



**REPORT ON THE
ANNUAL REVIEW OF PUBLIC WORKS DIVISIONS
FOR THE YEAR 2024-25**



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 2024-25. 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 2024-25 highlights the major areas of deficiencies in preparation and submission of accounts with a view to provide an indicator for strengthening of the mechanism of control over public expenditure and monitoring by the executive authorities.

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

Place : Rajkot

Date :



Pr. Accountant General (A&E)

AT A GLANCE

Sr. No.	Particulars	Details
1	Number of Division	155
2	(a) Total expenditure of Divisions for the year 2024-25	₹29,414.70 Crore
	(b) Total cheques issued by Divisions for the year 2024-25	₹24,930.39 Crore
3	Percentage of expenditure in March 2025 to total expenditure for the year.	28.81 %
4	Number of Divisions in which more than 25 per cent of Annual expenditure incurred during March 2025	91
5	(a) Number of Divisions in which more than 25 per cent of annual expenditure incurred during the last 05 working days of March 2025	12
	(b) Number of Divisions in which more than 50 per cent of total Expenditure of March 2025 incurred during the last 05 working days of March 2025	42
	(c) Number of Divisions in which more than 50 per cent Expenditure incurred in the month of March 2025 in respect of annual expenditure	21
6	Number of Divisions with outstanding balances above ₹10,00,000/- under the head I Remittances	47
7	Number of Divisions with outstanding balances above ₹ 25,00,000/- under the head II Cheques	74
8	Total number of Inspection Reports and Paras Outstanding as on date 31-03-2025	
	(a) Roads And Buildings Department	IRs 152 Paras 988
	(b) Narmada, Water Resources, Water Supply and Kalpsar Department	IRs 224 Paras 1105

OUTSTANDING BALANCES

(AMOUNT ₹ IN CRORE)

Head of Account	As on 31-03-2023	As on 31-03-2024	As on 31-03-2025
8782 PW I Remittance	27.40 (Cr)	5.55 (Cr)	10.58 (Dr.)
8782 PW II Cheques	922.80 (Cr)	1339.74 (Cr)	1947.22 (Cr.)
8782 PW III (b) Items	6.60 (Dr)	6.60 (Dr)	6.60 (Dr)

PART – I

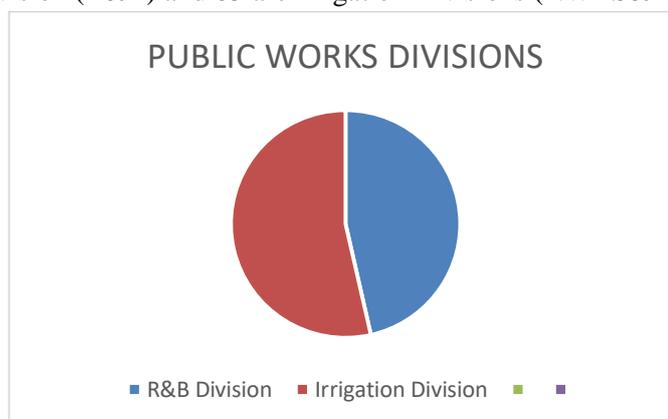
MODE OF EXPENDITURE IN THE PUBLIC WORKS DIVISION RUSH OF EXPENDITURE IN THE MONTH OF MARCH-2025

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 PW Divisions by way of drawl of cheques for the year 2024-25 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 **26.71** per cent in 2022-23, **26.60** per cent in 2023-24 and **28.81** per cent in 2024-25.

CONTENT	2022-23	2023-24	2024-25
Total Number of Divisions	157	159	155
March expenditure as percentage to total expenditure	26.71	26.60	28.81
Number of Divisions in which more than 25 per cent of annual expenditure incurred during March	72	95	91
Number of Divisions in which more than 50 per cent of annual expenditure incurred during March	17	13	12

155 Public Works Divisions render complied accounts. Out of **155** Divisions, **72** are Roads and Buildings Division (R&B) and **83** are Irrigation Divisions (NWR&KD).



The following **03** Divisions have been submitting NIL Accounts.

VLC CODE	R & B	NAME OF DIVISION
051	R & B	Expressway Division No-3, Vadodara
058	R & B	Expressway Division No-4, Ahmedabad
199	R & B	Project Implementation Unit Division, Navsari

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

CLOSED DIVISION	MERGED WITH DIVISION
Salinity Control Division, Bhavnagar	Irrigation Division, Bhavnagar
Watrak Project Canal Division, Modasa	Arravalli Irrigation Project Division, Modasa
Pipeline Project Division, Godhara	Irrigation Project Division, Bodeli
Project Construction Division, Himatnagar	Sabarkantha Irrigation Division, Himatnagar

Expenditure in the month of March 2025 in respect of annual expenditure in **21 Divisions** was abnormally high ranging between **50.72 - 94.85** per cent. The list of such divisions is as under: -

Road and Buildings Division

SR. No.	VLC CODE	NAME OF DIVISION	Percentage
1	020	Electrical (R&B) Division, Surat	51.21
2	044	National Highway Division, Ahmedabad	51.74
3	045	National Highway Division, Gandhidham	56.06
4	070	R&B Division, Porbandar	58.68
5	202	Mahisagar (R&B) Division, Lunawada	60.30
6	032	Electrical (R&B) Division No-1, Ahmedabad	68.95
7	047	National Highway Division, Rajkot	69.21
8	071	National Highway Division, Vadodara	94.85

Irrigation Division

SR. No.	VLC CODE	NAME OF DIVISION	Percentage
1	122	Irrigation Division, Dahod	50.72
2	087	Damanganga Canal Distribution Division No-3, Balitha Vapi	51.17
3	073	Salinity Control Division, Bhuj	55.74
4	125	Ambica Division, Navsari	56.95
5	078	Sulam Suflam Spreading Channel Division No-1, Himatnagar	57.55
6	166	Irrigation Division, Junagadh	60.30
7	075	Ukai Left Bank Canal Investigation Division No-2, Valod	60.90
8	106	Drainage Division No-2, Surat	65.13
9	146	Kutch Irrigation Construction Division, Bhuj	66.25
10	105	Drainage Division, Navsari	68.24
11	153	Engineering Geological (W.R.I.) Division, Rajkot	69.19
12	095	Irrigation Earthen Dam Division, Ahmedabad	79.45
13	137	Irrigation Division, Vadodara	90.63

Caution, 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 2025 is given in **ANNEXURE-I**.

TOTAL VALUE OF CHEQUES DRAWN DURING THE LAST 5 WORKING DAYS OF MARCH-2025

1.2 The total value of cheques drawn during the last **05** working days of March-2025 alone worked out to **8.81 per cent** of the total annual expenditure for the year 2024-25 and **28.81 per cent** of the total expenditure of March- 2025.

There are **12 Divisions** which have incurred expenditure ranging from **25.84 per cent to 94.85 per cent** of Annual Expenditure during the last **05** working days as shown in **ANNEXURE-II**.

There are **42 Divisions** in which Expenditure incurred during the last **05** working days of March-2025 was more than **50 per cent** of the Expenditure for March-2025 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 **47** Divisions having Outstanding Balances (Amounts Accounted by the Division but not accepted by the Treasuries) and **45** 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 drawl 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 31-03-2025 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 **32** 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 **05 Crore** under MH 8443-00-108 (Civil P.W. Deposit) is **118** 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 Mechanical Division No-5, Ahmedabad	(-) 33.16

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 2024-25 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 Accountant General (Audit-II) AMG-II (HQ-I), Ahmedabad, Gujarat and Accountant General (Audit-I), APMSMG-III respectively as per the provisions of CAG's (DPC) Act, 1971 read with Regulations on Audit and Accounts Rule 2007.

