



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

**REPORT ON THE
ANNUAL REVIEW OF PUBLIC WORKS DIVISIONS
FOR THE YEAR 2023-24**

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 2023-24. 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 2023-24 highlights the major areas of deficiencies in preparation and submission of accounts with a view to provide an indicator for strengthening of the mechanism of control over public expenditure and monitoring by the executive authorities.

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

**Place : Rajkot
(A&E)
Date : 28 November 2024**

Digitally signed by
Accountant General Solanki
Date: 28-11-2024 17:56:57

ACCOUNTANT GENERAL (A&E)

AT A GLANCE

Sr. No.	Particulars	Details
1	Number of Division	159
2	(a) Total expenditure of Divisions for the year 2023-24	₹270,92.02 Crore
	(b) Total cheques issued by Divisions for the year 2023-24	₹ 22,774.02 Crore
3	Percentage of expenditure in March 2024 to total expenditure for the year.	26.60 %
4	Number of Divisions in which more than 25 per cent of Annual expenditure incurred during March 2024	95
5	(a) Number of Divisions in which more than 25 per cent of annual expenditure incurred during the last 05 working days of March 2024	13
	(b) Number of Divisions in which more than 50 per cent of total Expenditure of March 2024 incurred during the last 05 working days of March 2024	38
	(c) Number of Divisions in which more than 50 per cent Expenditure incurred in the month of March 2024 in respect of annual expenditure	10
6	Number of Divisions with outstanding balances above ₹10,00,000/- under the head I Remittances	58
7	Number of Divisions with outstanding balances above ₹ 25,00,000/- under the head II Cheques	126
8	Total number of Inspection Reports and Paras Outstanding as on date 31-03-2024	
	(a) Roads And Buildings Department	IRs 142 Paras 946
	(b) Narmada, Water Resources, Water Supply and Kalpasar Department	IRs 207 Paras 952

OUTSTANDING BALANCES

(AMOUNT ₹ IN CRORE)

Head of Account	As on 31-03-2022	As on 31-03-2023	As on 31-03-2024
8782 PW I Remittance	0.16 (Cr)	27.40 (Cr)	5.55 (Cr)
8782 PW II Cheques	910.42 (Cr)	922.80 (Cr)	1339.74 (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 2022

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 **2023-24** reveals that 28.61 per cent 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 years is given below along with the number of divisions wherein 25 per cent of expenditure 50 per cent of expenditure for the year was incurred in the month of March. The percentage of expenditure incurred in March to that of the whole year was **25.76 per cent in 2021-22, 26.71 per cent in 2022-23 and 26.60 per cent in 2023-24.**

CONTENT	2021-22	2022-23	2023-24
Total No. of Divisions	157	157	159
March expenditure as percentage to total expenditure	25.76	26.71	26.60
No of Divisions in which more than 25 per cent of annual expenditure incurred during March	80	72	95
No of Divisions in which more than 50 per cent of annual expenditure incurred during March	9	17	13

159 public works divisions render complied accounts. Out of 159 divisions, 72 are Roads and Buildings Division (RAB) and 87 are Irrigation Divisions (NWK). 3 divisions submit NIL accounts.

VLC_CODE		DIVISION
051	R & B	Expressway Division No.-3, Vadodara
058	R & B	Expressway Division No.-4, Ahmedabad
199	R & B	P.I.U. Division, Navsari

Four Division have been closed and merged with the division during the year

DIVISION CLOSED	MERGED WITH DIVISION
Salinity Control Division, Bhavnagar (082)	Irrigation Division, Bhavnagar (126)
W.P.C. division, Modasa (098)	Irrigation Project Division, Modasa (097)
Pipeline Project Division, Godhara (103)	Irrigation Project Division, Bodeli (182)
Project Construction Division, Himatnagar (169)	Irrigation Division, Himatnagar (169)

Expenditure in the month of March 2024 in respect of annual expenditure in **10 Divisions** was abnormally high ranging between **53.85–72.79** per cent. The list of such divisions is as under: -

SR. No.	VLC CODE	NAME OF R&B DIVISION	Percentage
1	018	Surat R&B Division No.1, Surat	57.71
2	038	Mech. (R&B) Division, Ahmedabad	66.57
3	059	Electrical Division No.2, Ahmedabad	61.46
4	215	Electrical (R&B) Division, Bhavnagar	72.79

SR. No.	VLC CODE	NAME OF IRRIGATION DIVISION	Percentage
1	077	Dharoi Head Works Division No.-1, Dharoi-Colony	55.55
2	094	Irrigation Division, Ahmedabad	58.00
3	111	Irrigation Project Division No.-4, Rajpipla	54.55
4	125	Ambika Division, Navsari	53.85
5	130	M.I.P. Division, Ankleshwar	65.83
6	183	Sipu Project Division, Palanpur	65.83

Cautious, 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 throughout the year would help to avoid rush of expenditure in March. A list of divisions wherein more than 25 per cent of their total annual expenditure was incurred in March 2024 is given in **ANNEXURE-I**.

TOTAL VALUE OF CHEQUES DRAWN DURING THE LAST 5 WORKING DAYS OF MARCH 2024

1.2 The total value of cheques drawn during the last 5 working days of March-2024 alone worked out to 13.54 **per cent** of the total annual expenditure for the year 2023-24 and 26.60 **per cent** of the total expenditure of March 2024.

There are **13 Divisions** which have incurred expenditure ranging from **27.50 per cent to 40.01 per cent** of annual expenditure during the last 5 working days as shown in **ANNEXURE-II**.

There are **38 divisions** in which expenditure incurred during the last five working days of March-2024 was more than 50 per cent of the expenditure for March-2024 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 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 **54** Divisions having outstanding balances (Amounts accounted by the Division but not accepted by the treasuries) and **43** Divisions having outstanding balances (Amounts accounted by the treasuries but not accounted by the Division) 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 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 31-03-2024 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 miscellaneous 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: -:

- Sales on credit
- Expenditure incurred on deposit works in excess of the deposit received
- Losses, retrenchment, error etc.
- 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 **45 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 **109 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:

Sl. No.	Code No.	Name of the Divisions	Amount (in Lakh)
1	093	Irrigation Mech. Division No. 5, Ahmedabad	(-) 32.19

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.

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 2023-24 IN RESPECT OF PW DIVISIONS OF GOVERNMENT OF GUJARAT

6.1 The audit of the accounts and records of the Public Work Divisions i.e. Roads & Buildings Department and Narmada, Water Resources, Water Supply and Kalpsar Department of the State is conducted by the Office of the Principal Accountant General (Audit-II) AMG-I, Gujarat and Principal Accountant General (Audit-I) AMG-III respectively as per the provisions of CAG's (DPC) Act, 1971 read with Regulations on Audit and Accounts Rule 2007.

During 2023-24, the above offices 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:

Road & Building Department

- Delay in Completion of work
- Difference in Progressive Expenditure
- Excess expenditure over the sanction cost of work
- Minus Balance in Part-III of Form-79
- Outstanding items in Form-51
- Discrepancy in Part-III of Form-79
- Missing Original Invoice
- Rush of Expenditure
- Irregularities in payment of JCB Work
- Irregularities in payment of Xerox Bill
- Details of Rs. 71500/- Credited to Part-V of Misc. Deposit
- Inadequate information of schedule docket No.-7
- Insufficient information of work
- Incompleteness of Form-28 of Hand Receipt

Narmada, Water Resources, Water Supply and Kalpsar Department

- Work continuing after stipulated date of completion without any extension
- Delay in completion of work
- Commencement of work without issuance of work order
- Reason for irregular approving higher estimates for the works
- Details of Excavation jungle cutting/cleaning work executed by JCB
- Work in progress after completion of stipulated work
- Irregularities in payment of Wages
- Avoidable payment of due to excess contract demand and electricity duty
- Irregular payment of Tax collection at sources
- Avoidable Delay payment due to delay in cheque clearance
- Irregularities in works of supply of labours
- Irregular payment of star rate on Asphalt of Rs. 2037855
- Irregular deduction of IT from land compensation payment
- Avoidable payment due to wrong excess contract demand
- Incompleteness of vouchers no 15,151 and 669 and over payment of Rs. 6718 in voucher no. 150
- Lack of planning for work execution restoration & construction of check dams during monsoon seasons
- Avoidable excess demand charges due to excess contract demand
- Lack of planning for work
- Short levy of labour cees
- Payment through hand receipt on account of machinery charges
- Unvouched Expenditure of ₹ 9750
- Delay in completion of work
- Commencement of work without issuance of work order
- Excess payment of star rate in cement
- Transfer of Fund to Irrigation Mech. Dn.
- Irregularities towards contribution of EPF and ESI in work of supply of labors
- Non-deduction of security Deposit.
- Non deduction of testing change
- Short levy of labour cess
- Purchase of different type of oil without authority
- Wage not paid as per the minimum wage act
- Lack of planning in execution of work
- Date of work order and stipulated date of completion not mentioned in first and final RA bill
- Details of fund transferred to water and land management institute

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 2023-24) as on 31-03-2024 (**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 2023-24 and Inspection Report not replied for 2023-24 is 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 O/o the Principal Accountant General (Audit-I), Gujarat, Ahmedabad and O/o the Principal Accountant General (Audit-II), Gujarat, Rajkot through the Superintending Engineer concerned within one month of the receipt of the Report. 349 Inspection Reports containing 1,898 Paras were outstanding as on 31-3-2024. 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 31-3-2024)

	Opening Balance as on 01-04-2023	Addition	Clearance	Closing Balance as on 31-03-24 (Outstanding)
Inspection Reports (IRs.)	120	23	01	142
Paras	739	280	73	946

NUMBER OF OUTSTANDING INSPECTION REPORTS AND PARAS (FOR IRRIGATION DEPARTMENT) (Issued to end of 31-3-2024)

	Opening Balance as on 01-04-2023	Addition	Clearance	Closing Balance as on 31-03-24 (Outstanding)
Inspection Reports (IRs.)	160	47	00	207
Paras	663	292	00	952

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 Divisions In Which The Expenditure Of March-2024 Was More Than 25 Per Cent Of The Annual Expenditure For The Financial Year 2023-24.

