

**Report of the
Comptroller and Auditor General of India
on
Economic Sector
for the year ended 31 March 2012**

**GOVERNMENT OF GUJARAT
(Report No. 3 of the year 2013)**

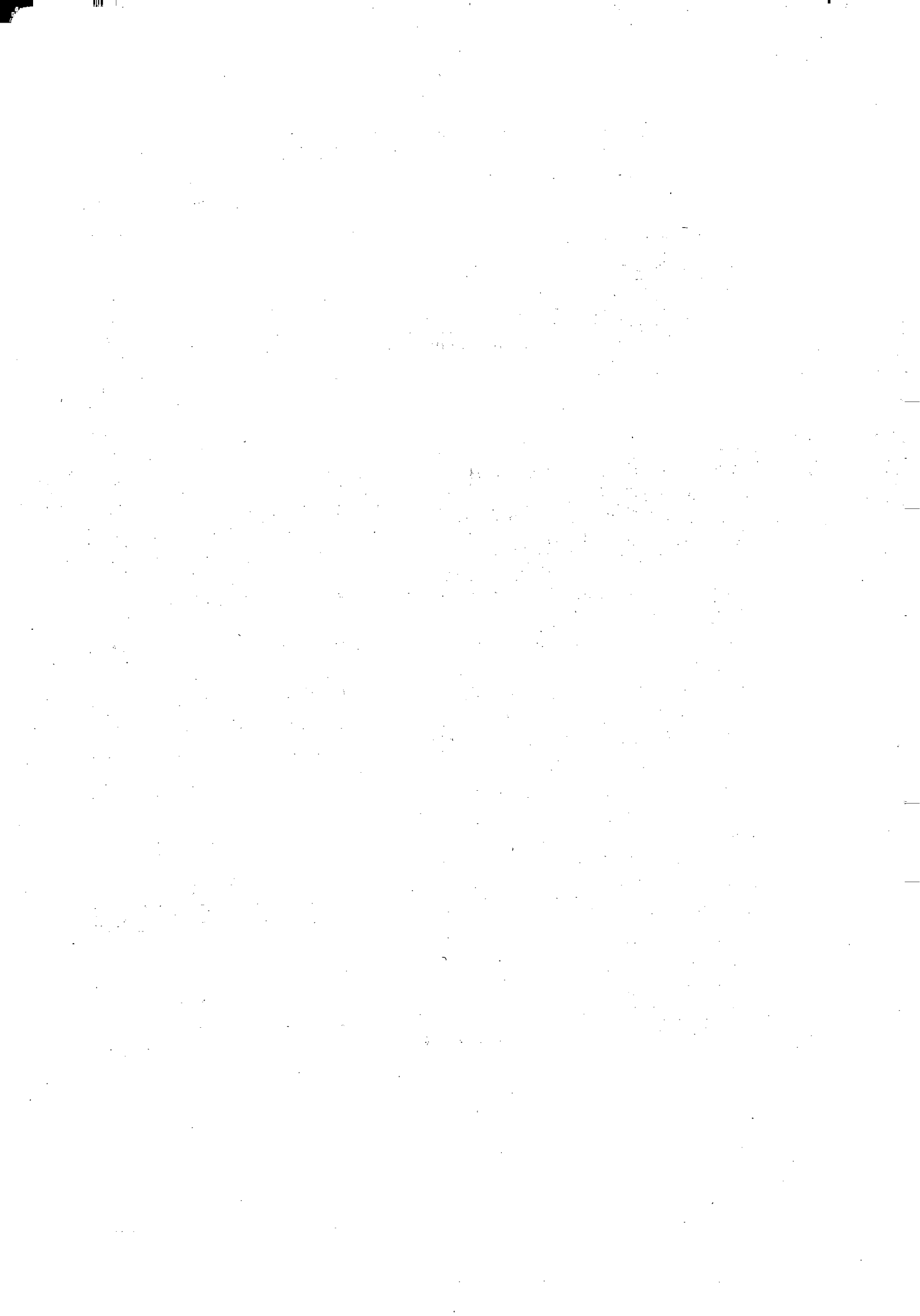


TABLE OF CONTENTS

	Paragraph	Page
Preface		v
CHAPTER I – INTRODUCTION		
About this Report	1.1	1
Audited Entity Profile	1.2	1
Authority for Audit	1.3	2
Organisational structure of the Office of the Principal Accountant General (E&RSA) Gujarat	1.4	3
Planning and conduct of Audit	1.5	3
Significant audit observations	1.6	3-6
Lack of responsiveness of Government to Audit	1.7	6
CHAPTER II – COMPLIANCE AUDIT		
<i>Infructuous/wasteful expenditure and overpayment</i>	2.1	
ROADS AND BUILDINGS DEPARTMENT		
Loss due to incorrect adjustment of price variation on asphalt	2.1.1	7-8
<i>Avoidable/excess/unfruitful expenditure</i>	2.2	
NARMADA, WATER RESOURCES, WATER SUPPLY AND KALPSAR DEPARTMENT		
Improper planning led to non-achievement of targeted irrigation benefits	2.2.1	8-9
Unproductive expenditure on incomplete spreading channel work	2.2.2	9-11
Avoidable expenditure due to inefficient use of electrical energy	2.2.3	11-12
ROADS AND BUILDINGS DEPARTMENT		
Avoidable expenditure to facilitate inauguration of incomplete bypass road	2.2.4	12-14
Avoidable expenditure in execution of two road works	2.2.5	14-16
<i>Idle investment/idle establishment/blockage of funds</i>	2.3	
ROADS AND BUILDINGS DEPARTMENT		
Blocking up of fund and non achievement of objective	2.3.1	16-17
CHAPTER III – CHIEF CONTROLLING OFFICER BASED AUDIT		
AGRICULTURE AND CO-OPERATION DEPARTMENT		
Chief Controlling Officer Based Audit of Agriculture and Co-operation Department	3.1	19-50
ROADS AND BUILDINGS DEPARTMENT		
Chief Controlling Officer Based Audit of Roads and Buildings Department	3.2	51-69

APPENDICES

Appendix	Subject	Refer Paragraph	Page
I	Year-wise breakup of outstanding Inspection Reports as on 30 September 2012	1.7.1	71
II	Statement showing incorrect adjustment of price variation on asphalt	2.1.1	72
III	Statement showing quantities executed in excess of 130 <i>per cent</i> of the estimated quantities	2.2.5	74
IV	Target and Achievement of Seeds supplied through Government sources	3.1.10.3	77
V	Taluka-wise details of samples of Fertilizers, Seeds and Insecticides drawn	3.1.11.1	79
VI	District-wise details of ATMA Activities – Training	3.1.14.5	82
VII	District-wise details of ATMA Activities – Exposure Visit	3.1.14.5	84
VIII	Target and achievement under AGR 4 Progressive incentives to SC land holders (Schedule Caste Special Programme)	3.1.15	86
IX	Green House- Payment made to same beneficiary under different schemes	3.1.17.2	87
X	Rush of Expenditure in Last quarter/March of 2011-12	3.1.19.1	88
XI	Statement showing the division wise details of rush of expenditure in the month of March	3.2.7.3	90
XII	Statement showing the division wise details of excess allotment of Job Number	3.2.8.3	92
XIII	Statement showing division wise details of incorrect adoption of star rate	3.2.8.4	94
XIV	Statement showing the division wise details of issue of the tender notice before approval of DTP	3.2.8.5	102
XV	Statement showing the division wise short tender notice	3.2.8.6	110
XVI	Statement showing the division wise details of uploading and downloading of tender with excess gap	3.2.8.6	115
XVII	Statement showing the division wise details of acceptance of performance bond the validity of which did not cover a period of one year beyond the stipulated date of completion of work	3.2.8.8	116

Appendix	Subject	Refer Paragraph	Page
XVIII	Statement showing the division wise details of acceptance of Performance Bond, the validity of which did not cover even the stipulated date of completion of work	3.2.8.8	121
XIX	Statement showing the details of extending the length of roads after award of works	3.2.8.10	124
XX	Statement showing division wise details of non-approval of savings due to execution of less than tendered quantity of work	3.2.8.11	126
XXI	Statement showing division wise details of extension of time limit, which was not finalised within time limit of prescribed three months	3.2.8.12	131
XXII	Statement showing division wise extension of time limit cases, which were not finalised till the date of audit	3.2.8.12	138
XXIII	Statement showing the division wise details of non recovery of difference of cost of cement in grade mix	3.2.8.13	141
XXIV	Statement showing division wise details of outstanding balance under Public Works Remittances as on 31 March 2012	3.2.11.3	144

PREFACE

1. This Report has been prepared for submission to the Governor under Article 151 of the Constitution of India.
2. Chapter-I of this Report indicates audited entity profile, authority for audit, planning and conduct of audit, organisational structure of the office of the Principal Accountant General (E&RSA) and responses of the departments to the draft paragraphs. Highlights of audit observations included in this report have also been brought out in this Chapter. Chapter-II deals with the findings of compliance audit in Narmada, Water Resources, Water Supply & Kalpsar and Roads & Buildings departments. Chapter-III deals with the Chief Controlling Officer (CCO) based audits of Agriculture & Co-operation and Roads & Buildings Departments.
3. The Report covers significant matters arising out of the compliance and CCO based audits of Economic Sector departments. The Reports containing points arising from audit of the financial transactions relating to General and Social Sector departments, Local Bodies, Statutory Corporations & Government Companies and Revenue Receipts are being presented separately.
4. The cases mentioned in this Report are among those which came to notice in the course of test audit of accounts during the year 2011-12 as well as those which had come to notice in earlier years but could not be dealt with in previous Reports. Matters relating to the period subsequent to 2011-12 have also been included, wherever necessary.

CHAPTER-I

INTRODUCTION

CHAPTER I

INTRODUCTION

1.1 About this Report

This Report of the Comptroller and Auditor General of India (C&AG) relates to matters arising from Chief Controlling Officer (CCO) based audit of selected departments and compliance audit of Government departments.

Compliance audit refers to examination of the transactions relating to expenditure of the audited entities to ascertain whether the provisions of the Constitution of India, applicable laws, rules, regulations and various orders and instructions issued by competent authorities are being complied with. On the other hand, CCO based audit, besides conducting a compliance audit, assesses the performance of a particular department with reference to its mandate and goals.

The primary purpose of the Report is to bring to the notice of the State Legislature, important results of audit. Auditing Standards require that the materiality level for reporting should be commensurate with the nature, volume and magnitude of transactions. The findings of audit are expected to enable the Executive to take corrective actions as also to frame policies and directives that will lead to improved financial management of the organisations, thus, contributing to better governance.

This chapter, in addition to explaining the planning and extent of audit, provides a synopsis of the significant deficiencies in performance of selected departments, significant audit observations made during the audit of transactions and follow-up on previous Audit Reports. Chapter-2 of this Report contains observations on audit of transactions in Government departments and Chapter-3 contains findings arising out of CCO based audit of Agriculture and Co-operation Department and Roads & Buildings Department.

1.2 Audited Entity Profile

The Principal Accountant General (Economic & Revenue Sector Audit), Gujarat conducts audit of the expenditure under the Economic Services incurred by nine departments in the State at the Secretariat level and 53 autonomous bodies. The departments are headed by Additional Chief Secretaries/Principal Secretaries/Secretaries, who are assisted by Directors/Commissioners/Chief Engineers and subordinate officers under them.

The summary of fiscal transactions during the year 2010-11 and 2011-12 is given in **Table-1** below.

(₹ in crore)

Receipts			Disbursements				
2010-11		2011-12	2010-11		2011-12		
					Non- Plan	Plan	Total
Section-A: Revenue							
52,363.64	Revenue receipts	62,958.99	57,440.02	Revenue expenditure	43,053.93	16,690.53	59,744.46
36,338.63	Tax revenue	44,252.29	19,840.46	General services	20,738.84	741.68	21,480.52
4,915.02	Non-tax revenue	5,276.52	23,701.61	Social services	14,902.66	9,643.13	24,545.79
6,679.44	Share of Union taxes/ duties	7,780.31	13,712.67	Economic services	7,212.65	6,305.72	13,518.37
4,430.55	Grants from Government of India	5,649.87	185.28	Grants-in-aid and Contributions	199.78		199.78
Section-B: Capital							
91.18	Misc. Capital receipts	10.00	9,683.54	Capital Outlay	204.47	13,607.23	13,811.70
283.10	Recoveries of Loans and Advances	165.44	687.99	Loans and Advances disbursed	70.57	534.77	605.34
16,681.34	Public Debt receipts*	17,534.76	3,817.53	Repayment of Public Debt*	-	-	5,275.19
47.12	Contingency Fund	0.66	0.66	Contingency Fund	-	-	80.50
72,281.47	Public Account receipts	79,653.14	66,655.62	Public Account disbursements	-	-	77,160.79
11,524.31	Opening Cash Balance	14,986.80	14,986.80	Closing Cash Balance	-	-	18,631.81
1,53,272.16	Total	1,75,309.79	1,53,272.16	Total			1,75,309.79

Source: Finance Accounts for the years 2010-11 and 2011-12.

* Excluding net transactions under ways and means advances and overdrafts.

1.3 Authority for Audit

The authority for audit by the C&AG is derived from Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. C&AG conducts audit of expenditure of the Departments of Government of Gujarat under Section 13¹ of the C&AG's (DPC) Act. C&AG is the sole auditor in respect of autonomous bodies which are audited under Sections 19 (2)², 19 (3)³ and 20(1)⁴ of the C&AG's (DPC) Act. In addition, C&AG also conducts audit of other autonomous bodies, under Section 14⁵ of C&AG's (DPC) Act, which are substantially funded by the Government. Principles and methodologies for

¹ Audit of (i) all transactions from the Consolidated Fund of the State, (ii) all transactions relating to the Contingency Fund and Public Accounts and (iii) all trading, manufacturing, profit & loss accounts, balance sheets & other subsidiary accounts.

² Audit of the accounts of Corporations (not being Companies) established by or under law made by the Parliament in accordance with the provisions of the respective legislations.

³ Audit of accounts of Corporations established by law made by the State Legislature, on the request of the Governor.

⁴ Where the audit of the accounts of any body or authority has not been entrusted to the CAG by or under any law made by Parliament, he shall, if requested so to do by the Governor of a State, undertake the audit of the accounts of such body or authority on such terms and conditions as may be agreed upon between him and the Government.

⁵ Audit of all receipts and expenditure of a body/authority substantially financed by grants or loans from the Consolidated Fund of the State and (ii) all receipts and expenditure of any body or authority where the grants or loans to such body or authority from the Consolidated fund of the State in a financial year is not less than ₹ one crore.

various audits are prescribed in the Auditing Standards and the Regulations on Audit and Accounts, 2007 issued by the C&AG.

1.4 Organisational structure of the Office of the Principal Accountant General (E&RSA), Gujarat

Under the directions of the C&AG, the Office of the Principal Accountant General (Economic & Revenue Sector Audit), Gujarat conducts audit of Government Departments/Offices/Autonomous Bodies/Institutions under the Economic and Revenue Sector which are spread all over the State. The Principal Accountant General (Economic & Revenue Sector Audit) is assisted by four Group Officers.

1.5 Planning and conduct of Audit

Audit process starts with the assessment of risks faced by various departments of Government based on expenditure incurred, criticality/complexity of activities, level of delegated financial powers, assessment of overall internal controls and concerns of stakeholders. Previous audit findings are also considered in this exercise. Based on this risk assessment, the frequency and extent of audit are decided.

After completion of audit of each unit, Inspection Reports containing audit findings are issued to the head of the departments. The departments are requested to furnish replies to the audit findings within one month of receipt of the Inspection Reports. Whenever replies are received, audit findings are either settled or further action for compliance is advised. The important audit observations arising out of these Inspection Reports are processed for inclusion in the Audit Reports, which are submitted to the Governor of State under Article 151 of the Constitution of India.

During 2011-12, in the Economic Sector Audit Wing, 2,236 party-days were used to carry out audit of total 324 units and two Chief Controlling Officer based audits. The audit plan covered those units/entities which were vulnerable to significant risk as per our assessment.

1.6 Significant audit observations

In the last few years, Audit has reported on several significant deficiencies in implementation of various programmes/activities through performance audits, as well as on the quality of internal controls in selected departments which impact the success of programmes and functioning of the departments. Similarly, the deficiencies noticed during compliance audit of the Government departments/organisations were also reported upon.

The present Report contains, seven compliance audit paragraphs and CCO based audit of two departments *viz.* Agriculture and Co-operation and Roads and Buildings Department.

