



**REPORT ON THE
ANNUAL REVIEW OF PUBLIC WORKS DIVISIONS
FOR THE YEAR 2020-21**



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

GOVERNMENT OF GUJARAT

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PREFACE

This Report is on Annual Review on the working of Public Works Divisions in Gujarat State for the year 2020-21. 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 2020-21 highlights the major areas of deficiencies in preparation and submission of accounts with a view to provide an indicator for strengthening of the mechanism of control 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 : 06/12/2021

AT A GLANCE

1	Number of Division	157
2	Total expenditure of Divisions for the year 2020-21	₹ 16191.28 Crore
3	Percentage of expenditure in March 2021 to total expenditure for the year	27.26 %
4	Number of Divisions in which more than 25% of Annual expenditure incurred during March 2021	88
5	(a) Number of Divisions in which more than 25% of annual expenditure incurred during the last 05 working days of March 2021	09
	(b) Number of Divisions in which more than 50% of total Expenditure of March 2021 incurred during the last 05 working days of March 2021	32
	(c) Number of Divisions in which more than 50 % Expenditure incurred in the month of March 2021 in respect of annual expenditure	11
6	Number of Divisions with outstanding balances above ₹1000000/- under the head I Remittances	28
7	Number of Divisions with outstanding balances above ₹ 2500000/- under the head II Cheques	87
9	Total number of Inspection Reports and Paras Outstanding as on date 31-03-2021	IRs 320 Paras 1388

OUTSTANDING BALANCES

(AMOUNT ₹ IN CRORE)

Head of Account	As on 31-03-2019	As on 31-03-2020	As on 31-03-2021
8782 PW I Remittance	11.60 (Dr)	44.05 (Cr)	43.59 (Cr)
8782 PW II Cheques	684.25 (Cr)	703.92 (Cr)	849.07 (Cr)
8782 PW III (b) Items	6.60 (Dr)	6.60 (Dr)	6.60 (Dr)

PART – I

MODE OF EXPENDITURE IN THE PUBLIC WORKS DIVISION

RUSH OF EXPENDITURE IN THE MONTH OF MARCH 2021

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 **2020-21** reveals that 27.26 % 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 **17.14% in 2018-19 and 18.96 % in 2019-20 and 27.26 % in 2020-21.**

CONTENT	2018-19	2019-20	2020-21
No. of R&B Divisions	70	71	71
No. of Irrigation Divisions	87	87	86
Total No. of Divisions	157	158	157
March expenditure as percentage to total expenditure	17.14	18.96	27.26
No of Divisions in which more than 25 % of annual expenditure incurred during March	64	57	88
No of Divisions in which more than 50 % of annual expenditure incurred during March	02	04	11

Expenditure in the month of March 2021 in respect of annual expenditure in **11 Divisions** was abnormally high ranging between 50.93–96.73 per cent. The list of such divisions is as under:-

Sr. No.	Code No.	Name of the Division	Percentage
1	026	Capital Project Division No.2, Gandhinagar	53.57
2	044	National Highway Division, Ahmedabad	61.24
3	076	URBCI. Division, Ankleshwar	59.25
4	082	Salinity Control Division, Bhavnagar	96.73
5	103	Pipeline Project Division No.1 Chotaudepur	51.22
6	105	Drainage Division, Navsari	63.16
7	106	Drainage Division, No. 2, Surat	61.88
8	134	Irrigation Mechanical Division No.-4, Ahmedabad	63.25
9	165	Irrigation Mechanical Division No.-3, Gandhinagar	62.42
10	200	P.I. Unit No.1, Bhavnagar	50.93
11	211	Gir-Somnath Irrigation Division, Veraval	64.07

Cautions approach by Govt. 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 2021 is given in **ANNEXURE-I**.

TOTAL VALUE OF CHEQUES DRAWN DURING THE LAST 5 WORKING DAYS OF MARCH 2021

1.2 The total value of cheques drawn during the last 5 working days of March 2021 alone worked out to **6.54 %** of the total annual expenditure for the year 2020-21 and **24.00 %** of the total expenditure of March 2021. There are **09 Divisions** which have incurred expenditure ranging from **25.22 %** to **96.73 %** of annual expenditure during the last 5 working days as shown in **ANNEXURE II**. There are **32 divisions** in which expenditure incurred during the last five working days of March 2021 was more than **50 %** of the expenditure for March 2021 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 **28** divisions and **23** 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 87 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 3 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 31-03-2021 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.6.60 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 **51 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 **96 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	(-) 18.00
2	186	IRRIGATION MECHANICAL STORE DIVISION NO. I, VADODARA	(-) 3.45

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

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.

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 2020-21 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 2020-21, 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:

- Delay in Completion of work
- Regarding payment related to mandays.
- Voucher related query.
- Avoidable Expenditure
- Incomplete voucher
- Voucher Missing
- Non-deduction of dues e.g. ESIC, EPF and GST etc
- Consumption of fuel during Lock down
- Commencement of work before getting work order
- Discrepancy in Vouchers
- Missclassification of expenditure
- Rush of Expenditure
- Hand Receipts
- Production of relevant documents

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 (No such Para raised during the year 2020-21) as on 31-3-2021 (**ANNEXURE XI**).

