81
34	123	Kadana Right bank Canal Division, Surat	155.21
35	128	Irrigation Division, Rajkot	49.93
36	140	North Gujarat Research Division, Gandhinagar	79.11
37	141	South Gujarat Research Division, Surat	123.19
38	147	Irrigation Mechanical Division No. 7, Ahmedabad	12.82
39	169	Project Construction Division-3, Himatnagar	13.56
40	183	Sipu Project Division, Palanpur	32.52
41	186	Irrigation Mechanical Stores Division No.1, Vadodara	317.71
42	202	R & B Division, Mahisagar	908.80

ANNEXURE - V
(Please refer Para 2.1)

**LIST OF DIVISIONS WITH HEAVY OUTSTANDING BALANCES UNDER P.W.
REMITTANCE AS ON 31-03-2020 (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	002	R & B (Dist) Division, Ahmedabad	106.49
2	004	R & B Division, Bhuj	41.07
3	005	R & B Division, Mehsana	236.26
4	008	R & B Division, Nadiad	107.89
5	011	R & B Division, Jamnagar	10.17
6	014	R & B (Navrangpura) Division, Ahmedabad	143.12
7	021	R & B Division, Godhra	43.40
8	022	R & B Division, Bharuch	167.58
9	025	Capital Project Division I, Gandhinagar	1443.43
10	026	Capital Project Division II, Gandhinagar	191.98
11	034	R & B Electrical Division, Rajkot	423.29
12	038	Mechanical Division, Ahmedabad	19.51
13	046	District R & B Division, Rajkot	32.15
14	054	District R& B Division, Vadodara	14.12
15	065	R & B Division, Dahod	73.46
16	074	Ukai Division No.1, Ukai	446.51
17	077	Dhroi Head works Division, Mehsana	30.60
18	087	Damanganga Canal District Division-3, Vapi	1621.15
19	088	Panam Irrigation Division, Godhara	11.03
20	089	Panam Project Division, Godhara	302.57
21	090	Irrigation Division, Nadiad	769.14
22	092	Irrigation Division, Petlad	13.06
23	099	Irrigation Division, Deesa	11.95
24	104	Shedhi Irrigation Division, Nadiad	17.05
25	123	Kadana Right bank Canal Division, Surat	617.19
26	128	Irrigation Division, Rajkot	132.48
27	135	Irrigation Division, Amreli	10.56
28	141	South Gujarat Reaserch Division, Surat	70.29
29	146	Kutchh Irrigation Construction Division, Bhuj	1609.27
30	148	Irrigation Mechanical Division No.1, Vadodara	92.50
31	186	Irrigation Mechanical Stores Division No.1, Vadodara	188.75

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 2020**

Sl. No.	Code No.	Name of Division	Amount (₹ in lakh)
1	001	City R & B Division, Ahmedabad	1337.72
2	002	R & B (Dist.) Division, Ahmedabad	1338.84
3	003	Stores R & B Division, Ahmedabad	440.29
4	004	R & B Division, Bhuj	4791.24
5	005	R & B Division, Mehsana	1028.48
6	007	R & B Division, Himatnagar	2806.52
7	008	R & B Division, Nadiad	910.97
8	009	R & B Division, Dang-Ahwa	2151.71
9	010	R & B (City) Division, Rajkot	442.55
10	011	R & B Division, Jamnagar	541.33
11	012	R & B Division, Surendranagar	115.83
12	013	R & B (Medical) Division, Ahmedabad	245.64
13	014	R & B (Navrangpura) Division, Ahmedabad	2167.99
14	015	R & B Division, Amreli	250.71
15	017	R & B Division, Junagadh	1277.59
16	018	R & B Division No.1, Surat	1192.45
17	019	R & B Division, Navsari	4935.34
18	020	Electrical (R & B) Division, Surat	334.62
19	021	R & B Division, Godhara	1040.72
20	022	R & B Division, Bharuch	4895.76
21	025	Capital Project Division No.1, Gandhinagar	3029.59
22	026	Capital Project Division No.2, Gandhinagar	1065.63
23	027	Capital Project Division No.3, Gandhinagar	1694.41
24	029	Capital Project Division No.4, Gandhinagar	1495.46
25	031	Sachivalaya Complex (Electrical) Division, Gandhinagar	989.68