1.6.1 Compliance audit

Compliance audit of the Narmada, Water Resources, Water Supply & Kalpsar and Roads & Buildings departments of the Government and their field offices revealed cases of infructuous and wasteful expenditure, avoidable /unfruitful expenditure, and blockage of funds aggregating ₹ 38.96 crore as detailed below:

1. Infructuous/wasteful expenditure and overpayment of ₹ 1.12 crore was noticed in the Roads & Buildings Department due to adoption of depot rates instead of ex-refinery rates for adjustment of price variation on asphalt.

(Paragraph 2.1.1)
2. Avoidable/excess/unfruitful expenditure of ₹ 35.76 crore was noticed in the Narmada, Water Resources, Water Supply & Kalpsar Department (₹ 32.67 crore) and Roads & Buildings Department (₹ 3.09 crore) as shown below:
 - *Non-commencement of construction of canals simultaneously with the head works of Machhu-III Water Resources Project led to non-achievement of the targeted irrigation benefits even after investment of ₹ 25.64 crore*

(Paragraph 2.2.1)
 - *Commencement of construction of spreading channel without ensuring the acquisition of required land led to unproductive expenditure of ₹ 2.23 crore and irregular parking of Twelfth Finance Commission funds of ₹ 4.00 crore*

(Paragraph 2.2.2)
 - *Failure to conduct energy audit led to non-detection of inefficient use of electrical energy in operation of Chinchai Lift Irrigation Pumping Station and consequent avoidable expenditure of ₹ 79.63 lakh on electricity charges*

(Paragraph 2.2.3)
 - *Imprudent decision of the Department to construct alternate route and install ultramodern road furniture to facilitate inauguration of incomplete bypass road had resulted in avoidable expenditure of ₹ 2.24 crore*

(Paragraph 2.2.4)
 - *Preparation of estimates for construction of road works without taking into account relevant factors led to avoidable expenditure of ₹ 84.57 lakh*

(Paragraph 2.2.5)
3. Idle investment/idle establishment/blockage of funds of ₹ 2.08 crore was noticed in the Roads & Buildings Department due to lack of adequate and

timely action related to acquisition of land and obtaining the permission from Railways.

(Paragraph 2.3.1)

1.6.2 Chief Controlling Officer (CCO) based audit

Chapter III of this Report contains observations made during CCO based audit of two departments viz. Agriculture and Co-operation and Roads & Buildings Department conducted during the period 2011-12.

1.6.2.1 Chief Controlling Officer based audit of Agriculture and Co-operation Department

The responsibility of the Agriculture and Co-operation Department is to provide agricultural extension services to farmers involving transfer of the latest technical knowhow to the farming community, introduce high yielding varieties of seeds, ensure timely supply of seeds, fertilizers and pesticides, impart training and awareness to farmers to boost agricultural production and productivity, etc. thereby increasing the income of the farmers. The Chief Controlling Officer based audit of Agriculture and Co-operation Department revealed following deficiencies.

Budget management had weak control mechanism leading to savings ranging from 41 *per cent* to 90 *per cent* in Capital Head, unrealistic supplementary demands and surrenders at the end of the year. Management of Soil Health Card intended to equip the farmers with the status of their soil for assessing the fertilizer requirement did not work at desired level. There were shortfalls in supply of quality seeds. Implementation of Seed Village Programme was inadequate; funds earmarked for SC/ST farmers and for storage bins under the programme were not utilised. Testing of seeds, fertilizers and insecticides was not complete; laboratories were not functioning to their optimum level. Failure in strengthening the Soil Testing Laboratories led to dependence on external agencies for collection of soil samples and testing. Crop production fell short of targets. Vacancies in functional posts ranged from 29 *per cent* to 48 *per cent*. Internal audits were in arrears due to inadequate staff. In Horticulture sector, payments of assistance for Green Houses and Net Houses have been made without verifying the genuineness of the documents submitted.

(Paragraph 3.1)

1.6.2.2 Chief Controlling Officer based audit of Roads & Buildings Department

The CCO based audit of Roads and Buildings Department covered transactions of four year period 2008-12, conducted during May 2011 to March 2012 revealed following important deficiencies:

There were substantial savings of ₹ 1,548.88 crore (18.82 *per cent*) during the years 2008-09 to 2011-12 in capital expenditure. Instances of inadequate estimation while demanding supplementary grants, non-surrender of grants,

rush of expenditure, non-preparation of estimates for Maintenance & Repairing works were noticed. The provisions of Gujarat Public Works Manual regarding tender procedures, obtaining approval for execution of works, deposit works, etc., recording the measurement of work done, deduction of payments from the RA bills of the contractors as per terms and conditions of the contract/government instructions were not adhered to. In contravention of the Government circulars, the divisions had adopted incorrect star rate for asphalt resulting in extra expenditure of ₹ 17.76 crore. Additional road works amounting to ₹ 13.57 crore were awarded to the same contractors without adhering to tendering process. There were deficiencies in maintenance of cash books and deposit registers.

(Paragraph 3.2)

1.7 Lack of responsiveness of Government to Audit

1.7.1 Inspection Reports outstanding

The Hand Book of Instructions for prompt Settlement of Audit Objections/Inspection Report issued by the Finance Department in 1992 provides for prompt response by the Executive to the Inspection Reports (IRs) issued by the Accountant General (AG) to ensure rectificatory action in compliance with the prescribed rules and procedures and accountability for the deficiencies, omissions etc., noticed during the inspections. The Heads of Offices and next higher authorities are required to comply with the observations contained in the IRs, rectify the defects and omissions promptly and report their compliance to the Accountant General within four weeks of receipt of the IRs. Periodical reminders are issued to the Head of the Department requesting them to furnish the replies expeditiously on the outstanding paragraphs in the IRs.

As of 30 September 2012, 1,988 IRs (5,602 paragraphs) were outstanding against nine departments under the economic sector. Year-wise details of IRs and paragraphs outstanding are given in Appendix I.

1.7.2 Response of departments to the Draft Paragraphs

Seven Draft Paragraphs and two CCO based audit reports were forwarded to the Principal Secretaries/Secretaries of the departments concerned between May and July 2012 with a request to send their responses within four weeks. The departments replied to all the seven Draft Paragraphs and the two CCO based audit reports featured in this Report. Meetings were also held with the concerned departments on the audit findings included in the draft report of the CCOs based audits. The replies of the departments and the views expressed by them have duly been considered while finalising this Report.

CHAPTER-II

COMPLIANCE AUDIT

CHAPTER II

COMPLIANCE AUDIT

2.1 Infructuous/wasteful expenditure and overpayment

ROADS AND BUILDINGS DEPARTMENT

2.1.1 Loss due to incorrect adjustment of price variation on asphalt

Adoption of depot rates instead of ex-refinery rates for adjustment of price variation on asphalt resulted in short recovery/excess payment of ₹ 1.12 crore.

Tenders for the road works for estimated cost above rupees five lakh have provisions for adjustment of price variation on asphalt. The ex-refinery rate of asphalt of Indian Oil Corporation Limited (IOCL), Koyali, Vadodara, prevailing at the time of preparation of estimate is fixed as star rate. Further, tender conditions stipulates for procurement of asphalt directly from refinery only. As per tender provisions, the difference between the prevailing ex-refinery rate as per the bill produced and the star rate shown in the tender shall be payable/recoverable for the quantity of asphalt actually used in the works.

Executive Engineers (EE), Roads & Buildings Division, Himmatnagar and Patan awarded contracts for 14 road works in 2008-09 with tender provisions for adjustment of price variation on asphalt. For execution of these road works, the contractors procured 5,045.158 MT asphalt between January 2009 and June 2009 from the depot of Hindustan Petroleum Corporation Limited (HPCL) at Savli, Vadodara.

Audit scrutiny (November 2010/February 2011) revealed that the purchase rates of asphalt brought by the contractors from HPCL's depot at Vadodara was higher by ₹ 1,201 to ₹ 2,403 per MT than the ex-refinery rate of IOCL, Koyali, Vadodara during January to June 2009. Despite explicit tender conditions, the contractors did not procure asphalt from refinery. Further, the adjustment of price variation on asphalt was paid/recovered based on the contractors' actual purchase rates from the HPCL Depot which resulted in short recovery/excess payment of ₹ 1.12 crore (Appendix II). Failure to regulate adjustment of price variation on asphalt based on the ex-refinery rates resulted in loss to the Government.

The Government replied (July 2012) that price variation of asphalt was calculated by the division office as per the actual procurement rates of asphalt. Further, the Department's circulars dated 2-September and 8-December 2008, allow for the import/procurement of asphalt from private refinery subject to

¹ Only Public Sector Refinery situated in Gujarat.

ceiling of ex-refinery rates of asphalt prevailing at Public Sector Oil Companies of Government of India i.e. IOCL, HPCL, etc.

The reply of the Government is contradictory and not acceptable. While reiterating that procurement of asphalt from private refinery is subject to ceiling of ex-refinery rates, the Government has accepted that in the instant case, price variation paid was as per the actual procurement rates of asphalt. Therefore, contractors were allowed price variation on asphalt at rates higher than ex-refinery rates leading to loss of ₹ 1.12 crore.

2.2 Avoidable/excess/unfruitful expenditure

NARMADA, WATER RESOURCES, WATER SUPPLY AND KALPSAR DEPARTMENT

2.2.1 Improper planning led to non-achievement of targeted irrigation benefits

Non-commencement of construction of canals simultaneously with the head works of Machhu-III Water Resources Project led to non-achievement of the targeted irrigation benefits even after investment of ₹ 25.64 crore.

The State Government approved (March 1996) Machhu-III Water Resources Project (MWRP-III) near village Juna Sadulka in Morbi Taluka (Rajkot District). The estimated cost of the project was ₹ 32.65 crore and the administrative approval was given in February 2001. The MWRP-III envisaged construction of head works² across the river Machhu, main canal (18.180 kms long) and four minor canals (total length 10.920 kms) to provide irrigation facilities to 1840-hectare land of seven villages³. The Executive Engineer, Project Construction Division-IV⁴, Rajkot was in charge of the MWRP-III.

Tender for the construction of head works was awarded to firm K⁵ for ₹ 13.78 crore in July 2004 with stipulated completion by July 2007. Firm K stopped the work from October 2005 after completing work⁶ of ₹ 2.91 crore. This was due to submergence of the land for dam work because of heavy flow of water in Nava Sadulka check dam situated in the downstream of the proposed Machhu III Dam. The Government rescinded the contract (September 2008) of firm K to avoid any contractual complications and awarded (February 2009) the balance work⁷ to firm J⁸ for ₹ 19.37 crore with stipulated completion by February 2012. The work was completed in

² Earthen Dam, Spillway and Masonry dam, Head Regulator and Spillway Bridge.

³ Naranka, Derala, Meghpar, Sarvad, Navagam, Motibhar and Motabhela.

⁴ Earlier it was with Project Construction Division-III, Rajkot, now closed.

⁵ M/s Ketan Constructions Limited, Rajkot.

⁶ Foundation work and small quantum of excavation, masonry and concrete works related to spillway.

⁷ Since the design for the dam work of previous contract was prepared prior to the occurrence of earthquake in 2001, the new items of work viz., earthquake proof design and dewatering were also included in the contract awarded to firm J.

⁸ M/s.J.K.Transport &Construction Company, Rajkot.

June 2012. The total cost incurred (November 2012) by the Department for the project was ₹ 25.64 crore and it had the deposits of ₹ 16.11 crore with its Mechanical Wing for taking up installation of radial gates and other allied electro mechanical works which are under progress (November 2012).

We observed that out of 7.99 Million Cubic Meters (MCM) projected utilisable water from MWRP-III, 5.04 MCM would be utilised through canal distribution system. Therefore, to reap the maximum benefit of MWRP-III at the earliest possible time, the Department should have commenced the canal works simultaneously with the headwork. However, the Department commenced the geological survey and investigation works for canal construction only in April 2012. Further, it had neither finalised modalities/design nor had taken up the land acquisition procedure for canal construction⁹ indicating unclear future about utilisation of public investment of ₹ 25.64 crore (July 2012).

The Government stated (July 2012) that after finalisation of canal alignment in December 2005 attempts were made for acquisition of land for canal work. Initially, the local farmers represented for dropping the canal work and release of the water for irrigation by using check dams in the river Machhu. Later, they had suggested for laying piped canal instead of construction of open canal. The technical and financial viability of the option suggested was being evaluated for taking suitable decision and thereafter, the land acquisition process would be taken up. In the meantime, water stored in the dam constructed was recharging the ground water and was also available for lift irrigation to local farmers.

The reply is not acceptable as the geological and investigation work for canal construction was started in April 2012 i.e. 16 years after the project received 'in principle' approval from the Government. The fact, therefore, remains that the non-synchronisation of canal work with the head works led to delay in the delivery of envisaged benefits of the project. Further, the delay in completion of the project also indicates deficiencies in the management of project activities by the Department.

2.2.2 Unproductive expenditure on incomplete spreading channel work

Commencement of construction of spreading channel without ensuring the acquisition of required land led to unproductive expenditure of ₹ 2.23 crore and irregular parking of Twelfth Finance Commission funds of ₹ 4.00 crore.

Para 232 of the Gujarat Public Works (GPW) manual, Volume-I, stipulates that work may be commenced if the possession of the land is obtained for more than 50 per cent of the length/area and that the officer concerned is confident that the remaining 50 per cent of length/area can also be acquired without much difficulty or obstruction and the contract period for the work is not less than 12 months.

⁹ Underground pipeline or open cut method.

State Government approved (January 2008) a project for construction of 22.80 km long spreading channel (SC)¹⁰ joining Vasoj Tidal Regulator (TR) and Panch Pipalva TR in Una Taluka with the objective of improving the quality of water in saline affected area of about 2,400 hectares (ha) covering seven villages¹¹ of Junagadh district. As per plan, the flood water during monsoon from the above TRs and also diversion of post monsoon flow of water from Sangawadi River would fill the SC so as to recharge the ground water and counter the advance of salinity in the affected area.

The Executive Engineer (EE), Salinity Control Division, Bhavnagar (SCDB), in charge of execution of this project, awarded (December 2008) the contract for the construction of SC for ₹ 6.55 crore (i.e. 24.85 per cent below the estimated cost of ₹ 8.71 crore) to a contractor¹² with stipulated completion of work by March 2010. Funds of ₹ 6.58 crore were received (2008-10) for this project under Twelfth Finance Commission (TFC). The contractor could execute work in 9.76 km only in different chainages¹³ of SC valuing ₹ 2.23 crore till May 2010. As the private land required for continuing the work was not acquired, the Government rescinded (July 2011) the contract.

We observed (February 2011) that for the construction of SC, total 91.30 ha land was to be acquired which included 64.57 ha private land, 23.41 ha Government waste land and 3.32 ha forest land. However, at the time of issuing the work order (December 2008), the Department was not in possession of private land. In fact, EE, SCDB initiated land acquisition procedure only in December 2008 and during contract period only 16 ha private land, where owners had given their consent, could be handed over to the contractor. Acquisition of private land was yet to be completed (September 2012). Further, the EE, SCDB transferred (September – October 2009) fund of ₹ 4.00 crore to Mechanical Wing of the Department¹⁴ for execution of remaining earthwork of the project. This fund remained unutilised as the action to acquire the private land was in progress (September 2012).

As the works was commenced with availability of only 29 per cent¹⁵ of total land required and also without ensuring the acquisition of remaining land, the SC of 9.76 km constructed at different stretches did not ensure the feeding of flood water throughout the channel from both ends of TRs/the river to achieve the envisaged benefit. Thus, the expenditure of ₹ 2.23 crore incurred on SC remained unproductive. Further, TFC grant of ₹ 4.00 crore remained unutilised for more than two years. (September 2012).

The Government stated (July 2012) that the work order was issued as the farmers of 40 ha private land had given their oral consent for the acquisition, but later they did not allow the execution of SC work. Regarding retention of

¹⁰ Construction of narrow channels near the coastal line connecting two reservoirs.

¹¹ Vasoj, Olwan, Paladi, Tad, Kob, Bhingran and Chikhali of Una Taluka.

¹² M/s BM Chapalkar and Sons, Nasik.

¹³ Chainage 0 to 700; 10,930 to 11,875; 11,900 to 13,590; 13,620 to 13,860; 13,910 to 14,610; 14,700 to 14,830; 14,940 to 15,180; 15,210 to 16,440, 17,010 to 20,220 and 22,110 to 22,785 meters.

¹⁴ As per the direction of the Department (September 2009) funds were transferred to Irrigation Mechanical Division No.3, Gandhinagar.