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 2020-21 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 Pr. Accountant General (Audit-II) through the Superintending Engineer concerned within one month of the receipt of the Report. **320** Inspection Reports containing **1388** Paras were outstanding as on 31-3-2021. 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 31-3-2021)

	O.B. as on 1-04-2020	Addition	Clearance	Outstanding as on 31-03-2021
Inspection Reports (IRs.)	174	05	02	177
Paras	783	55	42	796

NUMBER OF OUTSTANDING INSPECTION REPORTS AND PARAS (FOR IRRIGATION DEPARTMENT) (Issued to end of 31-3-2021)

	O.B. as on 1-04-2020	Addition	Clearance	Outstanding as on 31-03-2021
Inspection Reports (IRs.)	148	02	07	143
Paras	602	12	22	592

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 2021 WAS
MORE THAN 25 % OF THE ANNUAL EXPENDITURE FOR THE FINANCIAL YEAR
2020-21.**

Sr. No.	Code No.	Name of Divisions	Percentage
1	001	City R&B Division, Ahmedabad	43.95
2	002	District (R&B) Division, Ahmedabad	31.34
3	003	Store R&B Division, Ahmedabad	38.56
4	004	R & B Division, Bhuj	30.34
5	005	R & B Division, Mehsana	30.45
6	007	R & B Division, Himatnagar	33.00
7	009	R & B Division, Ahwa Dang	33.37
8	010	City R&B Division, Rajkot	31.68
9	011	R & B Division, Jamnagar	27.73
10	012	R & B Division, Surendranagar	27.60
11	013	Medical (R&B) Division, Ahmedabad	36.09
12	015	R & B Division, Amreli	31.50
13	016	R & B Division, Bhavnagar	27.47
14	017	R & B Division, Junagadh	41.42
15	019	Navsari R&B Division, Navsari	28.83
16	022	Bharuch R&B Division, Bharuch	25.45
17	025	Capital Project. Division No.I, Gandhinagar	39.23
18	026	Capital Project Division No. 2, Gandhinagar	53.57
19	029	Capital Project Division No.4, Gandhinagar	26.05
20	030	C.P. Electrical Division, Gandhinagar	45.43
21	032	Electrical (R&B) Division No. 1, Ahmedabad	44.90
22	034	Electrical Division (R&B), Rajkot	31.56
23	035	Parks & Gardens Division, Gandhinagar	30.72
24	036	Central Workshop Division, Ahmedabad	34.58
25	044	National Highway Division, Ahmedabad	61.24
26	045	National Highway Division Gandhidham	40.19

27	049	National Highway Division, Bharuch	40.56
28	054	District (R&B) Division, Vadodara	35.10
29	055	Mechanical (R&B) Division Vadodara	32.32
30	059	Electrical Division No.2, Ahmedabad	36.23
31	060	High court Electrical Division, Ahmedabad	39.47
32	063	S.R.P. Division, Vadodara	26.27
33	065	R & B Division Dahod	27.54
34	067	R & B Division Valsad	39.36
35	068	Rajpipla R&B Division, Rajpipla	41.06
36	069	R&B Division, Patan	29.99
37	071	National Highway Division, Vadodara	32.18
38	072	Kadana Division No. 1, Diwada Colony	39.30
39	074	Ukai Division No. 1, Ukai	37.55
40	075	U.L.B.C.I Division No. 2, Valod	40.71
41	076	U.R.B.C.I Division, Ankleshwar	59.25
42	080	Sujalam Sufalam Division No.2, Visnagar	26.32
43	081	Dharoi Canal Division No.3, Visnagar	27.26
44	082	Salinity Control Division, Bhavnagar	96.73
45	083	Damanganga Project Canal Division No.1, Madhubancolony	26.95
46	084	Damanganga Canal Investigation Division, Valsad	39.19
47	088	Panam Irrigation Division, Godhara	32.24
48	089	Panam Project Division, Godhara	26.51
49	090	Nadiad Irrigation Division, Nadiad	39.75
50	092	Petlad Irrigation Division, Petlad	31.18
51	094	Ahmedabad Irrigation Division, Ahmedabad	39.58
52	098	Watrak Project Canal Division, Modasa	29.34
53	103	Pipeline Project Division No. 1, Chhotaudepur	51.22
54	104	Shedhi Irrigation Division, Nadiad	29.84
55	105	Drainage Division, Navsari	63.16
56	106	Drainage Division No.2, Surat	61.88
57	107	Soil Surevy Division, Surat	27.86
58	111	Irrigation Project Division No. 4, Rajpipla	31.81
59	113	W.R.I. Division, Ahmedabad	31.51