During 2024-25, 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
- Incomplete details of Form-79
- Non Submission of Statement of Capital Works Costing of Rs. Ten Crore and above with the monthly Accounts
- Outstanding items in Form-51
- Discrepancy in Opening Balance and Closing Balance of Form-79
- Excess expenditure over the sanction cost of work
- Incomplete Details of Part-III of Form-79
- Details of the Work
- Unclaimed Deposit of Form-79 in Part-I, Part-III & Part-V not credited in to the Government Account
- Discrepancy in Deposit Account in Form-79

Narmada Water Resources, Water Supply and Kalpsar Department

- Not withheld of liquidated damages of 10.65 crore and given to undue benefit of the contractor payment
- Transfer of amount to irrigation mechanical division
- Non-deduction of testing charges
- Completion of work
- Excess Payment to agency on account of payment of differential amount
- Incomplete Vouchers
- Discrepancies in the monthly account for the month of March-2023 submitted by Kutch Irrigation Construction Division, Bhuj
- Payment of Rs. 10.37 Lakh was made to contractor without voucher
- Testing Charges release of Rs. 35.10 Lakhs
- Short deduction or Rs. 21.81 Lakhs
- Payment of DGVCL for Vaghreech reservoir project for head connection
- Fund Transferred to panchayat by Road & Building Division, Navsari
- Payment of Bill of differential amount of GST without supporting documents
- Work Completed same day of work order
- Booking of expenditure of work
- Non-deduction of TDS on account of GST
- Excessive use of unit rate system
- Goods & Service tax and TDS not deducted according rule
- Irregular booking of expenditure by Irrigation Division, Nadiad
- Execution of work before issue of work order
- Diesel Bill passed without submitting of log book of vehicle
- Short deduction of liquidated damage of Rs. 35.18 lakh and given to undue benefit to the contractor voucher No 273 by Irrigation Division, Himatnagar
- Payment through Hand Receipt without supporting documents/Order
- Delay in completion of work
- Missing RA Bill in Monthly account submitted by Irrigation Project Division, Bodeli
- Irregularities in Hand Receipt
- Advance Payment of Electricity Bill
- Seeking information regarding tendering/selection of agency
- Wages not paid as per minimum wage act
- Discrepancy in amount mentioned in Docket-I and actual voucher in the monthly account submitted by Irrigation Division, Ahmedabad for the month of March-2023
- Irregularities toward contribution (EFP) and (ESI) in mork of supply labour
- Avoidable payment of Rs. 7032500 due to wrong contract demand and delayed payment charges of Rs. 13108964 in the monthly account submitted by Irrigation Division, Dahod for the month of March-2023
- Delay in payment of RA Bill and Measurement recorded before completion of work
- Non-deduction of testing charges and difference in GST deduction
- Purchase without authority and split of work
- Transfer of Fund to Irrigation Mechanical Division in the month of March-2023 by Gir-Somnath Irrigation Division, Veraval

- Not Deduction of TDS Amount
- Payment of Scan Map
- Booking of revenue expenditure into capital head of account
- Manpower of Chaukidari service at Dam site and PF and ESIC issue
- Delay in Payment to Contractor
- Irregular Payment
- Details of Work does not tally with docket
- Misclassification of Major Head in the month of March-2023
- GST Difference Bill
- Seeking information regarding the voucher
- Undue favour to contractor by renewal of contractor
- Price escalation of Rs. 4329054 due to delay in completion of work of Karjan Right Bank High Level Canal
- Missing Original Vouchers
- Use of unsuitable material in resurfacing of road
- Execution of work without written order commence work
- Log Book not attached with vouchers
- Doubtful payment of Contractor
- Non-reconciliation of cheque and remittance
- Starting of work before issue of work order
- Providing information/details in respect of work pertaining to widening and strengthening of Kadana Dam to Kadana Village House road Km. 0 to 4 Gujarat under DRIP-II
- Avoidable payment of demand charges
- Avoidable expenditure on factor charges
- Discrepancies and overpayment in the monthly account for the month of March-2023 submitted by Kadana Division No-1, Diwada Colony
- Deficiencies observed in vouchers
- Excess payment to agency on account of payment of differential amount
- Avoidable payment of Rs. 16561320 due to wrong excess contract demand and delay payment charges of Rs. 266197.77
- Delay in payment and measurement recording
- Expenditure of Diesel Fuel from Civil Deposit Account
- Fund Transfer to GWRDC

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 2024-25) as on 31-03-2025 (**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 the year 2024-25 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 O/o the Pr. Accountant General (Audit-II), Gujarat, Ahmedabad and O/o the Accountant General (Audit-I), Gujarat, Rajkot through the Superintending Engineer concerned within one month of the receipt of the Report. 376 Inspection Reports containing 2093 Paras were outstanding as on 31-03-2025. 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 31-03-2025)

	Opening Balance as on 01-04-2024	Addition During The Year	Clearance During The Year	Closing Balance as on 31-03-2025 (Outstanding)
Inspection Reports (IRs.)	142	13	03	152
Paras	946	137	95	988

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

(Issued to end of 31-3-2025)

	Opening Balance as on 01-04-2024	Addition During The Year	Clearance During The Year	Closing Balance as on 31-03-2025 (Outstanding)
Inspection Reports (IRs.)	207	17	00	224
Paras	952	153	00	1105

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-2025
WAS MORE THAN 25 Per Cent OF THE ANNUAL EXPENDITURE FOR
THE FINANCIAL YEAR 2024-25.**

Road and Building Divisions

Sr. No	VLC Code	Name of Divisions	Percentage
1	001	City (R&B) Division, Ahmedabad	35.43
2	002	District (R&B) Division, Ahmedabad	32.47
3	003	Store (R&B) Division, Ahmedabad	29.42
4	004	R&B Division, Bhuj	26.02
5	006	R&B Division, Palanpur	42.09
6	007	R&B Division, Himatnagar	29.76
7	008	R&B Division, Kheda	26.67
8	009	R&B Division, Dang-Ahwa	43.07
9	011	R&B Division, Jamnagar	26.65
10	012	R&B Division, Surendranagar	37.67
11	013	Medical (R&B) Division, Ahmedabad	43.57
12	014	Navrangpura (R&B) Division, Ahmedabad	28.44
13	017	R&B Division, Junagadh	35.54
14	018	R&B Division No-1, Surat	32.49
15	019	R&B Division, Navsari	30.93
16	020	Surat Electrical (R&B) Division, Surat	51.21
17	022	R&B Division, Bharuch	30.45
18	025	Capital Project Division No-1, Gandhinagar	36.05
19	027	Capital Project Division No-3, Gandhinagar	32.77
20	030	Capital Project Electrical (R&B) Division, Gandhinagar	43.48
21	031	Sachivalay Complex Electrical (R&B) Division, Gandhinagar	33.74
22	032	Electrical (R&B) Division No-1, Ahmedabad	68.95
23	033	Electrical (R&B) Division, Vadodara	30.57
24	035	Parks & Gardens Division, Gandhinagar	28.86
25	044	National Highway Division, Ahmedabad	51.74
26	045	National Highway Division, Gandhidham	56.06