¹⁵ Government land -23.41 ha and Forest land-3.32 ha

TFC grant, it was replied that the fund could be utilised on the same work after acquisition of land.

The reply is not acceptable as commencement of work without ensuring acquisition of required land was in violation of the provisions of GPW manual. Also parking of grant amount under deposits on the plea of utilising it in future was in violation of Rule 193 (2) of the Gujarat Treasury Rules, 2000.

2.2.3 Avoidable expenditure due to inefficient use of electrical energy

Failure to conduct energy audit led to non-detection of inefficient use of electrical energy in operation of Chinchai Lift Irrigation Pumping Station and consequent avoidable expenditure of ₹ 79.63 lakh on electricity charges.

As per Gujarat Use of Electrical Energy (Regulation) Order, 1999, every consumer¹⁶ whose contracted load is 75 kilo-watts or more is required to get energy audit done within two years from the date of becoming a consumer and thereafter every three years. The purpose of energy audit is to verify leakage or wastage or inefficient use of electrical energy in operating the electrical installation/apparatus so as to take corrective steps for preventing its occurrence.

The Chinchai Lift Irrigation Scheme (CLIS) of the State Government envisaged irrigation of the land in 18 villages of Valsad Taluka through the construction of feeder canal, intake pump house and distribution network system by laying underground pipelines. The Executive Engineer (EE), Damanganga Canal Distributory Division-2, Valsad (DCDD) is in charge of execution of the scheme.

The civil work of CLIS, including providing and commissioning of eight vertical turbine pumps, was completed in June 2005. The EE, DCDD estimated the requirement of power supply as 1,000 KVA to cater to the demand for water in 3,420 hectare of command area by operating three motor pumps at a time and also keeping in view the future demand for water in 483 hectare at command area of Chinchai and Kosamkuva. Accordingly, agreement for 1,000 KVA power supply was made (October 2005) with Dakshin Gujarat Vij Company Limited (DGVCL). As per the provisions in the tariff of DGVCL for supply of power to High Tension (HT) consumers, monthly billing of demand (MBD) charges is recoverable on highest of (a) actual maximum demand established during the month or (b) 85 per cent of the Contract Demand (CD) or (c) 100 KVA. Further, power factor adjustment (PFA) charges are also leviable, if consumer failed to maintain the power factor at a minimum 90 per cent.

The power supply for CLIS commenced from December 2005. However, between December 2005 and March 2012 actual maximum demand remained below 500 KVA except 629 KVA recorded in October 2006. The actual power

¹⁶ whom electrical energy is supplied for a purpose other than residential or industrial.

demand registered was less than the CD as the construction of distribution system under CLIS was not progressing well¹⁷. Therefore, MBD charges were payable on 850 KVA (85 per cent of 1,000 KVA) as per DGVCL tariff. Moreover, minimum power factor, except in three months¹⁸, remained less than 90 per cent.

We observed that the EE, DCDD had not got the energy audit done, as per Government directives *ibid*, of CLIS pumping station since its commencement. As a result, the actual requirement of power could not be assessed and losses on account of non maintenance of minimum PF could not be prevented. In fact, considering the actual power demand registered during the period December 2005 to March 2012, the maximum CD of 650 KVA was sufficient to serve requirement of the division, which could have saved ₹ 32.86 lakh as MBD charges¹⁹. Further, having a CD of 1,000 KVA (indicating high inductive load) in the absence of demand led to non-maintenance of PF to the desired level of 90 per cent. Consequently, DGVCL levied and recovered PFA charges of ₹ 46.77 lakh during the period December 2005 to March 2012.

The Government stated (June 2012) that the actual usage of energy remained less than envisaged due to less demand of water from farmers. Further, EE, DCDD intimated (July 2012) that the reduction of CD to 500 KVA, was now made in July 2012.

Thus, the fact remains that the Department's failure to conduct the energy audit of CLIS led to non-reduction of CD based on the actual requirement and non-initiation of other corrective steps for maintaining PF at the prescribed level over a long period. This led to incurring avoidable expenditure of ₹ 79.63 lakh towards MBD and PFA charges.

ROADS AND BUILDINGS DEPARTMENT

2.2.4 Avoidable expenditure to facilitate inauguration of incomplete bypass road

Imprudent decision of the Department to construct alternate route and install ultramodern road furniture to facilitate inauguration of incomplete bypass road had resulted in avoidable expenditure of ₹ 2.24 crore.

The State Government approved (May 1997) construction of the Godhra bypass road²⁰, including major bridge across river Meshri, connecting Halol-Godhra-Shamlaji State Highway with a view to divert continuous flow of traffic out of Godhra city. The Executive Engineer (EE), Roads & Buildings (R&B) Division, Godhra was in charge of this work. The work of construction

¹⁷ Which in turn led to lesser demand for water and lesser use of pumps.

¹⁸ December 2008, February 2010 & October 2011.

¹⁹ Actual demand charges paid (-) demand charges recoverable if CD was fixed at 650 KVA.

²⁰ 10.220 km bypass road around Godhra town.

of the bypass road was entrusted to firm R²¹ in January 2006 and completed in June 2008. Tender for the construction of bridge across river Meshni was awarded to firm S²² in July 2008 with stipulated completion by October 2009.

In the meantime (September 2008), the Gujarat State Road Development Corporation Limited entered into a Concession Agreement ((CA)) with a concessionaire²³ for construction of additional two lanes for Halol-Godhra-Shamlaji State Highway to make it four lane divided carriageway on Build, Operate and Transfer (BOT) basis. The CA *inter alia* included construction of additional two lane road and new river bridge parallel to the bypass road *ibid* under construction by the State R&B Department.

The Government (November 2008) decided to celebrate State level Republic Day function (26 January 2009) at Godhra. Inauguration of the Godhra bypass road was to be a part of this function. Since the bridge work was not likely to be completed before the scheduled inauguration date, it was decided to construct an alternate road across river Meshni²⁴ by strengthening the nearest passing village road. It was also directed to install ultra modern road furniture²⁵ at par with express highway standards on the completed bypass road. These additional works of construction of alternate road and installation of road furniture were completed (January 2009) by firm R at a cost of ₹ 2.24 crore. The bypass road, before completion of bridge, was inaugurated on 17 January 2009. Firm S completed the construction of bridge in April 2010.

Our scrutiny revealed (September 2011) that the alternate road constructed for the purpose of inauguration at a cost of ₹ 1.13 crore was utilised as temporary diversion of bypass road till the bridge work was completed (April 2010). We also noticed that expenditure of ₹ 1.11 crore incurred on ultramodern road furniture on the bypass road was unwarranted as this was included in the scope of work of concessionaire as per the CA. The State Government was aware that CA had been executed for the development of two lane Halol-Godhra-Shamlaji State Highway including bypass road under construction to be converted into four lane BOT road by the Concessionaire.

Thus, in order to facilitate inauguration of the incomplete bypass road, the Department incurred ₹ 2.24 crore. The concessionaire completed BOT road and commenced toll collection for its use from April 2012. The free passage of this bypass road, inaugurated by incurring additional expenditure of ₹ 2.24 crore *ibid*, was available to the public only for limited period of 15 months (January 2009) to March 2010).

²¹ M/s. RK Construction Company, Godhra.

²² M/s. Shantilal B. Patel, Vadodara.

²³ L&T Halol-Shamlaji Tollway Private Limited.

²⁴ Alternate route: Mhuliya-Tajpur-Gadkapur village Road (14 km long) was strengthened and widened to inaugurate the bypass road for traffic before completion of bridge.

²⁵ Doubling/Overhead Gantry, Solar Traffic Flasher, Concrete Delineator, Crash Barrier, Cat Eye, Thermoplastic Lining, Rubble Pitching, Cautionary Board, Gardening, and Danger Sign Board.

The Government stated (August 2012) that the diversion road was prepared by strengthening the nearby village road to make the bypass road available for traffic pending completion of bridge work on Meshri river. The alternative road constructed remained useful to public. Further, the expenditure incurred for construction of alternative road was ₹ 60 lakh only.

The reply is not acceptable. The divisional records revealed that the decision for constructing alternate route connecting the bypass road was taken (November 2008) only to facilitate the inauguration. No evidence was given to show that the alternate route is useful to the public. Final bills, details of excess work executed by firm 'R', made available to audit indicated that an expenditure of ₹ 1.13 crore was incurred for the construction of alternative road work. Moreover, the reply does not give the reason for incurring expenditure of ₹ 1.11 crore towards installation of road furniture on the bypass road, though the same had already been included in the scope of work entrusted to the Concessionaire.

2.2.5 Avoidable expenditure in execution of two road works

Preparation of estimates for construction of road works without taking into account relevant factors led to avoidable expenditure of ₹ 84.57 lakh.

The tender conditions for road works of the Roads and Buildings (R&B) Department of the State Government stipulates that payment for quantities in excess of 30 per cent of the tendered quantities of the work shall be made as per the rates entered in the Schedule of Rates (SOR) of the year during which the excess quantities is first executed irrespective of the rates tendered by the contractor. Therefore, all the requirements for work are required to be considered while estimating the quantity involved in the execution of work as stipulated in Para 143(1) of the Gujarat Public Works (GPW) Manual, Volume-I, so that any need may not arise to increase the quantity of work after the award of contract. However, in the following cases, the Department awarded the works without properly assessing the quantities involved in the works. Subsequently, it had awarded sizable quantities of works (in excess of 30 per cent of tendered quantity) to the same contractors as 'excess quantities' at higher rates based on the subsequent years' SOR resulting in avoidable expenditure of ₹ 84.57 lakh (**Appendix-III**). Though the contractors got the original works by quoting 13 to 15 per cent below the estimated cost, the subsequent assignment of sizable excess quantities of works at the rates which were higher by 4 to 109 per cent to the tendered rates not only benefited the contractors but also defeated the very purpose of inviting competitive tenders, as discussed below in detail:

i) Improvement and widening of urban road passing through Kadi Town, Kadi-Chhatral Road 0/0 to 1/0 km.

The Superintending Engineer (SE), R&B Circle-2, Ahmedabad approved (June 2007) the estimates of the above work based on SOR of 2005-06 for ₹ 1.41 crore. The Executive Engineer (EE), R&B Division, Mehsana awarded (September 2007) the work at a tendered cost of ₹ 1.20 crore and the work was completed in May 2009 at a total cost of ₹ 3.15 crore. However, while the

execution of work was in progress, it was decided to increase the length of the road from 1 km to 2.4 km on the plea that the request in this regard was received (March 2008) from the Minister of Urban Development Department.

As a result of enhancement of the length of the road, there was a substantial increase in quantities of 17 items of the work. Accordingly, the execution of quantities in excess of 30 *per cent* of the tendered quantities was entrusted to the same contractor reckoning the relevant item rate in the SOR of the year 2008-09 during which these excess quantities were first executed. The rates of SOR of 2008-09 for the 14 items of work were 4 to 109 *per cent* above the tendered rates. The cost of this excess work at tendered rate was ₹ 1.04 crore only, which got executed at a cost of ₹ 1.54 crore resulting in excess expenditure of ₹ 0.50 crore.

The Government replied (July 2012) that the scope of work was increased at the request of the Minister, Urban Development Department, so that the improvement work of Kadi-Chhatral road could be extended upto the nearest municipal limit.

The reply is not acceptable as the fact remains that the R&B Department failed to assess and consider the local requirements while deciding the scope of work initially. Further, as the excess work awarded was 1.4 times higher than the original work, the Department should have evaluated the reasonability of cost in getting the excess quantities of works executed through the ongoing contract *vis-a-vis* awarding the same through re-invitation of the tender. Review of the 20 road works executed during 2009-11 by the EE, R&B division, Mehsana revealed that there was a trend of receiving tendered costs below estimated cost ranging between 6 and 42 *per cent*. This clearly indicated the possibility for getting the additional work done at a cheaper rate compared to the SoR applied, if the tenders included the additional works.

ii) Widening and strengthening Sanand-Cekhla-Kadi Road 2.8 to 11.6 km.

The Chief Engineer, R&B Department approved (November 2007) the estimates of the above work based on SOR of 2006-07 for ₹ 5.79 crore. The EE, R&B Division, Ahmedabad awarded (March 2008) the work at a tendered cost of ₹ 5.06 crore and the work was completed in September 2009 at a total cost of ₹ 6.30 crore. The required crust thickness for strengthening of existing road portion was not properly assessed and provided for in the tender. During the progress of the work, sample of the existing old road surface was sent (June 2008) for taking up the California Bearing Ratio (CBR) test and based on the test results, crust thickness was redesigned. This led to substantial increase in quantities of four items of the work.

The contractor executed the quantities in excess of 30 *per cent* of the tendered quantities at SOR of the year 2007-08. The SOR 2007-08 for three items of work (constituting the work in excess of 30 *per cent*) were 44 to 88 *per cent* above the tendered rates. The cost of this excess work at tendered rate was ₹ 0.77 crore only, which got executed at a cost of ₹ 1.12 crore resulting in excess expenditure of ₹ 0.35 crore.

The Government replied (July 2012) that while scarifying the old surface of existing road, constructed by the Panchayat Division, break bedding was found, which necessitated conduct of fresh CBR test. Based on this test report new crust design was finalised. The reply is not acceptable as the Department failed to assess the requirement of CBR test before finalising the tender. This resulted in excess expenditure of ₹ 0.35 crore on account of execution of excess quantities of work at higher rates than the tendered rates.

2.3 Idle investment/idle establishment/blockage of funds

ROADS AND BUILDINGS DEPARTMENT

2.3.1 Blocking up of funds and non achievement of objective

Lack of adequate and timely action related to acquisition of land and obtaining the permission from Railways led to blocking up of funds of ₹ 2.08 crore and also resulted in non achievement of the objective of construction of bypass road.

Vallbhipur-Dhola-Ranghola State Highway No.-39 in Bhavnagar district is an important road connecting Bhavnagar-Ahmedabad and Bhavnagar-Rajkot State Highways. It passes through Dhola village (Bhavnagar District) between 16/8 and 17/6 km. On this road, two railway crossings exist within a short distance of 600 metres in Dhola Village resulting in traffic congestion.

To minimise the traffic congestion, Executive Engineer (EE), R&B Division, Bhavnagar proposed (November 1991) for constructing a bypass road at Dhola village by diversion of existing road as traffic density was 3,689 PCUs²⁶. It was also mentioned that traffic detention period would be minimised as the proposed bypass road would have only one railway crossing instead of the present two crossings on the existing road. The Government while approving (January 1992) the alignment of the bypass road instructed the concerned division for initiating prompt action in coordination with concerned authorities related to land acquisition and also for obtaining the permission of the Railways for the proposed railway crossing on bypass road to be constructed.

Most of the private land was acquired between June 1997 and September 1999. The work for construction of bypass road was taken up in July 2009 and completed in December 2009 except at two stretches of land aggregating to 330 meters. In a stretch of 60 meters, clearance from the Railways related to construction of level crossing for the railway lines running across the bypass road was to be obtained. In the remaining stretch of 270 meters of private land acquisition was pending due to ownership dispute which was to be resolved by revenue authorities.

We observed that the division had not initiated timely action for obtaining the permission of Railways and the same was belatedly initiated in September 2011 and the issue was under correspondence with Railways (September

²⁶ Passenger car unit.

2012). No justification was on record for the delay in initiating action by the division. Further, adequate efforts were not made by the division and the R&B Department in coordination with concerned authorities for clearing the 270 meters of land for taking up the road work. The division, however, imprudently went ahead with the award of the road work and incurred total expenditure of ₹ 2.08 crore (including cost of land ₹ 6.32 lakh) before solving issues mentioned above. Pending permission of Railways and non-completion of road work of 330 meters, the bypass road constructed with a length of 1,700 meters was not put to use leading to blocking up of fund of ₹ 2.08 crore. Further, traffic density in the Vallbhipur-Dhola-Ranghola State Highway No.39 had increased to 15,142 PCUs (October 2011) but the problem of traffic congestion remained unresolved.

The Government stated (October 2012) that considering the public demand and increasing traffic and also in anticipation of clearance from Railway authorities, the work was taken before obtaining the clearance. Regarding the stretch of 270 meters of land pending acquisition was concerned, it was stated that the dispute related to ownership of the land was noticed during the execution of work and the matter had been pending with the revenue authorities.

The reply is not acceptable. The fact remains that the Department's failure to approach the Railways for the clearance before commencement of the work coupled with its failure to expedite the matter pending with revenue authorities for getting the stretch of 270 meters of land led to non-achievement of the objective for taking up the work even after spending ₹ 2.08 crore.