60	122	Dahod Irrigation Division, Dahod	43.30
61	124	Surat Canal Division, Surat	29.32
62	125	Ambica Division, Navsari	48.29
63	128	Rajkot Irrigation Division, Rajkot	25.37
64	130	M.I.P. Division, Ankleshwar	42.16
65	133	VER-II Project Division, Vyara	30.57
66	134	Irrigation Mechanical Division No. 4, Ahmedabad	63.25
67	138	G.E.R.I. Geologocal Division, Vadodara	28.37
68	146	Kutchh Irrigation Construction Division, Bhuj	29.89
69	153	Engineer Geological Division, Rajkot.	25.69
70	162	W.R.I Division Bhuj, Kutch	25.93
71	165	Irrigation Mechanical Division No. 3, Gandhinagar	62.42
72	167	W.R.I. Division, Palanpur	28.83
73	169	Project Construction Division No.3, Himmatnagar	35.57
74	171	Surendranagar Irrigation Division, Rajkot	27.89
75	180	Surat R&B Division No. 2, Surat	32.66
76	182	Irrigation Project Division No.2, Bodeli	36.03
77	189	Salinity Control Division, Porbandar	34.11
78	193	Soil Survey Division, Gandhinagar	31.50
79	198	Tapi R&B Division, Vyara.	38.69
80	200	P.I. Unit No.1, Bhavnagar	50.93
81	202	Mahisagar (R&B) Division, Lunawada	28.76
82	204	R & B Botad	31.43
83	205	R & B Division, Modasa	38.76
84	206	R & B Division, Morbi	31.43
85	209	R & B Division Chhotaudepur	39.83
86	210	Devbhoomi Dwarka R&B Division Khambhalia	29.44
87	211	Gir-Somnath Irrigation Division, Veraval	64.07
88	213	Bhadbhoot Project Division, Bharuch	48.69

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
2020-21.**

Sr. No.	Code No.	Name of Divisions	Percentage
1	001	City R&B Division, Ahmedabad	25.22
2	076	U.R.B.C.I Division, Ankleshwar	27.70
3	082	Salinity Control Division, Bhavnagar	96.73
4	103	Pipeline project Division No. 1 Chhotaudepur	51.22
5	105	Drainage Division, Navsari	33.88
6	106	Drainage Division No.2, Surat	39.35
7	125	Ambica Division, Navsari	25.96
8	134	Irrigation Mech Division No. 4, Ahmedabad	31.84
9	211	Gir-Somnath Irrigation Division, Veraval	64.07

ANNEXURE-III**(Please refer Para 1.2)****THE LIST OF DIVISIONS WHEREIN MORE THAN 50 % OF THE TOTAL
EXPENDITURE OF MARCH 2021 WAS INCURRED DURING THE LAST
5 WORKING DAYS OF FINANCIAL YEAR 2020-21.**

Sr. No.	VLC Code No.	Name of Divisions	Percentage
1	001	City R&B Division, Ahmedabad	57.39
2	002	District (R&B) Division, Ahmedabad	56.40
3	013	Medical (R&B) Division, Ahmedabad	51.61
4	015	R & B Division, Amreli	72.37
5	020	Electrical R&B Division, Surat	70.78
6	047	National Highway Division, Rajkot	60.27
7	056	City (R&B) Division, Vadodara	58.73
8	066	R & B Division, Anand	56.08
9	078	Sujalam Sufalam Spreading Channel Division No.I, Himmatnagar	82.82
10	080	Sujalam Sufalam Division No.2, Visnagar	68.74
11	082	Salinity Control Division, Bhavnagar	100.00
12	089	Panam Project Division, Godhara	70.09
13	091	Anand Irrigation Division, Anand	59.00
14	092	Petlad Irrigation Division, Petlad	62.48
15	103	Pipeline project Division No. 1, Chhotaudepur	100.00
16	105	Drainage Division, Navsari	53.65
17	106	Drainage Division No.2, Surat	63.59
18	109	Rajkot Irrigation Project Division, Rajkot	55.86
19	124	Surat Canal Division, Surat	56.56
20	125	Ambica Division, Navsari	53.76
21	129	Irrigation Division, Jamnagar	56.08
22	134	Irrigation Mechanical Division No. 4, Ahmedabad	50.34
23	138	G.E.R.I. Geologocal Division, Vadodara	68.99
24	145	Kutch Irrigation Division, Bhuj	88.26

25	153	Engineer Geologocal Division Rajkot	92.00
26	166	Irrigation Division, Junagadh	72.07
27	181	P.A.O. N.W.R. & W.S.D. Gandhinagar	62.96
28	189	Salinity Control Division, Porbandar	52.69
29	198	Tapi R&B Division, Vyara.	61.18
30	208	Saurashtra Panchayat Survey Design & Quality Control Division, Jamnagar	86.37
31	209	R & B Division, Chhota Udepur	59.55
32	211	Gir-Somnath Irrigation Division, Veraval	100.00

ANNEXURE – IV
(Please refer Para 2.1)

**LIST OF DIVISIONS WITH HEAVY OUTSTANDING BALANCES UNDER P. W.
REMITTANCE AS ON 31.03.2021 (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	5	R&B Division, Mehsana	102.67
2	6	R&B Division, Palanpur	20.52
3	8	R&B Division Kheda- Nadiad	82.95
4	13	R & B (Medical) Division, Ahmedabad	56.74
5	21	R & B Division, Godhara	304.45
6	25	Capital Project Dn 1, Gandhinagar	1296.22
7	27	Capital Project Division. III, Gandhinagar	258.13
8	30	Capital Project (Electrical Division), Gandhinagar	51.97
9	54	District R & B Division, Vadodara	16.46
10	55	Mechanical R & B Division, Vadodara	35.09
11	56	City R & B Division, Vadodara	14.68
12	73	Salinity Control Division, Bhuj	20.90
13	74	Ukai Division 1, Ukai	61.23
14	76	Ukai Right Bank Canal Division, Ankleshwar	11.89
15	77	Dharoi Head Works Division, Mehsana	29.30
16	83	Damanganga Project Division.1, Madhuban Colony.	68.57
17	87	Damanganga Canal District Division-3, Vapi	70.00
18	90	Irrigation Division, Nadiad	155.24
19	99	Irrigation Division, Deesa	6.18
20	103	Drainage Division, Ankleshwar	200.71