Sr. No	VLC Code	Name of Divisions	Percentage
27	047	National Highway Division, Rajkot	69.21
28	049	National Highway Division, Bharuch	27.46
29	054	District (R&B) Division, Vadodara	37.39
30	056	City (R&B) Division, Vadodara	34.24
31	059	Electrical (R&B) Division No-2, Ahmedabad	41.36
32	060	High Court Electrical (R&B) Division, Ahmedabad	38.98
33	064	Gujarat High Court (R&B) Division, Ahmedabad	48.56
34	065	R&B Division, Dahod	40.54
35	066	R&B Division, Anand	25.08
36	067	R&B Division, Valsad	34.09
37	069	R&B Division, Patan	38.63
38	070	R&B Division, Porbandar	58.68
39	071	National Highway Division, Vadodara	94.85
40	180	Surat (R&B) Division No-2, Surat	28.67
41	198	Tapi (R&B) Division, Vyara	33.42
42	202	Mahisagar (R&B) Division, Lunawada	60.30
43	203	R&B Division, Gir-Somnath	29.31
44	204	R&B Division, Botad	41.02
45	205	R&B Division, Modasa	28.11
46	209	R&B Division, Chhotaudepur	32.33
47	214	Electrical (R&B) Division, Mehsana	29.02

Irrigation Divisions

Sr. No	VLC Code	Name of Divisions	Percentage
1	072	Kadana Division No-1, Diwada Colony	27.56
2	073	Salinity Control Division, Bhuj	55.74
3	074	Ukai Division No-1, Ukai	37.09
4	075	Ukai Left Bank Canal Investigation Division No-2, Valod	60.90
5	076	Ukai Right Bank Canal Division, Ankleshwar	36.34
6	077	Dharoi Head Works Division, Dharoi Colony	27.12
7	078	Sulam Suflam Spreading Channel Division No-1, Himatnagar	57.55
8	080	Sujlam Suflam Division No-2, Visnagar	44.83
9	083	Damanganga Project Division No-1, Madhuban Colony	45.13
10	084	Damanganga Canal Investigation Division No-1, Valsad	42.93
11	087	Damanganga Canal Distribution Division No-3, Balitha Vapi	51.17
12	090	Irrigation Division, Nadiad	27.18
13	092	Irrigation Division, Petlad	32.27
14	094	Irrigation Division, Ahmedabad	44.61
15	095	Irrigation Earthen Dam Division, Ahmedabad	79.45
16	099	Irrigation Division, Deesa	29.21
17	101	Und Irrigation Division, Jamnagar	30.89
18	104	Shedhi Irrigation Division, Nadiad	48.58
19	105	Drainage Division, Navsari	68.24
20	106	Drainage Division No-2, Surat	65.13
21	122	Dahod Irrigation Division, Dahod	50.72
22	123	Kakarapar Right Bank Canal Division, Surat	42.87
23	124	Surat Canal Division, Surat	45.84
24	125	Ambica Division, Navsari	56.95
25	129	Irrigation Division, Jamnagar	47.84
26	130	Minor Irrigation Project Division, Ankleshwar	29.72
27	133	VER-II Project Division, Vyara	37.65
28	137	Irrigation Division, Vadodara	90.63
29	139	Hydrolic Division, Vadodara	37.80
30	146	Kutch Irrigation Construction Division, Bhuj	66.25

Sr. No	VLC Code	Name of Divisions	Percentage
31	153	Engineering Geological (W.R.I.) Division, Rajkot	69.19
32	164	Irrigation Mechanical Division No-6, Rajkot	30.19
33	166	Irrigation Division, Junagadh	54.87
34	170	Sauni Yojana Division, Rajkot	28.22
35	182	Irrigation Project Division No-2, Bodeli	32.49
36	183	Sipu Project Division, Palanpur	43.05
37	186	Irrigation Mechanical Store Division No-1, Vadodara	27.54
38	195	Gandhinagar Irrigation Construction Division, Gandhinagar	34.66
39	200	Project Implementation Unit Division No-1, Bhavnagar	40.83
40	201	Gulf of Khambhat P.I.U. Division No-2, Vadodara	40.35
41	207	Irrigation Division, Morbi	35.74
42	208	Saurashtra Panchayat Survey Design & Quality Control Division, Jamnagar	47.53
43	211	Gir-Somnath Irrigation Division, Veraval	30.60
44	213	Bhadbhut Project Division No-1, Bharuch	34.32

ANNEXURE II
(Please refer Para 1.2)

**THE LIST OF DIVISIONS WHERE IN MORE THAN 25 Per Cent OF
ANNUALEXPENDITURE WAS INCURRED DURING THE
LAST 5 WORKING DAYS OF FINANCIAL YEAR 2024-25.**

Road & Building Divisions

Sr. No.	VLC Code	Name of Divisions	Percentage
1	214	Electrical (R&B) Division, Mehsana	25.84
2	059	Electrical (R&B) Division No-2, Ahmedabad	32.44
3	064	Gujarat High Court (R&B) Division, Ahmedabad	36.31
4	020	Surat Electrical (R&B) Division, Surat	39.87
5	032	Electrical (R&B) Division No-1, Ahmedabad	53.88
6	071	National Highway Division, Vadodara	94.85

Irrigation Divisions

Sr. No.	VLC Code	Name of Divisions	Percentage
1	105	Drainage Division, Navsari	26.55
2	106	Drainage Division No-2, Surat	27.04
3	213	Bhadbhut Project Division No-1, Bharuch	28.28
4	166	Irrigation Division, Junagadh	31.69
5	087	Damanganga Canal Distribution Division No-3, Balitha Vapi	34.59
6	122	Dahod Irrigation Division, Dahod	44.34

ANNEXURE-III**(Please refer Para 1.2)****THE LIST OF DIVISIONS WHEREIN MORE THAN 50 per cent
OF THE TOTAL EXPENDITURE OF MARCH 2025 WAS INCURRED
DURING THE LAST 5 WORKING DAYS OF FINANCIAL YEAR 2024-25****Road & Building Divisions**

Sr. No.	VLC Code	Name of Divisions	Percentage
1	013	Medical (R&B) Division, Ahmedabad	51.32
2	008	R&B Division, Kheda	53.92
3	017	R&B Division, Junagadh	55.62
4	068	R&B Division, Rajpipla	56.03
5	060	High Court Electrical (R&B) Division, Ahmedabad	56.20
6	204	R&B Division, Botad	56.59
7	203	R&B Division, Gir-Somnath	56.68
8	009	R&B Division, Dang-Ahwa	57.52
9	001	City (R&B) Division, Ahmedabad	58.92
10	198	Tapi (R&B) Division, Vyara	59.82
11	025	Capital Project Division No-1, Gandhinagar	61.12
12	005	R&B Division, Mehsana	61.77
13	026	Capital Project Division No-2, Gandhinagar	63.31
14	215	Electrical (R&B) Division, Bhavnagar	65.02
15	210	R&B Division, Dev Bhoomi Dwarka	67.22
16	034	Electrical (R&B) Division, Rajkot	67.23
17	003	Store (R&B) Division, Ahmedabad	67.39
18	007	R&B Division, Himatnagar	69.25
19	064	Gujarat High Court (R&B) Division, Ahmedabad	74.77
20	020	Surat Electrical (R&B) Division, Surat	76.88
21	032	Electrical (R&B) Division No-1, Ahmedabad	78.15
22	059	Electrical (R&B) Division No-2, Ahmedabad	78.43
23	033	Electrical (R&B) Division, Vadodara	78.49
24	011	R&B Division, Jamnagar	84.84
25	214	Electrical (R&B) Division, Mehsana	89.03
26	036	Central Workshop Division, Ahmedabad	99.76
27	071	National Highway Division, Vadodara	100.00