Roads & Buildings Department

Sl. No.	Code	Name Of Division	Percentage
1	215	R&B Electrical Division Bhavnagar	72.79
2	038	R&B Dn. Mech. Ahmedabad	66.57
3	059	Electrical (R&B) Dn. No. 2 Ahmedabad	61.46
4	018	R&B Dn. No. 1 Surat	57.71
5	198	R&B Dn. Tapi Vyara	45.16
6	009	R&B Dn. Ahwa Dang	44.71
7	210	R&B Dn. Dev Bhumi Dwarka	44.59
8	065	R&B Dn. Dahod	43.91
9	060	Electrical (R&B) Dn. High Court Ahmedabad	42.71
10	209	R&B Dn. Chhotaudepur	42.01
11	021	R&B Dn. Godhra	41.64
12	006	R&B Dn. Palanpur	40.87
13	180	R&B Dn. No. 2 Surat	40.54
14	017	R&B Dn. Junagadh	38.59
15	044	National Highway Division Ahmedabad	37.47
16	007	R&B Dn. Himatnagar	36.26
17	067	R&B Dn. Valsad	36.17
18	068	R&B Dn. Rajpipla	36.15
19	047	National Highway Division Rajkot	35.16
20	012	R&B Dn. Surendranagar	34.91
21	019	R&B Dn. Navsari	34.30
22	002	R&B Dn. District Ahmedabad	33.96
23	214	R&B Electrical Division Mehsana	33.71
24	023	Road Project Dn. Rajkot	33.31
25	029	Capital Project Dn. No.4 Gandhinagar	31.60
26	030	Capital Project Electrical (R&B) Dn. G'Nagar	31.55
27	031	Sachivalaya Complex Electrical (R&B) Dn. Gandhinagar	31.01
28	063	State Road Project Dn. Vadodara	30.82
29	001	R&B Dn. City Ahmedabad	30.05
30	032	Electrical (R&B) Dn. No. 1 Ahmedabad	29.84
31	020	Surat Electrical (R&B) Division Surat	29.31
32	033	Electrical (R&B) Dn. No. 1 Vadodara	27.85
33	015	R&B Dn. Amreli	27.68
34	055	R&B Dn. Mech. R&B Dn. Vadodara	27.60
35	003	R&B Dn. Store Ahmedabad	27.24
36	026	Capital Project Dn. No.2 Gandhinagar	27.22

Sl. No.	Code	Name Of Division	Percentage
37	014	R&B Dn. Navrangpura Ahmedabad	27.10
38	025	Capital Project Dn. No.1 Gandhinagar	27.06
39	202	Mahisagar R&B Dn. Lunawada	26.91
40	027	Capital Project Dn. No.3 Gandhinagar	26.53
41	013	R&B Dn. Medical Ahmedabad	26.42
42	035	Director Of Parks & Gardens Division Gandhinagar	25.79
43	061	State Road Project Dn. I Rajkot	25.14

Narmada, Water Resources, Water Supply and Kalpsar Department

1	130	M.I.P. Dn. Ankleshwar	65.83
2	094	Irrigation Dn. Ahmedabad	58.00
3	077	Dharoi Headworks Dn. Dharoi Colony	55.55
4	111	Irrigation Project Dn. No-4 Rajpipla	54.55
5	183	Sipu Project Dn. Palanpur	54.14
6	125	Ambika Dn. Navsari	53.85
7	123	K.R.B.C. Dn. Surat	48.72
8	211	Irrigation Dn. Gir Somnath Veraval	48.22
9	075	U.L.B.C. Invest Dn. No. 2 Valod	47.63
10	097	Arravalli Irrigation Division Modasa / Irrigation Project Dn. Modasa	46.97
11	189	Salinity Control Dn. Porbandar	45.08
12	195	Irrigation Construction Division, Gandhinagar	44.79
13	137	Irrigation Dn. Vadodara	43.54
14	074	Ukai Dn. No. 1 Ukai	43.32
15	138	G.E.R.I. Dn. Vadodara	43.23
16	076	U.L.B.C. Dn. Ankleshwar	42.81
17	124	Surat Canal Dn. Surat	41.76
18	212	Salinity Control Dn. Jamkhambhaliya	41.45
19	106	Drainage Division No-2 Surat	40.66
20	171	Irrigation Dn. Surendranagar	40.19
21	084	D'Ganga Canal Investigation 1 Valsad	40.09
22	129	Irrigation Dn. Jamnagar	39.75
23	169	Project Construction Dn. No. 3 Himatnagar	39.67
24	073	Salinity Control Dn. Bhuj	39.10
25	109	Irrigation Project Dn. Rajkot	37.88
26	078	S.S.S.C. Dn. No.1 Himatnagar	37.44
27	182	Irrigation Project Dn. No-2 Bodeli	37.17
28	139	Hydrolic Dn. (Gortri) Vadodara	36.47
29	134	Irrigation Mech. Dn. No. 4 Ahmedabad	35.67
30	092	Irrigation Dn. Petlad	35.33
31	099	Aravalli Irrigation Division, Modasa	35.32
32	104	Irrigation Dn. Shedhi Nadiad	33.95
33	113	W.R.I. Dn. Ahmedabad	33.93
34	153	Engineering Geological W.R.I. Dn. Rajkot	33.83

Sl. No.	Code	Name Of Division	Percentage
35	136	Sabarkantha Irrigation Division, Himmatnagar / Irrigation Dn. Hima	31.16
36	072	Kadana Division No.1, Diwada Colony, Lunawada	31.08
37	083	D'Ganga Project Canal 1 Madhuvan Colony	31.06
38	186	Irrigation Mech. Store 1 Vadodara	30.50
39	087	D'Ganga Canal Dist Dn. No.3 Balitha Vapi	30.42
40	128	Irrigation Dn. Rajkot	29.66
41	181	P.A.O. N.W.R & W.S. Dn. Gandhinagar	29.33
42	090	Irrigation Dn. Nadiad	29.03
43	101	Irrigation Dn. Und Jamnagar	28.64
44	103	Pipeline Project Dn. Chhotaudepur	28.50
45	089	Panam Project Dn. Godhra	28.23
46	080	Sujlam Suflam Dn. No. 2 Visnagar	28.07
47	146	Kutch Irrigation Const. Dn. Bhuj	27.78
48	164	Irrigation Mech. Dn. No. 6 Rajkot	27.26
49	117	Irrigation Project Dn. Bhavnagar	27.04
50	140	North Gujarat Research Dn. Gandhinagar	26.35
51	091	Irrigation Dn. Anand	25.52
52	142	Saurashtra Research Dn. Rajkot	25.18

ANNEXURE II

(Please refer Para 1.2)

The List Of Divisions Where In More Than 25 Per Cent Of Annual Expenditure Was Incurred During The Last 5 Working Days Of Financial Year 2023-24.

Roads & Buildings Department

Sl. No.	Code	Name Of Division	Percentage
1	215	R&B Electrical Division Bhavnagar	72.79
2	038	R&B Dn. Mech. Ahmedabad	66.57
3	210	R&B Dn. Dev Bhumi Dwarka	44.59
4	065	R&B Dn. Dahod	43.91
5	044	National Highway Division Ahmedabad	37.47
6	012	R&B Dn. Surendranagar	34.91

Narmada, Water Resources, Water Supply and Kalpsar Department

1	130	M.I.P. Dn. Ankleshwar	65.83
2	077	Dharoi Headworks Dn. Dharoi Colony	55.55
3	111	Irrigation Project Dn. No-4 Rajpipla	54.55
4	189	Salinity Control Dn. Porbandar	45.08
5	138	G.E.R.I. Dn. Vadodara	43.23
6	078	S.S.S.C. Dn. No.1 Himatnagar	37.44
7	181	P.A.O. N.W.R & W.S. Dn. Gandhinagar	29.33

ANNEXURE III

(Please refer Para 1.2)

The List Of Divisions Wherein More Than 50 Per Cent Of The Total Expenditure Of March 2024 Was Incurred During The Last 5 Working Days Of Financial Year 2023-24.

Roads & Buildings Department

Sl. No.	Code	Name Of Division	Percentage
1	044	National Highway Division Ahmedabad	94.22
2	210	R&B Dn. Dev Bhumi Dwarka	80.04
3	012	R&B Dn. Surendranagar	78.76
4	070	R&B Dn. Porbandar	77.33
5	013	R&B Dn. Medical Ahmedabad	76.36
6	215	R&B Electrical Division Bhavnagar	73.49
7	065	R&B Dn. Dahod	71.17
8	064	High Court (R&B) Dn. Ahmedabad	68.93
9	032	Electrical (R&B) Dn. No. 1 Ahmedabad	68.53
10	030	Capital Project Electrical (R&B) Dn. G'Nagar	67.12
11	033	Electrical (R&B) Dn. No. 1 Vadodara	63.22
12	026	Capital Project Dn. No.2 Gandhinagar	62.77
13	001	R&B Dn. City Ahmedabad	59.08
14	068	R&B Dn. Rajpipla	58.52
15	027	Capital Project Dn. No.3 Gandhinagar	58.00
16	021	R&B Dn. Godhra	57.66
17	205	R&B Dn. Modasa	56.97
18	008	R&B Dn. Kheda Dn. Nadiad	54.62
19	063	State Road Project Dn. Vadodara	54.59
20	046	R&B Dn. District Rajkot	52.59

Narmada, Water Resources, Water Supply and Kalpsar Department

1	162	W.R.I. Dn. Bhuj	99.99
2	181	P.A.O. N.W.R & W.S. Dn. Gandhinagar	99.47
3	138	G.E.R.I. Dn. Vadodara	92.55
4	189	Salinity Control Dn. Porbandar	86.03
5	166	Irrigation Division, Junagadh	80.11
6	108	Irrigation Project Dn. Junagadh	75.84
7	078	S.S.S.C. Dn. No.1 Himatnagar	74.05
8	105	Drainage Division Navsari	71.59
9	114	Irrigation Dn. Botad	68.99
10	213	Bhadbut Project Division-1, Bharuch	58.69
11	077	Dharoi Headworks Dn. Dharoi Colony	58.38

Sl. No.	Code	Name Of Division	Percentage
12	103	Pipeline Project Dn. Chhotaudepur	57.58
13	101	Irrigation Dn. Und Jamnagar	56.58
14	111	Irrigation Project Dn. No-4 Rajpipla	54.88
15	207	Irrigation Dn. Morbi	53.84
16	104	Irrigation Dn. Shedhi Nadiad	53.83
17	072	Kadana Division No.1, Diwada Colony, Lunawada	53.31
18	145	Irrigation Dn. Kutch Bhuj	53.08

ANNEXURE IV

(Please refer Para 2.1)

List Of Divisions With Heavy Outstanding Balances Under P. W. Remittance As On 31.03.2024

(Amount Accounted By The Division But Not Accounted By The Treasuries) Over ₹ 10,00,000