21	104	Shedhi Irrigation Division, Nadiad	54.50
22	126	Irrigation Division Bhavnagar	271.81
23	141	South Gujarat Research Division, Surat	112.66
24	145	Kachchh Irrigation Division, Bhuj	10.86
25	164	Irrigation Mechanical Division 6, Rajkot	630.35
26	168	S. P.P. Quality Control, Rajkot	100.32
27	169	Project Construction Division 3, Himatnagar	13.56
28	183	Sipu Project Division, Palanpur	63.48

ANNEXURE - V
(Please refer Para 2.1)

**LIST OF DIVISIONS WITH HEAVY OUTSTANDING BALANCES UNDER P.W.
REMITTANCE AS ON 31-03-2021 (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	4	R & B Division, Bhuj	49.97
2	5	R & B Division, Mehsana	237.01
3	6	R & B Division, Palanpur	59.25
4	8	R & B Division Kheda- Nadiad	99.86
5	14	R & B (Navrangpura) Division, Ahmedabad	143.26
6	21	R & B Division, Godhara	35.91
7	25	Capital Project Division 1, Gandhinagar	1369.49
8	27	Capital Project Division III, Gandhinagar	5290.47
9	34	(R & B) Electrical Division, Rajkot	38.65
10	54	District R & B Division, Vadodara	14.31
11	68	R & B Division, Rajpipla	18.43
12	73	Salinity Control Division, Bhuj	15.82
13	74	Ukai Division 1, Ukai	456.86
14	75	Ukai Left Bank Canal Division- 2, Valod	208.02
15	77	Dharoi Head Works Division, Mehsana	32.13
16	90	Irrigation Division, Nadiad	70.36
17	99	Irrigation Division, Deesa	12.22
18	104	Shedhi Irrigation Division, Nadiad	17.33
19	135	Irrigation Division, Amreli	13.06
20	136	Irrigation Division, Himatnagar	30.79
21	165	Irrigation Mechanical Division III, Gandhinagar	12.61
22	183	Sipu Project Division, Palanpur	20.85
23	205	R & B Division, Modasa	49.47

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 2021**

Sl. No.	Code No.	Name of Division	Amount (₹ in lakh)
1	1	City R & B Division, Ahmedabad	710.44
2	4	R & B Division, Bhuj	1217.18
3	5	R & B Division, Mehsana	3667.95
4	6	R & B Division, Palanpur	2754.64
5	7	R & B Division, Himmatnagar	1455.36
6	8	R & B Division, Kheda- Nadiad	396.96
7	9	R & B Division, Dang-Ahwa	251.09
8	10	R & B (City) Division, Rajkot	591.99
9	11	R & B Division, Jamnagar	1020.27
10	12	R & B Division, Surendranagar	53.51
11	13	R & B (Medical) Division, Ahmedabad	652.57
12	14	R & B (Navrangpura) Division, Ahmedabad	243.47
13	15	R & B Division, Amreli	1398.65
14	16	R & B Division, Bhavnagar	468.57
15	18	R & B Division No.1, Surat	1859.73
16	20	Surat Electrical (R & B) Division, Surat	119.51
17	21	R & B Division, Godhara	1839.35
18	25	Capital Project Division I, Gandhinagar	2781.56
19	27	Capital Project Division III, Gandhinagar	1550.00
20	29	Capital Project Division - IV, Gandhinagar	278.70
21	30	Capital Project (Electric Division), Gandhinagar	599.75
22	32	Electrical Division No. I, Ahmedabad	261.76
23	33	Electrical Division, Vadodara	116.97

24	34	(R & B) Electrical Division, Rajkot	78.47
25	35	Parks And Garden Division, Gandhinagar	215.36
26	44	National Highway Division, Ahmedabad	353.76
27	45	National Highway Division, Gandhidham	141.00
28	46	District R & B Division, Rajkot	519.92
29	47	National Highway Division, Rajkot	767.72
30	49	National Highway Division, Bharuch	1013.15
31	54	District R & B Division, Vadodara	1469.72
32	56	City R & B Division, Vadodara	743.27
33	60	High Court Electric Division, Ahmdabad	178.11
34	61	State Road Project Division, Rajkot	335.51
35	64	Gujarat High Court (R & B) Division, Ahmedabad	130.00
36	66	R & B Division, Anand	338.74
37	67	R & B Division, Valsad	2238.47
38	68	R & B Division, Rajpipla	265.64
39	69	R & B Division, Patan	203.30
40	70	District R & B Division, Porbandar	198.28
41	71	National Highway Division, Vadodara	516.87
42	73	Salinity Control Division, Bhuj	124.19
43	75	Ukai Left Bank Canal Division- 2, Valod	219.70
44	76	Ukai Right Bank division, Ankleshwar	321.22
45	77	Dharoi Head Works Division, Mehsana	1009.44
46	78	Sujalam Sufalam Spread Division 1, Himatnagar	515.62
47	80	Sujalam Sufalam Division, Visnager	275.18
48	82	Salinity Control Division, Bhavnagar	111.29
49	83	Damanganga Project Division.1, Madhuban Colony	128.75
50	87	Damanganga Canal District Division.3, Vapi	52.70
51	90	Irrigation Division, Nadiad	170.44
52	91	Irrigation Division, Anand	299.22
53	99	Irrigation Division, Deesa	416.99
54	101	Und Irrigation Division, Jamnagar	746.70
55	104	Shedhi Irrigation Division, Nadiad	101.48

