

પત્ર ક્રમાંક:પીએસસી/૧૦/૨૦૨૩/૨૦૨૨-૨૩/વા.રીવ્યુ/એ.એ. સેલ

ગુજરાત સરકાર
માર્ગ અને મકાન વિભાગ
૧૪/૪,સરદારભવન,
ગાંધીનગર.
તા.૦૫/૦૪/૨૦૨૪

પ્રતિ,

સર્વે અધિક્ષક ઇજનેરશ્રી,

માર્ગ અને મકાન વર્તુળ

વિષય:-વર્ષ ૨૦૨૨-૨૩ના માર્ગ અને મકાન વિભાગના વાર્ષિક રીવ્યુ અંગે એ.જી.

કચેરી અમદાવાદ દ્વારા માર્ચ માસમાં વધુ ખર્ચ થવા બાબત.

શ્રીમાન,

ઉપર્યુક્ત વિષય પરત્વે જણાવવાનું કે,એ.જી. કચેરી, અમદાવાદના તા.૧૧/૧૨/૨૦૨૩ના પત્ર ક્રમાંક WM-II/ANN.Rev/2022-23/O.W.No.666 માં જણાવ્યા અનુસાર સને ૨૦૨૨-૨૩ની વાર્ષિક રીવ્યુ રીપોર્ટની પુસ્તિકા મોકલી આપેલ છે .(નકલ આ સાથે સામેલ છે) જેમાં માર્ચ માસમાં ખર્ચનો વધારો થયેલ છે.જે અંગે જરૂરી સમીક્ષા કરવા માટે વિભાગના માનનીય સચિવશ્રીના અધ્યક્ષ સ્થાને તા.૧૮/૦૪/૨૦૨૪ના રોજ ૧૨.૦૦ કલાકે સમિતિ ખંડમાં બેઠકનું આયોજન કરવામાં આવેલ છે તો,સદર બેઠકમાં વિગતો સહ હાજર રહેવા આજ્ઞાનુસાર જણાવવામાં આવે છે.

બિડાણ- ઉપર મુજબ

આપનો વિશ્વાસુ,



(કે.ટી.પટેલ)

ઉપ સચિવ(બજેટ)

માર્ગ અને મકાન વિભાગ

નકલ રવાના-(૧) સર્વે મુખ્ય ઇજનેર અને અધિક સચિવશ્રી તરફ જાણ સારું

(૨) સચિવશ્રીના અંગત મદદનીશ તરફ જાણ સારું

(૩) Officer on Special Duty, Finance Department, Sachivalay, Gandhinagar

9

**OFFICE OF THE Pr. ACCOUNTANT GENERAL (A&E), AUDIT BHAVAN,
NR.ISHWAR BHUVAN, NAVRANGPURA,
GUJARAT, AHMEDABAD-380009**

WM-II/Ann. Rev/2022-23/O.W. No. **666**

Date: 11-12-2023

12/12/23

To

The Secretary
Roads & Building Department,
Government of Gujarat
Block No. 14, New Sachivalaya,
Gandhinagar

Subject: Annual Review on the working of Public Works Divisions for the Year 2022-23.

Sir,

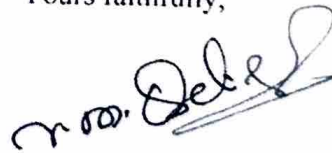
I am directed to forward herewith a soft copy of the Annual Review on the working of Public Works Divisions in Gujarat State for the year 2022-23.

As some of the omissions/irregularities and the unclear balances outstanding under Remittance Heads have serious implications on the accuracy of the initial accounts required to be maintained in the divisions. The Government of Gujarat may please get them examined as early as possible by locating the reasons for their persistence and to initiate remedial action.

It is requested that the Departmental Officers concerned may be directed to bring about an overall improvement in the maintenances of initial accounts of Public Works Division in the light of the facts brought out in the Review.

The receipt of this letter may please be acknowledged .

Yours faithfully,



Deputy Accountant General (A & E)

Enclosure: - Copy of Annual Review 2022-23

12/12/23
1.



**REPORT ON THE
ANNUAL REVIEW OF PUBLIC WORKS DIVISIONS
FOR THE YEAR 2022-23**



GOVERNMENT OF GUJARAT

TABLE OF CONTENT

Part	Para	Contents	Page No.
		Preface	2
		At A Glance	3
1	1.1 to 1.2	Mode of Expenditure in Public Works Division	4-6
2	2.1 to 2.3	Reconciliation of differences, Outstanding in the Schedule of Settlement with Treasuries	7-9
3	3.1	Accounting of Public Work Suspense	10
4	4.1 to 4.2	Public Work Deposits	11-12
5	5.1 to 5.2	Submission of Monthly Accounts by Public Works Divisions	13
6	6.1	Irregularities detected by the Audit during 2021-22 in respect of Public Works Divisions of Government of Gujarat	14
7	7.1 to 7.6	Miscellaneous	15-16
8		Annexure I TO XIII	17-41

PREFACE

This Report is on Annual Review on the working of Public Works Divisions in Gujarat State for the year 2022-23. 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 2022-23 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 : 08 December 2023


Accountant General (A&E)

AT A GLANCE

Sr. No.	Particulars	Details
1	Number of Division	157
2	(a) Total expenditure of Divisions for the year 2022-23	₹210,17.32 Crore
	(b) Total cheques issued by Divisions for the year 2022-23	₹ 16,978.86 Crore
3	Percentage of expenditure in March 2023 to total expenditure for the year.	27.22 %
4	Number of Divisions in which more than 25 per cent of Annual expenditure incurred during March 2023	72
5	(a) Number of Divisions in which more than 25 per cent of annual expenditure incurred during the last 05 working days of March 2023	16
	(b) Number of Divisions in which more than 50 per cent of total Expenditure of March 2023 incurred during the last 05 working days of March 2023	62
	(c) Number of Divisions in which more than 50 per cent Expenditure incurred in the month of March 2023 in respect of annual expenditure	17
6	Number of Divisions with outstanding balances above ₹10,00,000/- under the head I Remittances	48
7	Number of Divisions with outstanding balances above ₹ 25,00,000/- under the head II Cheques	68
8	Total number of Inspection Reports and Paras Outstanding as on date 31-03-2023	
	(a) Roads And Buildings Department	IRs 120 Paras 739
	(b) Narmada, Water Resources, Water Supply and Kalpasar Department	IRs 160 Paras 663