Roads & Buildings Department

Sl. No.	Code	Name Of Division	Amount (in lakhs)
1	025	Capital Project Dn. No.1 Gandhinagar	1,086.21
2	021	R&B Dn. Godhra	305.64
3	009	R&B Dn. Ahwa Dang	262.91
4	026	Capital Project Dn. No.2 Gandhinagar	177.45
5	022	R&B Dn. Bharuch	136.17
6	020	Surat Electrical (R&B) Division Surat	128.85
7	005	R&B Dn. Mehsana	95.90
8	008	R&B Dn. Kheda Dn. Nadiad	91.54
9	030	Capital Project Electrical (R&B) Dn. G'Nagar	74.24
10	002	R&B Dn. District Ahmedabad	71.81
11	031	Sachivalaya Complex Electrical (R&B) Dn. Gandhinagar	68.81
12	013	R&B Dn. Medical Ahmedabad	59.75
13	018	R&B Dn. No. 1 Surat	56.86
14	055	R&B Dn. Mech. R&B Dn. Vadodara	35.06
15	068	R&B Dn. Rajpipla	29.68
16	046	R&B Dn. District Rajkot	26.16
17	214	R&B Electrical Division Mehsana	25.47
18	006	R&B Dn. Palanpur	24.96
19	038	R&B Dn. Mech. Ahmedabad	23.74
20	056	R&B Dn. City (R&B) Dn. Vadodara	22.86
21	202	Mahisagar R&B Dn. Lunawada	17.78
22	054	R&B Dn. District (R&B) Dn. Vadodara	17.55
23	003	R&B Dn. Store Ahmedabad	14.85
24	066	R&B Dn. Anand	13.41
25	004	R&B Dn. Bhuj	-265.23

Narmada, Water Resources, Water Supply and Kalpsar Department

1	188	Drainage Division Gandhinagar	725.68
2	077	Dharoi Headworks Dn. Dharoi Colony	266.28
3	145	Irrigation Dn. Kutch Bhuj	236.88
4	148	Irrigation Mech. Dn. No. 1 Vadodara	208.06
5	072	Kadana Division No.1, Diwada Colony, Lunawada	201.74
6	090	Irrigation Dn. Nadiad	155.05

Sl. No.	Code	Name Of Division	Amount (in lakhs)
7	183	Sipu Project Dn. Palanpur	109.50
8	186	Irrigation Mech. Store 1 Vadodara	100.98
9	126	Irrigation Dn. Bhavnagar	86.63
10	108	Irrigation Project Dn. Junagadh	79.77
11	104	Irrigation Dn. Shedhi Nadiad	79.46
12	141	South Gujarat Research Dn. Surat	66.44
13	111	Irrigation Project Dn. No-4 Rajpipla	62.61
14	083	D'Ganga Project Canal 1 Madhuvan Colony	55.01
15	074	Ukai Dn. No. 1 Ukai	47.50
16	073	Salinity Control Dn. Bhuj	27.69
17	165	Irrigation Mech. Dn. No. 3 Gandhinagar	21.73
18	169	Project Construction Dn. No. 3 Himatnagar	20.04
19	134	Irrigation Mech. Dn. No. 4 Ahmedabad	19.80
20	182	Irrigation Project Dn. No-2 Bodeli	18.77
21	122	Irrigation Dn. Dahod	16.18
22	124	Surat Canal Dn. Surat	15.93
23	088	Irrigation Dn. Panam Godhra	12.43
24	076	U.L.B.C. Dn. Ankleshwar	11.20
25	097	Arravalli Irrigation Division Modasa / Irrigation Project Dn. Modasa	10.97
26	171	Irrigation Dn. Surendranagar	10.34
27	114	Irrigation Dn. Botad	-12.03
28	087	D'Ganga Canal Dist Dn. No.3 Balitha Vapi	-202.22
29	140	North Gujarat Research Dn. Gandhinagar	-252.66

(Minus figure reported by the divisions needs to be investigated)

ANNEXURE V**(Please refer Para 2.1)****List Of R&B Divisions With Heavy Outstanding Balances Under P.W. Remittance As On 31-03-2024 (Amounts Accounted For By The Treasuries But Not Accounted By The Divisions) Over ₹10,00,000.****Roads & Buildings Department**

Sl. No.	Code	Name Of Division	Amount (in lakhs)
1	025	Capital Project Dn. No.1 Gandhinagar	1,119.32
2	056	R&B Dn. City (R&B) Dn. Vadodara	418.04
3	005	R&B Dn. Mehsana	223.17
4	026	Capital Project Dn. No.2 Gandhinagar	221.53
5	014	R&B Dn. Navrangpura Ahmedabad	143.32
6	002	R&B Dn. District Ahmedabad	105.80
7	008	R&B Dn. Kheda Dn. Nadiad	102.29
8	205	R&B Dn. Modasa	82.88
9	022	R&B Dn. Bharuch	55.21
10	006	R&B Dn. Palanpur	52.10
11	018	R&B Dn. No. 1 Surat	48.36
12	003	R&B Dn. Store Ahmedabad	42.86
13	021	R&B Dn. Godhra	40.92
14	065	R&B Dn. Dahod	37.76
15	046	R&B Dn. District Rajkot	29.16
16	041	R&B Dn. Drilling Ahmedabad	24.63
17	029	Capital Project Dn. No.4 Gandhinagar	24.05
18	001	R&B Dn. City Ahmedabad	23.32
19	066	R&B Dn. Anand	15.71
20	054	R&B Dn. District (R&B) Dn. Vadodara	14.90
21	034	Electrical (R&B) Dn. Rajkot	12.96
22	198	R&B Dn. Tapi Vyara	11.56

Narmada, Water Resources, Water Supply and Kalpsar Department

1	146	Kutch Irrigation Const. Dn. Bhuj	1,612.69
2	074	Ukai Dn. No. 1 Ukai	809.78
3	089	Panam Project Dn. Godhra	306.30
4	083	D'Ganga Project Canal 1 Madhuvan Colony	260.77
5	090	Irrigation Dn. Nadiad	72.55
6	077	Dharoi Headworks Dn. Dharoi Colony	31.47
7	128	Irrigation Dn. Rajkot	31.28
8	136	Sabarkantha Irrigation Division, Himmatnagar / Irrigation Dn. Himatnagar	30.80

Sl. No.	Code	Name Of Division	Amount (in lakhs)
9	135	Irrigation Dn. Amreli	27.90
10	073	Salinity Control Dn. Bhuj	27.69
11	104	Irrigation Dn. Shedhi Nadiad	20.07
12	123	K.R.B.C. Dn. Surat	18.36
13	145	Irrigation Dn. Kutch Bhuj	18.17
14	088	Irrigation Dn. Panam Godhra	16.16
15	137	Irrigation Dn. Vadodara	15.13
16	122	Irrigation Dn. Dahod	15.09
17	183	Sipu Project Dn. Palanpur	14.72
18	171	Irrigation Dn. Surendranagar	13.82
19	092	Irrigation Dn. Petlad	12.65
20	182	Irrigation Project Dn. No-2 Bodeli	11.97
21	072	Kadana Division No.1, Diwada Colony, Lunawada	-129.66

(Minus figure reported by the divisions needs to be investigated)

ANNEXURE VI

(Please refer Para 2.2)

**List Of R&B Divisions With More Than ₹ 25 Lakhs Balances Where Cheques Accounted
By The Divisions But Not Accounted For By The Treasuries As On 31st March 2024**

Roads & Buildings Department

Sl. No.	Code	Name Of Division	Amount (in lakhs)
1	022	R&B Dn. Bharuch	20,837.08
2	006	R&B Dn. Palanpur	11,559.93
3	019	R&B Dn. Navsari	7,813.95
4	021	R&B Dn. Godhra	4,993.95
5	067	R&B Dn. Valsad	4,565.53
6	012	R&B Dn. Surendranagar	4,406.36
7	027	Capital Project Dn. No.3 Gandhinagar	4,368.24
8	180	R&B Dn. No. 2 Surat	3,885.60
9	047	National Highway Division Rajkot	3,803.83
10	002	R&B Dn. District Ahmedabad	3,296.73
11	026	Capital Project Dn. No.2 Gandhinagar	3,188.11
12	004	R&B Dn. Bhuj	3,132.72
13	198	R&B Dn. Tapi Vyara	3,121.37
14	210	R&B Dn. Dev Bhumi Dwarka	2,337.62
15	068	R&B Dn. Rajpipla	2,171.63
16	065	R&B Dn. Dahod	2,092.22
17	007	R&B Dn. Himatnagar	1,952.76
18	018	R&B Dn. No. 1 Surat	1,936.59
19	056	R&B Dn. City (R&B) Dn. Vadodara	1,737.18
20	001	R&B Dn. City Ahmedabad	1,636.43
21	008	R&B Dn. Kheda Dn. Nadiad	1,593.72
22	054	R&B Dn. District (R&B) Dn. Vadodara	1,328.17
23	205	R&B Dn. Modasa	1,300.16
24	038	R&B Dn. Mech. Ahmedabad	1,169.15
25	025	Capital Project Dn. No.1 Gandhinagar	1,129.68
26	005	R&B Dn. Mehsana	1,108.97
27	031	Sachivalaya Complex Electrical (R&B) Dn. Gandhinagar	770.05
28	209	R&B Dn. Chhotaudepur	765.52
29	066	R&B Dn. Anand	707.85
30	014	R&B Dn. Navrangpura Ahmedabad	653.61
31	030	Capital Project Electrical (R&B) Dn. G'Nagar	623.56
32	044	National Highway Division Ahmedabad	591.50
33	202	Mahisagar R&B Dn. Lunawada	568.84
34	206	R&B Dn. Morbi	556.20
35	011	R&B Dn. Jamnagar	530.10

Sl. No.	Code	Name Of Division	Amount (in lakhs)
36	033	Electrical (R&B) Dn. No. 1 Vadodara	473.70
37	203	R&B Dn. Gir-Somnath	451.00
38	069	R&B Dn. Patan	421.33
39	046	R&B Dn. District Rajkot	410.22
40	010	R&B Dn. City Rajkot	395.88
41	017	R&B Dn. Junagadh	380.08
42	029	Capital Project Dn. No.4 Gandhinagar	369.93
43	003	R&B Dn. Store Ahmedabad	368.35
44	032	Electrical (R&B) Dn. No. 1 Ahmedabad	347.94
45	204	R&B Dn. Botad	341.03
46	070	R&B Dn. Porbandar	333.85
47	009	R&B Dn. Ahwa Dang	252.53
48	035	Director Of Parks & Gardens Division Gandhinagar	202.58
49	064	High Court (R&B) Dn. Ahmedabad	185.14
50	215	R&B Electrical Division Bhavnagar	164.89
51	063	State Road Project Dn. Vadodara	161.43
52	020	Surat Electrical (R&B) Division Surat	154.03
53	059	Electrical (R&B) Dn. No. 2 Ahmedabad	150.47
54	060	Electrical (R&B) Dn. High Court Ahmedabad	78.95
55	214	R&B Electrical Division Mehsana	73.65
56	013	R&B Dn. Medical Ahmedabad	59.75
57	016	R&B Dn. Bhavnagar	48.26
58	049	National Highway Division Bharuch	35.65
59	034	Electrical (R&B) Dn. Rajkot	27.25