CHAPTER-III

CHIEF CONTROLLING OFFICER (CCO) BASED AUDIT

CHAPTER III

CCO BASED AUDIT

AGRICULTURE AND CO-OPERATION DEPARTMENT

3.1 Chief Controlling Officer based audit of Agriculture and Co-operation Department

Executive Summary

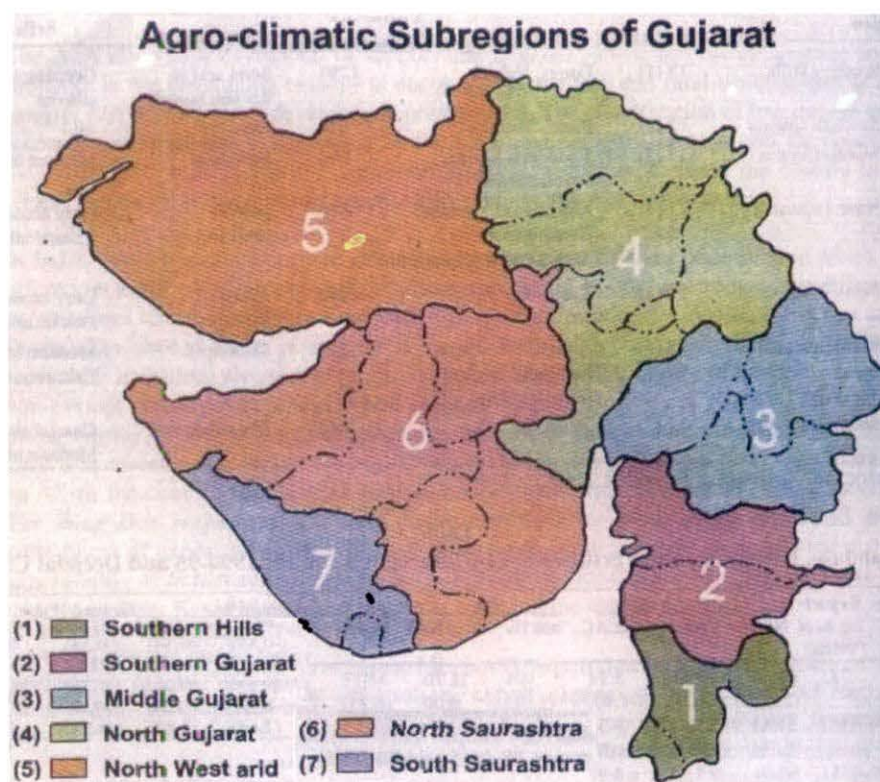
The responsibility of the Agriculture and Co-operation Department is to provide agricultural extension services to farmers involving transfer of the latest technical knowhow to the farming community, introduce high yielding varieties of seeds, ensure timely supply of seeds, fertilizers and pesticides, impart training and awareness to farmers to boost agricultural production and productivity, etc. thereby increasing the income of the farmers. The Chief Controlling Officer based audit of Agriculture and Co-operation Department revealed following deficiencies.

Budget management had weak control mechanism leading to savings ranging from 41 per cent to 90 per cent in Capital Head, unrealistic supplementary demands and surrenders at the end of the year. Management of Soil Health Card intended to equip the farmers with the status of their soil for assessing the fertilizer requirement did not work at desired level. Failure in strengthening the Soil Testing Laboratories led to dependence on external agencies for collection of soil samples and testing. There were shortfalls in supply of quality seeds. Implementation of Seed Village Programme was inadequate; funds earmarked for Scheduled Castes (SC) and Scheduled Tribes (ST) farmers and for storage bins under the programme were not utilised. Testing of seeds, fertilizers and insecticides was not complete; laboratories were not functioning to their optimum level. Crop production fell short of targets. Vacancies in functional posts ranged from 29 per cent to 48 per cent. Internal audits were in arrears due to inadequate staff. In Horticulture sector, payments of assistance for Green Houses and Net Houses have been made without verifying the genuineness of the documents submitted.

3.1.1 Introduction

Gujarat State comprises 26 districts with 225 talukas. The total geographical area of the State is 196 lakh hectares of which, about 118 lakh hectare (60 per cent) of land is used for agricultural purposes. According to census 2005-06, about 46.61 lakh farmers holding 102.69 lakh hectare of agriculture land. Out of this, farmers belonging to STs (4.87 lakh – 10.45 per cent) and SCs (1.61 lakh – 3.45 per cent) hold 9.69 lakh hectare and 3.10 lakh hectare respectively.

The State is divided into seven agro-climatic zones based on temperature and rainfall.



Out of total population of more than 550 lakh people, nearly 62 per cent resides in rural areas comprising 18,600 villages. Nearly 48 lakh families are solely dependent on agriculture.

The Director of Agriculture was responsible mainly to provide agricultural extension services to farmers involving transfer of the latest technical knowhow to the farming community, introduce high yielding varieties of seeds, ensure timely supply of seeds, fertilizers and pesticides, impart training and awareness to farmers to boost agricultural production and productivity, etc. and thereby increasing the income of the farmers. The Director of Horticulture was responsible for implementation and monitoring of various State/Central schemes for overall development of the horticulture sector.

3.1.2 Organisational set up

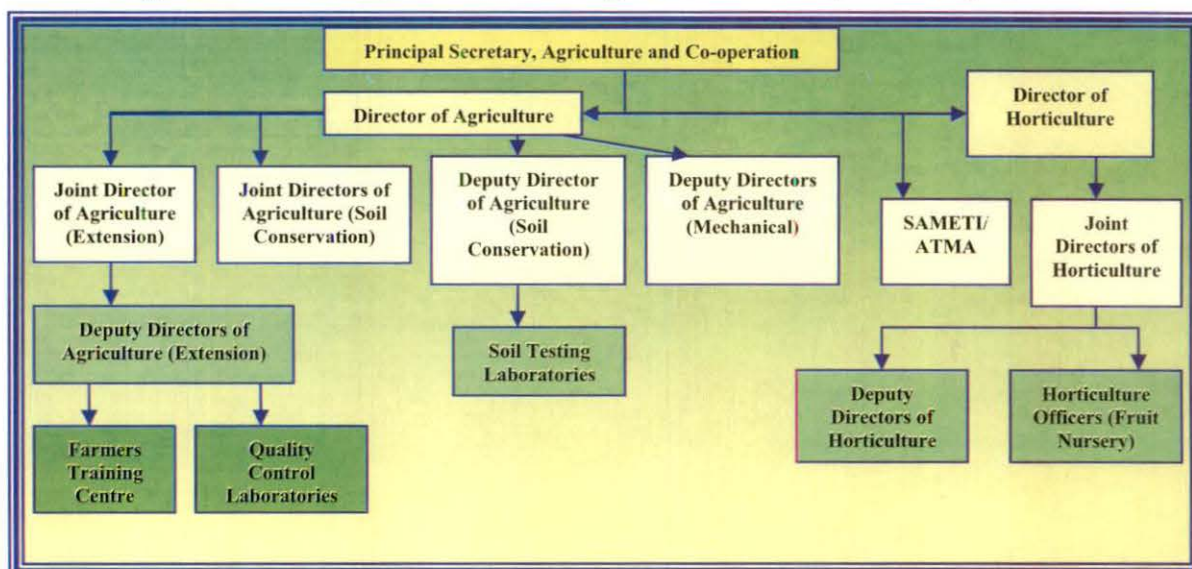
Principal Secretary, Agriculture and Co-operation is the Chief Controlling Officer of the Department, who was assisted by nine Heads of Department (HoDs¹); also there were nine Boards/Corporations² and four Agriculture Universities³ under the Department. The organisational set up of selected HoDs is as under:

¹ (i) Director of Agriculture, (ii) Director of Horticulture, (iii) Director of Animal Husbandry, (iv) Registrar of Co-operative Societies, (v) Commissioner of Fisheries, (vi) Director of Sugar, (vi) Director of Agriculture Marketing & Rural Finance, (viii) Chief Executive Officer Inspection & Audit Committee (ix) Gujarat State Co-Operative Tribunal.

² (i) Gujarat State Seed Corporation Limited, (ii) Gujarat State Seeds Certification Agency, (iii) Gujarat State Land Development Corporation Limited, (iv) Gujarat Agro Industries Corporation Limited, (v) Gujarat State Warehousing Corporation, (vi) Gujarat State Sheep & Wool Development Corporation Limited, (vii) Gujarat Fisheries Central Cooperative Association Limited, (viii) Gauseva Ayog, (ix) Gujarat State Agriculture Marketing Board.

³ (i) Anand Agricultural University, (ii) Navsari Agricultural University, (iii) Sardar Krushi Nagar Dantiwada Agricultural University, (iv) Junagadh Agricultural University.

Organisational chart of selected HoDs in Agriculture and Co-operation Department



3.1.3 Audit Objectives

The audit objectives were to ascertain whether:

- budgetary and financial management were carried out adhering to the rules and procedures and the principles of economy and efficiency;
- implementation of schemes were efficient, economical and effective;
- human resource was adequate and used effectively; and
- internal control including monitoring mechanism was adequate and effective in achieving the objectives of the Department.

3.1.4 Scope and methodology of audit

The offices of the Director of Agriculture (DoA) and Director of Horticulture (DoH) were selected for detailed study. The records of the Principal Secretary, two Directorates and 40 units⁴, nine Farmers' Training Centres, eight Soil Testing Laboratories, six Quality Control Laboratories, State Agriculture Management and Extension Training Institute, eight District offices of Agriculture Technology Management Agency and Gujarat State Seeds Corporation Limited (GSSCL) for the period 2007-12 were test checked during July 2011 to March 2012. The field units were chosen on simple random sampling without replacement method.

An Entry Conference with the Secretary, Agriculture and Co-operation Department was held on 5 May 2011 to explain the scope and methodology of audit and the Exit Conference was also held on 6 November 2012 to discuss the audit findings.

3.1.5 Audit Criteria

In order to achieve the audit objectives, Gujarat Budget Manual 1983, Gujarat Treasury Rules, Departmental Manual, notifications, regulations, executive

⁴ Director of Agriculture -16 out of 35 DDOs, Director of Horticulture -24 out of 42 DDOs.

orders as well as Government of India (GoI) guidelines on implementation of Central/Centrally Sponsored Schemes, etc. were taken as the basis for the criteria for evaluating the functioning of the Department.

Audit findings

3.1.6 Financial Management

3.1.6.1 Budget Management

Gujarat Budget Manual, 1983 stipulates that Budget Estimates (BEs) are to be consolidated by the controlling officers based on the proposals received from the subordinate offices and should be as accurate as possible. Audit scrutiny revealed that without taking cognizance of the proposals of unit offices, BEs were prepared after receiving plan allocation of respective years from the Planning wing.

The Department is drawing funds through Grant Nos. 1, 2, 3, 4, 5, 6 and 7 under major heads 2401, 2402, 2403, 2404, 2405, 2425, 2049, etc. The Budget provision, actual expenditure and savings under revenue and capital heads during the 2007-12 was as shown in the **Table 1** below:

Table 1: Details of Budget Provisions and Actual expenditure during 2007-12

(₹ in crore)

Year	Budget Provision		Budget released		Actual expenditure		Savings (percentage)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
2007-08	948.45	14.01	1,202.60	14.16	1,139.16	1.61	63.44 (5)	12.55 (89)
2008-09	1,217.82	8.92	1,455.68	13.18	1,386.50	6.66	69.18 (5)	6.52 (49)
2009-10	1,616.03	17.02	1,804.34	17.02	1,722.88	10.02	81.46 (5)	7.00 (41)
2010-11	1,912.32	24.25	2,100.80	24.25	2,028.03	2.38	72.77 (3)	21.87 (90)
2011-12	1,842.44	388.87	2,026.03	388.87	1,993.78	214.70	32.25 (2)	174.17 (45)

(Source: Budget and Appropriation Accounts)

Savings in Capital head ranged between 41 per cent and 90 per cent

Though saving in Revenue head was insignificant, the same under Capital head ranged between 41 per cent and 90 per cent.

The Government stated (October 2012) that savings in capital head was due to (i) incomplete process of land acquisition for new farmer training centres and (ii) out of 45 Sub-Divisional Officers to whom grants released for renovation of farmer training centres, 15 officers were not in a position to get the work executed. The reply of the Government is not justified as all these factors were required to be taken into account while framing Budget Estimates.

3.1.6.2 Inadequate allocation to Schedule Tribes and Scheduled Castes

Allocation and Expenditure on SC/ST were not proportionate to their population

While approving the Annual Plan 2010-11, Planning Commission and GoI (State Plan Division) directed (October 2011) Government of Gujarat (GoG) to ensure that the outlays are provided for the Scheduled Tribes (ST) and Scheduled Castes (SC) in proportions with their population (ST-17.97 per cent) and (SC-7.1 per cent). Audit scrutiny, however, revealed that the allocations for ST and SC during 2011-12 were only 16.48 per cent and 3.20 per cent respectively of total outlay of the Department. Total share of ST and SC population in the outlay and expenditure during 2007-12 was stated in **Table 2** as follows:

Table 2: Statement showing details share of SC and ST out of total outlay and expenditure

Year	Outlay			Expenditure		
	Total	Share of ST (percentage)	Share of SC (percentage)	Total	Share of ST (percentage)	Share of SC (percentage)
2007-08	1,216.76	133.97 (11.01)	17.10 (1.41)	1,140.77	126.52 (11.09)	14.72 (1.29)
2008-09	1,468.86	206.51 (14.06)	57.78 (3.93)	1,393.16	202.71 (14.55)	50.00 (3.59)
2009-10	1,821.36	239.37 (13.14)	82.09 (4.51)	1,732.90	247.00 (14.25)	57.84 (3.34)
2010-11	2,125.05	270.54 (12.73)	77.55 (3.65)	2,030.41	269.37 (13.27)	73.57 (3.62)
2011-12	2,414.90	398.07 (16.48)	77.33 (3.20)	2,208.48	275.57 (12.48)	68.81(3.12)

(Source: Budget figures of concerned Departments)

Thus, allocation and expenditure to ST and SC in proportion with their population was not ensured.

3.1.7 Expenditure control

A review of the budget provisions and expenditure during 2007-12 revealed persistent savings and excess expenditure under various sub-heads, inaction for timely surrender of savings, etc. as shown below:

3.1.7.1 Savings not surrendered

Para 103 of the Gujarat Budget Manual provides that spending departments are required to surrender grants/appropriations to the Finance Department as and when savings are anticipated. However scrutiny of records revealed that the Department had followed the procedure of surrendering only once during the year on 15th March every year and thus violated the Manual provisions.

3.1.7.2 Surrender without actual saving

It was also noticed that there was excess expenditure of ₹ 1.82 crore (2008-09), ₹ 0.52 crore (2009-10) and ₹ 7.63 crore (2009-10) finally worked out under Grant Nos. 05 (revenue/voted), 01 (revenue/voted) and 05 (revenue/voted) respectively, against which, amounts of ₹ 0.99 crore, ₹ 0.34 crore and ₹ 0.25 crore were surrendered without verifying the actual position. In view of final excess, the surrender of funds in March was proved injudicious.

3.1.7.3 Persistent savings

During 2007-11, there was persistent savings ranging from ₹ 13.58 crore to ₹ 24.55 crore, ₹ 0.46 crore to ₹ 14.24 crore and ₹ 0.59 crore to ₹ 47.58 crore under Grant No.2 by Director of Agriculture (DoA), Director of Horticulture (DoH) and Gujarat State Land Development Corporation (GSLDC) respectively leading to surrenders on 15 March of the respective financial years.

The Department attributed the savings to vacant posts, less release of grant by GoI, late approval of plan, non participation of farmers, non availability of seeds etc. There was no evidence of the issue having been discussed at the level of the Directors or Secretary, to look into the reasons and streamline the systems and procedures for budgeting, indicating inadequate high level intervention.

The Government stated (October 2012) that the savings were due to release of Central funds not with reference to Budget Estimates of the State. The reply is not acceptable as all these factors are required to be taken into account before making provisions in the Budget.

3.1.7.4 Improper maintenance of Cash Book

Rule 28 of Gujarat Treasury Rules (GTRs) provides that all monetary transactions should be entered in the Cash Book as soon as they occur and attested by the Head of Office in token of having been checked. Head of Office should verify the totals of Cash Book, or have it verified by some responsible subordinate other than the writer of Cash Book and authenticate it as correct. The rules also provide that, at the end of each month, Head of Office should verify the physical cash balance with the balance in the Cash Book and record a dated certificate to that effect. However, on test check of Cash Book at eight DDAs⁵ and 10 DDHs⁶, the following omissions were noticed –

- Totals in Cash Book were not checked by Head of Office or the same were not verified by a person other than the writer of Cash Book;
- The Head of Office had not verified the physical cash balance with the balance shown in the Cash Book at the end of the month; and
- The corrections made in the Cash Book were not attested by the authorised officer.