OUTSTANDING BALANCES (AMOUNT ₹ INCRORE)

Head of Account	As on 31-03-2021	As on 31-03-2022	As on 31-03-2023
8782 PW I Remittance	43.59 (Cr)	0.16 (Cr)	27.40 (Cr)
8782 PW II Cheques	849.07 (Cr)	910.42 (Cr)	922.80 (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 2023

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 **2022-23** reveals that 26.71 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 **27.26 per cent in 2020-21, 25.76 per cent in 2021-22 and 26.71 per cent in 2022-23.**

CONTENT	2020-21	2021-22	2022-23
Total No. of Divisions	157	157	157
March expenditure as percentage to total expenditure	27.26	25.76	26.71
No of Divisions in which more than 25 per cent of annual expenditure incurred during March	88	80	72
No of Divisions in which more than 50 per cent of annual expenditure incurred during March	11	9	17

157 public works divisions render complied accounts. Out of 157 divisions, 70 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	NWR & KD P.I.U. Division, Navsari

Expenditure in the month of March 2023 in respect of annual expenditure in 17 **Divisions** was abnormally high ranging between **50.48–81.03** per cent. The list of such divisions is as under: -

SR. No.	VLC CODE	NAME OF DIVISION	PERCENTAGE
1	018	Surat R&B Division No.1, Surat	50.48
2	020	Electrical R&B Division, Surat	50.67
3	026	Capital Project Division No. 2, Gandhinagar	50.91
4	038	Mech. (R&B) Division, Ahmedabad	50.93
5	045	National Highway Division Gandhidham	52.62
6	059	Electrical Division No.2, Ahmedabad	53.09
7	060	High court Elect. Division Ahmedabad	54.00
8	064	Gujarat High Court (R&B) Division Ahmedabad	58.40
9	073	Salinity Control Division, Bhuj	59.73
10	082	Salinity Control Division, Bhavnagar	59.87
11	094	Ahmedabad Irrigation Division Ahmedabad	61.82
12	106	Drainage Division No.2, Surat	62.12
13	109	Rajkot Irrigation Project Division, Rajkot	73.73
14	134	Irrigation Mech Division No. 4, Ahmedabad	74.07
15	166	Irrigation Division, Junagadh	74.97
16	167	W.R.I. Division, Palanpur	80.74
17	182	Irrigation Project Division No.2, Bodeli	81.03

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 2023 is given in **ANNEXURE-I**.

TOTAL VALUE OF CHEQUES DRAWN DURING THE LAST 5 WORKING DAYS OF MARCH 2023

1.2 The total value of cheques drawn during the last 5 working days of March-2023 alone worked out to **12.58 per cent** of the total annual expenditure for the year 2022-23 and **26.71 per cent** of the total expenditure of March 2023.

There are **16 Divisions** which have incurred expenditure ranging from **25.00 per cent to 68.83 per cent** of annual expenditure during the last 5 working days as shown in **ANNEXURE-II**.

There are **62 divisions** in which expenditure incurred during the last five working days of March-2023 was more than 50 per cent of the expenditure for March-2023 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 **48** divisions having outstanding balances (Amounts accounted by the Division but not accepted by the treasuries) and **19** 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 31-03-2023 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 **30 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 **102 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. V, Ahmedabad	(-) 33.46

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 2022-23 IN RESPECT OF PWDIVISIONS OF GOVERNMENT OF GUJARAT

61 The audit of the accounts and records of the Public Work Divisions i.e. Roads & Buildings Department and Narmada, Water Resources, Water Supply and Kalpasar 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 2022-23, 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:

- Delay in Completion of work
- 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

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 2022-23) as on 31-03-2023 (**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 2022-23 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 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. **280** Inspection Reports containing **1402** Paras were outstanding as on 31-3-2023. 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 31-3-2023)

		Opening Balance as on 01-04-2022	Addition	Clearance	Closing Balance as on 31-03-23 (Outstanding)
Inspection Reports (IRs.)		188	08	76	120
Paras		836	90	187	739

NUMBER OF OUTSTANDING INSPECTION REPORTS AND PARAS (FOR IRRIGATION DEPARTMENT) (Issued to end of 31-3-2023)

		Opening Balance as on 01-04-2022	Addition	Clearance	Closing Balance as on 31-03-23 (Outstanding)
Inspection Reports (IRs.)		144	20	04	160
Paras		581	140	58	663

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-2023 WAS
MORE THAN 25 Per Cent OF THE ANNUAL EXPENDITURE FOR
THE FINANCIAL YEAR 2022-23.**

Sr. No	VLC Code No	Name of Divisions	Percentage
1	001	City R&B Division, Ahmedabad	40.89
2	003	Store R&B Division, Ahmedabad	36.30
3	007	R&B Division, Himatnagar	25.46
4	009	R&B Division, Ahwa Dang	37.68
5	010	City R&B Division, Rajkot	32.49
6	013	Medical (R&B) Division, Ahmedabad	26.10
7	014	Navrangpura (R&B) Division, Ahmedabad	29.04
8	017	R&B Division, Junagadh	27.35
9	018	Surat R&B Division No.1, Surat	54.00
10	020	Electrical R&B Division, Surat	50.94
11	022	Bharuch R&B Division, Bharuch	41.89
12	025	Capital Project. Division No.I, Gandhinagar	45.74
13	026	Capital Project Division No. 2, Gandhinagar	50.48
14	030	C.P.Elect. Division ,Gandhinagar	38.83
15	031	Sachivalaya Complex Electrical (R&B) Division, Gandhinagar	32.46
16	032	Electrical (R&B) Division No. 1, Ahmedabad	34.33
17	034	Electrical Division (R&B), Rajkot	28.71
18	035	Parks & Gardens Division, Gandhinagar	29.18
19	038	Mech. (R&B) Division, Ahmedabad	74.97
20	045	National Highway Division Gandhidham	59.73
21	047	National Highway Division, Rajkot	33.02
22	059	Electrical Division No.2, Ahmedabad	61.82
23	060	High court Elect. Division Ahmedabad	62.12
24	063	S.R.P. Division, Vadodara	29.66
25	064	Gujarat High Court (R&B) Division Ahmedabad	55.07
26	067	R&B Division Valsad	28.06