56	105	Drainage Division, Navasari	80.49
57	106	Drainage Division II, Surat	131.76
58	108	Irrigation Project Division, Junagadh	115.07
59	109	Irrigation Project Division, Rajkot	738.33
60	113	W.R.I. Division, Ahmedabad	48.65
61	114	Irrigation Maintenance Division, Bhavnagar	314.44
62	117	Irrigation Project Division, Bhavnagar	219.41
63	125	Ambica Project Division, Navsari	446.05
64	126	Irrigation Division, Bhavnagar	53.95
65	129	Irrigation Division, Jamnagar	197.26
66	130	Minor Irrigation Project Division, Ankleshwar	429.56
67	135	Irrigation Division, Amreli	699.12
68	136	Irrigation Division, Himmatnagar	110.45
69	137	Irrigation Division, Vadodara	132.33
70	138	Geri Vadodara, Vadodara	122.13
71	145	Kachchh Irrigation Division, Bhuj	44.12
72	148	Irrigation Mechanical Division 1, Vadodara	130.66
73	166	Irrigation Division, Junagadh	166.33
74	168	S. P.P. Quality Control, Rajkot	608.33
75	169	Project Construction Division 3, Himatnagar	31.78
76	170	Project Construction Division, 4, Rajkot	906.69
77	181	Project (Narmada), Gandhinagar	32.98
78	188	Drainage Division, Gandhinagar	28.15
79	189	Salinity Control Division, Porbandar	423.80
80	198	Tapi R&B Division, Vyara	3864.10
81	201	Gulf of Khambhat Division. Project (W.R) Unit-2, Vadodara	35.11
82	205	R & B Division, Modasa	2516.56
83	206	R & B Division, Mrbi	193.65
84	207	Irrigation Division, Morbi	43.00
85	209	R & B Division, Chhotaudepur	1117.34
86	211	Irrigation Division, Gir-Somnath, Veraval	776.80
87	212	Salinity Control Division, Jam Khambhaliya	540.08

ANNEXURE VII
(Please refer Para 2.2)

**LIST OF DIVISIONS HAVING OUTSTANDING BALANCES UNDER 8782 PW II
CHEQUES AS ON 31.03.2021. 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	32	Electrical Division No. I, Ahmedabad	03.28
2	75	Ukai Left Bank Canal Division- 2, Valod	11.68
3	104	Shedhi Irrigation Division, Nadiad	01.04

ANNEXURE- VIII
(Please refer Para 3.1)
BALANCES OF MISCELLANEOUS WORKS ADVANCE OUTSTANDING AS ON
31-03-2021

Sr. No.	VLC Code	Name of Division	Amount (₹ In Lakh)
1	001	City R&B Division, Ahmedabad	102.87
2	004	R & B Division, Bhuj	02.39
3	005	R & B Division, Mehsana	12.28
4	006	R & B Division, Palanpur	03.65
5	007	R & B Division, Himatnagar	43.85
6	009	R & B Division, Ahwa Dang	42.72
7	011	R & B Division, Jamnagar	01.92
8	012	R & B Division, Surendranagar	01.00
9	014	Navrangpura (R & B) Division. Ahmedabad	03.92
10	015	R & B Division, Amreli	04.67
11	016	R & B Division, Bhavnagar	14.17
12	017	R & B Division, Junagadh	02.83
13	018	R & B Division No.1, Surat	28.39
14	022	R & B Division, Bharuch	36.11
15	032	Electrical (R&B) Division No. 1, Ahmedabad	00.28
16	033	Electrical (R&B) Division, Vadodara	01.35
17	035	Parks & Gardens Division, Gandhinagar	01.49
18	037	Mechanical R & B Division, Rajkot	00.21
19	044	National Highway Division, Ahmedabad	03.57
20	049	National Highway Division, Bharuch	24.65
21	059	Electrical (R&B) Division No. 2, Ahmedabad	00.65
22	066	R & B Division, Anand	00.98
23	075	U.L.B.C.I Division No. 2, Valod	03.23
24	076	U.R.B.C.I Division, Ankleshwar	07.31
25	077	Dharoi Head Works Division No.1, Dharoi Colony	02.46
26	087	Damanganga Canal Investigation Division No. 3 Balita Vapi	01.22
27	088	Panam Irrigation Division, Godhara	04.29