26	032	Electrical Division No.I, Ahmedabad	248.63
27	033	Electrical Division, Vadodara	319.38
28	035	Parks and Garden Division, Gandhinagar	462.06
29	036	Central Work Shop Division, Ahmedabad	40.61
30	038	Mechanical Division, Ahmedabad	193.50
31	044	National Highway Division, Ahmedabad	6160.94
32	046	District R & B Division, Rajkot	500.07
33	047	National Highway Division, Rajkot	436.51
34	049	National Highway Division, Bharuch	956.07
35	054	District R & B Division, Vadodara	1799.89
36	056	City R & B Division, Vadodara	4914.00
37	059	Electrical Division No.2, Ahmedabad	170.28
38	060	High Court Electrical Division, Ahmedabad	127.09
39	061	State Road Project Division, Rajkot	278.34
40	063	State Road Project Division, Vadodara	1278.34
41	064	Gujarat High Court (R & B) Division, Ahmedabad	182.53
42	065	R & B Division, Dahod	1476.75
43	066	R & B Division, Anand	4226.97
44	067	R & B Division, Valsad	6772.98
45	068	R & B Division, Rajpipla	281.63
46	069	R & B Division, Patan	4610.44
47	070	Dist. R & B Division, Porbandar	939.27
48	071	National Highway Division, Vadodara	144.71
49	073	Salinity Control Division, Bhuj	55.33
50	074	Ukai Division No.1, Ukai	934.14
51	075	Ukai Left Bank Canal Division No.2, Valod	405.99
52	076	Ukai Right Bank Canal Division, Ankleshwar	263.18
53	077	Dharoi Head Works Division, Mehsana	378.75
54	078	Sujalam Sufalam Spreading Chanel Division1, Himatnagar	851.50
55	080	Sujalam Sufalam Division No 2, Visnagar	2483.71
56	081	Dharoi Canal Division 3, Visnagar	392.68
57	082	Salinity Control Division, Bhavnagar	73.86

58	083	Damanganga Project Division-1, Madhuban colony	69.19
59	084	Damanganga Canal Division No.1, Valsad	373.10
60	087	Damanganga Canal Distributory Division No.3, Vapi	118.16
61	088	Panam Irrigation Division, Godhara	640.13
62	089	Panam Project Division, Godhara	642.63
63	090	Irrigation Division, Nadiad	253.69
64	091	Irrigation Division, Anand	320.65
65	092	Irrigation Division, Petlad	29.80
66	093	Irrigation Mechanical Division-5, Ahmedabad	171.65
67	094	Irrigation Division, Ahmedabad	264.24
68	097	Irrigation Project Division, Modasa	439.22
69	098	Watrak Project Canal Division, Modasa	446.64
70	099	Irrigation Division, Deesa	3192.76
71	104	Shedhi Irrigation Division, Nadiad	153.58
72	105	Drainage Division, Navsari	109.89
73	106	Drainage Division No.2, Surat	72.87
74	108	Irrigation Project Division, Junagadh	2366.36
75	109	Irrigation Project Division, Rajkot	377.98
76	111	Irrigation Project Division, Rajpipla	743.62
77	113	WRI Division, Ahmedabad	76.72
78	114	Irrigation Division, Botad	454.59
79	117	Irrigation Project Division, Bhavnagar	6520.46
80	122	Irrigation Division, Dahod	249.56
81	123	Kadana Right bank Canal Division, Surat	521.03
82	124	Surat Canal Division, Surat	619.47
83	125	Ambika Project Division, Navsari	255.11
84	128	Irrigation Division, Rajkot	1483.44
85	129	Irrigation Division, Jamnagar	354.73
86	130	Minor Irrigation Project Division, Ankleshwar	2205.27
87	133	VER II Project Division, Vyara	4014.75
88	134	Irrigation Mechanical Division No.4, Ahmedabad	421.58
89	135	Irrigation Division, Amreli	10372.76