Sr. No	VLC Code No	Name of Divisions	Percentage
27	070	R&B Division Porbandar	32.06
28	073	Salinity Control Division, Bhuj	80.66
29	074	Ukai Division No. 1, Ukai	26.03
30	075	U.L.B.C.I Division No. 2, Valod	46.23
31	076	U.R.B.C.I Division, Ankleshwar	25.21
32	077	Dharoi Head Works DivisionNo.1, Dharoi Colony	25.07
33	082	Salinity Control Division, Bhavnagar	74.07
34	083	Damanganga Project Canal Division No.1 Madhubancolony	30.59
35	087	Damanganga Canan Distry.Division No.3 Balita Vapi	32.09
36	088	Panam Irrigation Division Godhara	36.29
37	091	Anand Irrigation Division, Anand	25.12
38	094	Ahmedabad Irrigation Division Ahmedabad	81.03
39	097	Irrigation Project Division, Modasa	36.36
40	099	Deesa Irrigation Division, Deesa	38.75
41	101	Und Irrigation Division, Jamnagar	45.08
42	105	Drainage Division, Navsari	41.69
43	106	Drainage Division No.2, Surat	58.40
44	108	Junagadh Irrigation Project Division Junagadh	44.09
45	109	Rajkot Irrigation Project Division, Rajkot	50.91
46	117	Bhavnagar Irrigation Project Division Bhavnagar	43.23
47	122	Dahod Irrigation Division, Dahod	25.76
48	125	Ambica Division, Navsari	41.04
49	128	Rajkot Irrign. Division Rajkot	25.16
50	129	Irrigation Division, Jamnagar	39.17
51	133	VER-II Projeat Division, Vyara	39.22
52	134	Irrigation Mech Division No. 4, Ahmedabad	59.87
53	136	Himatnagar Irrigation Division, Himatnagar	40.04
54	138	G.E.R.I. Geologocal Division, Vadodara	29.43
55	146	Kutchh Irrigation Construction Division, Bhuj	26.66
56	152	Engineering Geological Division, Vadodara	33.13
57	166	Irrigation Division, Junagadh	73.58
58	167	W.R.I. Division, Palanpur	52.62
59	169	Project Construction Division No.3 Himatnagar	30.37
60	170	Project Construction Division No.4, Rajkot	39.92

Sr. No	VLC Code No	Name of Divisions	Percentage
61	171	Sundranagar Irrigation Division, Rajkot	44.69
62	182	Irrigation Project Division No.2, Bodeli	50.67
63	183	Sipu Project Division, Palanpur	30.77
64	189	Salinity Control Division, Porbandar	34.16
65	198	Tapi R&B Division, Vyara.	35.06
66	200	P.I. Unit No.1, Bhavnagar	46.46
67	201	P.I. Unit No.2, Vadodara	33.55
68	204	R&B Botad	30.87
69	207	Irrigattion Division, Morbi	37.82
70	211	Gir-Somnath Irrigation Division, Veraval	39.69
71	212	Salinity Control Division, Jamkhmbhalia	27.82
72	213	Bhadbhoot Project Division, Bharuch	28.75

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 2022-23.**

Sr. No.	Code No.	Name of Divisions	Percentage
1	010	City (R&B) Division, Rajkot	25.50
2	013	Medical (R&B) Division, Ahmedabad	25.00
3	018	Surat (R&B) Division No.1, Surat	47.12
4	020	Electrical (R&B) Division, Surat	26.00
5	025	Capital Project Division No. 1, Gandhinagar	31.24
6	026	Capital Project Division No. 2, Gandhinagar	47.70
7	038	Mechanical (R&B) Division, Ahmedabad	68.83
8	045	National Highway Division, Gandhidham	34.96
9	088	Panam Irrigation Division, Godhara	28.35
10	101	Und Irrigation Division, Jamnagar	36.02
11	109	Rajkot Irrigation Project Division, Rajkot	47.32
12	129	Irrigation Division, Jamnagar	3108
13	166	Irrigation Division, Junagadh	68.77
14	170	Project Construction Division No.4, Rajkot	39.92
15	182	Irrigation Project Division No.2, Bodeli	28.33
16	207	Irrigation Division, Morbi	26.90

ANNEXURE-III
(Please refer Para 1.2)

**THE LIST OF DIVISIONS WHEREIN MORE THAN 50 per cent OF THE TOTAL
EXPENDITURE OF MARCH 2021 WAS INCURRED DURING THE LAST 5 WORKING DAYS
OF FINANCIAL YEAR 2022-23.**

Sr. No.	VLC Code	Name of Divisions	Percentage
1	004	R & B Division, Bhuj	68.60
2	005	R & B Division, Mehsana	56.78
3	006	R & B Division, Palanpur	56.30
4	008	Kheda (R & B) Division, Nadiad	61.01
5	009	R & B Division, Ahwa-Dang	50.89
6	010	City (R&B) Division, Rajkot	78.47
7	011	R & B Division, Jamnagar	65.55
8	012	R & B Division, Surendrangar	78.42
9	013	Medical (R & B) Division, Ahmedabad	70.76
10	014	Navrangpura (R & B) Division, Ahmedabad	53.13
11	015	R & B Division, Amreli	62.09
12	016	R & B Division, Bhavnagar	54.38
13	017	R & B Division, Junagadh	61.00
14	018	Surat (R & B) Division No. 1, Surat	87.25
15	019	R & B Division, Navsari	71.99
16	020	Electrical (R & B) Division, Surat	51.06
17	025	Capital Project. Division No.I, Gandhinagar	68.29
18	026	Capital Project. Division No.2, Gandhinagar	94.51
19	030	Capital Project Electrical (R & B) Division, Gandhinagar	60.95
20	033	Electrical (R&B) Division, Vadodara	59.91
21	038	Mechanical (R & B) Division, Ahmedabad	91.81
22	045	National Highway Division, Gandhidham	58.53
23	046	District (R & B) Division, Rajkot	74.70
24	054	District (R&B) Division, Vadodara	63.49
25	055	Mechanical (R & B) Division, Vadodara	89.55
26	056	City (R&B) Division, Vadodara	64.22
27	061	State Road Project Division, Rajkot	100.00
28	063	State Road Project Division, Vadodara	62.82
29	065	R & B Division, Dahod	72.77
30	066	R & B Division, Anand	50.25
31	069	R & B Division, Patan	66.12
32	070	R & B Division, Porbandar	66.07
33	074	Ukai Division No.1, Ukai	60.30
34	080	Sujlam Suflam Division No.2, Visnagar	62.43