28	089	Panam Project Division, Godhara	01.15
29	093	Irrigation Mechanical Division No.5, Ahmedabad	32.93
30	094	Irrigation Division, Ahmedabad	28.02
31	098	Watrak Project Canal Division, Modasa	01.27
32	101	Und Irrigation Division, Jamnagar	10.79
33	106	Drainage Division No. 2, Navsari	00.04
34	108	Irrigation Project Division, Junagadh	00.27
35	113	W.R.I. Division, Ahmedabad	29.02
36	124	Surat Canal Division, Surat	00.26
37	125	Ambika Division, Navsari	01.91
38	128	Rajkot Irrigation Division, Rajkot	12.13
39	129	Irrigation Division, Jamnagar	13.72
40	133	VER-II Project Division, Vyara	00.51
41	134	Irrigation Mechanical Division No.4, Ahmedabad	00.25
42	135	Irrigation Division, Amreli	00.06
43	137	Irrigation Division, Vadodara	16.34
44	140	North Gujarat Research Division, Gandhinagar	07.56
45	145	Kutch Irrigation Division, Bhuj	03.99
46	147	Irrigation Mechanical Division No.7, Ahmedabad	00.32
47	148	Irrigation Mechanical Division No.1, Vadodara	02.46
48	166	Irrigation Division, Junagadh	00.52
49	170	Project Construction Division 4, Rajkot	00.42
50	186	Irrigation Mechanical Store Division No.1, Vadodara	09.37
51	193	Soil Survey Division, Gandhinagar	05.55

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 31-03-2021**

Sl. No.	Code No.	Name of Division	Amount (₹ in Crore)
1	001	City R & B Division, Ahmedabad	10.69
2	002	R & B (Dist.) Division, Ahmedabad	91.49
3	003	Stores R&B Division, Ahmedabad	15.08
4	004	R&B Division Bhuj	96.08
5	005	R & B Division, Mehsana	104.04
6	006	R & B Division, Palanpur	82.69
7	007	R & B Division, Himatnagar	50.36
8	008	R & B Division, Kheda- Nadiad	42.74
9	009	R & B Division, Dang-Ahwa	76.85
10	010	R & B (City) Division, Rajkot	30.18
11	011	R & B Division, Jamnagar	33.53
12	012	R & B Division Surendranagar	41.64
13	013	R & B Medical Division, Ahmedabad	23.89
14	014	R & B Division, Ahmedabad	05.26
15	015	R & B Division, Amreli	82.82
16	016	R & B Division, Bhavnagar	110.36
17	017	R & B Division, Junagadh	27.85
18	018	R & B Division No.1, Surat	49.72
19	019	R & B Division, Navsari	60.86
20	021	R & B Division, Godhara	100.74
21	022	R & B Division Bharuch	173.71
22	025	Capital Project Dn I, Gandhinagar	29.48
23	026	Capital Project Dn II , Gandhinagar	35.10

24	027	Capital Project Dn. III, Gandhinagar	43.59
25	029	Capital Project Division - IV, Gandhinagar	25.47
26	030	Capital Project Electrical Division, Gandhinagar	07.81
27	031	Sachivalaya Complex Electrical Division, Gandhinagar	05.46
28	032	Electrical Division No. 1, Ahmedabad	05.41
29	033	Electrical Division Vadodara	12.20
30	034	R & B Electrical Division, Rajkot	09.09
31	044	National Highway Division, Ahmedabad	57.61
32	046	District R & B Division, Rajkot	51.55
33	047	National Highway Division, Rajkot	55.08
34	049	National Highway Division, Bharuch	28.34
35	054	District R & B Division, Vadodara	51.50
36	056	City R & B Division, Vadodara	41.94
37	059	Electrical R&B Division No. 2, Ahmedabad	05.66
38	060	High Court Electrical Division, Ahmedabad	05.40
39	061	State Road Project Division, Rajkot	17.44
40	065	R & B Division, Dahod	34.82
41	066	R & B Division, Anand	27.55
42	067	R & B Division, Valsad	37.07
43	068	R & B Division, Rajpipla	30.12
44	069	R & B Division, Patan	30.68
45	070	District R & B Division, Porbandar	17.49
46	071	National Highway Division, Godhara	10.34
47	072	Kadana Division - I, Diwada Colony	12.37
48	074	Ukai Division No. 1, Ukai	29.44
49	076	Ukai Rbc Canal Inv. Dn.1, Ankleshwar	08.74
50	079	Irrigation Mechanical Division 2, Ukai	22.51
51	080	Sujlam Suflam Division No.2, Vishnagar	05.63
52	087	Damanganga Canal District. Division-3, Balitha	07.78

53	088	Panama Irrigation Division, Godhara	07.97
54	090	Irrigation Division, Nadiad	09.97
55	091	Irrigation Division, Anand	05.77
56	092	Irrigation Division, Petlad	08.34
57	094	Irrigation Division, Ahmedabad	15.02
58	098	Watrak Progect Canal Divisionn, Modasa	19.67
59	099	Irrigation Division, Deesa	05.45
60	101	Und Irrigation Division, Jamnagar	24.37
61	104	Shedhi Irrigation Division, Nadiad	08.30
62	106	Drainage Division II, Surat	15.14
63	108	Irrigation Project Division, Junagadh	10.55
64	109	Irrigatoin Project Division, Rajkot	05.43
65	114	Botad Irrigation Division, Botad	06.41
66	117	Irrigation Project Division, Bhavnagar	47.12
67	122	Irrigation Division, Dahod	05.60
68	123	Kadana Right Bank Canal Division, Surat	17.92
69	124	Surat Canal Division, Surat	22.05
70	125	Ambica Project Division, Navsari	13.97
71	128	Irrigation Division Rajkot	12.88
72	130	Medium Irrigation Project Division, Ankleshwar	06.55
73	133	Ver-Ii Project Division, Vyara	10.59
74	134	Irrigation Mech. Division 4, Ahmedabad	18.61
75	135	Irrigation Division, Amreli	19.52
76	136	Irrigation Division, Himatnagar	05.02
77	145	Kutchh Irrigation Division, Bhuj	06.33
78	147	Irrigation Mechanical Division, No.7, Ahmedabad	16.57
79	148	Irrigation Mechanical Division 1, Vadodara	27.97
80	164	Irrigation Mechanical Division No.6, Rajkot	09.64
81	165	Irrigation Mechanical Division No.3, Gandhinagar	18.10