Non-observance of the provisions of the GTR in respect of maintenance of the Cash Book is fraught with risk of mistakes in totals remaining undetected leading to possible misappropriation of funds.

The Government stated (October 2012) that necessary instructions would be issued to follow the procedure.

3.1.8 Activities of Director of Agriculture

The activities of the DoA included, issue of Soil Health Card, Production and Supply of quality Seeds, Quality Control of Seeds, Fertilizers and Insecticides and Agriculture Extension Programmes (all selected for detailed study). Further, nine State Schemes (three⁷ selected for detailed study), three Centrally Sponsored Schemes (one⁸ selected for detailed study) and eight Central Schemes (one⁹ selected for detailed study) were implemented by the DoA during 2007-12. As against the allocation of ₹ 3,293.22 crore (Plan) and ₹ 967.96 crore (Non-Plan) during 2007-12, expenditure of ₹ 3,314.62 crore and ₹ 972.66 crore respectively was incurred by DoA. The audit findings are discussed below:

⁵ Himmatnagar, Palanpur, Rajkot, Rajpipla, Surat, Bharuch, Junagadh and Nadiad.

⁶ Ahmedabad, Bharuch, Bhavnagar, Junagadh, Navsari, Porbandar, Surendranagar, Vadodara Valsad and Vyara.

⁷ (i) Farmers Training Centre, (ii) Soil and Water Testing Laboratory, (iii) Agriculture Support Programme for SC Farmers.

⁸ Agriculture Technology Management Agency.

⁹ Development and Strengthening of Infrastructure Facilities for Production and Distribution of Quality Seeds.

3.1.8.1 Improper Planning

Planning is an integral part of programme implementation. Plan process is to be based on the data obtained through a survey with periodical targets achievable by implementing agencies considering the resources available with them. Though perspective plan (Agro Vision 2010 covering 10 years up to 2010) was prepared by the Department, it was noticed that no survey was carried out in any of the years to identify the prospective beneficiaries and the targets were fixed without any feedback from the field offices. Annual Plans on crop production, input management, quality control, soil testing, plant protection, agriculture mechanisation, implementation of Centrally Sponsored and State schemes were being prepared in a routine manner without these flowing from a scientifically prepared perspective plan. Consequently, there was underutilisation of fund available under various State/Central Schemes.

Plans were prepared in a routine manner without conducting a survey

The Department stated (May 2012) that no system of survey exists in the Department. Concerned Heads of Department fix the target to be achieved by each implementing agencies under each scheme. The reply is not acceptable as proper planning starting from micro level is required for successful implementation of any scheme.

3.1.9 Soil Health Card

The State Government introduced (2003-04) the programme of issue of Soil Health Card (SHC) to all the 42.39 lakh (as per census 2005-06, about 46.61 lakh) farmers in the State for information regarding soil fertility, soil nutrient status and recommendation for fertilizer requirement, need based fertilizer assessment as per crop, reclamation of saline or alkaline soil on the basis of soil analysis, integrated nutrient management to enhance productivity of crop and more return by reducing cost of fertilizers.

In this project, soil samples collected from farmers' fields are analysed in the designated Soil Testing Laboratories (STL) for the composition of nutrients present in it. This data is provided in the SHC along with recommendations for usage of fertilizers. During 2007-12, as against allocation of ₹ 28.42 crore, ₹ 25.94 crore was spent on this activity.

Up-to 2008-09, the SHCs were issued by the STLs. On the occasion of Golden Jubilee Year (2010-11) of establishment of Gujarat State, the Department decided to issue SHC to all the 42.39 lakh farmers in the State. Accordingly, from 2009-10 onwards, 11 agencies¹⁰ were also entrusted with the work of testing of soil samples and issue of SHC.

¹⁰ Gujarat Narmadavalley Fertilizer Company, Coredet, Anand/Junagadh/Navsari/Dantiwada Agriculture University, Gujarat Agriculture Marketing Board, Commissioner of Higher Education, Agriculture Produce Marketing Committee, Gujarat State Land Development Corporation and Gujarat State Seed Corporation Limited.

3.1.9.1 Collection and Testing of samples and issue of SHC

The status of collection of soil samples, samples tested and SHC issued during 2009-12¹¹ was as shown in **Table 3** below:

Table 3: Statement showing details of collection of samples, samples tested and SHC issued

Year	Collection of samples		Samples tested		SHC issued	
	Target	Achievement	Target	Achievement	Target	Achievement
2009-10	0.50	10.25	0.50	1.49	0.50	1.41
2010-11	10.00	13.40	10.00	21.49	10.00	12.03
2011-12	11.65	9.98	17.65	5.19	11.65	7.99
Total	22.15	33.63	28.15	28.17	22.15	21.43

(Figures in lakhs)

(Source: Information provided by Director of Agriculture)

As discussed in subsequent paras, against the target of 22.15 lakh soil samples, 33.63 lakh samples were collected (2009-12). Though 28.17 lakh soil samples were tested during the period, only 21.43 lakh SHCs were issued.

The DoA attributed (May 2012) the shortfall to (i) vacant posts of Gram Sevaks, (ii) delay in approval of the scheme, (iii) online data entry and software problems and (iv) lack of infrastructure facilities and technical staff in Soil Testing Laboratories. Justification of vacant posts of Gram Sevaks was not acceptable as the Department had outsourced the work of collection of samples since February 2009.

3.1.9.2 Collection of soil samples by 'Gram Mitras'

To achieve the goal of issuing SHC to all the farmers in the State, considering the large number of vacancies in the post of 'Gram Sevaks', Department outsourced (February 2009), the collection of soil samples to 'Gram Mitras' on payment of ₹ 15 per sample. During 2009-12, as against the target of 22.15 lakh, 33.63 lakh samples were collected by *Gram Mitras* (total cost ₹ 5.04 crore). Expenditure on 11.48 lakh samples collected in excess of target works out to ₹ 1.72 crore.

Though intensive training programmes were organised for the 'Gram Mitras', on the procedure for sample collection, no monitoring mechanism (authentication of the soil sample by the concerned farmer, etc.) was evolved to ensure that the soil samples were genuine and taken as per the prescribed procedure, in absence of which possibility of fake samples could not be ruled out.

The DoA stated (June 2012) that as the collection of soil samples was to be completed within a short period, it was difficult to take sign/thumb impression of every farmer and the farmers were aware of the sample collection activity. The reply was not acceptable as absence of a provision for authentication of soil samples by the concerned farmer would facilitate fake samples and consequent incorrect test results.

The Government stated (October 2012) that from 2012-13, joint certification by Talati, Sarpanch and Gram Sevak is made compulsory.

¹¹ SHC issued during 2007-08 - 1.20 lakh and 2008-09-1.82 lakh; no target was fixed.

Genuineness of the samples collected by gram mitras was not ensured by involving concerned farmers

3.1.9.3 Outsourcing of soil sample testing

Uptill 2009-10, soil samples collected from farmers' fields were analysed by STLs. From 2010-11 onwards, testing of soil samples was outsourced to private agencies, which carried out the testing at 22 STLs owned by Agriculture Department. Total installed capacity of these laboratories was 2.20 lakh samples per year and had this capacity been utilised, expenditure thereon could have been avoided. During 2010-11 and 2011-12 the rate of testing was ₹ 47.95 and ₹ 35.29 per sample respectively. As such, expenditure of ₹ 1.05 crore and ₹ 78 lakh could have been avoided.

The DoA attributed (June 2012) the outsourcing of sample testing to shortage of staff in the STLs. The reply of DoA is not acceptable as more than 50 per cent of the staff was available in the STLs.

The Government stated (October 2012) that outsourcing of testing was economical. The reply is not acceptable as the existing infrastructure and manpower in the STLs should have been utilised for the purpose for which it was created.

3.1.9.4 Inadequate data in SHCs

The factors/elements that decide the fertility of soil are major nutrients phosphorus (P), potassium (K), organic carbon (OC) electric conductivity (EC) and acidity/alkalinity (pH) and micro nutrients iron (Fe), manganese (Mn), zinc (Zn), copper (Cu). However, the data of only major nutrients was made available in the SHCs. Since the SHCs issued without the data of micro nutrients would not provide correct picture of soil fertility it would be of limited help to farmers.

The DoA attributed (June 2012) the non-testing of soil for micro nutrients to non availability of required facilities in the Laboratories. He further stated that, looking to the importance of micro nutrients, required facilities are being created in the Soil Testing Laboratories.

The Government stated (October 2012) that facilities are now being created in the Laboratories.

3.1.9.5 Doubtful testing of samples

Testing of samples is done through physical and chemical analysis with the help of UV Spectrophotometer or Klett Sumerson Coloury Meter (P), Flame Photometer (K), Titration method (OC), Electric Conductivity Meter (EC) and pH Meter (pH). The rated capacity of the concerned equipments is 50 samples per day. All the 22 STLs under the Department have the aggregate capacity to test 2.20 lakh samples per year. However, during 2010-11, as against testing 3,87,367 samples targeted, 6,61,249 samples (171 per cent against targets and 301 per cent against installed capacity) were reported to have been tested by private agencies in these STLs. Therefore, testing of samples over three times of the capacity of the STLs is not free from doubt.

The Government stated (October 2012) that laboratory operators were instructed to run the lab in double shifts (2010-11) and sample was allocated accordingly. The reply is not acceptable, as only 200 per cent achievement

Information regarding micro-nutrient was not provided in SHC

Testing was doubtful as achievement was over 300 per cent of the installed capacity of the laboratories

could be made by running the laboratory in double shifts, while 301 per cent achievement was reported.

3.1.9.6 Irrational targets

The status of testing of samples at the test checked STLs during 2009-12 was as given in **Table 4** below:

Table 4: Statement showing targets and achievements of STLs

District (Capacity of STL)	2009-10			2010-11			2011-12		
	Target	Actual	Shortfall	Target (PC)*	Actual (PC)	Shortfall	Target	Actual	Shortfall
Bhavnagar (12,000)	24,360	23,010	1,350	36,653 (305)	36,653 (305)	-	17,197	17,197	-
Banaskantha (12,000)	25,980	22,455	3,525	48,555 (405)	43,195 (360)	5,360	16,127	17,389	-
Dahod (12,000)	18,006	19,614	-	34,667 (289)	38,124 (318)	-	10,818	10,818	-
Gandhinagar (12,000)	26,751	26,751	-	39,875 (332)	39,875 (332)	-	16,050	1,480	14,570
Rajkot (12,000)	25,800	7,380	18,420	40,000 (333)	36,025 (300)	3,975	13,043	720	12,323
Sabarkantha (15,000)	25,380	13,460	11,920	45,000 (300)	46,796 (312)	-	11,048	10,945	103
Surat (11,000)	11,000	15,926	-	11,000 (100)	46,046 (419)	-	12,408	8,192	4,216
Vadodara (12,000)	10,590	5,050	5,540	10,740 (90)	6,421 (54)	4,319	12,224	4,128	8,096

(Source: Information provided by concerned Soil Testing Laboratories)

(*PC-percentage to installed capacity)

While STL Vadodara failed to achieve the target in all the years, in other districts the percentage of target fixed in 2010-11 to installed capacity of the STL ranged between 100 and 405 and that of achievement ranged between 300 and 419. It indicated that while fixing the target for each STL, installed capacity was not considered.

3.1.9.7 Inadequate staff in STLs

Though 22 STLs were established in the State, adequate staff was not deployed. The position of sanctioned posts and posts filled was as shown in the **Table 5** below:

Table 5: Shortage of manpower

Name of Post	Sanctioned strength	Men in position	Vacancy (percentage)
Assistant Director of Agriculture	18	9	9 (50)
Agriculture Officer	25	12	13 (52)
Agriculture Supervisor	42	13	29 (69)
Agriculture Assistant	30	16	14 (47)

(Source: Information provided by Director of Agriculture)

Thus, vacancies in different cadres ranged from 47 per cent to 69 per cent.

The Government stated (October 2012) that in order to overcome the shortages, Government outsourced testing of soil samples and existing staff was given the responsibility to guide and supervise the testing work. The reply of the Government is not acceptable, as due to these vacancies the very purpose of creating the laboratories was defeated and the work had to be outsourced.

Since fertility of soil changes after every crop, issuing SHC once in five years would not have the desired impact. There was nothing on record to show that the objectives of the SHC, on which ₹ 25.94 crore was spent, have been achieved. The impact assessment of SHC campaign was not conducted since its launch.

During Exit Conference, Principal Secretary stated that efforts are on to improve the system of soil sample collection, testing of samples and information in SHCs.

3.1.10 Production and Supply of Quality Seeds

One of the important factors that determine the success or failure of crop is availability of quality seed. The Gujarat State Seeds Corporation Limited (GSSCL) was responsible for production and distribution of quality seeds to farmers at reasonable rates. The GSSCL prepared yearly production programme of all types of seeds for each season (kharif, summer and rabi) after considering the varieties of crops, soil and climatic conditions and based on the sale demands for the next year for certified seed forecast by the marketing division. The Seed Production Programmes (SPP) were approved by the Board of Directors each year and implemented through the Branch Offices (BOs). The technical staff at BOs provides guidance to the registered growers.

3.1.10.1 Target and achievement of Area sown

The SPP is executed through the BOs of GSSCL by fixing targets for the area of production of various crops taking into account geographical location and farmer's preference.

The details of targeted area for production of foundation seed and certified seed *vis-a-vis* actual area sown during 2007-12 are given in **Table 6** below:

Table 6: Targeted area for production of foundation seed and certified seed *vis a vis* the actual area sown

Season	Year	Targeted	Sown	Shortfall	Percentage of shortfall
		(Area in acre)			
Kharif	2007-08	25,846	20,422	5,424	20.99
	2008-09	23,685	19,708	3,977	16.79
	2009-10	27,567	21,756	5,811	21.08
	2010-11	33,021	28,054	4,967	15.04
	2011-12	22,369	20,451	1,918	8.57
Rabi	2007-08	11,901	12,788	-	-
	2008-09	10,423	9,605	818	7.85
	2009-10	13,893	13,531	362	2.61
	2010-11	14,724	13,934	790	5.37
	2011-12	17,558	16,743	815	4.64
Summer	2007-08	5,528	5,229	299	5.41
	2008-09	5,701	3,679	2,022	35.47
	2009-10	5,357	5,331	26	0.49
	2010-11	5,599	5,162	437	7.80
	2011-12	1,380	1,243	137	9.93

(Source: Data furnished by GSSCL)

The above table shows that there has been a shortfall ranging between 2.61 per cent to 35.47 per cent in the targeted area to be sown *vis-a-vis* the actual area covered.

3.1.10.2 Production of foundation/certified Seeds

Breeder seed constitutes the basis of all further seed production and is used in production of foundation seed. Breeder seed provided by the Government of India through Gujarat Agriculture University/Indian Agricultural Research Institute, New Delhi is used in the production of foundation seed. The foundation seed is used for multiplication/production of certified seed which is sold to the farmers for raising crops on a large scale. Farmers who have their own agriculture land/farms and agree for multiplication of breeder/foundation seed are registered with Gujarat State Seed Certifying Agency (GSSCA) through GSSCL, as seed growers. The GSSCL enters into formal agreement with the growers for supply of the entire quantity of foundation/certified seeds produced by them from the breeder/foundation seed supplied by GSSCL.