90	136	Irrigation Division, Himatnagar	428.80
91	137	Irrigation Division, Vadodara	663.09
92	139	Hydraulic Division, Vadodara	52.19
93	140	North Gujarat Research Division, Gandhinagar	39.81
94	145	Kachchh Irrigation Division, Bhuj	58.79
95	146	Kachchh Irrigation Construction Division, Kachchh	33.82
96	148	Irrigation Mechanical Division No.1, Vadodara	130.98
97	156	Salinity Control Division, Jamnagar	158.58
98	162	W.R.I. Division, Bhuj	336.43
99	166	Irrigation Division, Junagadh	115.12
100	167	W.R.I. Division, Palanpur	5751.33
101	169	Project Construction Division No. 3, Himatnagar	320.13
102	176	Irrigation Division, Porbandar	539.13
103	180	R & B Division No.2, Surat	1392.83
104	181	PAO , NWR & WSD, Gandhinagar	58010.44
105	183	SIPU Project Division, Palanpur	803.11
106	186	Irrigation Mechanical Stores Division No.1, Vadodara	172.35
107	188	Drainage Division, Gandhinagar	9709.46
108	189	Salinity Control Division, Porbandar	368.18
109	198	Tapi R&B Division, Vyara	2264.73
110	201	Gulf of Khabhat (W.R.) P.I. Unit-2 Division, Vadodara	886.82
111	202	R & B Division, Mahisagar	1811.15
112	203	R & B Division, Gir Somnath	249.83
113	204	R & B Division, Botad	83.24
114	205	R & B Division, Modasa	3641.65
115	206	R & B Division, Morbi	92.44
116	207	Irrigation Division, Morbi	2541.42
117	209	R & B Division, Chhotaudepur	739.89
118	210	R & B Division, Devbhumi Dwarka	597.02

ANNEXURE VII
(Please refer Para 2.2)

**LIST OF DIVISIONS HAVING OUTSTANDING BALANCES UNDER 8782 PW II
CHEQUES AS ON 31.03.2020. AMOUNT ACCOUNTED FOR BY THE TREASURY
BUT NOT REFLECTED IN THE RESPECTIVE DIVISIONAL PASS BOOK.
(AMOUNT MORE THAN ₹ 1, 00,000)**

Sr. No.	Code No.	Name of Division	Amount (₹ in Lakh)
1	001	City R & B Division, Ahmedabad	482.04
2	004	R & B Division, Bhuj	3225.42
3	007	R & B Division, Himatnagar	1802.23
4	008	R & B Division, Nadiad	6.29
5	009	R & B Division, Dang Ahwa	1128.39
6	014	R & B Division Navrangpura, Ahmedabad	1985.37
7	017	R & B Division, Junagadh	1249.71
8	019	R & B Division, Navsari	3322.50
9	022	R & B Division, Bharuch	3535.78
10	025	Capital Project Division No. 1, Gandhinagar	2028.75
11	026	Capital Project Division No. 2, Gandhinagar	1.05
12	031	Sachivalaya Complex (Electrical) Division, Gandhinagar	582.95
13	032	Electrical Division No.I, Ahmedabad	3.29
14	033	Electrical(R & B) Division, Vadodara	3.62
15	034	Electrical(R & B) Division, Rajkot	1.19
16	035	Parks and Garden Division, Gandhinagar	251.10
17	036	Central Work Shop Division, Ahmedabad	28.97
18	038	Mechanical Division, Ahmedabad	192.55
19	044	National Highway Division, Ahmedabad	819.54
20	049	National Highway Division, Bharuch	792.20
21	055	Mechanical R&B Division, Vadodara	3.69
22	056	City (R&B) Division, Vadodara	1.43
23	063	State Road Project Division, Vadodara	651.17
24	065	R & B Division, Dahod	1048.85