Narmada, Water Resources, Water Supply and Kalpsar Department

1	077	Dharoi Headworks Dn. Dharoi Colony	6,390.09
2	104	Irrigation Dn. Shedhi Nadiad	2,211.42
3	074	Ukai Dn. No. 1 Ukai	2,198.74
4	189	Salinity Control Dn. Porbandar	1,938.71
5	211	Irrigation Dn. Gir Somnath Veraval	1,732.58
6	072	Kadana Division No.1, Diwada Colony, Lunawada	1,572.57
7	123	K.R.B.C. Dn. Surat	1,399.63
8	111	Irrigation Project Dn. No-4 Rajpipla	1,263.33
9	078	S.S.S.C. Dn. No.1 Himatnagar	1,123.78
10	167	W.R.I. Dn. Palanpur	1,050.14
11	124	Surat Canal Dn. Surat	1,027.46
12	097	Arravalli Irrigation Division Modasa / Irrigation Project Dn. Modasa	1,020.60
13	081	Dharoi Canal Division No-3, Visnagar	937.17
14	133	Ver-II Project Dn. Vyara	922.53
15	105	Drainage Division Navsari	893.47

Sl. No.	Code	Name Of Division	Amount (in lakhs)
16	073	Salinity Control Dn. Bhuj	889.26
17	188	Drainage Division Gandhinagar	812.90
18	162	W.R.I. Dn. Bhuj	801.26
19	076	U.L.B.C. Dn. Ankleshwar	692.05
20	125	Ambika Dn. Navsari	658.84
21	135	Irrigation Dn. Amreli	649.19
22	212	Salinity Control Dn. Jamkhambhaliya	591.95
23	083	D'Ganga Project Canal 1 Madhuvan Colony	588.99
24	182	Irrigation Project Dn. No-2 Bodeli	579.56
25	117	Irrigation Project Dn. Bhavnagar	571.97
26	099	Aravalli Irrigation Division, Modasa	569.20
27	114	Irrigation Dn. Botad	539.19
28	088	Irrigation Dn. Panam Godhra	506.42
29	183	Sipu Project Dn. Palanpur	442.35
30	134	Irrigation Mech. Dn. No. 4 Ahmedabad	435.09
31	145	Irrigation Dn. Kutch Bhuj	429.17
32	122	Irrigation Dn. Dahod	383.45
33	080	Sujlam Suflam Dn. No. 2 Visnagar	376.10
34	087	D'Ganga Canal Dist Dn. No.3 Balitha Vapi	342.48
35	128	Irrigation Dn. Rajkot	324.09
36	108	Irrigation Project Dn. Junagadh	302.74
37	089	Panam Project Dn. Godhra	287.07
38	137	Irrigation Dn. Vadodara	276.47
39	136	Sabarkantha Irrigation Division, Himmatnagar / Irrigation Dn. Himatnagar	252.56
40	098	W.P.C. Dn. Modasa	248.16
41	170	Sauni Yojana Rajkot	245.60
42	138	G.E.R.I. Dn. Vadodara	243.67
43	129	Irrigation Dn. Jamnagar	219.98
44	101	Irrigation Dn. Und Jamnagar	208.74
45	186	Irrigation Mech. Store 1 Vadodara	199.42
46	109	Irrigation Project Dn. Rajkot	184.64
47	195	Irrigation Construction Division, Gandhinagar	181.93
48	106	Drainage Division No-2 Surat	174.74
49	207	Irrigation Dn. Morbi	162.10
50	166	Irrigation Division, Junagadh	159.14
51	169	Project Construction Dn. No. 3 Himatnagar	139.70
52	084	D'Ganga Canal Investigation 1 Valsad	135.85
53	139	Hydrolic Dn. (Gortri) Vadodara	123.32
54	094	Irrigation Dn. Ahmedabad	123.17
55	148	Irrigation Mech. Dn. No. 1 Vadodara	122.63
56	147	Irrigation Mech. Dn. No. 7 Ahmedabad	77.51
57	201	P.I.U. Dn. No-2 Vadodara	77.06
58	126	Irrigation Dn. Bhavnagar	77.03
59	079	Irrigation Mech. Dn. No. 2 Ukai	63.83

Sl. No.	Code	Name Of Division	Amount (in lakhs)
60	130	M.I.P. Dn. Ankleshwar	45.24
61	082	Salinity Control Dn. Bhavnagar	38.98
62	090	Irrigation Dn. Nadiad	36.83
63	181	P.A.O. N.W.R & W.S. Dn. Gandhinagar	29.00
64	164	Irrigation Mech. Dn. No. 6 Rajkot	25.52
65	093	Irrigation Mech. Dn. No. 5 Ahmedabad	25.32

ANNEXURE VII**(Please refer Para 2.2)****List Of R&B Divisions Having Outstanding Balances Under 8782 PW II Cheques
As On 31.03.2024. Amount Accounted For By The Treasury But Not Reflected
In The Respective Divisional Pass Book. (Amount More Than ₹ 1, 00,000)****Roads & Buildings Department**

Sl. No.	Code	Name Of Division	Amount (in lakhs)
1	006	R&B Dn. Palanpur	7,306.09
2	065	R&B Dn. Dahod	650.80
3	031	Sachivalaya Complex Electrical (R&B) Dn. Gandhinagar	80.55
4	008	R&B Dn. Kheda Dn. Nadiad	6.30
5	033	Electrical (R&B) Dn. No. 1 Vadodara	3.62
6	032	Electrical (R&B) Dn. No. 1 Ahmedabad	3.29
7	044	National Highway Division Ahmedabad	1.33
8	034	Electrical (R&B) Dn. Rajkot	1.19
9	026	Capital Project Dn. No.2 Gandhinagar	1.06
10	015	R&B Dn. Amreli	-882.37

Narmada, Water Resources, Water Supply and Kalpsar Department

1	081	Dharoi Canal Division No-3, Visnagar	775.00
2	105	Drainage Division Navsari	43.71
3	094	Irrigation Dn. Ahmedabad	20.54
4	075	U.L.B.C. Invest Dn. No. 2 Valod	11.99
5	091	Irrigation Dn. Anand	3.50
6	099	Aravalli Irrigation Division, Modasa	2.45
7	134	Irrigation Mech. Dn. No. 4 Ahmedabad	1.90
8	104	Irrigation Dn. Shedhi Nadiad	1.04
9	092	Irrigation Dn. Petlad	-426.06
10	171	Irrigation Dn. Surendranagar	-466.21
11	130	M.I.P. Dn. Ankleshwar	-935.09

(Minus figure reported by the divisions needs to be investigated)

ANNEXURE VIII

(Please refer Para 3.1)

Balances Of Miscellaneous Works Advance Outstanding As On 31-03-2024

Roads & Buildings Department

Sl. No.	Code	Name Of Division	Amount (in lakhs)
1	001	R&B Dn. City Ahmedabad	102.87
2	007	R&B Dn. Himatnagar	43.85
3	022	R&B Dn. Bharuch	36.11
4	018	R&B Dn. No. 1 Surat	28.39
5	016	R&B Dn. Bhavnagar	14.17
6	005	R&B Dn. Mehsana	12.28
7	015	R&B Dn. Amreli	4.67
8	014	R&B Dn. Navrangpura Ahmedabad	3.92
9	006	R&B Dn. Palanpur	3.65
10	044	National Highway Division Ahmedabad	3.57
11	011	R&B Dn. Jamnagar	1.92
12	035	Director Of Parks & Gardens Division Gandhinagar	1.49
13	033	Electrical (R&B) Dn. No. 1 Vadodara	1.36
14	012	R&B Dn. Surendranagar	1.01
15	059	Electrical (R&B) Dn. No. 2 Ahmedabad	0.65
16	037	R&B Dn. Mech. Rajkot	0.21
17	066	R&B Dn. Anand	0.17

Narmada, Water Resources, Water Supply and Kalpsar Department

1	114	Irrigation Dn. Botad	639.97
2	093	Irrigation Mech. Dn. No. 5 Ahmedabad	32.93
3	113	W.R.I. Dn. Ahmedabad	29.02
4	094	Irrigation Dn. Ahmedabad	28.02
5	137	Irrigation Dn. Vadodara	16.34
6	129	Irrigation Dn. Jamnagar	13.72
7	128	Irrigation Dn. Rajkot	12.13
8	101	Irrigation Dn. Und Jamnagar	10.79
9	186	Irrigation Mech. Store 1 Vadodara	9.38
10	140	North Gujarat Research Dn. Gandhinagar	7.56
11	076	U.L.B.C. Dn. Ankleshwar	7.31
12	169	Project Construction Dn. No. 3 Himatnagar	5.61
13	145	Irrigation Dn. Kutch Bhuj	3.99
14	075	U.L.B.C. Invest Dn. No. 2 Valod	3.23

Sl. No.	Code	Name Of Division	Amount (in lakhs)
15	077	Dharoi Headworks Dn. Dharoi Colony	2.46
16	148	Irrigation Mech. Dn. No. 1 Vadodara	2.46
17	125	Ambika Dn. Navsari	1.91
18	087	D'Ganga Canal Dist Dn. No.3 Balitha Vapi	1.22
19	166	Irrigation Division, Junagadh	0.52
20	133	Ver-II Project Dn. Vyara	0.5
21	170	Sauni Yojana Rajkot	0.42
22	147	Irrigation Mech. Dn. No. 7 Ahmedabad	0.32
23	108	Irrigation Project Dn. Junagadh	0.27
24	124	Surat Canal Dn. Surat	0.26
25	089	Panam Project Dn. Godhra	0.25
26	134	Irrigation Mech. Dn. No. 4 Ahmedabad	0.25
27	135	Irrigation Dn. Amreli	0.07
28	088	Irrigation Dn. Panam Godhra	0.04