The year wise details of season-wise target fixed for production of foundation seed (FS) and Certified Seed (CS) and achievement there against is given in Table 7 below:

Table 7: Target fixed for production of foundation seed and Certified Seed and achievement there against

(Quantity in quintal)

Season	Year	Targeted production		Actual production		Shortfall		Percentage of shortfall	
		FS	CS	FS	CS	FS	CS	FS	CS
Kharif	2007-08	11,038	84,455	10,963	54,328	75	30,127	0.68	35.67
	2008-09	15,357	90,220	10,488	51,241	4,869	38,979	31.71	43.20
	2009-10	17,195	99,660	13,662	60,972	3,533	38,688	20.55	38.82
	2010-11	17,474	1,14,881	10,012	69,835	7,462	45,046	42.70	39.21
	2011-12	14,685	83,649	12,453	76,340	2,232	7,309	15.20	8.74
Rabi	2007-08	9,125	79,500	10,094	78,560	-	940	-	1.18
	2008-09	9,590	83,655	7,273	46,573	2,317	37,082	24.16	44.33
	2009-10	13,855	98,085	12,262	69,695	1,593	28,390	11.50	28.94
	2010-11	16,613	1,02,603	14,630	74,620	1,983	27,983	11.94	27.27
	2011-12	15,748	1,25,925	15,863	93,968	-	31,957	-	25.38
Summer	2007-08	580	14,625	263	9,976	317	4,649	54.66	31.79
	2008-09	636	13,680	380	4,634	256	9,046	40.25	66.13
	2009-10	1,661	8,065	962	8,170	699	-	42.08	-
	2010-11	658	11,150	381	12,618	277	-	42.10	-
	2011-12	594	3,400	79	4,076	515	-	86.70	-
Total		1,44,809	10,13,553	1,19,765	7,15,606				

(Source: Data furnished by GSSCL)

During 2007-12, as against the targeted production of 1.45 lakh quintal for FS and 10.14 lakh quintal for CS, actual production was 1.20 lakh quintal and 7.16 lakh quintal respectively. Thus there was shortfall in production of 0.25 lakh (17.29 per cent) and 2.98 lakh quintal (29.40 per cent) of FS and CS respectively.

The GSSCL attributed shortfall to (i) irregular rainfall (ii) inadequate power supply (iii) less land holding (iv) roughing carried out in standing crops (v) inadequate equipment/storage space with the farmers. The reply is not acceptable as these are well known factors of agriculture sector. Further, efforts made to overcome these obstacles are not found on record.

3.1.10.3 Insufficient supply of seeds

According to the Seed Action Plans (SAP), total requirement of seed of 14 crops¹² during 2007-12 was 42.12 lakh quintal. Of this, 13.50 lakh quintal seeds were to be supplied through Government sources, against which actual supply was only 9.01 lakh quintal (67 per cent) seeds. Targets and achievements of seeds supplied through Government sources were as shown in **Appendix-IV**. The shortfall ranged between two per cent (2009-10) and 60 per cent (2010-11).

There was shortfall in supply of seeds compared to the target set in Seed Action Plan

The Government accepted (October 2012) audit observation and stated that it would make greater efforts to meet the requirements.

3.1.10.4 Implementation of Seed Village Programme

Agriculture and Co-operation Department has been implementing 'Seed Village Programme' under the Central Sector Scheme 'Development and Strengthening of Infrastructure Facilities for Production and Distribution of Quality Seeds', through the Gujarat State Seeds Corporation Limited (GSSCL). The programme provides assistance to seed villages at 50 per cent expenditure on production of hybrid/improved seeds in 0.20 hectare area.

The status of funds received by GSSCL for subsidy on seeds and other allied activities and expenditure there against during 2007-12 was as given in **Table 8** below:

Table 8: Statement showing details of funds provided and expenditure incurred on Seed Village Programme

(₹ in crore)					
Year	Opening Balance	Funds Received	Total	Expenditure	Closing Balance
2007-08	-	2.13	2.13	1.77	0.36
2008-09	0.36	3.04	3.40	3.10	0.30
2009-10	0.30	13.13	13.43	11.55	1.88
2010-11	1.88	20.20	22.08	21.32	0.76
2011-12	0.76	45.62	46.38	27.14*	19.24
Total		84.12		64.88	

(Source: Information provided by GSSCL)

*Provisional

As against ₹ 84.12 crore received by GSSCL during 2007-12, expenditure of ₹ 64.88 crore was incurred. Failure of the GSSCL to utilise the original allotment resulted in non-release of balance of sanctioned fund by GoI in the subsequent years.

Audit scrutiny revealed that during 2007-12, GSSCL spent ₹ 44.54 crore on supply of 1.61 lakh quintal of seeds to seed villages against the target of 2.13 lakh quintal. The achievement fell short by 0.52 lakh quintal (24 per cent).

The percentage of shortfall in supply of seeds by GSSCL as compared to target fixed by it ranged between 55 (wheat) and 100 (Maize, Arhar, Gram). The achievement in respect of *Moong* was 1300 per cent. This indicated that, the GSSCL had not made adequate arrangements for ensuring availability of required quantity of seeds to farmers.

¹² Bajra, Blackgram, Castor, Cotton Hybrid, Cotton Variety, Gram, Greengram, Groundnut, Maize, Paddy, Pigeonpea, Sesamum, Wheat, and Mustard.

The Government attributed (May 2012) the shortfall in supply of seeds to non-availability of certified seed of groundnut in sufficient quantity and the assistance for 0.20 hectare, being less attractive due to large holding in groundnut growing area. The reply is not acceptable as the target should have been fixed considering the availability of seed and demand from farmers.

3.1.10.5 Non-payment of assistance for storage bins

**Fund provided
for Storage bins
was not utilised**

To encourage farmers to develop storage capacity of appropriate quality, GoI released (June 2007), under Seed Village Programme, funds of ₹ 1.46 crore to the State Government to provide assistance at 33 *per cent* subject to maximum of ₹ 3,000 and ₹ 1,500 for SC/ST farmers and at 25 *per cent* subject to maximum of ₹ 2,000 and ₹ 1,000 for other farmers for procurement of storage bins of 20 quintal capacity and 10 quintal capacity respectively, for storing the seed produced by the farmers in their farms. However, assistance for storage bin was not provided to them during the entire period 2007-12. The non-payment of assistance for storage bin not only defeated the objective of preserving the produced seed till the following sowing season, but also exposed the seed to possible damage by rodents, moisture, etc.

The DoA stated (June 2012) that no proposal for fund for storage bin was sent to GoI under Seed Village Programme as the farmers are not interested to purchase storage bins due to low subsidy rate compared to the cost of storage bin as per capacity. He further stated that no fund was received for this purpose. This indicated that the DoA was not aware of the fund of ₹1.46 crore earmarked for storage bins included in the release order of June 2007 of GoI for ₹ 2.13 crore, which resulted in denial of subsidy on storage bins to the farmers in the State.

The Government stated (October 2012) that this component was not made in their proposal to GoI, which was approved without insisting for inclusion of the component. The reply of Government is not acceptable in view of the fact that GoI released funds for this item.

3.1.10.6 Non-utilisation of fund earmarked for ST/SC Farmers

**Fund provided for
ST/SC Farmers
was not utilised**

GoI released (June 2011), grant-in-aid of ₹ 71 lakh under Tribal Sub-Plan and ₹ 68 lakh under Special Component Plan for Scheduled Caste, for Seed Village Programme exclusively for ST farmers and SC farmers respectively. The fund was not released to the implementing agency by Finance Department. The Government attributed (June 2012) non-release of fund to budgetary procedure as the token provision of one thousand rupees was not made in Budget Head of SC/ST farmers and the new Budget Head could not be opened for 2011-12 and 2012-13. He further stated that, since the savings of grant of Seed Village Programme is revalidated for subsequent years and adjusted with next year's proposal, the fund would not be lapsed. Thus, the fund provided by GoI was not utilised for the purpose for which it was sanctioned.

The Government stated (October 2012) that the programme was successfully implemented in the State among SC and ST categories also and that no ST/SC farmer was denied benefit for want of separate Budget. The reply is not

acceptable as accommodating SC/ST under general allocation would result in denial of benefits specifically earmarked for SC/ST farmers.

3.1.11 Quality control of Seed, Fertilizers and Insecticides

One of the major services offered by the Department to farming community is quality control through testing of seed, fertilizer and pesticides. These are critical production components which significantly affect production and productivity of crops.

3.1.11.1 Shortfall in drawal of samples

Collection of samples of Seed, Fertilizer and Pesticides was inconsistent

The Government designated (December 2004, January 2005 and January 2005) 285 officers under the DoA as Inspectors for the purpose of drawal of samples of seeds, fertilizers and insecticides for specified areas of jurisdiction in the whole State as required under the concerned legislations/regulations¹³. However, only 26 Inspectors (9 per cent) (one in each district), were assigned the task of all three inputs. The Inspectors inspect the premises of distributing agencies to draw samples for testing. The samples are tested at the designated laboratories¹⁴ and appropriate action is taken against the sellers of sub-standard items. The DoA fixed district/taluka wise targets for samples to be drawn by each Deputy Director of Agriculture (DDA). The target fixed and achievement there against for drawal of samples of seed, fertilizer and insecticide during 2007-12 was as shown in Table 9 below:

Table 9: Drawal of Samples – Target and achievement

Year	Samples of Seed under Seed Act			Samples of Fertilizer under Fertilizer Control Order			Samples of Insecticide under Pesticide Control Act		
	Target	Actual	Shortfall (percentage)	Target	Actual	Shortfall (percentage)	Target	Actual	Shortfall (percentage)
2007-08	3,500	3,108	392 (11)	7,500	6,784	716 (10)	2,000	1,917	83 (4)
2008-09	3,500	2,559	941 (27)	7,500	6,222	1,278 (17)	2,000	1,951	49 (2)
2009-10	3,500	3,042	458 (13)	7,500	4,658	2,842 (38)	2,000	1,389	611 (31)
2010-11	3,500	2,419	1,081 (31)	7,500	5,977	1,523 (20)	2,000	1,445	555 (28)
2011-12	3,500	3,641	-	7,500	9,060	-	2,000	2,142	-

(Source: Information provided by Director of Agriculture)

The percentage of shortfall in actual drawal of samples against the target fixed during 2007-12 ranged between 11 and 31 (seed), 10 and 38 (fertilizer) and two and 31 (insecticides).

Scrutiny of records at eight¹⁵ test checked DDAs, revealed that the collection of samples at *taluka* level was not consistent where the percentage drawal of samples ranged between zero and 220, zero and 234, zero and 160 for seeds, fertilizer and insecticides respectively (Appendix V). Thus, due to failure on the part of the DDAs and the Inspectors to collect the targeted samples of seeds, fertilizers and insecticides, the quality of seeds fertilizers and insecticides distributed to the farmers could not be ascertained.

¹³ The Seed Act, 1966, The Fertilizer Control Order 1985 and Insecticide Control Act, 1968.

¹⁴ Seed Testing Laboratory- Gandhinagar, Junagadh and Navsari, Fertilizer Testing Laboratory - Gandhinagar, Junagadh, Bardoli and Insecticide Testing Laboratory - Gandhinagar and Junagadh.

¹⁵ Anand, Bharuch, Godhra, Himmatnagar, Jamnagar, Navsari, Palanpur and Surat.

Government attributed (October 2012) non-achievement of targets to shortage of staff.

3.1.12 Functioning of Quality Control Laboratories

Quality control laboratories were not utilized to the optimum

Three Seed Testing Laboratories (Gandhinagar, Junagadh and Navsari), three Fertilizer Testing Laboratories (Gandhinagar, Junagadh and Bardoli) and two Insecticide Testing Laboratories (Gandhinagar and Junagadh) were functioning under the Department to analyse samples of seed, fertilizer and insecticides respectively. Test check of records at the laboratories at Gandhinagar and Junagadh revealed the following:

3.1.12.1 Seed Testing Laboratories

As against the budget provision of ₹ 1.96 and ₹ 0.98 crore made during the period 2007-12, ₹ 2.11 crore and ₹ 1.07 crore was released and expenditure of ₹ 2.24 crore and ₹ 1.07 crore respectively was incurred by the Seed Testing Laboratories at Gandhinagar and Junagadh. Test check of records of these laboratories which test seed samples drawn under Seed Act as well as service samples (samples brought by farmers), revealed that the physical achievement of target/installed capacity fell short by 48 per cent to 61 per cent (Gandhinagar) and 77 per cent to 79 per cent (Junagadh) as shown in Table 10 below:

Table 10: Statement showing targets and achievements of Seed Testing Laboratories

Year	Target/Capacity		Achievement		Shortfall (percentage)	
	Gandhinagar	Junagadh	Gandhinagar	Junagadh	Gandhinagar	Junagadh
2007-08	15,000	14,000	7,489	3,094	7,511 (50)	10,906 (78)
2008-09	15,000	14,000	5,865	2,922	9,135 (61)	11,078 (79)
2009-10	15,000	14,000	6,011	2,999	8,989 (60)	11,001 (79)
2010-11	15,000	14,000	6,978	3,215	8,022 (53)	10,785 (77)
2011-12	15,000	14,000	7,838	3,067	7,162 (48)	10,933 (78)

(Source: Information provided by concerned Seed Testing Laboratories)

The Department attributed (June 2012) the shortfall in achievement in respect of, Gandhinagar to bifurcation of samples between the new Seed Testing Laboratory of Gujarat Seed Certification Agency, Ahmedabad and that in respect of Seed Testing Laboratory, Junagadh to non receipt of adequate samples.

The Government stated (October 2012) that target was not fixed by Government authorities and the capacity of STL is decided depending upon the infrastructure and manpower. The reply is not acceptable as the fact remains that the infrastructure created was not utilised fully for the intended purpose.



Idle Seed Germinator at Seed Testing Laboratory, Junagadh

Further, two Seed Germinators (cost ₹ 0.52 lakh and ₹ 0.75 lakh) installed (March 1988 and October 1989) to control temperature and humidity for germination of seed, at Seed testing Laboratory, Junagadh which went out of order in March 2011 and January 2011 respectively were yet not repaired (June 2012). Thus, the Department failed to maintain and to utilise the facilities developed in these Seed Testing Laboratories.

The Government stated (October 2012) that as both the germinators are very old, it was decided to

purchase new machinery.

3.1.12.2 Fertilizer Testing Laboratories (FTL)

During 2007-12, expenditure of ₹ 1.45 crore and ₹ 0.65 crore was incurred against the allocation of ₹ 1.41 crore and ₹ 0.66 crore respectively by the FTLs at Gandhinagar and Junagadh. The status of fertilizer samples analysed during 2007-12 was as shown in **Table 11** below:

Table 11: Statement showing targets and achievements of Fertilizer Testing Laboratories

Year	Target/Capacity		Achievement		Shortfall (percentage)	
	Gandhinagar	Junagadh	Gandhinagar	Junagadh	Gandhinagar	Junagadh
2007-08	2,500	2,500	2,212	2,297	288 (12)	203 (8)
2008-09	2,500	2,500	1,982	2,145	518 (21)	355 (14)
2009-10	2,500	2,500	1,683	1,943	817 (33)	557 (22)
2010-11	2,500	2,500	1,968	2,433	532 (21)	67 (3)
2011-12	2,500	2,500	3,904	2,370	-	130 (5)

(Source: Information provided by concerned Fertilizer Testing Laboratories)

While the percentage of shortfall at FTL, Gandhinagar ranged between 12 and 33, at FTL Junagadh it was between three and 22. Non-receipt of adequate samples was attributed to the shortfall in achievement.

The Government attributed (October 2012) shortfall to shortage of manpower.

3.1.12.3 Pesticide Testing Laboratory (PTL)

The PTLs at Gandhinagar and Junagadh incurred (2007-12) expenditure of ₹ 1.08 crore and ₹ 1.42 crore respectively against the budget allocation of ₹ 1.12 crore and ₹ 1.47 crore respectively.

Test check of basic records of these laboratories revealed that though the PTL Gandhinagar has fared reasonably well during 2007-12, there was shortfall in achievement of target/installed capacity by 25 per cent to 50 at PTL Junagadh during the same period; as shown in **Table 12** as follows:

Table 12: Statement showing targets and achievements of Pesticide Testing Laboratories

Year	Target/Capacity		Achievement		Shortfall (percentage)	
	Gandhinagar	Junagadh	Gandhinagar	Junagadh	Gandhinagar	Junagadh
2007-08	1,000	1,000	1,157	751	-	249 (25)
2008-09	1,000	1,000	1,118	634	-	366 (37)
2009-10	1,000	1,000	875	514	125 (13)	486 (49)
2010-11	1,000	1,000	940	505	60 (6)	495 (50)
2011-12	1,000	1,000	1,618	524	-	476 (48)

(Source: Information provided by concerned Pesticide Testing Laboratories)

The Department attributed the shortfall in achievement of target to non-receipt of adequate samples,

It was also noticed that adequate staff was not provided to PTL Junagadh. As against the sanctioned strength of 16 in various posts, only eight posts were filled in. In the crucial cadre of Agriculture Officers, four posts were vacant as against five sanctioned.

Further, in PTL, Gandhinagar, four machineries/equipments¹⁶ (aggregate cost ₹ 20.50 lakh) installed between 1996 and 2000 to analyse the fertilizer samples were lying idle for one to six years for want of repairs. Similarly, in PTL, Junagadh, a Gas Liquid Chromatograph costing ₹ 3.28 lakh purchased in August 2005 was lying idle since December 2007. Thus, the Department failed to maintain and to utilise the facilities developed in these PTLs to the optimum.