Sr. No.	VLC Code	Name of Divisions	Percentage
35	088	Panam Irrigarion Division, Godhara	78.73
36	092	Irrigation Division, Petlad	63.81
37	097	Irrigation Division, Modasa	65.71
38	101	Und Irrigation Division, Jamnagar	80.04
39	103	Pipeline Project Division No.1, Chhotaudepur	65.89
40	109	Irrigation Project Division, Rajkot	92.95
41	125	Ambika Division, Navsari	56.24
42	129	Irrigation Divison, Jamnagar	79.34
43	145	Kutch Irrigation Division, Bhuj	65.59
44	146	Kutch Irrigation Construction Division, Bhuj	77.01
45	148	Irrigation Mechanical Division No.1, Vadodara	64.32
46	153	Engineer Geological Division, Rajkot	54.42
47	162	W.R.I. Division, Bhuj	60.39
48	166	Irrigation Division, Junagadh	93.27
49	170	Project Construction Division No. 4, Rajkot	100.00
50	181	P.A.O. N.W.R. & W.S. Division, Gandhinagar	61.18
51	182	Irrigation Project Division No.2, Bodeli	55.92
52	186	Irrigation Mechanical Store Division No.1, Vaodara	71.22
53	189	Salinity Control Division, Porbandar	51.98
54	198	Tapi (R & B) Division, Vyara	68.66
55	202	Mahisagar (R & B) Division, Lunawada	55.44
56	203	R & B Division, Gir-Somnath	74.56
57	204	R & B Division, Botad	59.67
58	205	R & B Division, Modasa	53.54
59	207	Irrigation Division, Morbi	71.13
60	210	Devbhoomi Dwarka (R & B) Division, Khambhalia	76.68
61	212	Salinity Control Division, Jamkhambhalia	67.50
62	213	Bhadbhoot Project Division, Bharuch	68.33

ANNEXURE – IV
(Please refer Para 2.1)

**LIST OF DIVISIONS WITH HEAVY OUTSTANDING BALANCES UNDER P. W.
REMITTANCE AS ON 31.03.2023 (AMOUNT ACCOUNTED BY THE DIVISION
BUT NOT ACCOUNTED BY THE TREASURIES) OVER ₹ 10,00,000**

Sr. No.	VLC CODE	NAME OF DIVISION	Amount (₹ in lakh)
1	003	Store (R&B) Division, Ahmedabad	13.02
2	005	R&B Division, Mehsana	1465.76
3	007	R&B Division, Himatnagar	574.12
4	008	Kheda (R&B) Division, Nadiad	380.75
5	009	Dang (R&B) Division, Ahwa-Dang	262.35
6	013	Medical (R&B) Division, Ahmedabad	10.19
7	014	Navrangpura (R&B) Division, Ahmedabad	1799.39
8	018	Surat (R&B) Division No.-1, Surat	32.49
9	020	Surat Electrical R&B Dn. Surat	63.78
10	021	R&B Division, Godhra	264.36
11	022	R&B Division, Bharuch	13.60
12	025	Capital Project Division No.-1, Gandhinagar	63.01
13	030	Capital Project Electrical (R&B) Division, Gandhinagar	25.56
14	031	Sachivalaya Complex Ele. (R&B) Division, Gandhinagar	234.10
15	033	Electrical (R&B) Division No.-I, Vadodara	19.20
16	034	Electrical (R&B) Division, Rajkot	38.83
17	036	Central Work-Shop R&B Dn Ahmedabad	15.82
18	038	Mechanical (R&B) Division, Ahmedabad	21.82
19	046	District (R&B) Division, Rajkot	327.14
20	054	District (R&B) Division, Vadodara	16.39
21	056	City (R&B) Division, Vadodara	16.98
22	059	Electrical (R&B) Division No.-2 Ahmedabad	62.65
23	068	R&B Division, Rajpipla	167.64
24	072	Kadana Division No. 1 Diwada-Colony	200.08
25	077	Dharoi Headworks Division, Dharoi-Colony	124.34
26	087	Damanganga Canal Distribution Division, No.3 Balitha-Vapi	1005.39
27	090	Nadiad Irrigation Division, Nadiad	83.14
28	092	Petlad Irrigation Division, Petlad	11.25
29	104	Shedhi Irrigation Division, Nadiad	58.26
30	108	Irrigation Project Division, Junagadh	43.03
31	111	Irrigation Project Division No.-4, Rajpipla	54.61
32	123	K.R.B.C. Division, Surat	185.89
33	124	Surat Canal Division, Surat	13.86
34	134	Irrigation Mech. Division No.-4 Ahmedabad	20.06

Sr. No.	VLC CODE	NAME OF DIVISION	Amount (₹ in lakh)
35	137	Vadodara Irrigation Division, Vadodara	11.80
36	138	GERI Division, Vadodara	27.08
37	141	South Gujarat Research Division, Surat	98.08
38	148	Irrigation Mech Division No.-1, Vadodara	107.68
39	165	Irrigation Mech. Division No.-3, Gandhinagar	21.73
40	182	Irrigation Project Division No.-2, Bodeli	680.21
41	183	Sipu Project Division, Palanpur	70.58
42	186	Irrigation Mech. Store Division No.-1, Vadodara	765.44
43	189	Salinity Control Division, Porbandar	10.53
44	202	Mahisagar (R&B) Division, Lunawada	12.39
45	203	R&B Division, Gir Somnath	104.53
46	211	Gir Somnath Irrigation Division, Veraval	661.65
47	212	Salinity Control Division, Jamkhambhaliya	309.03
48	213	Bhadbhut Project Division No.-1, Bharuch	35.91

ANNEXURE- V
(Please refer Para 2.1)

**LIST OF DIVISIONS WITH HEAVY OUTSTANDING BALANCES UNDER P.W.
REMITTANCE AS ON 31-03-2023 (AMOUNTS ACCOUNTED FOR BY THE TREASURIES
BUT NOT ACCOUNTED BY THE DIVISIONS) OVER ₹1000,000.**