Irrigation Divisions

Sr. No.	VLC Code	Name of Divisions	Percentage
1	088	Panam Irrigation Division, Godhara	52.80
2	166	Irrigation Division, Junagadh	57.75
3	113	Water Resources Investigation Division, Ahmedabad	57.76
4	148	Irrigation Mechanical Division No-1, Vadodara	59.12
5	133	VER-II Project Division, Vyara	59.18
6	140	North Gujarat Research Division, Gandhinagar	59.71
7	072	Kadana Division No-1, Diwada Colony	63.12
8	212	Salinity Control Division, Jamkhambhalia	63.52
9	135	Irrigation Division, Amreli	70.10
10	084	Damanganga Canal Investigation Division No-1, Valsad	80.58
11	213	Bhadbhoot Project Division No-1, Bharuch	82.41
12	142	Saurashtra Research Division, Rajkot	86.02
13	122	Dahod Irrigation Division, Dahod	87.41
14	136	Sabarkantha Irrigation Division, Himatnagar	98.84
15	141	South Gujarat Research Division, Surat	100.00

ANNEXURE – IV**(Please refer Para 2.1)****LIST OF DIVISIONS WITH HEAVY OUTSTANDING BALANCES UNDER P.W.
REMITTANCE AS ON 31-03-2025 (AMOUNT ACCOUNTED BY THE DIVISION BUT
NOT ACCOUNTED BY THE TREASURIES) OVER ₹ 10,00,000****Road & Buildings Divisions**

Sr. No.	VLC Code	Name of Division	Amount (₹ in lakh)
1	002	District (R&B) Division, Ahmedabad	70.56
2	003	Store (R&B) Division, Ahmedabad	15.54
3	005	R&B Division, Mehsana	96.97
4	006	R&B Division, Palanpur	24.87
5	008	R&B Division, Kheda	92.77
6	013	Medical (R&B) Division, Ahmedabad	10.70
7	015	R&B Division, Amreli	56.56
8	016	R&B Division, Bhavnagar	56.07
9	018	R&B Division No-1, Surat	77.95
10	020	Surat Electrical (R&B) Division, Surat	64.39
11	021	R&B Division, Godhara	305.67
12	022	R&B Division, Bharuch	115.99
13	025	Capital Project Division No-1, Gandhinagar	1087.33
14	026	Capital Project Division No-2, Gandhinagar	177.87
15	030	Capital Project Electrical (R&B) Division, Gandhinagar	39.60
16	031	Sachivalay Complex Electrical (R&B) Division, Gandhinagar	72.01
17	033	Electrical (R&B) Division, Vadodara	10.55
18	038	Mechanical (R&B) Division, Ahmedabad	23.59
19	054	District (R&B) Division, Vadodara	28.01
20	055	Mechanical (R&B) Division, Vadodara	35.06
21	056	City (R&B) Division, Vadodara	23.68
22	067	R&B Division, Valsad	59.97
23	202	Mahisagar (R&B) Division, Lunawada	17.78
24	203	R&B Division, Gir-Somnath	72.33
25	215	Electrical (R&B) Division, Bhavnagar	96.77

Irrigation Divisions

Sr. No.	VLC Code	Name of Division	Amount (₹ in lakh)
1	072	Kadana Division No-1, Diwda Colony	198.27
2	073	Salinity Control Division, Bhuj	30.30
3	074	Ukai Division No-1, Ukai	48.69
4	076	Ukai Right Bank Canal Investigation Division, Ankleshwar	11.73
5	077	Dharoi Head Works Division No-I, Dharoi Colony	261.07
6	083	Damanganga Project Division No-1, Madhuban -Colony	260.78
7	087	Damanganga Canal Distribution Division No-3, BalithaVapii	90.12
8	088	Panam Irrigation Division, Godhara	13.27
9	090	Irrigation Division, Nadiad	155.08
10	097	Aravalli Irrigation Division, Modasa	14.63
11	104	Shedhi Irrigation Division, Nadiad	81.01
12	122	Dahod Irrigation Division, Dahod	56.95
13	124	Surat Canal Division, Surat	1909.39
14	134	Irrigation Mechanical Division No-4, Ahmedabad	19.80
15	136	Sabarkantha Irrigation Division, Himatnagar	32.51
16	145	Kutch Irrigation Division, Bhuj	237.60
17	146	Kutch Irrigation Construction Division, Bhuj	31.65
18	148	Irrigation Mechanical Division No-1, Vadodara	19.46
19	182	Irrigation Project Division No-2, Bodeli	18.71
20	183	Sipu Project Division, Palanpur	128.22
21	186	Irrigation Mechanical Store Division No-1, Vadodara	189.06
22	188	Drainage Division, Gandhinagar	639.20

ANNEXURE- V
(Please refer Para 2.1)

**LIST OF DIVISIONS WITH HEAVY OUTSTANDING BALANCES UNDER
P.W. REMITTANCE AS ON 31-03-2025 (AMOUNTS ACCOUNTED
FOR BY THE TREASURIES BUT NOT ACCOUNTED BY
THE DIVISIONS) OVER ₹10,00,000.**

Road and Building Divisions

Sr. No.	VLC Code	Name of Division	Amount (₹ in lakh)
1	001	City (R&B) Division, Ahmedabad	85.85
2	002	District (R&B) Division, Ahmedabad	106.13
3	005	R&B Division, Mehsana	227.12
4	006	R&B Division, Palanpur	69.74
5	008	R&B Division, Kheda	102.41
6	014	Navrangpura (R&B) Division, Ahmedabad	143.34
7	018	R&B Division No-1, Surat	70.72
8	020	Surat Electrical (R&B) Division, Surat	20.60
9	021	R&B Division, Godhara	41.58
10	022	R&B Division, Bharuch	151.60
11	025	Capital Project Division No-1, Gandhinagar	966.03
12	026	Capital Project Division No-2, Gandhinagar	191.76
13	027	Capital Project Division No-3, Gandhinagar	63.31
14	029	Capital Project Division No-4, Gandhinagar	24.05
15	030	Capital Project Electrical (R&B) Division, Gandhinagar	13.03
16	034	Electrical (R&B) Division, Rajkot	12.93
17	035	Parks & Garden Division, Gandhinagar	307.93
18	046	District (R&B) Division, Rajkot	39.86
19	054	District (R&B) Division, Vadodara	16.77
20	056	City (R&B) Division, Vadodara	18.39
21	065	R&B Division, Dahod	38.46
22	068	R&B Division, Rajpipla	30.33
23	180	Surat (R&B) Division No-2, Surat	27.58
24	198	Tapi (R&B) Division, Vyara	24.52

Irrigation Divisions

Sr. No.	VLC Code	Name of Division	Amount (₹ in lakh)
1	072	Kadana Division No-1, Diwda Colony	107.92
2	073	Salinity Control Division, Bhuj	16.45
3	074	Ukai Division No-1, Ukai	844.37
4	077	Dharoi Head Works Division No-I, Dharoi Colony	30.58
5	083	Damanganga Project Division No-1, Madhuban -Colony	56.71
6	087	Damanganga Canal Distribution Division No-3, BalithaVapii	262.28
7	088	Panam Irrigation Division, Godhara	17.19
8	089	Panam Project Division, Godhara	306.59
9	090	Irrigation Division, Nadiad	71.80
10	092	Irrigation Division, Petlad	13.59
11	099	Irrigation Division, Deesa	12.14
12	104	Shedhi Irrigation Division, Nadiad	179.40
13	122	Dahod Irrigation Division, Dahod	41.86
14	123	Kakarapar Right Bank Canal Division, Surat	18.41
15	138	Gujarat Engineering Research Institute Division, Vadodara	13.13
16	140	South Gujarat Research Division, Gandhinagar	27.90
17	145	Kutch Irrigation Division, Bhuj	83.08
18	146	Kutch Irrigation Construction Division, Bhuj	1637.74
19	171	Surendranagar Irrigation Division, Surendranagar	11.60
20	182	Irrigation Project Division No-2, Bodeli	12.15
21	183	Sipu Project Division, Palanpur	19.94