The Government stated (October 2012) that the instruments could not be utilised due to shortage of sample and shortage of manpower.

During Exit Conference, Principal Secretary accepted the audit observations and agreed to put in more efforts to improve the functioning of the quality control laboratories.

3.1.13 Agricultural Extension Programmes

The State Government formulated several schemes for creating awareness among the farmers about technological advancements in farming and Government support to the agriculture sector so as to improve the yield and productivity of this sector and to increase the return on investment to farmers. Agricultural extension programmes are the major programmes under the above initiatives.

3.1.13.1 Krishi Mahotsav

The State Scheme Krishi Mahotsav (KM) is a month-long awareness campaign launched in 2005 and organised annually by the Department throughout the State to educate farmers about the programmes of the Government for welfare of farmers, technology transfer, credit delivery, effective input planning, agriculture mechanisation, crop diversification, water management, etc. with the objective of increasing productivity and reducing the cost of cultivation.

¹⁶ (i). Sartorius Balance- Cost ₹ 1.34 lakh purchased in March 1996 –lying idle since 2011, 2. FTIR Machine-Cost ₹ 11.62 lakh purchased in Decemebr 1997-lying idle since 2006, 3. GC 8510 Chemito make- (ii) No.- Cost ₹ 3.77 lakh each purchased in March 1996 and December 2000- lying idle since 2006.



Picture of Krishi Rath

Contact up to village level was established through a mobile exhibition called Krishi Rath. Experts accompanying exhibition give advice to the farmers on the farming problems and new technologies. Free input kits costing ₹1,000 and containing seeds, fertilizers and pesticides, are distributed to resource poor farmers. All the allied departments like Animal Husbandry, Horticulture, Sericulture, Social Forestry, Fisheries, etc. are also required to participate in this programme. The expenditure is debitible under the head 2401-001-06 Agriculture Celebrations

The position of fund released and expenditure incurred during 2007-08 to 2011-12 was as shown in **Table 13** below:

Table 13: Statement showing funds released and expenditure incurred on Krishi Mahotsav

(₹ in crore)			
Year	Total fund released	Expenditure	Unspent balance
2007-08	10.55	9.09	1.46
2008-09	9.74	8.88	0.86
2009-10	21.49	13.50	7.99
2010-11	25.00	23.13	1.87
2011-12	15.00	15.00	0
Total	81.78	69.60	12.18

(Source: Information provided by Director of Agriculture)

Audit scrutiny revealed that the aim of organising KM in all the 18,600 villages (42.39 lakh farmers) during the last five years has been achieved only partly, as can be seen from the **Table 14** given below:

Table 14: Statement showing details of achievements in Krishi Mahotsav

Component	2007-08	2008-09	2009-10 ¹⁷	2010-11	2011-12
Villages visited	18,023	18,089	-	17,966	17,871
Farmers contacted (percentage to total farmers)	19,61,984 (46)	18,25,732 (43)	18,94,376 (45)	13,98,467 (33)	16,47,099 (39)
Agriculture Kit distributed	1,43,168	1,65,137	-	1,57,918	1,58,533
Horticulture Kit distributed	1,42,061	1,39,397	-	1,23,717	1,28,834
Soil Health Card distributed	1,19,502	84,933	-	2,30,064	7,59,203
Kissan shibir	393	257	-	-	-

(Source: Information provided by Director of Agriculture)

¹⁷ During 2009-10, except four exhibitions and 43 seminars organised at Agriculture University level and 222 exhibitions and 1461 seminars at Taluka level, no other activity was carried out.

Though about 96 per cent of the villages were covered during these years, percentage of farmers contacted to total farmers ranged between 33 and 46.

The Government stated (October 2012) that KM is a need based programme and farmers attend the programme to acquire knowledge on farming problems and new technologies.

3.1.13.2 Training to Farmers at Farmers' Training Centre

Only 60 per cent of the targeted training programmes was organised by FTCs

Farmers' Training Centers (FTCs) functioning under DoA, are established in each of the 26 districts in the State to impart training to farmers in the State on correct information, latest technology, better access to knowledge, skills and services in agriculture and allied activities so as to increase the agriculture production. Funds for nine FTCs¹⁸ established in 2008-09 were provided under Plan Scheme and expenditure on remaining 17 FTCs under Non Plan scheme.

As against the budget allocation of ₹ 21.24 crore during 2007-12, FTCs spent ₹ 21.59 crore. Of this, only ₹ 1.14 crore (5 per cent) was spent on stipend to farmers and ₹ 0.01 crore on honorarium to faculties; rest were spent on salaries (₹ 18.27 crore) and contingencies (₹ 2.17 crore). Further, ₹ 4.87 crore was provided (2010-12) for construction of buildings for nine FTCs which are still incomplete (May 2012). The position of training programmes¹⁹ conducted by FTCs during 2007-12 was as shown in the **Table 15** below:

Table 15: Statement showing details of targets and achievement on training

Year	Target	Actual	Shortfall (percentage)
2007-08	5,678	4,008	1,670 (29)
2008-09	8,684	4,968	3,716 (43)
2009-10	8,684	3,159	5,525 (64)
2010-11	8,684	5,399	3,285 (38)
2011-12	8,684	7,250	1,434 (17)
Total	40,414	24,784	15,630 (39)

(Source: Information provided by Director of Agriculture)

As against 40,414 training programmes targeted 24,784 programmes were organised, the shortfall being 39 per cent. The percentage of shortfall in training programmes organised to total programmes targeted ranged between 64 (2009-10) and 17 (2011-12). Thus, by utilising more than 100 per cent of the allocation, only 61 per cent of the target was achieved.

The DoA attributed (May 2012) the shortfall to shortage of staff, non-availability of vehicles, low stipend and non-availability of buildings.

3.1.14 Implementation of 'Support to State Extension Programmes for Extension Reforms

The Centrally Sponsored Scheme (90:10 among GoI and GoG respectively) 'Support to State Extension Programmes for Extension Reforms' is an ongoing scheme being implemented since 2005-06. The institutional mechanism for extension under the scheme was (a) State Agriculture Management and Extension Training Institute (SAMETI); the State level institution catering to the training and Human Resource Development need of

¹⁸ Anand, Bharuch, Ahwa, Gandhinagar, Godhra, Patan, Porbandar, Bardoli, and Pardi.

¹⁹ In-house training, Pre-seasonal follow-up, Convener training, Video show, creation of discussion group, etc.

extension functionaries, (b) Agriculture Technology Management Agency (ATMA) is responsible for coordination and management of agriculture extension related work in the districts, (c) Block Technology Team (BTT) consisting of line department representatives in the block and (d) Farmers' Advisory Committees at block level comprising a group of farmers to advise and provide inputs to the BTT.

The scheme did not provide for dedicated manpower support at State, District and Block levels. The work pertaining to ATMA was mostly being looked after by officers of State Department as additional charge. Moreover, the extension system below Block level was not optimal. Consequently, the implementation of the Scheme in the field could not show the desired impact.

The scheme was modified (July 2010) and strengthened with provision for specialist and functionary support at different levels and innovative support through one 'Farmer Friend' per two villages (expenditure equally shareable by GoI and GoG), revised ATMA activities and infrastructure.

3.1.14.1 Utilisation of Funds

The position of funds received from GoI/GoG and its utilisation was as given in **Table 16** below:

Table 16: Statement showing funds received and expenditure incurred

(₹ in crore)

Year		2007-08	2008-09	2009-10	2010-11	2011-12
Amount as per Action Plan		6.99	9.10	15.20	20.30	40.59
Share due from	GoI	6.29	8.19	13.68	18.27	36.53
	GoG	0.70	0.91	1.52	2.03	4.06
Amount received from (including interest)	GoI	1.57	3.44	5.60	5.18	22.00
	GoG	0.60	1.59*	2.19	2.19	-2.62 [#]
	Total	2.17	5.03	7.79	7.37	19.38
Opening Balance		2.24	1.77	3.71	7.33	6.77
Total Funds		4.41	6.80	11.50	14.70	26.15
Amount utilised		2.64	3.09	4.17	7.93	23.71
Unutilised Balance	Amount	1.77	3.71	7.33	6.77	2.44
	Percentage	40.14	54.56	63.74	46.05	9.33

(Source: Information provided by SAMETI)

*GoG released ₹ 1.95 crore but ₹ 0.36 crore was refunded

[#] GoG released ₹ 2.19 crore but ₹ 4.81 crore was refunded

Against the total approved outlay of ₹ 92.18 crore for 2007-12, share due from GoI was ₹ 82.96 crore and that from GoG was ₹ 9.22 crore. However, funds actually received from GoI and GoG were ₹ 37.79 crore (45.55 per cent) and ₹ 3.95 crore (42.84 per cent) respectively. Considering the funds released by GoI, there was shortfall of ₹ 24.88 lakh in release of funds by GoG. Further, failure of the Department to utilise the original allotment resulted in non-release of balance of approved outlays (₹ 45.17 crore) by GoI in the subsequent years.

3.1.14.2 Incorrect projection of expenditure

While computing the funds utilised for the scheme, expenditure actually incurred by the implementing agencies was required to be considered. However, audit scrutiny revealed that the fund released to district offices of ATMA was treated as expenditure by the Head office without ensuring its actual utilisation. However, the position of unspent balance in the test checked district offices of ATMA was shown in **Table 17** as follows:

Failure to utilise original allotment led to non-release of ₹ 45.17 crore by GoI

Table 17: Statement showing unspent balances in test checked districts

(₹ in lakh)

Districts	Unspent balance				
	2007-08	2008-09	2009-10	2010-11	2011-12
Ahmedabad	4.47	-	8.36	-	-
Anand	-	10.23	7.68	0.46	3.07
Bhavnagar	-	0.84	1.04	0.90	11.95
Gandhinagar	-	16.84	35.61	9.72	1.14
Kheda	-	1.93	1.99	4.00	1.80
Narmada	-	0.01	0	0.76	0.86
Total	4.47	29.85	54.68	15.84	18.82

(Source: Information provided by concerned district offices of ATMA)

The method adopted was incorrect and would lead to exhibition of inflated expenditure which is not prudent and may lead to negative impact for planning for future.

The Government stated (October 2012) that the point was noted for future.

3.1.14.3 Inadequate manpower

Though, the guidelines of scheme provide for specialist and functionary support at different levels, adequate staff was not appointed by the Department. The position of staff sanctioned and staff available as of March 2012 was as shown in Table 18 below:

Adequate manpower was not provided for SAMETI/ ATMA activities

Table 18: Statement showing shortage of manpower

Post	Sanctioned	Appointed	Shortfall (percentage)
State level (SAMETI)			
State Coordinator	1	1	0
Deputy Director	8	5	3 (38)
Accountant Cum Clerk	1	1	0
District level (ATMA)			
Deputy Project Director	52	37	15 (29)
Accountant Cum Clerk	26	26	0
Block Technology Manager	225	138	87 (39)
Subject Matter Specialist	450	197	253 (56)
Farmer Friend	9,300	9,054	246 (3)

(Source: Information provided by SAMETI/ATMA)

The vacancies up to 56 per cent in these cadres had adversely impacted on the extension services.

The Government admitted (October 2012) that vacancies have adversely impacted extension services, but various posts had since been sanctioned and manpower deployed.

3.1.14.4 Training to extension functionaries

The Scheme provides for Training courses on Latest technology and knowledge of agriculture and allied activities with duration of maximum 20 days for five extension functionaries per block/Taluka every year [in 225 Talukas- 1,125 participants (225*5) and 22,500 mandays (1125*20)];

However, audit scrutiny revealed that SAMETI failed to organise the required number of training courses with adequate duration. Though 6,031 participants were trained against of 5,625 participants required to be trained during

2007-12, in terms of mandays the achievement was only 11,015 (10 per cent) against the target of 1,12,500. Thus the intention of the programme to train the extension functionaries remained largely unachieved.

The Government stated (October 2012) that due to insufficient staff, there was shortfall in training. Adequate manpower had since been deployed and training programmes were organised.

3.1.14.5 Capacity building of farmers (ATMA-District level)

At district level, the activities are categorised in the groups of (i) farmer oriented activities, (ii) Farm Information Dissemination and Research-Extension-Farmer Linkages. The farmer oriented activities include Strategic Research and Extension Plan, mobilisation of farmer groups, training/exposure visit of farmers, arranging demonstrations, all aimed at empowering farmers and improving their participation of technology dissemination process.

Three types of training programmes on latest technology and knowledge of agriculture and allied activities and exposure visits to understand the techniques adopted by successful farmers (inter-State, within State and within district level) were to be provided under the programme for capacity building of the farmers. All the 225 talukas in 26 districts were to be covered under the programme. The target fixed for each activity was far below the norms and the average number of beneficiaries ranged between seven and 73 for training and 29 and 95 for exposure visit (**Appendix VI and Appendix VII**).

Scrutiny of records relating to training and exposure visits during 2007-08 to 2010-11 revealed that the number of districts covered under these activities ranged between 2 and 25 as given in **Table 19** below:

Table 19: Statement showing training and field visits

Activities (Duration- days)	As per guidelines (per block)	2007-08		2008-09		2009-10		2010-11	
		Target	Actual (Districts)	Target	Actual (Districts)	Target	Actual (Districts)	Target	Actual (Districts)
(Farmer days)									
Inter State Training (7)	11,250 (50)	500	227 (5)	3,025	1,008 (6)	3,075	1,649 (7)	2,810	2,418 (15)
Within State Training (5)	22,500 (100)	2,800	606 (2)	6,500	2,927 (10)	8,200	6,491 (12)	9,213	9,189 (20)
Within district Training (2)	2,25,000 (1,000)	4,835	5,943 (7)	14,520	7,836 (8)	14,900	12,317 (14)	20,000	26,224 (24)
Inter State Exposure Visit (10)	11,250 (50)	1,875	2,381 (4)	5,250	2,006 (5)	5,475	4,780 (11)	4,500	3,546 (16)
Within State Exposure Visit (10)	56,250 (250)	1,877	3,761 (6)	15,356	5,673 (6)	10,230	8,208 (13)	11,250	11,165 (25)
Within district Exposure Visit (10)	22,500 (1,000)	7,200	1,181 (3)	6,640	1,963 (5)	8,700	2,087 (6)	6,500	14,351 (20)

(Source: Annual Reports of SAMETI/ATMA)

Thus, failure of ATMA to arrange training/exposure visit deprived the farmers in the State of the opportunity for capacity building.

The Government stated (October 2012) that due to insufficient manpower till April 2010, activities were not carried out.

3.1.15 Agriculture Support Programme for Scheduled Caste Farmers

The State Scheme 'Agriculture Support Programme for SC Farmers' (AGR-4) is being implemented in Gujarat for SC farmers to improve their living standard by increasing agricultural production and their income. The Department fixed targets related to various components, which are being taken up under the scheme. During 2007-12, as against the provision of ₹ 139.92 crore, ₹ 119.77 crore were released and expenditure of ₹ 104.99 crore was incurred. Scrutiny of records revealed that the targets were not achieved during 2008-11 (**Appendix-VIII**). The following observations are made in Audit-

The shortfall in achievement of target ranged between 5.61 *per cent* and 99.70 *per cent* which shows failure of the Department to plan and implement scheme applying the available resources to achieve the target;

In the years 2010-11 and onwards, there was drastic reduction in the target fixed for the components - Pesticides, Assistance for Crop Protection, Integrated Pest Management, Vermicompost, Bullock and Bullock Carts.

The DoA attributed the shortfall in achievement of target to (i) less number of SC farmers in the State, (ii) quality parameters for organic manure and vermin-compost were not made under Fertilizer Control Order, 1985 by GoI, (iii) non-availability of caste wise breakup at taluka level, etc. This was not acceptable as the Department was aware of all these facts.