25	066	R & B Division, Anand	27890.22
26	067	R & B Division, Valsad	5225.79
27	069	R & B Division, Patan	4234.46
28	070	Dist. R & B Division, Porbandar	655.39
29	071	National Highway Division, Vadodara	40.13
30	075	Ukai Left Bank Canal Division 2, Valod	2.61
31	080	Sujalam Sufalam Division No 2 Visnagar	1147.95
32	081	Dharoi Canal Division 3, Visnagar	127.51
33	082	Salinity Control Division, Bhavnagar	22.54
34	083	Damanganga Project Division-1, Madhuban colony	589.23
35	084	Damanganga Canal Division No.1, Valsad	297.34
36	088	Panam Irrigation Division, Godhara	216.05
37	089	Panam Project Division, Godhara	262.83
38	093	Irrigation Mechanical Division-5, Ahmedabad	149.94
39	094	Irrigation Division, Ahmedabad	20.53
40	095	Irrigation Earthen Dam Division, Ahmedabad	18.37
41	097	Irrigation Project Division, Modasa	253.63
42	104	Shedhi Irrigation Division, Nadiad	1.04
43	105	Drainage Division, Navsari	41.69
44	108	Irrigation Project Division, Junagadh	442.80
45	111	Irrigation Project Division, Rajpipla	69.80
46	113	W.R.I Division, Ahmedabad	2.64
47	117	Irrigation Project Division,, Bhavnagar	4076.85
48	128	Irrigation Division, Rajkot	881.55
49	130	Minor Irrigation Project Division, Ankleshwar	1507.95

50	133	VER II Project Division, Vyara	3716.22
51	134	Irrigation Mechanical Division 4, Ahmedabad	419.94
52	135	Irrigation Division, Amreli	10278.74
53	136	Irrigation Division, Himatnagar	144.24
54	140	North Gujarat Research Division, Gandhinagar	29.53
55	142	Sourashtra Research Division, Rajkot	18.90
56	153	Engineering Geologist WRI Division, Rajkot	6.25
57	156	Salinity Control Division, Jamnagar	152.24
58	165	Irrigation Mechanical Division-3, Gandhinagar	15.54
59	167	W.R.I. Division, Palanpur	3959.94
60	169	Project. Construction Division No. 3, Himatnagar	138.23
61	176	Irrigation Division, Porbandar	79.68
62	181	PAO , NWR & WSD, Gandhinagar	57944.68
63	183	SIPU Project Division, Palanpur	3.83
64	186	Irrigation Mechanical Stores Division No.1, Vadodara	146.25
65	188	Drainage Division, Gandhinagar	9453.91
66	189	Salinity Control Division,, Porbandar	229.38
67	198	Tapi R&B Division, Vyara	1416.19
68	201	Gulf of Khabhat (W.R.) P.I. Unit-2 Division, Vadodara	812.85
69	205	R & B Division, Modasa	2811.36

ANNEXURE- VIII
(Please refer Para 3.1)

BALANCES OF MISCELLANEOUS WORKS ADVANCE OUTSTANDING AS ON
31-03-2020

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	011	R & B Division, Jamnagar	1.92
6	012	R&B Division, Surendranagar	1.00
7	014	Navrangpura (R & B) Division. Ahmedabad	3.92
8	015	R & B Division, Amreli	4.67
9	016	R & B Division, Bhavnagar	14.17
10	017	R & B Division, Junagadh	02.83
11	018	R & B Division No.1, Surat	28.39
12	019	R & B Division, Navasari	21.68
13	022	R&B Division, Bharuch	36.11
14	032	Electrical (R&B) Division No. 1, Ahmedabad	00.28
15	035	Parks & Gardens Division, Gandhinagar	01.49
16	037	Mechanical R & B Division, Rajkot	00.21
17	044	National Highway Division, Ahmedabad	3.57
18	049	National Highway Division, Bharuch	24.65
19	059	Electrical (R&B) Division No. 2, Ahmedabad	0.65
20	066	R & B Division, Anand	0.98
21	075	U.L.B.C.I Division No. 2, Valod	03.23
22	076	U.R.B.C.I Division, Ankleshwar	07.31
23	077	Dharoi Head Works Division No.1, Dharoi Colony	02.46
24	088	Panam Irrigation Division, Godhara	4.29
25	089	Panam Project Division, Godhara	1.15
26	093	Irrigation Mechanical Division No.5, Ahmedabad	32.93
27	094	Irrigation Division, Ahmedabad	28.02