82	167	WRI Division, Palanpur	23.27
83	170	Project Construction Dn 4 Rajkot	34.85
84	180	Surat (R & B) Division II Surat	81.36
85	183	Sipu Project Division, Palanpur	05.39
86	188	Drainage Division Gandhinagar	24.03
87	189	Salinity Control Division, Porbandar	13.56
88	198	Tapi R&B Division, Vyara	38.43
89	202	Mahisagar R&B Division, Lunawada	36.56
90	203	Gir Somnath R&B Division, Veraval	32.30
91	204	R & B Division, Botad	16.86
92	205	R & B Division, Modasa	24.68
93	206	R & B Division, Morbi	62.05
94	207	Irrigation Division, Morbi	10.68
95	209	R & B Division, Chhotaudepur	20.00
96	210	R & B Division Circle No. 1, Rajkot	19.40

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 Capital Project Division No.-3, Roads And Buildings Department, Gandhinagar, Gandhinagar District.	04/2018 to 03/2020	Para A01:- Issuing Work Order Without Getting Necessary Approval From The Forest Department And Electricity Department In Contravention Of Terms of Approval Para A02:- Incorrect Adoption of Stra Rate Led To Overpayment to the Contractor	E21-003/20-21
	Irrigation Department			
1	Executive Engineer, Irrigation Division, Nadiad	04/2015 to 03/2019	Incorrect Provision And Execution Of Cement, Concrete, Lining Resulted In Extra Cost of Rs. 89.36 Lacs	
2	Executive Engineer, Irrigation Division, Nadiad	04/2015 to 03/2019	Incorrect Provision And Execution Of Cement, Concrete, Lining Resulted In Extra Cost of Rs. 88.21 Lacs	

LOCAL AUDIT MANAGEMENT SYSTEM
PENDING INSPECTION REPORTS

OFFICE

Executive Engineer Central Workshop R&B Division, Roads And Buildings Department, Ahmedabad City, Ahmedabad District.

IR CODE

E21-004/20-21 Despatch No. 1151 Issued on 26/02/2021 - Period Covered 04/15 To 03/20

SLNO.	PARA NO.	GIST	MONEY VALUE
1	B01	Non-Credit of Depreciation Charges of Equipments Utilised In Functioning of Hmps To Government Account	
2	B02	Higher Cost Of Ldo For Production of Hot Mix Materials Due To Less Production of Hot Mix Materials	
3	B03	Non-Utilisation of Hmpsas Per Working Hours Prescribed In Governmenr Resolution	
4	B04	Non-Observance of Government Resolution In Oustsourcing of Manpower For Operation of Hot Mix Plant.	
5	B05	Observations On Carting Charges For Ldo From Source To Destination (At Hmps)	
6	B06	Lack of Efforts For Optimum Utilization of Resources And Manpower	
7	B07	Delay In Payment of Final Bill	

OFFICE

Executive Engineer District Roads & Buildings Division, Roads And Buildings Department, Ahmedabad City, Ahmedabad District.

IR CODE

E21-002/20-21 Despatch No. 1066 Issued on 12/02/2021 - Period Covered 04/2018 TO 03/2020

SLNO.	PARA NO.	GIST	MONEY VALUE
1	B01	Improper Planning And Lack of Coordination Between Two Departments Led To Inordinate Delay In Completion of Rob Work	
2	B02	Improper Planning Led To Delay And Probably Cost Overrun of Work	
3	B03	Creation of Additional Liabilities To The Government	
4	B04	Non-Deduction of Amount of Dismantled Credit Materials	
5	B05	Improper Estimated And Change In Scope of Work After Awarding The Contract Leading To Execution of Excess And Extra Items And Loss To Government	
6	B06	Non Adherence To Government Instructions Regarding Conducting Tests of Mix Design of Cement Concrete Mix And Asphalt Mix From Government Approved Lab.	
7	B07	Minus Balance In Part III of The Deposit And Unclaimed Lapsed Deposit Not Credited To Government Accounts	
8	B08	Reduction In Scope of Work - Less Plantation of Trees Than The Tendered Quantity	
9	B09	Under Utilization of Hot Mix Plant	
10	B10	Parking of Government Money At The Fag End of The Financial Year By Other Divisions	
11	B11	Carting Charges For Bitumen From Source To Destination	
12	B12	Management of Allied Machineries Of Hmp	
13	B13	Procurement of Aggregates And Hiring Of Labour For Execution of Road Works Departmentally	
14	B14	Unadjusted Stock Account	
15	B15	Non Maintenance of Manufacture Account In Form 42	
16	B16	Omissions In Maintenance And Safeguarding Hmp	

OFFICE

Executive Engineer Mechanical Roads & Buildings Division, Roads And Buildings Department, Ahmedabad City, Ahmedabad District.