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 31-03-2025**

Road and Building Divisions

Sr. No.	VLC Code	Name of Division	Amount (₹ in lakh)
1	002	District (R&B) Division, Ahmedabad	4002.15
2	003	Store (R&B) Div. Ahmedabad	582.07
3	008	R&B Division, Kheda	2620.63
4	010	City (R&B) Division, Rajkot	416.95
5	011	R&B Division, Jamnagar	1053.28
6	012	R&B Division, Surendranagar	176.80
7	013	Medical (R&B) Division, Ahmedabad	764.92
8	018	R&B Division No-1, Surat	4011.01
9	019	R&B Division, Navsari	2231.04
10	020	Surat Electrical (R&B) Division, Surat	792.76
11	022	R&B Division, Bharuch	7856.57
12	026	Capital Project Division No-2, Gandhinagar	6541.86
13	027	Capital Project Division No-3, Gandhinagar	4382.09
14	029	Capital Project Division No-4, Gandhinagar	414.64
15	030	Capital Project Electrical (R&B) Division, Gandhinagar	448.83
16	031	Sachivalay Complex Electrical (R&B) Division, Gandhinagar	1772.83
17	032	Electrical (R&B) Division No-1, Ahmedabad	1977.10
18	033	Electrical (R&B) Division, Vadodara	504.70
19	034	Electrical (R&B) Division, Rajkot	345.34
20	035	Parks & Gardens Division, Gandhinagar	183.59
21	038	Mechanical (R&B) Division, Ahmedabad	329.05
22	044	National Highway Division, Ahmedabad	1670.49
23	046	District (R&B) Division, Rajkot	396.92
24	047	National Highway Division, Rajkot	252.82

Sr. No.	VLC Code	Name of Division	Amount (₹ in lakh)
25	059	Electrical (R&B) Division No-2, Ahmedabad	316.29
26	060	High Court Electrical (R&B) Division, Ahmedabad	234.93
27	061	State Road Project Division, Rajkot	201.75
28	066	R&B Division, Anand	486.48
29	068	R&B Division, Rajpipla	1167.88
30	069	R&B Division, Patan	845.03
31	070	R&B Division, Porbandar	900.20
32	204	R&B Division, Botad	1630.84
33	205	R&B Division, Modasa	4534.49
34	206	R&B Division, Morbi	428.51
35	209	R&B Division, Chhotaudepur	1968.51
36	210	R&B Division, Dev Bhoomi Dwarka	841.73
37	214	Electrical (R&B) Division, Mehsana	456.00

Irrigation Divisions

Sr. No.	VLC Code	Name of Division	Amount (₹ in lakh)
1	072	Kadana Division No-1, Diwada Colony	3142.81
2	073	Salinity Control Division, Bhuj	447.89
3	074	Ukai Division No-1, Ukai	1906.81
4	076	Ukai Right Bank Canal Division, Ankleshwar	226.59
5	077	Dharoi Head Works Division, Dharoi Colony	2883.21
6	078	Sulam Suflam Spreading Channel Division No-1, Himatnagar	976.97
7	081	Dharoi Canal Division No-3, Visnagar	140.70
8	083	Damanganga Project Division No-1, Madhuban Colony	705.49
9	084	Damanganga Canal Investigation Division No-1, Valsad	602.82
10	088	Panam Irrigation Division, Godhra	439.31
11	089	Panam Project Division, Godhra	875.80
12	090	Irrigation Division, Nadiad	46.92
13	093	Irrigation Mechanical Division No-5, Ahmedabad	82.90
14	094	Irrigation Division, Ahmedabad	201.99
15	097	Aravalli Irrigation Division, Modasa	522.36
16	099	Irrigation Division, Deesa	879.23
17	101	Und Irrigation Division, Jamnagar	638.67
18	104	Shedhi Irrigation Division, Nadiad	741.63
19	117	Irrigation Project Division, Bhavnagar	227.18
20	122	Dahod Irrigation Division, Dahod	1311.42
21	124	Surat Canal Division, Surat	2011.68
22	128	Irrigation Division, Rajkot	223.44
23	130	Minor Irrigation Project Division, Ankleshwar	45.20
24	133	VER-II Project Division, Vyara	5237.86
25	134	Irrigation Mechanical Division No-4, Ahmedabad	466.25
26	136	Sabarkantha Irrigation Division, Himatnagar	99.43
27	137	Irrigation Division, Vadodara	18749.65
28	138	Gujarat Engineering Research Institute Division, Vadodara	121.50

Sr. No.	VLC Code	Name of Division	Amount (₹ in lakh)
29	140	North Gujarat Research Division, Gandhinagar	32.57
30	145	Kutch Irrigation Division, Bhuj	26.34
31	146	Kutch Irrigation Construction Division, Bhuj	167.49
32	148	Irrigation Mechanical Division No-1, Vadodara	327.64
33	162	Water Resources Investigation Division, Bhuj	67.47
34	182	Irrigation Project Division No-2, Bodeli	502.63
35	183	Sipu Project Division, Palanpur	1683.23
36	207	Irrigation Division, Morbi	151.56
37	212	Salinity Control Division, Jamkhambhaliya	559.41

ANNEXURE VII
(Please refer Para 2.2)

**LIST OF DIVISIONS HAVING OUTSTANDING BALANCES UNDER 8782
PW II CHEQUES AS ON 31-03-2025. AMOUNT ACCOUNTED
FOR BY THE TREASURY BUT NOT REFLECTED IN THE
RESPECTIVE DIVISIONAL PASS BOOK.
(AMOUNT MORE THAN ₹ 1,00,000)**

Road and Buildings

Sr. No.	VLC Code	Name of Division	Amount (₹ in Lakh)
1	008	R&B Division, Kheda	6.30
2	026	Capital Project Division No-2, Gandhinagar	1.06
3	031	Sachivalay Complex Electrical (R&B) Division, Gandhinagar	80.55
4	032	Electrical (R&B) Division No-1, Ahmedabad	3.29
5	033	Electrical (R&B) Division, Vadodara	3.62
6	034	Electrical (R&B) Division, Rajkot	1.19
7	044	National Highway Division, Ahmedabad	1.33
8	061	State Road Project Division, Rajkot	190.99

Irrigation Divisions

Sr. No.	VLC Code	Name of Division	Amount (₹ in Lakh)
1	075	Ukai Left Bank Canal Investigation Division No-2, Valod	11.99
2	088	Panam Irrigation Division, Godhara	1.09
3	091	Irrigation Division, Anand	4.04
4	104	Shedhi Irrigation Division, Nadiad	1.04
5	130	Minor Irrigation Project Division, Ankleshwar	148.61
6	213	Bhadbhut Project Division No-1, Bharuch	3.78

ANNEXURE- VIII
(Please refer Para 3.1)