28	101	Und Irrigation Division, Jamnagar	10.79
29	108	Irrigation Project Division, Junagadh	00.27
30	113	W.R.I. Division, Ahmedabad	29.02
31	124	Surat Canal Division, Surat	0.26
32	128	Rajkot Irrigation Division, Rajkot	12.13
33	129	Irrigation Division, Jamnagar	13.72
34	133	VER-II Project Division, Vyara	0.51
35	134	Irrigation Mechanical Division No.4, Ahmedabad	0.25
36	135	Irrigation Division, Amreli	0.06
37	137	Irrigation Division, Vadodara	16.34
38	140	North Gujarat Research Division, Gandhinagar	7.56
39	145	Kutch Irrigation Division, Bhuj	3.99
40	147	Irrigation Mechanical Division No.7, Ahmedabad	0.32
41	148	Irrigation Mechanical Division No.1, Vadodara	2.46
42	156	Salinity Control Division, Jamnagar	0.24
43	166	Irrigation Division, Junagadh	6.70
44	170	Project Construction Division 4, Rajkot	0.42

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 AS ON 31-03-2020

Sl. No.	Code No.	Name of Division	Amount (₹ in Crore)
1	001	City R&B Division, Ahmedabad	09.75
2	002	R & B (Dist.) Division, Ahmedabad	41.79
3	003	Store R & B Division, Ahmedabad	13.84
4	004	R & B Division, Bhuj	106.22
5	005	R & B Division, Mehsana	113.73
6	006	R & B Division, Palanpur	109.74
7	007	R & B Division, Himatnagar	48.95
8	008	R&B Division Kheda, Nadiad	40.82
9	009	R & B Division, Dang-Ahwa	83.30
10	010	R & B (City) Division, Rajkot	30.17
11	011	R & B Division, Jamnagar	50.16
12	012	R & B Division, Surendranagar	34.86
13	013	R & B (Medical) Division, Ahmedabad	27.79
14	014	R & B (Navrangpura) Division Ahmedabad	08.77
15	015	R & B Division, Amreli	87.57
16	016	R & B Division, Bhavnagar	105.44
17	017	R & B Division, Junagadh	27.66
18	018	R & B Division No.1, Surat	44.95
19	019	R & B Division, Navsari	62.32
20	021	R & B Division, Godhara	69.58
21	022	R & B Division, Bharuch	187.11
22	025	Capital Project Division No. 1, Gandhinagar	18.60
23	026	Capital Project Division No. 2, Gandhinagar	33.83
24	027	Capital Project Division No. 3, Gandhinagar	32.46
25	029	Capital Project Division No. 4, Gandhinagar	22.24
26	030	Capital Project (Electrical). Division, Gandhinagar	07.12
27	032	Electrical (R&B) Division No. 1, Ahmedabad	07.04
28	033	Electrical Division, Vadodara	08.66