Sr. No.	VLC Code	Name of Division	Amount (₹ in lakh)
1	005	R&B Dn. Mehsana	146.58
2	007	R&B Dn. Himatnagar	57.41
3	008	Kheda R&B Dn. Nadiad	38.08
4	009	Dang R&B Dn. Ahwa-Dang	26.24
5	014	Navrangpura R&B Dn. Ahmedabad	179.94
6	021	R&B Dn. Godhra	26.44
7	031	Sachivalaya Complex Ele. R&B Dn. Gandhinagar	23.41
8	046	District R&B Dn. Rajkot	32.71
9	068	R&B Dn. Rajpipla	16.76
10	072	Kadana Dn. No. 1 Diwada colony	20.01
11	077	Dharoi Headworks Dn. Dharoi Colony	12.43
12	087	D'ganga Canal Dist Dn. No.3 Balitha Vapi	100.54
13	123	K.R.B.C. Dn. Surat	18.59
14	148	Irrigation Mech Dn. No. 1 Vadodara	10.77
15	182	Irrigation Project Dn. No. 2 Bodeli	68.02
16	186	Irrigation Mech. Store -1 Vadodara	76.54
17	203	R&B DIVISION GIR SOMNATH	10.45
18	211	Gir Somnath Irrigation Dn Veraval	66.17
19	212	Salinity Control Dn Jamkambhaliya	30.90

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 31st MARCH 2023**

Sl. No.	VLC Code	Name of Division	Amount (₹ in lakh)
1	001	City R&B Dn. Ahmedabad	87.30
2	002	District R&B Dn. Ahmedabad	169.33
3	004	R&B Dn. Bhuj	1937.31
4	005	R&B Dn. Mehsana	146.58
5	006	R&B Dn. Palanpur	144.79
6	007	R&B Dn. Himatnagar	127.25
7	008	Kheda R&B Dn. Nadiad	37.45
8	010	City R&B Dn. Rajkot	146.11
9	011	R&B Dn. Jamnagar	105.90
10	013	Medical R&B Dn. Ahmedabad	119.22
11	014	Navrangpura R&B Dn. Ahmedabad	48.79
12	015	R&B Dn. Amreli	65.11
13	018	R&B Dn. No. 1 Surat	279.46
14	019	R&B Dn. Navsari	122.16
15	020	Surat Electrical R&B Dn. Surat	27.88
16	021	R&B Dn. Godhra	81.32
17	022	R&B Dn. Bharuch	94.88
18	025	C.P.Dn. No.1 Gandhinagar	241.30
19	026	C.P.Dn. No. 2 Gandhinagar	1372.23
20	027	C.P.Dn. No.3 Gandhinagar	91.87
21	030	Capital Project Electrical R&B Dn. G'nagar	55.73
22	033	Electrical R&B Dn. No. I Vadodara	31.33
23	038	Mech. R&B Dn. Ahmedabad	172.11
24	045	National Highway Dn. Gandhidham	31.50
25	046	District R&B Dn. Rajkot	32.71
26	047	N.H. Dn. Rajkot	124.83
27	054	District R&B Dn. Vadodara	263.57
28	056	City R&B Dn. Vadodara	84.19
29	060	High Court Electrical R&B Dn. Ahmedabad	32.22
30	061	State Road Project Dn. I Rajkot	28.78
31	065	R&B Dn. Dahod	96.71
32	066	Anand R&B Dn. Anand	55.88
33	067	R&B Dn. Valsad	308.62
34	068	R&B Dn. Rajpipla	78.95
35	070	R&B Dn. Porbandar	107.40
36	072	Kadana Dn. No. 1 Diwada colony	54.24

Sl. No.	VLC Code	Name of Division	Amount (₹ in lakh)
37	073	Salinity Control Dn. Bhuj	33.17
38	074	Ukai Dn. No. 1 Ukai	106.14
39	077	Dharoi Headworks Dn. Dharoi Colony	42.55
40	080	Sujlam Suflam Dn No. 2 Visnagar	33.84
41	088	Panam Irri. Dn. Godhra	90.24
42	089	Panam Project Dn. Godhra	120.02
43	097	Irri. Project Dn. Modasa	28.51
44	099	Deesa Irrigation Dn. Deesa	58.67
45	101	Und Irrigation Dn. Jamnagar	317.98
46	108	Irrigation Project Dn. Junagadh	113.43
47	109	Irrigation Project Dn. Rajkot	76.85
48	111	I.P.Dn. No. 4 Rajpipla	55.44
49	114	Irrigation Dn. Botad	35.53
50	124	Surat Canal Dn. Surat	35.06
51	128	Irrigation Dn. Rajkot	35.09
52	133	VER-II Project Dn. Vyara	123.96
53	134	Irrigation Mech. Dn. No. 4 Ahmedabad	78.83
54	136	Irrigation Dn. Himatnagar	46.03
55	166	Irrigation Project Dn. Junagadh	99.11
56	167	W.R.I. Dn.Palanpur	39.10
57	180	R&B Dn.No. 2 Surat	112.00
58	182	Irrigation Project Dn. No. 2 Bodeli	29.57
59	183	Sipu Project Dn. Palanpur	27.34
60	188	Drainage Dn. Gandhinagar	139.91
61	189	Salinity Control Dn. Porbandar	34.42
62	198	Tapi R&B Dn. Vyara	139.59
63	202	Mahisagar R&B Dn. Lunawada	58.52
64	205	R&B Dn. Modasa	134.80
65	206	R&B Dn. Morbi	226.81
66	207	Irrigation Dn. Morbi	54.57
67	211	Gir Somnath Irrigation Dn Veraval	66.17
68	212	Salinity Control Dn Jamkhambhaliya	30.90

ANNEXURE VII
(Please refer Para 2.2)

**LIST OF DIVISIONS HAVING OUTSTANDING BALANCES UNDER 8782 PW II CHEQUES
AS ON 31.03.2023. AMOUNT ACCOUNTED FOR BY THE TREASURY BUT NOT
REFLECTED IN THE RESPECTIVE DIVISIONAL PASS BOOK.
(AMOUNT MORE THAN ₹ 1, 00,000)**