SLNO.	PARA NO.	GIST	MONEY VALUE
1	B01	Under -Utilization of Hot Mix Plant	
2	B02	Difference In Production of Mix Material And Utilization Thereof	
3	B03	Non-Transferring of Derecation of Rs.63.85 Lakh	
4	B04	Delay In Procurement of New Hot Mix Plant	
5	B05	Outsourcing of Manpower For Operation of Hot Mix Plant	
6	B06	Less Production of Hot Mix Material Led Increase In Operation Cost.	

IR CODE

E21-001/20-21 Despatch No. 001 Issued on 28/05/2020 - Period Covered 04/2017 TO 03/2019

OFFICE

Executive Engineer Capital Project Division No. 3, Roads And Buildings Department, Gandhinagar, Gandhinagar District.

IR CODE

E21-003/20-21 Despatch No. 1084 Issued on 17/02/2021 - Period Covered 04/2018 TO 03/2020

SLNO.	PARA NO.	GIST	MONEY VALUE
1	A01	Issuing Work Order Without Getting Necessary Approval From The Forest Department And Electricit Department In Contravention of Terms of Approval	
2	A02	Incorrect Adoption of Star Rate Led To Overpayment To The Contractor	
3	B03	Avoidable Expenditure On Account of Asphalt Painting	
4	B04	Improper Estimates Leading To Execution of Excess And Extra Items And Consequent Loss To The Government Towards Non Recovery Of Testing Charges	
5	B05	Non Renewal of Security Deposit In Form of Bank Guarantee	
6	B06	Incomplete Work Due To Non-Receipt of Grant	
7	B07	Under Utilization of Hot Mix Plant	
8	B08	Departmental Road Works Not Executed Optimally	
9	B09	Non Inclusion of Equipment Charges	
10	B10	Omission In Maintenance And Safeguarding The Hot Mix Plant	
11	B11	Parking of Government Fund	

12	B12	Carting Charges For Bitumen From Source To Destination (At Plant)	
13	B13	Hiring of Labour For Execution of Road Work Departmentally	
14	B14	Manufacture Account	

OFFICE

Executive Engineer Roads & Buildings Division, Roads And Buildings Department, Himmatnagar, Sabarkantha District.

IR CODE

E21-E-21/005 Despatch No. 1304 Issued on 26/03/2021 - Period Covered 04/2018 TO 03/2020

SLNO.	PARA NO.	GIST	MONEY VALUE
1	B03	Non Inclusion of Centage Charges In The Estimates And Non Obtaining Revised Administrative Approval	
2	B04	Non Completion of Work For Want of Forest Clearance	
3	B05	Improper Estimates of Work	
4	B06	Non Adherence To Government Instructions To Conduct Mix Design of Cement Concrete Mix And Asphalt Mix From Government Approved Laboratory	
5	B07	Non Renewal of Bank Guarantee	
6	B08	Underutilization of Hot Mix Plant	
7	B09	Management of Allied Machineries of Hmp	
8	B10	Planning For Procurement of Aggregates, Hire of Allied Machineries, Labour And Vehicles For Carting of Asphalt And Construction of Roads	
9	B11	Omission In Maintenance And Safeguarding The Hot Mix Plant	
10	B12	Non Maintenance of Manufacture Account In Form 42	

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.			Outstanding Rent Charges	No such Para raised during 2020-21.
			Residential Quarters	
			State Guest House, Circuit House, VishramGruh	

ANNEXURE-XII
(Please refer para 7.4)

**STATEMENT SHOWING OF INSPECTION REPORT IN RESPECT OF WHICH FIRST
REPLY HAS NOT BEEN RECEIVED OF YEAR 2020-21.**

Sr. No.	Name of Division	Period of Audit
	R&B Department	
1	Executive Engineer, Central Workshop (R&B Division), Ahmedabad	04/2015 to 03/2020
2	Executive Engineer, Mechanical (R&B Divisions), Ahmedabad	04/2017 to 03/2019
	Irrigation Department	
1	Executive Engineer, Irrigation Division, Nadiad	04/2015 to 03/2019

➤ **Details of the Audit Notes (Issued in 2020-21) not replied:-**

Sl.No	Name of the Division	Subject of Audit Note
1.	R & B Bhavnagar	Short recovery of Rs. 1,00,560/- (October 2019) Delay in payment to contractor (October 2019)
2.	R & B Surendernagar	Delay in completion of Work (Feb 2020)
3.	R & B Junagadh	Delay in completion of Work (Feb 2020)
4.	C.P. Division -1, Gandhinagar	Irregular transfer of an amount of Rs. 3,94,25,250/- Delay in Payment to Contractor
5.	C.P. Division - 4, Gandhinagar	Non deduction of mandatory deduction from running accounts bill and incomplete running account bills Improper Authorization of running Account Bill Delay in Payment of Final Bill Slow Progress of Work (March 2020)
6.	R&B Division, Mehsana	Outstanding items in Form-51 Delay in completion of Work Delay in completion of Work Delay in completion of Work Delay in completion of Work

7.	S.C. Electrical Division Gandhinagar	Discrepancies in Form-79
8.	R & B Electric Division. Vadodara	Discrepancies in Form-79
9.	R & B Division No. 2 Surat	Splitting of work (March 2020)
10.	District R&B Division, Ahmedabad	Outstanding items in Form-51
		Delay in completion of Work
		Delay in completion of Work
11.	R & B Division, Valsad	Non-deduction of GST-TDS
		Less deduction of GST-TDS

-: THE END :-