29	034	R & B Electrical Division, Rajkot	09.49
30	044	National Highway Division, Ahmedabad	32.77
31	046	District R & B Division Rajkot	56.13
32	047	National Highway Division Rajkot	17.42
33	049	National Highway Division, Bharuch	28.79
34	054	District R & B Division, Vadodara	60.46
35	056	City R & B Division, Vadodara	42.34
36	059	Electrical (R&B) Division No. 2, Ahmedabad	05.46
37	060	High Court Electrical Division, Ahmedabad	05.41
38	061	State Road Project Division, Rajkot	06.48
39	065	R & B Division, Dahod	31.18
40	066	R & B Division,, Anand	28.48
41	067	R & B Division, Valsad	28.19
42	068	R & B Division, Rajpipla	38.28
43	069	R & B Division, Patan	29.57
44	070	Dist. R & B Division, Porbandar	16.71
45	071	National Highway Division, Vadodara	17.41
46	072	Kadana Division No. I, Diwada Colony	21.13
47	074	Ukai Division No. 1, Ukai	06.32
48	076	Ukai Right Bank Canal Division No. 1 Ankaleshwar	09.37
49	079	Irrigation Mechanical Division No.2, Ukai	25.21
50	081	Dharoi Canal Division No.3, Visnagar	05.30
51	082	Salinity Control Division, Bhavnagar	05.15
52	087	Damanganga Canal Distribution Division No.3, Vapi	07.25
53	088	Panam Irrigation Division, Godhara	07.37
54	090	Irrigation Division, Nadiad	08.40
55	091	Irrigation Division, Anand	05.91
56	092	Irrigation Division, Petlad	07.76
57	094	Irrigation Division, Ahmedabad	18.37
58	098	Watrak Project Canal Division, Modasa	21.90
59	099	Irrigation Division, Deesa	05.23
60	101	Und Irrigation Division, Jamnagar	57.10
61	104	Shedhi Irrigation Division, Nadiad	10.26

62	106	Drainage Division No.2, Surat	15.33
63	108	Irrigation Project Division, Junagadh	17.30
64	109	Irrigation Project Division Rajkot	24.72
65	114	Irrigation Division, Botad	10.08
66	117	Irrigation Project Division, Bhavnagar	52.66
67	122	Irrigation Division, Dahod	12.06
68	123	Kakrapar Right Bank Canal Division Surat	17.54
69	124	Surat Canal Division, Surat	24.70
70	125	Ambica Project Division, Navsari	13.95
71	128	Irrigation Division, Rajkot	12.26
72	130	Medium Irrigation Project Division, Ankleshwar	10.80
73	133	VER-II Project Division, Vyara	15.70
74	134	Irrigation Mechanical Division No.4 Ahmedabad	17.03
75	135	Irrigation Division , Amreli	32.23
76	136	Irrigation Division, Himatnagar	06.39
77	145	Kutchh Irrigation Division, Bhuj	06.81
78	147	Irrigation Mechanical Division No.7, Ahmedabad	07.53
79	148	Irrigation Mechanical Division No.1 Vadodara	24.11
80	156	Salinity Control Division, Jamnagar	06.17
81	167	WRI Division, Palanpur	07.68
82	170	Project Construction Division No. 4 Rajkot	14.53
83	180	R & B Division No.2 Surat	76.29
84	183	SIPU Project Division, Palanpur	05.36
85	188	Drainage Division Gandhinagar	26.32
86	189	Salinity Control Division, Porbandar	12.64
87	198	Tapi R&B Division Vyara	31.15
88	202	Mahisagar R&B Division, Lunwada	35.64
89	203	R&B Division, Gir Somnath	37.08
90	204	R&B Division, Botad	11.88
91	205	R&B Division, Modasa	21.31
92	206	R&B Division, Morbi	59.44
93	207	Irrigation Division, Morbi	12.34
94	209	R&B Division, Chhota Udepur	16.99
		Total	2806.09

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
	R&B Department			
1	Executive Engineer City Roads and building Department Ahmadabad City, Ahmadabad	04/2016 to 03/2018	Para A01:- Non-observance of condition no. (6) of tender acceptance led to loss to government.	E21-004/19-20
2	Executive Engineer District Roads & buildings division, roads and buildings deptment Ahmadabad city, Ahmadabad	04/2016 to 03/2018	Para A01:- Avoidable expenditure of Rs.5.23 crore due to execution of 130 per cent excess quantity than tender quantity. Para A02: creation of additional liabilities of Rs.1.17 crore on account of price variation due to delay in completion of work. Para A03:- blocking of government fund of Rs.20 crore. Para A04:- Improper estimates leading to execution of excess and extra items and loss to the government due to non-recovery of testing charges.	E21-006/19-20
3	Executive Engineer. High Court Electrical Division, Roads and buildings deptment Ahmadabad city, Ahmadabad dist.	04/2013 to 03/2019	Para A01:- deprivation of probable savings of Rs.59 lakhs on AMC of dg sets.	E21-014/19-20
4	Executive Engineer Stores Roads & buildings division, Roads and buildings deptment Ahmadabad city, Ahmadabad	04/2015 to 03/2019	Para A01:- Additional expenditure due to execution of excess quantities	E21-015/19-20
5	Executive Engineer Roads & Buildings division, Roads and Buildings deptment, Amreli.	04/2017 to 03/2019	Para A01:- Unfruitful expenditure of Rs.2.22 crore due to improper planning. Para A02:- Blocking of government fund of Rs.50.10 crore.	E21-011/19-20