ANNEXURE IX**(Please refer Para 4.1)****The Following R&B Divisions Are Having Heavy Balances Of More Than****₹ 5 Crore Under The Head 8443 Pw Deposit As On 31-03-2024****(Except Deposits for works to be done : part III)****Roads & Buildings Department**

Sl. No.	Code	Name Of Division	Amount (in crores)
1	022	R&B Dn. Bharuch	167.01
2	016	R&B Dn. Bhavnagar	141.38
3	004	R&B Dn. Bhuj	128.89
4	206	R&B Dn. Morbi	110.67
5	002	R&B Dn. District Ahmedabad	92.44
6	011	R&B Dn. Jamnagar	86.51
7	021	R&B Dn. Godhra	85.08
8	180	R&B Dn. No. 2 Surat	84.92
9	067	R&B Dn. Valsad	82.65
10	009	R&B Dn. Ahwa Dang	81.21
11	015	R&B Dn. Amreli	77.82
12	068	R&B Dn. Rajpipla	77.29
13	005	R&B Dn. Mehsana	73.53
14	046	R&B Dn. District Rajkot	69.27
15	019	R&B Dn. Navsari	68.04
16	018	R&B Dn. No. 1 Surat	64.37
17	027	Capital Project Dn. No.3 Gandhinagar	63.46
18	006	R&B Dn. Palanpur	62.62
19	007	R&B Dn. Himatnagar	60.49
20	054	R&B Dn. District (R&B) Dn. Vadodara	58.51
21	047	National Highway Division Rajkot	50.80
22	026	Capital Project Dn. No.2 Gandhinagar	44.15
23	008	R&B Dn. Kheda Dn. Nadiad	43.62
24	012	R&B Dn. Surendranagar	42.37
25	069	R&B Dn. Patan	41.59
26	056	R&B Dn. City (R&B) Dn. Vadodara	41.20
27	205	R&B Dn. Modasa	40.19
28	025	Capital Project Dn. No.1 Gandhinagar	38.59
29	017	R&B Dn. Junagadh	38.54
30	065	R&B Dn. Dahod	37.59
31	198	R&B Dn. Tapi Vyara	37.52
32	066	R&B Dn. Anand	35.25
33	010	R&B Dn. City Rajkot	31.29
34	203	R&B Dn. Gir-Somnath	31.18
35	013	R&B Dn. Medical Ahmedabad	30.35
36	202	Mahisagar R&B Dn. Lunawada	28.89

Sl. No.	Code	Name Of Division	Amount (in crores)
37	029	Capital Project Dn. No.4 Gandhinagar	28.20
38	049	National Highway Division Bharuch	25.60
39	204	R&B Dn. Botad	22.76
40	210	R&B Dn. Dev Bhumi Dwarka	21.60
41	070	R&B Dn. Porbandar	20.19
42	209	R&B Dn. Chhotaudepur	19.45
43	031	Sachivalaya Complex Electrical (R&B) Dn. Gandhinagar	18.62
44	044	National Highway Division Ahmedabad	14.11
45	033	Electrical (R&B) Dn. No. 1 Vadodara	14.00
46	061	State Road Project Dn. I Rajkot	13.20
47	034	Electrical (R&B) Dn. Rajkot	11.84
48	014	R&B Dn. Navrangpura Ahmedabad	10.85
49	059	Electrical (R&B) Dn. No. 2 Ahmedabad	9.54
50	003	R&B Dn. Store Ahmedabad	9.52
51	001	R&B Dn. City Ahmedabad	9.21
52	071	National Highway Division Vadodara	7.62
53	030	Capital Project Electrical (R&B) Dn. G'Nagar	6.67
54	032	Electrical (R&B) Dn. No. 1 Ahmedabad	5.68
55	020	Surat Electrical (R&B) Division Surat	5.51
56	060	Electrical (R&B) Dn. High Court Ahmedabad	5.08

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1	074	Ukai Dn. No. 1 Ukai	44.54
2	167	W.R.I. Dn. Palanpur	40.66
3	073	Salinity Control Dn. Bhuj	38.95
4	145	Irrigation Dn. Kutch Bhuj	38.44
5	117	Irrigation Project Dn. Bhavnagar	28.45
6	170	Sauni Yojana Rajkot	27.09
7	188	Drainage Division Gandhinagar	26.38
8	148	Irrigation Mech. Dn. No. 1 Vadodara	24.37
9	123	K.R.B.C. Dn. Surat	22.94
10	134	Irrigation Mech. Dn. No. 4 Ahmedabad	21.66
11	162	W.R.I. Dn. Bhuj	20.45
12	101	Irrigation Dn. Und Jamnagar	20.10
13	124	Surat Canal Dn. Surat	19.45
14	122	Irrigation Dn. Dahod	19.33
15	164	Irrigation Mech. Dn. No. 6 Rajkot	18.53
16	072	Kadana Division No.1, Diwada Colony, Lunawada	17.12
17	106	Drainage Division No-2 Surat	16.00
18	128	Irrigation Dn. Rajkot	15.69
19	089	Panam Project Dn. Godhra	15.51
20	079	Irrigation Mech. Dn. No. 2 Ukai	14.52
21	125	Ambika Dn. Navsari	14.09

Sl. No.	Code	Name Of Division	Amount (in crores)
22	147	Irrigation Mech. Dn. No. 7 Ahmedabad	14.05
23	076	U.L.B.C. Dn. Ankleshwar	13.85
24	207	Irrigation Dn. Morbi	13.68
25	165	Irrigation Mech. Dn. No. 3 Gandhinagar	13.36
26	094	Irrigation Dn. Ahmedabad	13.30
27	083	D'Ganga Project Canal 1 Madhuvan Colony	13.06
28	133	Ver-II Project Dn. Vyara	12.32
29	189	Salinity Control Dn. Porbandar	12.30
30	090	Irrigation Dn. Nadiad	10.97
31	130	M.I.P. Dn. Ankleshwar	10.86
32	135	Irrigation Dn. Amreli	10.32
33	080	Sujlam Suflam Dn. No. 2 Visnagar	9.89
34	077	Dharoi Headworks Dn. Dharoi Colony	9.84
35	104	Irrigation Dn. Shedhi Nadiad	8.64
36	088	Irrigation Dn. Panam Godhra	8.58
37	092	Irrigation Dn. Petlad	7.91
38	097	Arravalli Irrigation Division Modasa / Irrigation Project I	6.92
39	098	W.P.C. Dn. Modasa	6.62
40	105	Drainage Division Navsari	6.60
41	186	Irrigation Mech. Store 1 Vadodara	6.56
42	099	Aravalli Irrigation Division, Modasa	6.49
43	087	D'Ganga Canal Dist Dn. No.3 Balitha Vapi	6.31
44	075	U.L.B.C. Invest Dn. No. 2 Valod	6.25
45	111	Irrigation Project Dn. No-4 Rajpipla	6.23
46	136	Sabarkantha Irrigation Division, Himmatnagar / Irrigation	6.22
47	129	Irrigation Dn. Jamnagar	6.05
48	114	Irrigation Dn. Botad	5.66
49	091	Irrigation Dn. Anand	5.61
50	211	Irrigation Dn. Gir Somnath Veraval	5.47
51	109	Irrigation Project Dn. Rajkot	5.36
52	213	Bhadbut Project Division-1, Bharuch	5.22
53	081	Dharoi Canal Division No-3, Visnagar	5.08

ANNEXURE X

(Please refer Para 6.1)

The details of the outstanding audit paras in respect of the Public Work Divisions

Roads & Buildings Department

Sl. No.	Code	Name Of Division	Issue Date	Part II A	Part II B
1	006	R&B Division, Palanpur	16-Jun-23	3	16
2	205	R&B Division, Modasa	16-Jun-23	3	11
3	005	R&B Division, Mehsana	18-Jun-23	1	7
4	004	R&B Division, Bhuj	06-Apr-23	7	11
5	044	National Highway Division, Ahmedabad	27-Jul-23	1	8
6	010	City (R&B) Division, Rajkot	26-Oct-23	1	5
7	046	District (R&B) Division, Rajkot	22-Dec-23	0	5
8	012	R&B Division, Surendranagar	08-Feb-24	1	11
9	070	R&B Division, Porbandar	13-Mar-24	0	9
10	046	National Highway Division, Rajkot	15-Mar-24	8	5
11	026	Capital Project Division No-2, Gandhinagar	12-Jan-24	1	17
12	032	Electrical (R&B) Division No-1, Ahmedabad	25-Jul-23	0	8
13	030	Capital Project Electrical Division, Gandhinagar	25-Jan-24	0	6
14	206	R&B Division, Morbi	06-Apr-24	2	15
15	180	Surat R&B Division No-2, Surat	12-May-23	4	5
16	067	R&B Division, Valsad	12-May-23	7	13
17	021	R&B Division, Godhara	24-Aug-23	5	13
18	008	Kheda (R&B) Division, Nadiad	22-Sep-23	4	10
19	019	R&B Division, Navsari	24-Nov-23	0	9
20	022	R&B Division, Bharuch	21-Dec-23	3	6
21	054	District (R&B) Division, Vadodara	14-Feb-24	2	9
22	198	Tapi (R&B) Division, Vyara	15-Feb-24	1	5
23	066	Anand (R&B) Division, Anand	18-Mar-24	2	8

List of Important Paras Noticed during the year 2023-24 in PWD Division.