**BALANCES OF MISCELLANEOUS PUBLIC WORKS ADVANCE
OUTSTANDING AS ON 31-03-2025**

Road and Buildings Divisions

Sr. No.	VLC Code	Name of Division	Amount (₹ In Lakh)
1	001	City (R&B) Division, Ahmedabad	102.87
2	005	R&B Division, Mehsana	12.28
3	006	R&B Division, Palanpur	3.65
4	007	R&B Division, Himatnagar	43.85
5	011	R&B Division, Jamnagar	1.92
6	012	R&B Division, Surendranagar	1.01
7	015	R&B Division, Amreli	4.67
8	016	R&B Division, Bhavnagar	14.17
9	033	Electrical (R&B) Division, Vadodara	1.36
10	035	Parks & Gardens Division, Gandhinagar	1.49
11	037	Mechanical (R&B) Division, Rajkot	0.21
12	044	National Highway Division, Ahmedabad	3.57
13	066	R&B Division, Anand	0.17

Irrigation Divisions

Sr. No.	VLC Code	Name of Division	Amount (₹ In Lakh)
1	075	Ukai Left Bank Canal Investigation Division No-2, Valod	3.23
2	076	Ukai Right Bank Canal Division, Anklehsvar	7.31
3	077	Dharoi Head Works Division No-1, Dharoi Colony	2.46
4	089	Panam Project Division, Godhara	0.25
5	093	Irrigation Mechanical Division No-5, Ahmedabad	32.93
6	094	Irrigation Division, Ahmedabad	28.02
7	101	Und Irrigation Division, Jamnagar	10.79
8	108	Irrigation Project Division, Junagadh	0.27
9	124	Surat Canal Division, Surat	0.26
10	125	Ambica Division, Navsari	1.91
11	133	VER-II Project Division, Vyara	0.50
12	134	Irrigation Mechanical Division No-4, Ahmedabad	0.25
13	136	Sabarkantha Irrigation Division, Himatnagar	5.61
14	140	North Gujarat Research Division, Gandhinagar	7.56
15	145	Kutch Irrigation Division, Bhuj	3.99
16	147	Irrigation Mechanical Division No-7, Ahmedabad	0.32
17	148	Irrigation Mechanical Division No-1, Vadodara	2.46
18	166	Irrigation Division, Junagadh	7.23
19	170	Sauni Yojana Division, Rajkot	0.42

ANNEXURE- IX
(Please refer Para 4.1)

**THE FOLLOWING DIVISIONS ARE HAVING HEAVY
BALANCES OF MORETHAN ₹ 5 CRORE UNDER THE HEAD
'8443' PW CIVIL DEPOSIT AS ON 31-03-2025**

Road and Building Divisions

Sr. No.	VLC Code	Name of Division	Amount (₹ In crore)
1	001	City (R&B) Division, Ahmedabad	48.91
2	002	District (R&B) Division, Ahmedabad	120.94
3	003	Store (R&B) Division, Ahmedabad	13.00
4	004	R&B Division, Bhuj	146.47
5	005	R&B Division, Mehsana	88.16
6	006	R&B Division, Palanpur	121.20
7	007	R&B Division, Himatnagar	66.80
8	008	R&B Division, Kheda	56.91
9	009	R&B Division, Dang-Ahwa	91.16
10	010	City (R&B) Division, Rajkot	34.01
11	011	R&B Division, Jamnagar	82.06
12	012	R&B Division, Surendranagar	54.44
13	013	Medical (R&B) Division, Ahmedabad	32.18
14	014	Navrangpura (R&B) Division, Ahmedabad	11.99
15	015	R&B Division, Amreli	42.36
16	016	R&B Division, Bhavnagar	162.44
17	017	R&B Division, Junagadh	50.28
18	018	R&B Division No-1, Surat	83.12
19	019	R&B Division, Navsari	88.34
20	020	Surat Electrical (R&B) Division, Surat	6.44
21	021	R&B Division, Godhara	118.56
22	022	R&B Division, Bharuch	114.13
23	025	Capital Project Division No-1, Gandhinagar	64.74
24	026	Capital Project Division No-2, Gandhinagar	45.62
25	027	Capital Project Division No-3, Gandhinagar	55.04
26	029	Capital Project Division No-4, Gandhinagar	98.34

Sr. No.	VLC Code	Name of Division	Amount (₹ In crore)
27	030	Capital Project Electrical (R&B) Division, Gandhinagar	9.40
28	031	Sachivalaya Complex Electrical (R&B) Division, Gandhinagar	22.63
29	033	Electrical (R&B) Division No-1, Vadodara	17.42
30	034	Electrical Division (R&B), Rajkot	12.50
31	035	Parks & Gardens Division, Gandhinagar	10.70
32	038	Mechanical (R&B) Division, Ahmedabad	5.79
33	044	National Highway Division, Ahmedabad	9.79
34	046	District (R&B) Division Rajkot	121.16
35	047	National Highway Division, Rajkot	79.18
36	049	National Highway Division, Bharuch	14.33
37	054	District (R&B) Division, Vadodara	63.42
38	056	City (R&B) Division Vadodara	50.73
39	059	Electrical (R&B) Division No-2, Ahmedabad	10.18
40	060	High Court Electrical (R&B) Division, Ahmedabad	5.37
41	065	R&B Division Dahod	42.91
42	066	R&B Division, Anand	36.24
43	067	R&B Division Valsad	99.03
44	068	R&B Division Rajpipla	80.80
45	069	R&B Division, Patan	50.57
46	070	R&B Division Porbandar	17.48
47	071	National Highway Division, Vadodara	7.69
48	180	Surat (R&B) Division No-2, Surat	89.27
49	202	Mahisagar (R&B) Division, Lunawada	29.70
50	203	R&B Division, Gir-Somnath	36.12
51	204	R&B Division, Botad	30.32
52	205	R&B Division, Modasa	45.07
53	206	R&B Division, Morbi	103.69
54	209	R&B Division, Chhotaudepur	26.96
55	210	R&B Division, Dev Bhoomi Dwarka	28.77
56	214	Electrical (R&B) Division, Mehsana	5.50
57	215	Electrical (R&B) Division, Bhavnagar	6.80

Irrigation Divisions

Sr. No.	VLC Code	Name of Division	Amount (₹ In crore)
1	072	Kadana Division No-1, Diwada Colony	20.05
2	073	Salinity Control Division, Bhuj	39.67
3	074	Ukai Division No-1, Ukai	48.39
4	075	Ukai Left Bank Canal Investigation Division No-2, Valod	17.31
5	076	Ukai Right Bank Canal Division, Ankleshwar	15.26
6	077	Dharoi Head Works Division, Dharoi Colony	20.96
7	079	Irrigation Mechanical Division No-2, Ukai	15.11
8	080	Sujlam Suflam Division No-2, Visnagar	9.69
9	081	Dharoi Canal Division No-3, Visnagar	6.22
10	083	Damanganga Project Canal Division No-1, Madhuban Colony	14.18
11	084	Damanganga Canal Investigation Division No-1, Valsad	5.39
12	087	Damanganga Canal Distribution Division No-3, Balita Vapi	5.87
13	088	Panam Irrigation Division, Godhara	11.63
14	089	Panam Project Division Godhara	17.66
15	090	Irrigation Division, Nadiad	12.18
16	091	Irrigation Division, Anand	5.80
17	092	Irrigation Division, Petlad	16.86
18	094	Irrigation Division, Ahmedabad	13.72
19	097	Aravalli Irrigation Division, Modasa	17.87
20	099	Irrigation Division, Deesa	8.56
21	101	Und Irrigation Division, Jamnagar	22.72
22	104	Shedhi Irrigation Division Nadiad	9.29
23	105	Drainage Division, Navsari	8.66
24	106	Drainage Division No-2, Surat	15.55
25	108	Irrigation Project Division, Junagadh	22.53
26	109	Irrigation Project Division, Rajkot	5.12
27	111	Irrigation Project Division No-4, Rajpipla	6.19
28	114	Botad Irrigation Division, Botad	6.16
29	117	Irrigation Project Division Bhavnagar	28.48
30	122	Dahod Irrigation Division, Dahod	13.59