Sr. No.	VLC Code No.	Name of Division	Amount (₹ in Lakh)
1	013	Medical (R&B) Division, Ahmedabad	102.78
2	020	Surat Electrical (R&B) Division, Surat	60.25
3	026	Capital Project Division No.-2, Gandhinagar	1.06
4	032	Electrical (R&B) Division No.-1, Ahmedabad	3.29
5	034	Electrical (R&B) Division, Rajkot	39.20
6	035	Director of Parks & Gardens Division, Gandhinagar	237.25
7	036	Central Work-Shop (R&B) Division, Ahmedabad	17.96
8	054	District (R&B) Division, Vadodara	16.39
9	055	Mechanical (R&B) Division, Vadodara	24.06
10	073	Salinity Control Division, Bhuj	331.66
11	074	Ukai Division No.-1, Ukai	47.43
12	075	U.L.B.C. Invest Division No.- 2 Valod	14.59
13	077	Dharoi Headworks Division, Dharoi Colony	1119.94
14	087	D'ganga Canal Dist. Division, No-3 Balitha Vapi	630.45
15	088	Panam Irrigation Division, Godhra	11.81
16	089	Panam Project Division, Godhra	1200.16
17	091	Anand Irrigation Division, Anand	2.75
18	092	Petlad Irrigation Division, Petlad	44.22
19	094	Irrigation Division, Ahmedabad	20.54
20	095	Irrigation Eartham Dam Division, Ahmedabad	64.57
21	099	Deesa Irrigation Division, Deesa	2.45
22	104	Shedhi Irrigation Division, Nadiad	1.04
23	124	Surat Canal Division, Surat	350.64
24	130	M.I.P. Division, Ankleshwar	190.27
25	134	Irrigation Mech. Division No.-4 Ahmedabad	788.26
26	137	Vadodara Irrigation Division, Vadodara	15.08
27	145	Kutch Irrigation Division, Bhuj	106.17
28	208	S.P.S.D.&Q.C. Division, Jamnagar	1.77
29	213	Bhadbhut Project Division No.-1, Bharuch	40.01

ANNEXURE- VIII
(Please refer Para 3.1)

**BALANCES OF MISCELLANEOUS WORKS ADVANCE OUTSTANDING
AS ON 31-03-2023**

Sr. No.	VLC Code	Name of Division	Amount (₹ In Lakh)
1	002	District (R & B) Division, Ahmedabad	44.44
2	004	R & B Division, Bhuj	2.39
3	005	R & B Division, Mehsana	12.28
4	006	R & B Division, Panalpur	3.65
5	007	R & B Division, Himatnagar	43.84
6	012	R & B Division, Surendranagar	1.01
7	018	Surat (R & B) Division No.1, Surat	28.39
8	022	R & B Division, Bharuch	36.11
9	044	National Highway Division, Ahmedabad	3.57
10	049	National Highway Division, Bharuch	24.65
11	066	R & B Division, Anand	0.18
12	075	U.L.B.C.I Division No. 2, Valod	3.23
13	076	U.R.B.C.I Division, Ankleshwar	7.31
14	077	Dharoi Head Works Division No.1, Dharoi Colony	2.46
15	089	Panam Project Division, Godhara	1.15
16	093	Irrigation Mech. Division No. 5, Ahmedabad	32.93
17	094	Irrigation Division, Ahmedabad	28.02
18	101	Und Irrigation Division, Jamnagar	10.79
19	108	Junagadh Irrigation Project Division, Junagadh	2.65
20	124	Surat Canal Division, Surat	2.59
21	125	Ambica Division, Navsari	1.91
22	129	Irrigation Division, Jamnagar	13.72
23	133	VER-II Project Divison, Vyara	5.03
24	147	Irrigation Mechanical Division No.7, Ahmedabad	3.2
25	148	Irrigation Mech Division No. 1 Vadodara	2.46
26	166	Irrigation Division, Junagadh	7.23
27	169	Project Construction Division No.3 Himatnagar	5.61
28	170	Project Construction Division No.4, Rajkot	3.28
29	186	Irrigation Mech. Store Division No.1 Vadodara	9.38
30	193	Soil Survey Division, Gandhinagar	14.08

ANNEXURE- IX
(Please refer Para 4.1)

**THE FOLLOWING DIVISIONS ARE HAVING HEAVY BALANCES OF MORE THAN
₹ 5 CRORE UNDER THE HEAD 8443 PW DEPOSIT AS ON 31-03-2023**

Sl. No.	VLC Code	Name of Division	Amount (₹ in Crore)
1	001	City (R & B) Division, Ahmedabad	9.68
2	002	Dist. (R & B) Division, Ahmedabad	83.34
3	003	Stores (R & B) Division, Ahmedabad	9.22
4	004	R&B Division, Bhuj	237.28
5	005	R & B Division, Mehsana	92.75
6	006	R & B Division, Palanpur	56.49
7	007	R & B Division, Himatnagar	48.66
8	008	R & B Division, Kheda- Nadiad	42.77
9	009	R & B Division, Dang-Ahwa	77.13
10	010	City (R & B) Division, Rajkot	30.56
11	011	R & B Division, Jamnagar	89.01
12	012	R & B Division, Surendranagar	49.04
13	013	Medical (R & B) Division, Ahmedabad	25.57
14	014	Navrangpura (R & B) Division, Ahmedabad	8.29
15	015	R & B Division, Amreli	80.80
16	016	R & B Division, Bhavnagar	110.02
17	017	R & B Division, Junagadh	29.37
18	018	R & B Division No.-1, Surat	53.79
19	019	R & B Division, Navsari	93.34
20	021	R & B Division, Godhara	93.57
21	022	R & B Division Bharuch	185.57
22	025	Capital Project Div. No-I, Gandhinagar	33.92
23	026	Capital Project Div. No-II, Gandhinagar	43.28
24	027	Capital Project Div. No-III, Gandhinagar	106.21
25	029	Capital Project Div. No- IV, Gandhinagar	26.32
26	030	Capital Project Electrical (R & B) Division, Gandhinagar	5.01
27	031	Sachivalaya Complex Electrical (R & B) Division, Gandhinagar	12.97
28	033	Electrical (R & B) Division, Vadodara	12.97
29	034	Electrical (R & B) Division, Rajkot	11.41
30	044	National Highway Division, Ahmedabad	23.93
31	046	District (R & B) Division, Rajkot	66.52
32	047	National Highway Division, Rajkot	33.47
33	049	National Highway Division, Bharuch	30.07
34	054	District (R & B) Division, Vadodara	73.19
35	056	City (R & B) Division, Vadodara	44.16