Sl. No.	Office	IR Code	Audit Period	Issue Date	Para No	Gist	Amount (in Crore)
1	Roads & Buildings Division, Morbi	E21-001/23-24	04/2016 to 03/2022	06-04-2023	A01	Excess payment of price variation and star rate for asphalt of excess payment of price variation and star rate for asphalt of Rs.18356777 (10521243+7835534 and payment made without approval of extension of time Rs.18356777 (10521243+7835534 and payment made without approval of extension of time	1.88 Cr.
2					A02	In-ordinate delay in completion of works and non- levy of liquidated damages	NMV
3					A03	Excess payment of star rate of rs.4188681 to the contractor due to incorrect adoption of star rate for asphalt.	
4	Roads & Buildings Division, Bhuj, Kutch	E21-002/23-24	04/2018 to 03/2022	06-04-2023	A01	Damage of roads within the free maintenance guarantee FMG period.	NMV
5					A02	Improper estimates led to financial burden to the government- construction of museum at smriti van bhuj	NMV
6					A03	Over payment of Rs.1.42 crore toward star rate payment on asphalt used in the work.	1.42 Cr.
7					A04	Execution of work of Rs.1.37 crore in contravention to administrative approval	NMV
8					A05	Execution of extra widening and super-elevation on horizontal curves against IRC guidelines resulted in financial burden of Rs.1.81 crore	NMV

Sl. No.	Office	IR Code	Audit Period	Issue Date	Para No	Gist	Amount (in Crore)
9					A06	Incorrect adoption of star rate resulted in financial burden of Rs.77.46 lakh to the government	NMV
10					A07	Finalization of work without approval of extension of time limit resulted in undue financial benefit to the contractor	NMV
11	District Roads & Buildings Division-2, Surat.	E21-003/23-24	04/2017 to 03/2022	12-05-2023	A01	Excess payment/ short recovery of star rate of Rs. 43480012 to the contractor due to non-adoption of port rate <i>i.r.o</i> imported asphalt	NMV
12					A02	Excess expenditure of Rs.13579287 on star rate of asphalt due to incorrect adoption of star rate	1.35 Cr.
13					A03	Delay in termination of contract resulting cost over-run of Rs.1.52 crore	NMV
14					A04	In-ordinate delay in completion of works and non-levy of liquidated damages charges amounting to Rs.7.88 crore	NMV
15	Roads & Buildings Division, Valsad.	E21-004/23-24	04/2017 to 03/2022	12-05-2023	A01	Improper planning led to in completed work and time & cost overrun of the projects.	NMV
16					A02	Non-recovery of cost of credit of dismantle materials amounting to Rs.87.65 lakh	0.87 Cr.
17					A03	Incorrect calculation of price variation on asphalt led to overpayment of Rs.72 lakh to the contractors	NMV
18					A04	Deficiencies in adjustment of price variation for use of asphalt resulted in financial loss to the government	NMV
19					A05	Incorrect calculation of price variation led to overpayment lakhs to contractors	NMV

Sl. No.	Office	IR Code	Audit Period	Issue Date	Para No	Gist	Amount (in Crore)
20					A06	Improper planning led to slow progress of construction of ROBs	NMV
21					A07	Improper planning led to delay in completion of work	NMV
22	Roads & Buildings Division, Modasa, Aravalli..	E21-005/23-24	04/2017 to 03/2023	16-06-2023	A01	Excess expenditure of Rs. 17282586 due to non-adoption of port rate in respect of imported asphalt.	
A02					Improper estimates led to execution of excess quantities and excess payment of Rs.1.89 crore.		
A03					In-ordinate delay in completion of works and non-levy of liquidated damages(ld) charges amounting to Rs.4.64 crore		
25	Roads & Buildings Division, Palanpur, Banaskant ha dist.	E21-006/23-24	04/2020 to 03/2023	16-06-2023	A01	Improper planning and estimation of roads led to financial loss of Rs.11.86 crore to government	NMV
A02					Irregular payment of Rs.1.06 crore towards price adjustment on change of scope to the contractor	1.06 Cr.	
A03					Undue financial benefit of Rs.63.15 lakh to the contractors due to non-adjustment of proof consultancy charges	0.63 Cr.	
28	National Highway Division, Ahmedabad City.	E21-008/23-24	04/2017 to 03/2023	27-07-2023	A01	Pending recovery of mobilization advance	41.61 Cr.
29	Roads & Buildings Division, Godhra, Panchmah al	E21-009/23-24	04/2017 to 03/2023	24-08-2023	A01	Awarding the contracts on unworkable rates led to incomplete resurfacing of roads and unfruitful expenditure of Rs 1.89 crore	
30					A02	Creation of additional liability of Rs 1.32 crore due to damage of road within the FMG period.	

Sl. No.	Office	IR Code	Audit Period	Issue Date	Para No	Gist	Amount (in Crore)
31					A03	Avoidable expenditure of Rs 2.60 crore on interest payment on decretal amount of land acquisition.	
32					A04	Improper estimation led to financial loss to the government to the extent of Rs 98.11 lakh	
33					A05	Irregularity in planning, estimation and execution of resurfacing of road Jyoti circle to duniya road km 0/0 to 4/6.	
34	Roads & Buildings Division, Nadiad, Kheda	E21-010/23-24	04/2017 to 03/2023	22-09-2023	A01	Improper monitoring of the work led to cost overrun up to Rs 1.15 crore	
35					A02	Unfruitful expenditure of Rs 70 lakh and time and cost overrun to the extent of Rs 51.03 lakh construction of ITI building at Mahudha.	
36					A03	Unfruitful expenditure of Rs 59.36 lakh and time and cost overrun of the project.	
37					A04	Improper estimates resulted in loss of testing charges of Rs 71.28 lakh to government	
38	City Roads & Buildings Division, Rajkot	E21-011/23-24	04/2018 to 03/2023	26-10-2023	A01	Undue advance financial benefit Rs.3.02 crore to the contractor	
39	Roads & Buildings Division, Bharuch	E21-013/23-24	04/2017 to 03/2023	21-12-2023	A01	Irregular Payment of Price Adjustment of Rs.10.89 crore.	
40					A02	Irregular benefit of Rs.1,35,73,943 to the contractor.	1.35 Cr.
41					A03	Irregular Payment of Price Escalation of Rs. 71,02,223/- and non-recovery of dismantle credit of Rs.60,69,786/-	1.32 Cr

Sl. No.	Office	IR Code	Audit Period	Issue Date	Para No	Gist	Amount (in Crore)
42	Capital Project Division No-2, Gandhinagar.	E21-015/23-24	04/2018 to 03/2023	12-01-2024	A01	Improper estimates, testing, execution and monitoring of works resulted in complete work of Renovation and Up-gradation of Town Hall at Gandhinagar.	
43	Roads & Buildings Division, Mehsana.	E21-016/23-24	04/2019 to 03/2023	18-01-2024	A01	Short recovery of liquidated damage (Rs. 1.91 crore) and short recovery of Rs. 9,73,487/- due to incorrect adoption of star rate of asphalt.	0.09 Cr.
44	Roads & Buildings Division, Surendranagar.	E21-018/23-24	04/2018 to 03/2023	08-02-2024	A01	Time and cost overrun to project Construction of Judicial Staff Quarter at Patdi	
45	District Roads & Buildings Division, Vadodara.	E21-019/23-24	04/2019 to 03/2023	14-02-2024	A01	Excess payment of 1.96 crore for Price Adjustment of Labour Component	1.96 Cr.
46					A02	Excess expenditure of RS 2.06 crore on availing service of Authority Engineer.	
47	Roads & Buildings Division, Vyara, Tapi.	E21-020/23-24	04/2018 to 03/2023	15-02-2024	A01	Non recovery of dismantle credit	1.52 Cr.
48	National Highway Division, Rajkot	E21-022/23-24	04/2017 to 03/2023	15-03-2024	A01	Non-finalisation of tender within the validity period resulted in cost overrun to 83.20 crore as well as time overrun	
49					A02	Outstanding recovery of Mobilization Advance of 34.43 crore	
50					A03	Lack of continuous efforts resulted in non-receipt Supervision charges 8.14 crore	
51					A04	Change in scope of work after awarding the contract led to financial loss of 6.57 crore and undue financial benefit to the contractor	

Sl. No.	Office	IR Code	Audit Period	Issue Date	Para No	Gist	Amount (in Crore)
52					A05	Incorrect calculation of Price adjustment led to overpayment of 91.40 lakh	0.91 Cr
53					A06	Overpayment payment of GST difference of 84.39 lakh	0.84 Cr.
54					A07	Financial Loss to Government due to non-encashment of Additional Performance security	
55					A08	Undue financial benefit to the contractor due to non-adjustment of proof consultancy Charges from the contractors	
56	Roads & Buildings	E21-023/23-	04/2017 to	18-03-2024	A01	Short levy of Liquidated damages of 3.31 crore.	
57	Division, Anand.	24	03/2023		A02	Identification of incorrect land Cost Overrun of 1.56 crore as well as time overrun	

Narmada, Water Resources, Water Supply and Kalpsar Department

Important Irregularities noticed during 2023-24

Sl. No.	Division	IR issued on	IR No	Para subject	Period of audit
1	Irrigation Division, Amreli	06-Apr-23	185	Short recovery of Interest on Mobilisation Advance (L4P6) amounting to Rs. 1.37 crore	04/2016 to 03/2022
2	Panam Project Division, Godhra	05-Apr-23	186	Irregularity in mentioning the “DTP Approval Date” in price variation clause of tender document caused undue benefit to contractors to the of ₹1.70 crore	04/2018 to 12/2022
3	Panam Project Division, Godhra	05-Apr-23	186	Unfruitful Expenditure of ₹118.07 crore due to Improper planning of pipeline work	04/2018 to 12/2022
4	Ukai Division No.1, Ukai	24-Apr-23	188	Benefit of ₹3.93 crore to contractor due to adoption of incorrect Wholesale Price Index while Price variation for DI pipes	04/2017 to 03/2022
5	Medium Irrigation Project Dn, Ankleshwar	26-Apr-23	189	Abandonment of incomplete project due to adoption of faulty designs resulted in unfruitful expenditure of public money of ₹ 22, 66, 84, 923/-	04/2016 to 12/2022
6	Medium Irrigation Project Dn, Ankleshwar	26-Apr-23	189	Avoidable payment of interest of ₹ 4.76 crore due to delay in decision making.	04/2016 to 12/2022
7	Drainage Division, Gandhinagar	26-Apr-23	190	Avoidable expenditure of Rs 67.29 crore in non-utilization of minimum 85 percent of the electricity contract demand	04/2018 to 02/2023
8	Irrigation Project Division , Bhavnagar	26-Apr-23	191	Irregular excess payment of Price Variation under L2P6 work (Rs.3.32 crore)	04/2017 to 03/2022
9	Irrigation Project Division , Bhavnagar	26-Apr-23	191	Avoidable delay payment charges to PGVCL	04/2017 to 03/2022
10	Damanganga Canal Distributory Dn. No.3, Balitha	19-May-23	196	Irregular waiving of penalty and interest of ₹ 86.62 crore.	04/2018 to 03/2023