Sr. No.	VLC Code	Name of Division	Amount (₹ In crore)
31	123	Kakarapar Right Bank Canal Division, Surat	35.58
32	124	Surat Canal Division, Surat	20.29
33	125	Ambica Division, Navsari	14.92
34	126	Irrigation Division, Bhavnagar	8.65
35	128	Irrigation Division Rajkot	15.97
36	129	Irrigation Division, Jamnagar	6.23
37	130	Minor Irrigation Project Division, Ankleshwar	17.27
38	133	VER-II Project Division, Vyara	16.16
39	134	Irrigation Mechanical Division No- 4, Ahmedabad	23.53
40	135	Irrigation Division, Amreli	10.76
41	136	Sabarkantha Irrigation Division, Himatnagar	11.52
42	139	Hydrolic Division, Vadodara	5.02
43	145	Kutch Irrigation Division, Bhuj	81.07
44	146	Kutch Irrigation Construction Division, Bhuj	13.85
45	147	Irrigation Mechanical Division No-7, Ahmedabad	13.66
46	148	Irrigation Mechanical Division No-1, Vadodara	30.52
47	162	Water Resources Investigation Division, Bhuj	7.88
48	164	Irrigation Mechanical Division No-6, Rajkot	30.93
49	165	Irrigation Mechanical Division No-3, Gandhinagar	39.78
50	167	Water Resources Investigation Division, Palanpur	25.41
51	170	Sauni Yojana Division, Rajkot	38.22
52	182	Irrigation Project Division No-2, Bodeli	10.01
53	183	Sipu Project Division, Palanpur	24.56
54	186	Irrigation Mechanical Store Division No-1, Vadodara	26.32
55	188	Drainage Division, Gandhinagar	26.77
56	189	Salinity Control Division, Porbandar	12.79
57	193	Soil Survey Division, Gandhinagar	7.86
58	195	Gandhinagar Irrigation Construction Division, Gandhinagar	77.29
59	207	Irrigation Division, Morbi	14.62
60	211	Gir-Somnath Irrigation Division, Veraval	7.15
61	213	Bhadbhut Project Division, Bharuch	9.87

ANNEXURE X

(Please refer Para 6.1)

The details of the outstanding audit paras in respect of the Public Work Divisions**Road and Building Divisions**

Sr. No.	VLC Code	Name of Division	Issue Date	Part II A	Part II B
1	017	R&B Division, Junagadh	12.04.2024	2	11
2	018	R&B Division No-1, Surat	30.08.2024	9	7
3	020	Electrical (R&B) Division, Surat	30.05.2024	1	7
4	027	Capital Project Division No-3, Gandhinagar	02.12.2024	3	15
5	033	Electrical (R&B) Division, Vadodara	31.07.2024	0	6
6	045	National Highway Division, Gandhidham	20.03.2025	3	3
7	046	District (R&B) Division, Rajkot	04.02.2025	5	15
8	049	National Highway Division, Bharuch	21.03.2025	3	5
9	059	Electrical (R&B) Division No-2, Ahmedabad	24-05-2024	0	5
10	061	State Road Project Division, Rajkot	09.10.2024	5	4
11	063	State Road Project Division, Vadodara	29.08.2024	1	6
12	069	R&B Division, Patan	25.03.2025	3	9
13	071	National Highway Division, Vadodara	21.03.2025	3	6

Irrigation Divisions

Sr. No.	VLC Code	Name of Division	Issue Date	Part II A	Part II B
1	074	Ukai Division No-1, Ukai	26.06.2024	2	8
2	075	Ukai Left Bank Canal Investigation Division No-2, Valod	08.07.2024	0	8
3	133	VER-II Project Division, Vyara	19.07.2024	2	9
4	089	Panam Project Division, Godhra	27.09.2024	3	8
5	109	Irrigation Project Division, Rajkot	08.10.2024	0	7
6	128	Irrigation Division, Rajkot	14.10.2024	1	7
7	136	Sabarkantha Irrigation Division, Himatnagar	22.10.2024	1	14
8	170	Sauni Yojana Division, Rajkot	25.10.2024	2	8
9	108	Irrigation Project Division, Junagadh	04.11.2024	4	4
10	114	Botad Irrigation Division, Botad	13.11.2024	2	7
11	126	Irrigation Division, Bhavnagar	16.12.2024	0	11
12	101	Und Irrigation Division, Jamnagar	16.12.2024	4	3
13	207	Irrigation Division, Morbi	13.12.2024	2	5
14	166	Irrigation Division, Junagadh	27.12.2024	0	9
15	195	Gandhinagar Irrigation Construction Division, Gandhinagar	27.12.2024	0	7
16	137	Irrigation Division, Vadodara	23.01.2025	0	9
17	123	Kakarapar Right Bank Canal Division, Surat	10.02.2025	0	6

ANNEXURE-XI**(Please refer para 7.1)****STATEMENT SHOWING THE ARREARS OF RENT AND WATER CHARGES**

Sr. No.	Name of Division	Period of Audit	Subject	₹ in Lakhs
1.	Nil	Nil	Outstanding Rent Charges. Residential Quarters. State Guest House, Circuit House, Vishram Gruh.	No such para raised during the year 2024-25.

ANNEXURE-XII
(Please refer para 7.4)

**STATEMENT SHOWING OF INSPECTION REPORT IN RESPECT OF
WHICH FIRST REPLY HAS NOT BEEN RECEIVED OF YEAR 2024-25.**

Road and Buildings Divisions

Sl. No.	VLC Code	Name of Division	IR Code	Audit Period
1	017	R&B Division, Junagadh	E21-001	04/18 to 03/23
2	018	R&B Division No-1, Surat	E21-006	04/18 to 03/24
3	020	Surat Electrical (R&B) Division, Surat	E21-003	04/18 to 03/24
4	027	Capital Project Division No-3, Gandhinagar	E21-008	04/20 to 03/24
5	033	Electrical (R&B) Division, Vadodara	--	04/18 to 03/24
6	045	National Highway Division, Gandhidham	E21-010	04/17 to 03/24
7	046	District (R&B) Division, Rajkot	E21-009	04/18 to 03/24
8	049	National Highway Division, Bharuch	E21-012	04/19 to 03/24
9	059	Electrical (R&B) Division No-2 Ahmedabad	--	04/18 to 03/24
10	061	State Road Project Division, Rajkot	E21-007	04/17 to 03/24
11	063	State Road Project Division, Vadodara	E21-005	04/18 to 03/24
12	069	R&B Division, Patan	E21-013	04/22 to 03/24
13	071	National Highway Division, Vadodara	E21011	04/16 to 03/24

Irrigation Divisions

Sl. No.	VLC Code	Name of Division	Issue IR No	Audit Period
1	074	Ukai Division No-1, Ukai	233	04/2022 to 03/2024
2	133	VER-II Project Division, Vyara	235	01/2023 to 03/2024
3	089	Panam Project Division, Godhara	236	01/2023 to 04/2024
4	128	Irrigation Division, Rajkot	239	04/2023 to 03/2024
5	136	Sabarkantha Irrigation Division, Himatnagar	240	04/2023 to 03/2024
6	108	Irrigation Project Division, Junagadh	242	04/202 to 03/2024
7	114	Botad Irrigation Division, Botad	243	01/2023 to 03/2024
8	101	Und Irrigation Division, Jamnagar	248	04/2022 to 03/2024
9	207	Irrigation Division, Morbi	249	04/2023 to 03/2024
10	166	Irrigation Division, Junagadh	251	04/2023 to 03/2024
11	137	Irrigation Division, Vadodara	252	04/2023 to 03/2024
12	123	Kakarapar Right Bank Canal Division, Surat	253	04/2023 to 03/2024