6	Executive Engineer Road and Building Division, roads and buildings deptment, Botad.	04/2017 to 03/2019	Para A01:- Widening and strengthening of Dhanduka-bodi-babarkot-vinchhiya-jasdan-atkot road km 151/00 to 167/00 (sh-1).	E21-008/19-20
7	Executive Engineer Roads & Buildings Division Veraval, Gir- Somnath district.	From Begining to 03/2019	Para A01:- Cost overrun of Rs.3.19 crore due to issue of acceptance letter to the lower bidder after expiry of bid validity period Para A02:- Cost overrun of Rs.3.61 crore due to non approval of tender within the validity period of bids	E21-012/19-20
8	Executive Engineer Roads & Buildings division, Roads and Buildings deptment, Mehsana.	04/2018 to 03/2019	Para A01:- Avoidable expenditure of Rs 16.73 crore on interest on decretal amount of land acquisition.	E21-032
9	Executive Engineer Roads & Buildings Division, Roads and Buildings Deptment, Rajpipla, Narmada.	04/2017 to 03/2019	Para A01:- Avoidable expenditure of Rs. 9.82 crore Para A02:- Avoidable expenditure of Rs.1.74 crore for laning of Ankleshwar-zaghadia-Rajpipla-Pratapnagar- Rajpipla road. Para A03:- Delay in appointment of authority engineer led to probable undue benefit to the epc contractor to the extent of 1.50 crore.	E21-010/19-20
10	Executive Engineer City Roads & Buildings Division, Roads and Buildings Deptment. Vadodara,	04/2017 to 03/2019	Para A01:- Avoidable interest payment Para A02:- Change in design led to delay in execution of work resulting in to blocking of expenditure of Rs.4.92 crore.	E21-017/19-20
11	Executive Engineer District Roads & Buildings Division, Roads and Buildings Deptment. Vadodara.	04/2017 to 03/2019	Para A01:- Construction of rob work not completed due to non acquisition of land resulting in blocking of expenditure of Rs.3.36 crore and consequent Para A02:- Appointment of authority engineer without considering required formalities resulted in extra liability to government	E21-018/19-20
12	Executive Engineer State Road Project Division, Roads and buildings Department. Vadodara,	04/2016 to 03/2018	Para A01:- Excess payment to concessionaire due to incorrect calculation of additional liability on account of implementation of goods and service tax Para A02:- Excess payment made to the contractor due to incorrect	E21-005/19-20

			calculation of price adjustment Para A03:- Excess payment to concessionaire due to adopting incorrect price index for calculation of price adjustment of steel component	
	Irrigation Department			
1	Executive Engineer, Water Resource & investigation division. Palanpur	04/2014 to 3/2019	Para A01:- Avoidable payment of demand charge due to excess contract demand	
2	Executive Engineer, Kadana Division No-1, Kadana	04/2017 to 03/2019	Para A01:- Installation of small hydropower generation unit	
3	Executive Engineer, Irrigation Division, Ahmedabad city.	04/2016 to 03/2019	Para A01:- Non observance of recommendation of Nitaiyog led, to delay in approval of detailed project report,& consequent safety to public & private property	
4	Under Secretary, NWRW&K Department, Gandhinagar	04/2017 to 03/2019	Para A01:- Approval of proposal for renewal of agreement, without recovering outstanding dues	
5	Executive Engineer, Ukai Right Bank Canal Investigation Division No.1, Ankleshwar	04/2018 to 03/2019	Para A01:- Incorrect assessment and levy of penal water, charges.	
6	Executive Engineer, Canal Division, Surat	04/2017 to 03/2019	Para A01:- Inadequate safeguarding and non-finalization of, case resulted in non-recovery of ₹ 21.69 crore.	