Sl. No.	VLC Code	Name of Division	Amount (₹ in Crore)
36	059	Electrical (R & B) Division No.2, Ahmedabad	8.33
37	060	High Court Electrical (R & B) Division, Ahmedabad	5.21
38	061	State Road Project Division, Rajkot	11.43
39	063	State Road Project Division, Vadodara	5.61
40	065	R & B Division, Dahod	40.40
41	066	R & B Division, Anand	32.93
42	067	R & B Division, Valsad	74.21
43	068	R & B Division, Rajpipala	79.92
44	069	R & B Division, Patan	34.77
45	070	R & B Division, Porbandar	19.19
46	071	National Highway Division, Vadodara	9.74
47	072	Kadana Division No-1, Diwada-Colony	14.28
48	073	Salinity Control Division, Bhuj	15.30
49	074	Ukai Division No.1, Ukai	44.21
50	076	Ukai Right Bank Canal Investigation Division No-1, Ankaleshwar	13.55
51	077	Dharoi Head Works Division No-1, Dharoi-Colony	5.51
52	079	Irrigation Mechanical Division No-2, Ukai	20.20
53	080	Sujlam Suflam Division No.2, Vishnagar	8.63
54	087	Damanganga Canal Distribution Division No-3 Balitha-Vapi	6.72
55	088	Panam Irrigation Division, Godhara	8.49
56	089	Panam Project Division, Godhara	10.48
57	090	Irrigation Division, Nadiad	9.82
58	091	Irrigation Division, Anand	5.86
59	092	Irrigation Division, Petlad	8.07
60	094	Irrigation Division, Ahmedabad	18.09
61	099	Irrigation Division, Deesa	5.25
62	101	Und Irrigation Division, Jamnagar	30.67
63	104	Shedhi Irrigation Division, Nadiad	7.95
64	105	Drainage Division, Navsari	5.65
65	106	Drainage Division No.2, Surat	15.38
66	108	Irrigation Project Division, Junagadh	16.54
67	109	Irrigation Project Division, Rajkot	5.40
68	111	Irrigation Project Division No. 4, Rajpipla	5.16
69	114	Irrigation Division, Botad	5.49
70	117	Irrigation Project Division, Bhavnagar	33.05
71	122	Irrigation Division, Dahod	12.07
72	123	Kankarapar Right Bank Canal Division, Surat	21.34
73	124	Surat Canal Division, Surat	23.13
74	125	Ambica Division, Navsari	14.26

Sl. No.	VLC Code	Name of Division	Amount (₹ in Crore)
75	128	Irrigation Division, Rajkot	14.26
76	129	Irrigation Division, Jamnagar	6.16
77	130	Medium Irrigation Project Division, Ankleshwar	9.88
78	133	VER-II Project Division, Vyara	18.82
79	134	Irrigation Mechanical Division No. 4, Ahmedabad	21.48
80	135	Irrigation Division, Amreli	12.58
81	136	Irrigation Division, Himatnagar	5.62
82	145	Irrigation Division, Bhuj	5.90
83	147	Irrigation Mechanical Division No-7, Ahmedabad	16.97
84	148	Irrigation Mechanical Division No-1, Vadodara	28.52
85	164	Irrigation Mechanical Division No-6, Rajkot	9.66
86	165	Irrigation Mechanical Division No-3, Gandhinagar	15.97
87	167	Water Resource Irrigation Division, Palanpur	36.01
88	170	Project Construction Division No.4, Rajkot	41.92
89	180	Surat (R&B) Division No-2, Surat	87.20
90	186	Irrigation Mechanical Store (R & B) Division No-1, Vadodara	7.80
91	188	Drainage Division, Gandhinagar	19.54
92	189	Salinity Control Division, Porbandar	12.25
93	198	Tapi (R & B) Division, Vyara.	39.40
94	202	Mahisagar (R & B) Division, Lunawada	31.37
95	203	Gir-Somnath (R & B) Divison, Veraval	28.95
96	204	R & B Division, Botad	21.79
97	205	R & B Division, Modasa	27.33
98	206	R & B Division, Morbi	11.49
99	207	Irrigation Division, Morbi	11.49
100	209	R & B Division, Chhota-Udepur	22.56
101	210	Devbhoomi Dwarka (R & B)Division, Khambhalia	22.38
102	213	Bhadbhoot Project Division No-1, Bharuch	30.62

ANNEXURE X
(Please refer Para 6.1)

**THE DETAILS OF THE OUTSTANDING AUDIT PARAS IN RESPECT OF THE PUBLIC
WORK DIVISIONS**

Sr. No.	VLC Code	Name of Division	Issue Date	Part II A	Part II B
1	002	District (R & B) Division, Ahmedabad	14-Oct.-22	3	9
2	009	Ahwa (R & B) Division, Dang	3-Feb-23	2	13
3	016	Roads and Buildings Division, Bhavnagar	30-Mar.-23	5	14
4	029	Capital Project Division No.-4, Gandhinagar	12-Oct.-22	1	4
5	069	Roads and Buildings Division, Patan	13-Oct.-22	0	6
6	164	Mechanical (R & B) Division, Rajkot	27-May-22	0	4
7	202	Mahisagar (R & B) Division, Lunawada	3-Feb-23	1	14
8	204	Road and Building Division, Botad	6-Feb-23	0	14

**THE DETAILS OF THE IMPORTANT AUDIT PARAS IN RESPECT OF THE
PUBLIC WORK DIVISIONS IN THE YEAR 2022-23**

S. No.	VLC Code	Office	Issue Date	Part II A	Part II B
1	002	District (R & B) Division, Ahmedabad	14-Oct-22	3	9
2	009	Dang (R & B) Division, Ahwa	03-Feb-23	2	13
3	016	R & B Division, Bhavnagar	30-Mar-23	5	14
4	029	Capital Project Division No.-4, Gandhinagar	12-Oct-22	1	4
5	202	Mahisagar (R & B) Division, Lunawada	03-Feb-23	1	14

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 Rs.
1.	Nil	Nil	Outstanding Rent Charges.	No such para raised during 2022-23.
			Residential Quarters.	
			State Guest House, Circuit House, Vishram Gruh.	