Sl. No.	Division	IR issued on	IR No	Para subject	Period of audit
11	Damanganga Canal Distributory Dn. No.3, Balitha	19-May-23	196	Short assessment of water charges to the extent of ₹ 4.77 crore.	04/2018 to 03/2023
12	Damanganga Canal Distributory Dn. No.3, Balitha	19-May-23	196	Non-functioning of Lift Irrigation Schemes resulting in wasteful expenditure of public money of ₹ 5.94 crore.	04/2018 to 03/2023
13	Shedhi Irrigation Division, Nadiad	26-May-23	197	Invitation of tender notice of seven packages before approval of technical sanction and Draft Tender Papers	04/2017 to 03/2023
14	Ambica Division, Navsari	02-Jun-23	198	Non-recovery of annual rent, maintenance & repair charges and security deposits from licensees for laying of OFC Cable crossing canals/ notified rivers.	04/2018 to 03/2023
15	Ambica Division, Navsari	02-Jun-23	198	Avoidable excess expenditure of ₹ 14. 22 lakhs due to re-tendering	04/2018 to 03/2023
16	Bhadbhut Project Division No.1, Bharuch	26-May-23	199	Undue favour to contractor	05/2020 to 03/2023
17	Salinity Control Division, Jam-Khambhaliya	08-Jun-23	200	Idle investment due to incomplete work of Construction of PindaraBandhara	04/2012 to 03/2023
18	Salinity Control Division, Jam-Khambhaliya	08-Jun-23	200	Arrears of Water Charges	04/2012 to 03/2023
19	Irrigation Division Deesa, Deesa	28-Jun-23	202	Non-levy of annual rent and M&R Charges for laying of OFC Cable crossing canals/ notified rivers/ nalas.	04/2017 to 03/2023
20	Irrigation Division Deesa, Deesa	28-Jun-23	202	Non-recovery of annual rent and M&R charges	04/2017 to 03/2023
21	Irrigation Division Deesa, Deesa	28-Jun-23	202	Excess expenditure due to splitting of works leading to duplication of work items.	04/2017 to 03/2023
22	Irrigation Division Deesa, Deesa	28-Jun-23	202	Splitting of works to avoid the approval of higher authority.	04/2017 to 03/2023

Sl. No.	Division	IR issued on	IR No	Para subject	Period of audit
23	Watrak Project Canal Division, Modasa	16-Jun-23	204	Unfruitful expenditure of ₹ 32.59 crore on laying of GRP pipeline under Narmada Main Canal to Watrak, Mazam and Meshow Dam Pipeline Project	04/2015 to 03/2023
24	Water Resource & Investigation Dn., Palanpur	05-Jul-23	209	Non recovery of price variation for MS pipes	04/2019 to 03/2023
25	Sujalam Suflam Spreading Channel Dn.1, Himmatnagar	18-Jul-23	211	Abandonment of incomplete work resulted in unfruitful expenditure.	04/2014 to 03/2023
26	Sujalam Suflam Spreading Channel Dn.1, Himmatnagar	18-Jul-23	211	Abandonment of incomplete work due to adoption of improper design resulted in unfruitful expenditure.	04/2014 to 03/2023
27	Sipu Project Division, Palanpur	28-Jul-23	213	Unfruitful expenditure due non construction of syphon and damaged in Sujlam Suflam Spreading Canal chainage due to not following approved design.	04/2018 to 03/2023
28	Sipu Project Division, Palanpur	28-Jul-23	213	Execution of work before the Administrative Approval and Technical Sanction/DTP approval	04/2018 to 03/2023
29	Irrigation Mechanical Division No. 7, Ahmedabad City	04-Aug-23	214	Inclusion of salvage value of MS scrap in estimates resulted in avoidable loss to the Government.	04/2017 to 03/2023
30	Irrigation Mechanical Division No. 7, Ahmedabad City	04-Aug-23	214	Repairing done on obsolete Gantry crane.	04/2017 to 03/2023
31	Morbi Irrigation Division, Morbi	07-Aug-23	215	Short recovery of various charges pertaining to granting permission for laying of power cable crossing canal.	04/2019 to 03/2023
32	Dharoi Canal Division No. 3, Visnagar	10-Aug-23	216	Excess payment of price variation due to incorrect adoption of star rates.	04/2018 to 03/2023
33	Dharoi Canal Division No. 3, Visnagar	10-Aug-23	216	Delay in finalization of design led to cost escalation as result of time over run	04/2018 to 03/2023

Sl. No.	Division	IR issued on	IR No	Para subject	Period of audit
34	Project Construction Division No.3, Himmatnagar	14-Aug-23	218	Non-completion of work resulted in unfruitful expenditure and non-recovery of LD and non-forfeiture of Security Deposit and Bank Guarantee.	04/2015 to 03/2023
35	Irrigation Division, Bhavnagar	28-Aug-23	220	Wrongly and delayed submission of Technical Estimates lead to increase in costing of work.	04/2017 to 03/2023
36	Drainage Division No.2, Surat	06-Sep-23	221	Unfruitful Expenditure due to diversion of a drain along with additional expenditure on another minor pipelined drain meeting to the main drain.	04/2014 to 03/2023
37	Drainage Division No.2, Surat	06-Sep-23	221	Irregular expenditure due to improper execution of cleaning works of drains	04/2014 to 03/2023
38	Drainage Division No.2, Surat	06-Sep-23	221	Execution of work before the Administrative Approval and Technical Sanction/DTP approval leading to irregular expenditure	04/2014 to 03/2023
39	Irrigation Division, Rajkot	11-Oct-23	222	Inadequate ERM Design leading to flawed project outcomes	04/2018 to 03/2023
40	Salinity Control Division, Porbandar	01-Nov-23	223	Incomplete work due to inaccurate project estimation resulted in unfruitful expenditure	04/2012 to 03/2023
41	Irrigation Division, Jamnagar	03-Nov-23	224	Works of LBMC falla section converting the existing flow canal in the main canal, Branch canal, and minor canal from M-22 to M-35 into the cutting canal of Und-I Irrigation Scheme.	04/2017 to 03/2023
42	Irrigation Project Division , Rajkot	20-Nov-23	225	Incomplete work and deprived of benefits of irrigation water supply through Survo water reservoir project	04/2015 to 03/2023
43	Project Director, Atal Bhujal Yojana, Gandhinagar	29-Nov-23	227	Irregular selection of private bank in place of nationalized bank in contravention of CVC guidelines and Article 14.	04/2022 to 03/2023
44	Project Director, Gwrdc, Pmksy-Hkkp-Gw	29-Nov-23	228	Short withholding of liquidated damages of ₹53.92 lakh leading to undue benefit to the contractor.	04/2022 to 03/2023

ANNEXURE XI

(Please refer para 7.1)

STATEMENT SHOWING THE ARREARS OF RENT AND WATER CHARGES

Roads & Buildings Department

Sr. No.	Name Of Division	Period of Audit	Subject	₹ in Rs.
1	Nil	Nil	Outstanding Rent Charges. Residential Quarters. State Guest House, Circuit House, Vishram Gruh.	No such para raised during 2023- 24.

ANNEXURE XII

(Please refer para 7.4)

**STATEMENT SHOWING OF INSPECTION REPORT IN RESPECT OF WHICH
FIRST REPLY HAS NOT BEEN RECEIVED OF YEAR 2023-24.**

Roads & Buildings Department

Sl. No.	Code	Name Of Division	IR Code	Issue Date	Audit Period
1	004	R&B Division, Bhuj	E21-002/23-24	06-04-2023	04/2018 to 03/2022
2	067	R&B Division, Valsad	E21-004/23-24	12-05-2023	04/2017 to 03/2022
3	021	R&B Division, Godhara	E21-009/23-24	18-08-2023	04/2017 to 03/2023
4	010	City (R&B) Division, Rajkot	E21-011/23-24	26-10-2023	04/2018 to 03/2023
5	019	R&B Division, Navsari	E21-012/23-24	24-11-2023	04/2018 to 03/2023
6	026	Capital Project Division No-2, Gandhinagar	E21-015/23-24	12-01-2024	04/2018 to 03/2023
7	005	R&B Division, Mehsana	E21-016/23-24	18-01-2024	04/2018 to 03/2023
8	012	R&B Division, Surendranagar	E21-018/23-24	08-02-2024	04/2018 to 03/2023
9	054	District (R&B) Division, Vadodara	E21-019/23-24	14-02-2024	04/2019 to 03/2023
10	198	Tapi (R&B) Division, Vyara	E21-020/23-24	15-02-2024	04/2018 to 03/2023
11	070	R&B Division, Porbandar	E21-021/23-24	13-03-2024	04/2017 to 03/2023
12	047	National Highway Division, Rajkot	E21-022/23-24	15-03-2024	04/2017 to 03/2023
13	066	Anand (R&B) Division, Anand	E21-023/23-24	18-03-2024	04/2017 to 03/2023

Narmada, Water Resources, Water Supply and Kalpsar Department

Details of Inspection Report not replied for 2023-24

Sl. No.	Code	Name Of Division	Issue Date	IR Year
1	212	Salinity control Division, Jamkhambhalia	08-Jun-23	2023-24
2	207	Irrigation Division, Morbi	07-Aug-23	2023-24
3	211	Gir-Somnath Irrigation Division, Veraval	10-Aug-23	2023-24
4	145	Kachcha Irrigation Division, Bhuj	22-Nov-23	2023-24
5	147	Irrigation Mechanical Division No-7, Ahmedabad	04-Aug-23	2023-24
6	128	Irrigation Division, Rajkot	11-Oct-23	2023-24
7	188	Drainage Division, Gandhinagar	26-Apr-23	2023-24
8	125	Ambika Division, Navsari	02-Jun-23	2023-24
9	183	Sipu Project Division, Palanpur	28-Jul-23	2023-24
10	104	Shedhi Irrigation Division, Nadiad	26-May-23	2023-24
11	171	Surendranagar Irrigation Division, Surendranagar	19-Feb-24	2023-24
12	075	U.L.B.C. Investigation Division No-2, Valod	19-Jun-23	2023-24
13	097	Irrigation Project Division, Modasa	23-May-23	2023-24
14	182	Irrigation Project Division, Bodeli	06-Apr-23	2023-24
15	099	Irrigation Division, Deesa	28-Jun-23	2023-24
16	077	Dharoi Head Works Division No-1, Dharoi-Colony	27-Jul-23	2023-24
17	167	W.R.I. Division, Palanpur	05-Jul-23	2023-24
18	124	Surat Canal Division, Surat	09-Jun-23	2023-24
19	135	Irrigation Division, Amreli	06-Apr-23	2023-24
20	126	Irrigation Division, Bhavnagar	28-Aug-23	2023-24
21	078	S.S.S.C. Division No-1, Himatnagar	18-Jul-23	2023-24
22	074	Ukai Division No-1, Ukai	24-Apr-23	2023-24
23	092	Irrigation Division, Petlad	17-May-23	2023-24
24	080	Sujlam Suflam Division No-2, Visnagar	13-Jul-23	2023-24
25	073	Salinity Control Division, Bhuj	09-Jun-23	2023-24
26	162	W.R.I. Division, Bhuj	23-Jun-23	2023-24
27	106	Drainage Division No-2, Surat	06-Sep-23	2023-24