ANNEXURE-XI
(Please refer para 7.1)

STATEMENT SHOWING THE ARREARS OF RENT AND WATER CHARGES

Sr No.	Name Of Division	Perod of Audit	Subject	₹ in Rs.
1	City R&B Vadodara	04/2017 to 03/2019	Outstanding Rent Charges	----
			Residential Quarters	25,08,559
			State Guest House, Circuit House, Vishram Gruh	5,33,000
Total				30,41,559

City R&B, Vadodara 04/2017 to 03/2019

Para B09: Outstanding Rent charges

As per the information furnished by the division the outstanding rent charges in respect of residential quarters, State Guest House, Circuit House and Vishram Gruh was as below:

1) Residential Quarters:

Sl. No	Details	Amount
i	Outstanding amount from various Govt. department and individuals as on 01-04-2017	41,67,289
ii	Amount recovered during the year 2017-19	16,58,730
iii	Outstanding amount from various Govt. department and individuals as on 31-03-2019.	25,08,559

2) State Guest House, Circuit House and Vishram Gru

Sl. No	Details	Amount
i	Outstanding amount from various Govt. department and individuals as on 01-04-2017	6,71,890
ii	Amount recovered during the year 2017-19	1,38,890
iii	Outstanding amount from various Govt. department and individuals as on 31-03-2019.	5,33,000

On the reasons for outstanding recovery being called for the Ex. Engineer replied that

- 1) The outstanding amount at Sr. No. 1 above was due to none vacating of quarters by Govt. officials who have been transferred. Efforts are on for recovery of rent at market rate from these officials.
- 2) In case of outstanding amount at Sr. No. 2 above it was stated that detailed reply will be made after scrutiny of the records.

Further reply is awaited.

ANNEXURE-XII
(Please refer para 7.4)

**STATEMENT SHOWING OF INSPECTION REPORT IN RESPECT OF WHICH FIRST REPLY
HAS NOT BEEN RECEIVED OF YEAR 2019-20**

Sr. No.	Name of Division	Period of Audit
	R&B Department	
1	Executive Engineer Stores Roads & Buildings Division, Ahmedabad	04/2015 to 03/2019
2	Executive Engineer Roads & Buildings Division, Mehsana.	04/2018 to 03/2019
3	Executive Engineer Roads & Buildings Division, Junagarh.	04/2016 to 03/2018
4	Executive Engineer Roads & Buildings Division, Amreli.	04/2017 to 03/2019
5	Executive Engineer Roads & Buildings Division, Rajpipla, Narmada	04/2017 to 03/2019
6	Executive Engineer Roads & Buildings Division, Veraval, Gir Somnath.	BEG to 03/2019
7	Executive Engineer city Roads & Buildings Division, Vadodara.	04/2017 to 03/2019
8	Executive Engineer district Roads & Buildings Division, Vadodara,	04/2017 to 03/2019
9	Secretary Roads & Buildings Department, Gandhinagar.	04/2017 to 03/2019
	Irrigation Department	
1	Executive Engineer, Canal division, Surat	04/2017 to 03/2019
2	Executive Engineer, Irrigation Division, Ahmedabad city	04/2016 to 03/2019
3	Executive Engineer, Irrigation Mechanical Division No. 2, Ukai	04/2012 to 03/2019
4	Executive Engineer, Irrigation Mechanical Stores division No. 1, Vadodara	04/2015 to 03/2019
5	Executive Engineer, Kadana Division No-1, Kadana	04/2017 to 03/2019
6	Executive Engineer, Ukai Right Bank Canal investigation division No.1, Ankleshwar	04/2018 to 03/2019
7	Executive Engineer, Ver-II Project division, Vyara	04/2014 to 03/2019
8	Executive Engineer, Water Resource & Investigation division, Palanpur	04/2014 to 3/2019
9	Executive Engineer, Irrigation Division, Morbi	10/2012 to 3/2019

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