ANNEXURE-XII
(Please refer para 7.4)

**STATEMENT SHOWING OF INSPECTION REPORT IN RESPECT OF WHICH FIRST
 REPLY HAS NOT BEEN RECEIVED OF YEAR 2022-23.**

Sl. No.	Office	IR Code	Issue Date	Audit Period
1	Executive Engineer, R&B Division, Bhavnagar	E21-008/22-23	30/03/2023	04/2018 to 03/2022
2	Executive Engineer, Mahisagar (R & B) Division, Lunawada	E21-006/22-23	03/02/2023	04/2021 to 03/2022

ANNEXURE-XIII
STATEMENT SHOWING LIST OF WORKING DIVISIONS
OF YEAR 2022-23.

Sr. No.	VLC CODE	Road and Building 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	Kheda (R&B) Division, Nadiad
9	009	Ahwa (R&B) Division, Dang
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	Surat (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	Sachivalaya Complex Electrical (R&B) Division, Gandhinagar
30	032	Electrical (R&B) Division, No. 1 Ahmedabad
31	033	Electrical (R&B) Division, No. 1 Vadodara
32	034	Electrical (R&B) Division, Rajkot
33	035	Director of Parks & Gardens Division Gandhinagar
34	036	Central Work Shop R&B Division, Ahmedabad
35	037	Mechanical (R&B) Division, Rajkot
36	038	Mechanical (R&B) Division, Ahmedabad
37	041	Drilling (R&B) Division, Ahmedabad

Sr. No.	VLC CODE	Road and Building Divisions
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	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	P.I.U. Division, Navsari
64	202	Mahisagar (R&B) Division, Lunawada
65	203	Gir-Somnath (R&B) Division, Veraval
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 Bhumi Dwarka

Sr. No.	VLC CODE	Irrigation Divisions
1	072	Kadana Division No.1, Diwada Colony
2	073	Salinity Control Division, Bhuj
3	074	Ukai Division, No. 1 Ukai
4	075	U.L.B.C. Invest Division, No. 2 Valod
5	076	U.L.B.C. Division, Ankleshwar
6	077	Dharoi Headworks Division, Dharoi Colony
7	078	S.S.S.C. Division, No.1 Himatnagar
8	079	Irrigation Mech. Division, No. 2 Ukai
9	080	Sujlam Suflam Division, No. 2 Visnagar
10	081	Dharoi Canal Division No-3, Visnagar
11	082	Salinity Control Division, Bhavnagar
12	083	D'ganga Project Canal 1 Madhuvan colony
13	084	D'ganga canal Investigation 1 Valsad
14	087	D'ganga Canal Dist Division, No.3 Balitha Vapi
15	088	Irrigation Division, Panam Godhra
16	089	Panam Project Division, Godhra
17	090	Irrigation Division, Nadiad
18	091	Irrigation Division, Anand
19	092	Irrigation Division, Petlad
20	093	Irrigation Mech. Division, No. 5 Ahmedabad
21	094	Irrigation Division, Ahmedabad
22	095	Earthan Dam Division, Ahmedabad
23	097	Irrigation Project Division, Modasa
24	098	Watrak Project Canal Division, Modasa
25	099	Irrigation Division, Deesa
26	101	Und Irrigation Division, Jamnagar
27	103	Pipeline Project Division, Chhotaudepur
28	104	Shedhi Irrigation Division, Nadiad
29	105	Drainage Division Navsari
30	106	Drainage Division No-2 Surat
31	107	Soil Survey Division, Surat
32	108	Irrigation Project Division, Junagadh
33	109	Irrigation Project Division, Rajkot
34	111	Irrigation Project Division, No-4, Rajpipla
35	113	W.R.I. Division, Ahmedabad
36	114	Irrigation Division, Botad
37	117	Irrigation Project Division, Bhavnagar
38	122	Irrigation Division, Dahod
39	123	K.R.B.C. Division, Surat
40	124	Surat Canal Division, Surat
41	125	Ambika Division, Navsari

Sr. No.	VLC CODE	Irrigation Divisions
42	126	Irrigation Division, Bhavnagar
43	128	Irrigation Division, Rajkot
44	129	Irrigation Division, Jamnagar
45	130	M.I.P. Division, Ankleshwar
46	133	VER-II Project Division, Vyara
47	134	Irrigation Mech. Division, No. 4 Ahmedabad
48	135	Irrigation Division, Amreli
49	136	Irrigation Division, Himatnagar
50	137	Irrigation Division, Vadodara
51	138	G.E.R.I. Division, Vadodara
52	139	Hydrolic (Gortri) Division, Vadodara
53	140	North Gujarat Research Division, Gandhinagar
54	141	South Gujarat Research Division, Surat
55	142	Saurashtra Research Division, Rajkot
56	145	Irrigation Division, Kutch Bhuj
57	146	Kutch Irrigation Const. Division, Bhuj
58	147	Irrigation Mech. Division, No. 7 Ahmedabad
59	148	Irrigation Mech. Division, No. 1 Vadodara
60	152	Engineering Geological Division, Vadodara
61	153	Engineering Geological W.R.I. Division, Rajkot
62	154	Ground Water (SIP) Division, Rajkot
63	155	Soil Survey Division, Rajkot
64	162	W.R.I. Division, Bhuj
65	164	Irrigation Mech. Division, No. 6 Rajkot
66	165	Irrigation Mech. Division, No. 3 Gandhinagar
67	166	Irrigation Project Division, Junagadh
68	167	W.R.I. Division, Palanpur
69	169	Project Construction Division, No. 3 Himatnagar
70	170	Project Construction Division, No. 4 Rajkot
71	171	Irrigation Division, Surendranagar
72	181	P.A.O. N.W.R & W.S. Division, Gandhinagar
73	182	Irrigation Project Division, No-2 Bodeli
74	183	Sipu Project Division, Palanpur
75	186	Irrigation Mech. Store 1 Vadodara
76	188	Drainage Division Gandhinagar
77	189	Salinity Control Division, Porbandar
78	192	P.S.I. Division, Bhuj
79	193	Soil Survey Division, Gandhinagar
80	195	Sujlam Suflam Division, No. 1 Gandhinagar
81	200	P.I.U. Division, No-1 Bhavnagar
82	201	P.I.U. Division, No-2 Vadodara
83	207	Irrigation Division, Morbi

Sr. No.	VLC CODE	Irrigation Divisions
84	208	S.P.S.D.& Q.C.Division, Jamnagar
85	211	Irrigation Division, Gir Somnath Veraval
86	212	Salinity Control Division, Jamkhambhaliya
87	213	Bhadbut Project Division-1, Bharuch

- : THE END : -

**COMPTROLLER AND
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