ANNEXURE XIII**Statement Showing List Of Working Divisions Of Year 2023-24.****Roads & Buildings Department**

Sl. No.	Code	Name Of Division	No. of Sub divisions	Remarks
1	001	R&B Dn. City Ahmedabad	3	
2	002	R&B Dn. District Ahmedabad	6	
3	003	R&B Dn. Store Ahmedabad	3	
4	004	R&B Dn. Bhuj	7	
5	005	R&B Dn. Mehsana	3	
6	006	R&B Dn. Palanpur	4	
7	007	R&B Dn. Himatnagar	3	
8	008	R&B Dn. Kheda Dn. Nadiad	5	
9	009	R&B Dn. Ahwa Dang	2	
10	010	R&B Dn. City Rajkot	4	
11	011	R&B Dn. Jamnagar	5	
12	012	R&B Dn. Surendranagar	4	
13	013	R&B Dn. Medical Ahmedabad	4	
14	014	R&B Dn. Navrangpura Ahmedabad	4	
15	015	R&B Dn. Amreli	4	
16	016	R&B Dn. Bhavnagar	7	
17	017	R&B Dn. Junagadh	4	
18	018	R&B Dn. No. 1 Surat	4	
19	019	R&B Dn. Navsari	2	
20	020	Surat Electrical (R&B) Division Surat	2	
21	021	R&B Dn. Godhra	2	
22	022	R&B Dn. Bharuch	3	
23	023	Road Project Dn. Rajkot	2	#
24	025	Capital Project Dn. No.1 Gandhinagar	6	
25	026	Capital Project Dn. No.2 Gandhinagar	4	
26	027	Capital Project Dn. No.3 Gandhinagar	6	
27	029	Capital Project Dn. No.4 Gandhinagar	4	
28	030	Capital Project Electrical (R&B) Dn. G'Nagar	3	
29	031	Sachivalaya Complex Electrical (R&B) Dn. Gandhinagar	3	
30	032	Electrical (R&B) Dn. No. 1 Ahmedabad	3	
31	033	Electrical (R&B) Dn. No. 1 Vadodara	3	
32	034	Electrical (R&B) Dn. Rajkot	4	
33	035	Director Of Parks & Gardens Division Gandhinagar	3	
34	036	Central Workshop R&B Dn Ahmedabad	3	
35	037	R&B Dn. Mech. Rajkot	2	

Sl. No.	Code	Name Of Division	No. of Sub divisions	Remarks
36	038	R&B Dn. Mech. Ahmedabad	2	
37	041	R&B Dn. Drilling Ahmedabad	2	
38	043	Expressway Dn. No. 1 Ahmedabad	1	
39	044	National Highway Division Ahmedabad	3	
40	045	National Highway Division Gandhidham	3	
41	046	R&B Dn. District Rajkot	3	
42	047	National Highway Division Rajkot	6	
43	049	National Highway Division Bharuch	4	
44	051	Expressway Dn. No. 3 Vadodara		#
45	054	R&B Dn. District (R&B) Dn. Vadodara	3	
46	055	R&B Dn. Mech. R&B Dn. Vadodara	2	
47	056	R&B Dn. City (R&B) Dn. Vadodara	4	
48	058	Expressway Dn. No. 4 Ahmedabad		#
49	059	Electrical (R&B) Dn. No. 2 Ahmedabad	4	
50	060	Electrical (R&B) Dn. High Court Ahmedabad	2	
51	061	State Road Project Dn. I Rajkot	0	
52	063	State Road Project Dn. Vadodara	0	
53	064	High Court (R&B) Dn. Ahmedabad	2	
54	065	R&B Dn. Dahod	2	
55	066	R&B Dn. Anand	2	
56	067	R&B Dn. Valsad	3	
57	068	R&B Dn. Rajpipla	3	
58	069	R&B Dn. Patan	4	
59	070	R&B Dn. Porbandar	1	
60	071	National Highway Division Vadodara	3	
61	180	R&B Dn. No. 2 Surat	4	
62	198	R&B Dn. Tapi Vyara	3	
63	199	P.I.U. Dn. Navsari		
64	202	Mahisagar R&B Dn. Lunawada	2	
65	203	R&B Dn. Gir-Somnath	2	
66	204	R&B Dn. Botad	2	
67	205	R&B Dn. Modasa	3	
68	206	R&B Dn. Morbi	2	
69	209	R&B Dn. Chhotaudepur	2	
70	210	R&B Dn. Dev Bhumi Dwarka	2	
71	214	R&B Electrical Division Mehsana	2	
72	215	R&B Electrical Division Bhavnagar	2	

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1	072	Kadana Division No.1, Diwada Colony, Lunawada	6	
2	073	Salinity Control Dn. Bhuj	4	
3	074	Ukai Dn. No. 1 Ukai	6	

Sl. No.	Code	Name Of Division	No. of Sub divisions	Remarks
4	075	U.L.B.C. Invest Dn. No. 2 Valod	7	
5	076	U.L.B.C. Dn. Ankleshwar	4	
6	077	Dharoi Headworks Dn. Dharoi Colony	4	
7	078	S.S.S.C. Dn. No.1 Himatnagar	3	
8	079	Irrigation Mech. Dn. No. 2 Ukai	3	#
9	080	Sujlam Suflam Dn. No. 2 Visnagar	5	
10	081	Dharoi Canal Division No-3, Visnagar	6	
11	082	Salinity Control Dn. Bhavnagar		@
12	083	D'Ganga Project Canal 1 Madhuvan Colony		
13	084	D'Ganga Canal Investigation 1 Valsad	4	
14	087	D'Ganga Canal Dist Dn. No.3 Balitha Vapi	4	
15	088	Irrigation Dn. Panam Godhra	5	
16	089	Panam Project Dn. Godhra	4	
17	090	Irrigation Dn. Nadiad	5	
18	091	Irrigation Dn. Anand	5	
19	092	Irrigation Dn. Petlad	5	
20	093	Irrigation Mech. Dn. No. 5 Ahmedabad	3	
21	094	Irrigation Dn. Ahmedabad	4	
22	095	Irrigation Earthan Dam Dn. Ahmedabad	5	
23	097	Arravalli Irrigation Division Modasa / Irrigation Project Dn. N	5	
24	098	W.P.C. Dn. Modasa		@
25	099	Aravalli Irrigation Division, Modasa	5	
26	101	Irrigation Dn. Und Jamnagar	6	
27	103	Pipeline Project Dn. Chhotaudepur		@
28	104	Irrigation Dn. Shedhi Nadiad	6	
29	105	Drainage Division Navsari	2	
30	106	Drainage Division No-2 Surat	4	
31	107	Soil Survey Dn. Surat	4	#
32	108	Irrigation Project Dn. Junagadh	5	
33	109	Irrigation Project Dn. Rajkot	7	
34	111	Irrigation Project Dn. No-4 Rajpipla	3	
35	113	W.R.I. Dn. Ahmedabad	6	
36	114	Irrigation Dn. Botad	5	#
37	117	Irrigation Project Dn. Bhavnagar	5	
38	122	Irrigation Dn. Dahod	5	
39	123	K.R.B.C. Dn. Surat	5	
40	124	Surat Canal Dn. Surat		
41	125	Ambika Dn. Navsari	5	
42	126	Irrigation Dn. Bhavnagar	4	
43	128	Irrigation Dn. Rajkot	6	
44	129	Irrigation Dn. Jamnagar	6	
45	130	M.I.P. Dn. Ankleshwar	3	
46	133	Ver-II Project Dn. Vyara	5	
47	134	Irrigation Mech. Dn. No. 4 Ahmedabad	2	

Sl. No.	Code	Name Of Division	No. of Sub divisions	Remarks
48	135	Irrigation Dn. Amreli	6	
49	136	Sabarkantha Irrigation Division, Himmatnagar / Irrigation Dn.	7	
50	137	Irrigation Dn. Vadodara	4	
51	138	G.E.R.I. Dn. Vadodara	1	
52	139	Hydrolic Dn. (Gortri) Vadodara	1	#
53	140	North Gujarat Research Dn. Gandhinagar	6	#
54	141	South Gujarat Research Dn. Surat	7	#
55	142	Saurashtra Research Dn. Rajkot	10	#
56	145	Irrigation Dn. Kutch Bhuj	4	
57	146	Kutch Irrigation Const. Dn. Bhuj	4	
58	147	Irrigation Mech. Dn. No. 7 Ahmedabad	4	
59	148	Irrigation Mech. Dn. No. 1 Vadodara	6	
60	152	Engineering Geological Dn. Vadodara	0	#
61	153	Engineering Geological W.R.I. Dn. Rajkot	4	#
62	154	Ground Water (Sip) Dn. Rajkot	2	#
63	155	Soil Survey Dn. Rajkot	4	#
64	162	W.R.I. Dn. Bhuj	4	#
65	164	Irrigation Mech. Dn. No. 6 Rajkot	4	#
66	165	Irrigation Mech. Dn. No. 3 Gandhinagar	3	#
67	166	Irrigation Division, Junagadh	5	
68	167	W.R.I. Dn. Palanpur	4	
69	169	Project Construction Dn. No. 3 Himatnagar		@
70	170	Sauni Yojana Rajkot / Project Construction Dn. No. 4 Rajkot	6	
71	171	Irrigation Dn. Surendranagar	5	
72	181	P.A.O. N.W.R & W.S. Dn. Gandhinagar	0	#
73	182	Irrigation Project Dn. No-2 Bodeli	6	
74	183	Sipu Project Dn. Palanpur		
75	186	Irrigation Mech. Store 1 Vadodara	3	
76	188	Drainage Division Gandhinagar	6	
77	189	Salinity Control Dn. Porbandar	6	
78	192	P.S.I. Dn. Anjar Kutch / PSI Bhuj	4	#
79	193	Soil Survey Dn. Gandhinagar	4	#
80	195	Irrigation Construction Division, Gandhinagar		#
81	200	P.I.U. Dn. No-1 Bhavnagar	0	#
82	201	P.I.U. Dn. No-2 Vadodara	0	#
83	207	Irrigation Dn. Morbi	5	
84	208	S.P.S.D.& Q.C.Dn. Jamnagar	4	
85	211	Irrigation Dn. Gir Somnath Veraval	8	
86	212	Salinity Control Dn. Jamkhabhaliya	7	
87	213	Bhadbut Project Division-1, Bharuch	6	

No Sanctioned post of DA

@ Closed during the year 2023-24

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