ANNEXURE-XIII
STATEMENT SHOWING LIST OF WORKING DIVISIONS
FOR THE YEAR 2024-25

ROAD AND BUILDING DIVISIONS

SR. NO.	VLC CODE	Name of Divisions
1	001	City (R&B) Division, Ahmedabad
2	002	District (R&B) Division, Ahmedabad
3	003	Store (R&B) Div. Ahmedabad
4	004	R&B Division, Bhuj
5	005	R&B Division, Mehsana
6	006	R&B Division, Palanpur
7	007	R&B Division, Himatnagar
8	008	R&B Division, Kheda
9	009	R&B Division, Dang-Ahwa
10	010	City (R&B) Division, Rajkot
11	011	R&B Division, Jamnagar
12	012	R&B Division, Surendranagar
13	013	Medical (R&B) Division, Ahmedabad
14	014	Navrangpura (R&B) Division, Ahmedabad
15	015	R&B Division, Amreli
16	016	R&B Division, Bhavnagar
17	017	R&B Division, Junagadh
18	018	R&B Division No-1, Surat
19	019	R&B Division, Navsari
20	020	Surat Electrical (R&B) Division, Surat
21	021	R&B Division, Godhara
22	022	R&B Division, Bharuch
23	023	Road Project Division, Rajkot
24	025	Capital Project Division No-1, Gandhinagar
25	026	Capital Project Division No-2, Gandhinagar
26	027	Capital Project Division No-3, Gandhinagar
27	029	Capital Project Division No-4, Gandhinagar
28	030	Capital Project Electrical (R&B) Division, Gandhinagar
29	031	Sachivalay Complex Electrical (R&B) Division, Gandhinagar
30	032	Electrical (R&B) Division No-1, Ahmedabad
31	033	Electrical (R&B) Division, Vadodara
32	034	Electrical (R&B) Division, Rajkot
33	035	Parks & Gardens Division, Gandhinagar
34	036	Central Work Shop Division, Ahmedabad
35	037	Mechanical (R&B) Division, Rajkot
36	038	Mechanical (R&B) Division, Ahmedabad

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

IRRIGATION DIVISIONS

SR. NO.	VLC CODE	Name of Divisions
1	072	Kadana Division No-1, Diwada Colony
2	073	Salinity Control Division, Bhuj
3	074	Ukai Division No-1, Ukai
4	075	Ukai Left Bank Canal Investigation Division No-2, Valod
5	076	Ukai Right Bank Canal Division, Ankleshwar
6	077	Dharoi Head Works Division, Dharoi Colony
7	078	Sulam Suflam Spreading Channel Division No-1, Himatnagar
8	079	Irrigation Mechanical Division No-2, Ukai
9	080	Sujlam Suflam Division No-2, Visnagar
10	081	Dharoi Canal Division No-3, Visnagar
11	083	Damanganga Project Division No-1, Madhuban Colony
12	084	Damanganga Canal Investigation Division No-1, Valsad
13	087	Damanganga Canal Distribution Division No-3, Balitha Vapi
14	088	Panam Irrigation Division, Godhra
15	089	Panam Project Division, Godhra
16	090	Irrigation Division, Nadiad
17	091	Irrigation Division, Anand
18	092	Irrigation Division, Petlad
19	093	Irrigation Mechanical Division No-5, Ahmedabad
20	094	Irrigation Division, Ahmedabad
21	095	Irrigation Earthen Dam Division, Ahmedabad
22	097	Aravalli Irrigation Division, Modasa
23	099	Irrigation Division, Deesa
24	101	Und Irrigation Division, Jamnagar
25	104	Shedhi Irrigation Division, Nadiad
26	105	Drainage Division, Navsari
27	106	Drainage Division No-2, Surat
28	107	Soil Survey Division, Surat
29	108	Irrigation Project Division, Junagadh
30	109	Irrigation Project Division, Rajkot
31	111	Irrigation Project Division No-4, Rajpipla
32	113	Water Resources Investigation Division, Ahmedabad
33	114	Botad Irrigation Division, Botad
34	117	Irrigation Project Division, Bhavnagar
35	122	Dahod Irrigation Division, Dahod
36	123	Kakarapar Right Bank Canal Division, Surat
37	124	Surat Canal Division, Surat
38	125	Ambica Division, Navsari
39	126	Irrigation Division, Bhavnagar

SR. NO.	VLC CODE	Name of Divisions
40	128	Irrigation Division, Rajkot
41	129	Irrigation Division, Jamnagar
42	130	Minor Irrigation Project Division, Ankleshwar
43	133	VER-II Project Division, Vyara
44	134	Irrigation Mechanical Division No-4, Ahmedabad
45	135	Irrigation Division, Amreli
46	136	Sabarkantha Irrigation Division, Himatnagar
47	137	Irrigation Division, Vadodara
48	138	Gujarat Engineering Research Institute Division, Vadodara
49	139	Hydrolic Division, Vadodara
50	140	North Gujarat Research Division, Gandhinagar
51	141	South Gujarat Research Division, Surat
52	142	Saurashtra Research Division, Rajkot
53	145	Kutch Irrigation Division, Bhuj
54	146	Kutch Irrigation Construction Division, Bhuj
55	147	Irrigation Mechanical Division No-7, Ahmedabad
56	148	Irrigation Mechanical Division No-1, Vadodara
57	152	Engineering Geological (W.R.I) Division, Vadodara
58	153	Engineering Geological (W.R.I.) Division, Rajkot
59	154	Ground Water (SIP) Division, Rajkot
60	155	Soil Survey Division, Rajkot
61	162	Water Resources Investigation Division, Bhuj
62	164	Irrigation Mechanical Division No-6, Rajkot
63	165	Irrigation Mechanical Division No-3, Gandhinagar
64	166	Irrigation Division, Junagadh
65	167	Water Resources Investigation Division, Palanpur
66	170	Sauni Yojana Division, Rajkot
67	171	Surendranagar Irrigation Division, Surendranagar
68	181	P.A.O. (Narmada) Division, Gandhinagar
69	182	Irrigation Project Division No-2, Bodeli
70	183	Sipu Project Division, Palanpur
71	186	Irrigation Mechanical Store Division No-1, Vadodara
72	188	Drainage Division, Gandhinagar
73	189	Salinity Control Division, Porbandar
74	192	Panchayat Survey & Investigation Division, Bhuj
75	193	Soil Survey Division, Gandhinagar
76	195	Gandhinagar Irrigation Construction Division, Gandhinagar
77	200	Project Implementation Unit Division No-1, Bhavnagar
78	201	Gulf of Khambhat P.I.U. Division No-2, Vadodara
79	207	Irrigation Division, Morbi
80	208	Saurashtra Panchayat Survey Design & Quality Control Division, Jamnagar

SR. NO.	VLC CODE	Name of Divisions
81	211	Gir-Somnath Irrigation Division, Veraval
82	212	Salinity Control Division, Jamkhambhaliya
83	213	Bhadbhut Project Division No-1, Bharuch

- : **THE END** : -

**COMPTROLLER AND
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2025**

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