3.1.16 Shortfall in achieving targets fixed for production of crops

The Agriculture and Co-operation Department fixed (2001) target of annual growth rate of 6.8 *per cent* in Agriculture Sector. Scrutiny of records revealed that there was vast shortfall in the production of crops as against the target fixed during the years 2007-11. The details of which are as given in **Table 20** below:

Table 20: Statement showing targets and achievements of agricultural production

(Production in lakh MT, Cotton in lakh bale/bundle=170 kg)						
Year		Grains	Oil Seeds	Cotton	Sugarcane	Tobacco
2007-08	Target	66.36	42.87	85.94	14.25	1.52
	Achievement	82.06	46.99	82.75	15.19	0.79
	Percentage of Shortfall (-)/ excess (+)	+23.66	+9.61	-3.71	+6.60	-48.03
2008-09	Target	73.61	47.12	89.59	14.77	1.62
	Achievement	63.45	39.32	70.14	15.51	0.70
	Percentage of shortfall (-)/ excess (+)	-13.80	-16.55	-21.71	+5.01	-56.79
2009-10	Target	87.68	51.48	93.39	15.30	1.73
	Achievement	56.05	30.10	74.01	13.30	1.02
	Percentage of shortfall (-)/ excess (+)	-36.07	-41.53	-20.75	-13.07	-41.04
2010-11	Target	90.65	57.09	97.37	15.86	1.84
	Achievement	100.71	51.42	98.25	13.76	2.80
	Percentage of shortfall (-)/ excess (+)	11.10	-9.93	+0.90	-13.24	+52.17
2011-12	Target	100.63	62.96	101.52	16.43	1.96
	Achievement	92.57	50.35	103.75	12.75	2.78
	Percentage of shortfall (-)/ excess (+)	-8.01	-20.03	+2.20	-22.40	+41.84

(Source: Activity Report of the Department)

It could be seen from the above table that the productivity of grains had decreased during 2008-09 and 2009-10 compared to the same in 2007-08 and increased during 2010-11 and further decreased during 2011-12. In the case of

Oilseeds, targeted productivity was not achieved in any of the years except during 2007-08. There was mixed growth rate in productivity of all these crops during 2009-12. Thus, the Department could not achieve the envisaged annual productivity growth rate of 6.8 per cent.

The Government attributed (October 2012) the shortfall to inadequate monsoon and reluctance of farmers to grow oil seeds as against cash crop. The reply is not acceptable as the targets should have been fixed considering these facts.

It was also noticed that there was shortfall in the targets related to the land area required to be taken up under different crops for achieving the required production, the details of which are as shown in Table 21 below:

Table 21: Statement showing shortfalls in area brought under cultivation
(Area in lakh hectare)

Year		Grains	Oil Seeds	Tobacco
2007-08	Target	42.36	32.37	0.80
	Achievement	44.81	28.52	0.46
	Percentage of shortfall (-)/ excess (+)	+5.78-	-11.89	-42.50
2008-09	Target	44.20	33.47	0.81
	Achievement	39.83	28.74	0.49
	Percentage of shortfall (-)/ excess (+)	-9.89	-14.13	-39.51
2009-10	Target	46.15	34.64	0.82
	Achievement	35.96	26.86	0.63
	Percentage of shortfall (-)/ excess (+)	-22.08	-22.46	-23.17
2010-11	Target	48.21	35.90	0.84
	Achievement	49.04	31.10	1.48
	Percentage of shortfall (-)/ excess (+)	+1.72	-13.37	+76.19
2011-12	Target	50.39	37.24	0.85
	Achievement	47.35	31.30	1.85
	Percentage of shortfall (-)/ excess (+)	-6.03	-15.95	+117.67

(Source: Activity Report of the Department)

The above table shows that the target fixed for area to be brought under cultivation of grain, oilseeds and tobacco was not achieved except in 2007-08 and 2010-11 (Grain) and 2010-11 and 2011-12 (Tobacco). There was nothing on record to show that the Department has analysed the reason for the variation in achievement of targets. Further there was no mention of an independent agency to cross verify/validate this data.

3.1.17 Activities of Director of Horticulture

The Director of Horticulture (DoH) is responsible for the development of horticulture in the State through implementation of six²⁰ State schemes and three²¹ Centrally Sponsored Schemes. During 2007-12, as against budget allotment of ₹ 336.31 crore (Plan) and ₹ 34.08 crore (non-Plan), expenditure of ₹ 336.14 crore (Plan) and ₹ 36.34 crore (non-Plan) was incurred.

²⁰ i) HRT1-Scheme for creation of infrastructure at State, District and Taluka level, ii) HRT2 -Scheme for Integrated Development of Horticulture in Gujarat, iii) HRT3-Scheme for Horticulture Development in Tribal Areas, iv) HRT4-Scheme for Horticulture Development for Scheduled Castes, v) HRT5, Scheme for Preservation of Fruit and Vegetables and Training, vi) HRT7-Development Programme for Spices and Medicinal Plants.

²¹ i) HRT6-Oil Palm Development Programme, ii) HRT8-Coconut Development Programme and iii) HRT9-National Horticulture Mission.

Three schemes²² were selected for detailed scrutiny. Audit observations are discussed in the succeeding paragraphs.

3.1.17.1 Irrational cost on input kits

Ceiling for cost of kits was not observed

Under scheme of 'distribution of free input kits to BPL farmers', kits containing planting material, seeds, manure, pesticides, etc. are distributed to the BPL farmers (HRT2), SC Farmers (HRT3) and ST Farmers (HRT4) selected in Gram Sabha. The input kits costing ₹ 1,000 each was to be given to the beneficiaries once in five years.

During 2010-12, DoH released ₹ 20.95 crore to Gujarat State Seed Corporation Ltd. (GSSCL) for purchase and distribution of free input kits to 2.79 lakh targeted beneficiaries (aggregate) under the schemes and GSSCL incurred an expenditure of ₹ 19.35 crore during these years.

Audit scrutiny revealed that though input kits costing ₹ 1,000 was to be distributed, the cost of kits distributed ranged between ₹ 145 and ₹ 316 (Gaur) and ₹ 1,530 and ₹ 2,082 (Tomato) during 2010-12. Thus, GSSCL failed to ensure distribution of kits of the value prescribed. While, kits of tomato at higher rates were supplied, an excess expenditure of ₹ 3.17 crore was also incurred.

Though the kits are distributed through DDHs, no related records were maintained by them, in absence of which audit could not ascertain whether, the kits were actually distributed to eligible beneficiaries, whether the beneficiaries had received the kits, whether the beneficiary is a horticulture farmer, etc. When enquired, the DDHs replied that related records are maintained by Gram Sabhas, however, no mechanism was evolved to verify the records there at. Further, there was nothing on record to show that the intended benefits were derived by the beneficiaries.

The Government stated (October 2012) that kits are distributed as per the choice of the farmer. The reply of Government is not acceptable as kits are required to be distributed within the prescribed ceilings.

3.1.17.2 Assistance paid to same beneficiaries under two schemes

The Green Houses are framed structure covered with transparent or translucent material and large enough to grow crop under partially or fully controlled environmental conditions to get maximum productivity and quality produce.

The guidelines for Green House (HRT2) provide assistance at the rates mentioned in Table 22 below:

Table 22: Statement showing the rate of assistance towards High Tech Green House

Sl. No.	Component	Category of beneficiary	Estimated cost (₹ per sq.m)	Rate of assistance
1	Low Cost Green House	Small and Marginal Farmers	250	50 per cent of the expenditure, maximum of ₹ 125 per sq.m for 500 sq.m to 4,000 sq.m.
2	High Tech Green House		650	50 per cent of the expenditure, maximum of ₹ 325 per sq.m for 500 sq.m to 4,000 sq.m
3	Low Cost Green House	Other Farmers	250	33 per cent of the expenditure, maximum of ₹ 67 per sq.m for 500 sq.m to 4,000 sq.m
4	High Tech Green House		650	33 per cent of the expenditure, maximum of ₹ 215 per sq.m for 500 sq.m to 4,000 sq.m

²² HRT2, HRT3 and HRT4.

A similar component is implemented under the Centrally Sponsored Schemes National Horticulture Mission (NHM) and Rashtriya Krishi Vikas Yojana (for non-NHM districts) under which assistance at 50 per cent of the expenditure, subject to maximum of ₹ 467 per sq.m for maximum of 1,000 sq.m (₹ 4.67 lakh) was payable for construction of High Tech Green House.

The scheme guidelines provide that assistance is payable to a beneficiary only on an undertaking stating that he has not received any assistance under other Government scheme.

Assistance under both Central and State schemes was provided to 18 beneficiaries for Green House

Scrutiny revealed that seven DDHs²³ paid assistance of ₹ 2.69 crore (2010-11) to 18 beneficiaries (Appendix-IX) under two different schemes violating the guidelines of each scheme. Scrutiny of records of two DDHs²⁴ revealed that the beneficiaries had submitted undertakings stating that they have not received any assistance under other Government schemes and the Horticulture Officer had also given certificate to the effect that he had personally verified the site. Inadequacy in scrutiny of the documents and records of beneficiaries, site verification and monitoring of beneficiaries under each scheme was evident in these cases.

The Government stated (October 2012) that financial assistance was granted after presentation of prescribed documents. The reply of Government is not acceptable as assistance was paid under two schemes to the same beneficiaries.

During Exit Conference, Principal Secretary stated that to promote the farmers for Green House Cultivation in which they are getting maximum return, the State Government has decided to converge the Schemes of State Government and Central Government. In such cases, farmers are getting benefit of 3,000 sq.mt. under State Scheme and 1,000 sq.mt. under Central Scheme. This was not acceptable as such convergence was not permissible under the guidelines of the scheme.

3.1.17.3 Payment towards doubtful claims

The guidelines for High Tech Green House (HRT2) stipulates that the low cost green house consists of GI pipe structure and UV stabilised plastic film of 200 micro size and for High Tech Green House, in addition to the above items, fogging system, drip irrigation, automation of temperature and humidity control, irrigation and fertigation control, bed preparation, etc. are required.

Scrutiny of records at 10 DDHs²⁵ who have paid assistance of ₹ 10.54 crore (2010-11) for High Tech Green House to 120 beneficiaries revealed that in all the cases, the documents furnished by the beneficiaries did not indicate whether the green house was high tech or low cost and there was nothing on record to show that all the required facilities under the guidelines were available. The purchase documents submitted by the beneficiaries were either mere vouchers or bills printed on letter head or plain paper. The Revenue

²³ Ahmedabad-2, Gandhinagar-9, Narmada-2, Navsari-1, Mehsana-1, Sabarkantha-1, Surat-2.

²⁴ Ahmedabad and Gandhinagar.

²⁵ DDH, Ahmedabad (1-₹ 13 lakh), Anand (3-₹ 29.40 lakh), Godhra (2-₹ 26 lakh), Himmatnagar (AGR 23: 28-₹ 360.10 lakh, NHM:28-₹ 126 lakh), Jamnagar (2-₹ 18.51 lakh), Mehsana (6-₹ 63.85 lakh), Navsari (6-₹ 32.39 lakh), Surat (35-₹ 308.19 lakh), Vadodara (3-₹ 55 lakh), Valsad-6-₹ 21.93 lakh).

documents furnished by the beneficiaries did not indicate whether he was a horticulture farmer. As such the genuineness of the claims was doubtful.

During Exit Conference, Principal Secretary stated that the assistance is given according to the area of the Green House/Net House and it is difficult to verify each bill. However, to ensure correctness of the claims, provisions for Third Party Inspection and whistle blower have been proposed.

3.1.17.4 Doubtful claims towards establishment of Net Houses

The scheme 'Assistance for establishment of Net House' under the schemes HRT and RKVY' provides for assistance at 50 per cent of the expenditure subject to maximum of ₹ 300 per sq.m for tubular structure, ₹ 205 per sq.m for wooden structure and ₹ 150 per sq.m for Bamboo Structure.

An assistance of ₹ 8.76 crore was paid (2010-11) by 10 DDHs²⁶ in 388 cases; test check of records of 173 cases (₹ 3.42 crore) revealed that in 153 cases (₹ 3.13 crore), purchase documents submitted by the beneficiaries were either mere vouchers or copies of bills/bills printed on plain paper. The Revenue documents furnished by the beneficiaries did not indicate whether he was a horticulture farmer. As such the genuineness of the claims could not be assured.

The Government stated (October 2012) that necessary instructions would be issued to maintain all the documents.

During Exit Conference, Principal Secretary stated that the assistance is given according to the area of the Green House/Net House and it is difficult to verify each bill. However, to ensure correctness of the claims, provisions for Third Party Inspection and whistle blower have been proposed.

3.1.17.5 Irregular payment of assistance farm mechanisation

Under the Farm Mechanisation Schemes, HRT2 and HRT4 the horticulture farmers are allowed assistance of 50 per cent of purchase cost or ₹ 45,000 (General) and ₹ 60,000 (SC) whichever is less, for purchase of Power-Tiller/Mini-Tractor. According to the terms and conditions, Power Tiller/Mini Tractor is to be purchased from the depots of Gujarat Agro Industries Corporation Limited/Government institutions. However, the assistance would be allowed only to those who purchase Trailer from local market from his own fund.

Scrutiny of records (2010-11) of payment of assistance by five DDHs²⁷, (₹ 67 lakh to 148 beneficiaries) revealed that in 117 cases (₹ 53 lakh) though the beneficiaries have produced proof of purchase of Mini Tractor, they have not produced proof of purchase of Trailer as required, without which the assistance could not have been paid. Failure to do so resulted in irregular

Conditions for payment of assistance were not complied with

²⁶ Dahod (RKVY-26- ₹ 19.87 lakh-15- ₹ 11.45 lakh), Gandhinagar (125- ₹ 357 lakh, 40- ₹ 59 lakh, 20- ₹ 30 lakh), Godhra (51- ₹ 15.30 lakh-18- ₹ 5.40 lakh), Mehsana (36- ₹ 91.53 lakh, 20- ₹ 59 lakh), Navsari (15- ₹ 40.50 lakh-5- ₹ 15.00 lakh), Palanpur (19- ₹ 44.80 lakh-13- ₹ 29.44 lakh), Patan (46- ₹ 115.64 lakh-15- ₹ 40 lakh-15- ₹ 40 lakh), Rajkot (AGR23-4- ₹ 12.00 lakh RKVY-48- ₹ 143.35 lakh-25- ₹ 75 lakh, Surendranagar (AGR 23-4- ₹ 12.00 lakh, RKVY-3- ₹ 9 lakh), Vadodara (11- ₹ 14.52 lakh).

²⁷ DDH Bharuch (55- ₹ 24.75 lakh), Bhuj (6- ₹ 2.70 lakh), Bhavnagar (AGR 23-19- ₹ 8.55 lakh 4- ₹ 1.80 lakh, AGR 25-2- ₹ 1.20 lakh) Gandhinagar (11- ₹ 5.25 lakh) and Rajpipla (41- ₹ 18.45 lakh-10- ₹ 4.50 lakh).

payment of assistance of ₹ 53 lakh. The concerned DDHs agreed to obtain required documents from the beneficiaries under intimation to audit.

3.1.17.6 Assistance paid through Co-operative Societies

The Scheme HRT2 provides for assistance under the components organic farming²⁸, border plantation²⁹ and articles for sorting, grading, etc.³⁰. Records relating to the assistance paid under these components during 2010-11 were scrutinised at the DDHs as detailed in Table 23 below:

Table 23: Statement showing details of assistance distributed through co-operatives

(₹ in lakh)

Component	Name of DDH	Assistance paid		Cases scrutinised	
		No.	Amount	No.	Amount
Organic Farming	Anand	322	12.43	58	2.63
	Navsari	1,607	85.28	300	30.00
	Patan	250	10.00	13	0.76
Border Plantation	Navsari	440	5.50	440	5.50
	Palanpur	940	11.43	940	11.43
	Patan	320	4.00	100	1.25
Articles of sorting Grading, etc.	Ahwa	1,192	14.45	100	1.16
	Navsari	80	1.59	80	1.50
	Valsad	3,277	65.84	911	18.22
Total		8,428	210.52	2,942	72.45

(Source: Case files maintained by Concerned DDHs)

In 2,942 out of 8,428 cases scrutinised, assistance was given to Co-operative Societies, which submitted the applications of beneficiaries. No other proof³¹ was available on record. As such audit could not verify that the claims are genuine and the reported expenditure has been actually incurred.

The Government stated (October 2012) that relevant documents would be collected from the Co-operative Societies.

3.1.18 Human Resources Management

3.1.18.1 Vacant posts

The sanctioned strength, men-in-position and shortage in respect of Class I, Class II and Class III³² under DoA and DoH as at the end of March 2012 were shown in Table 24 as follows:

²⁸ Assistance at 50 per cent of the expenditure on purchase of organic manure, subject to maximum of ₹ 4,000 for general farmers (AGR 23) and 75 per cent subject to maximum of ₹ 6,000 for SC/ST farmers; AGR 24 and AGR 25, for the area between 0.20 hectare and one hectare.

²⁹ Assistance at 50 per cent of the expenditure on purchase of plants subject to maximum of ₹ 1,250.

³⁰ Assistance at 50 per cent of the expenditure on purchase of tarpaulin, plastic crates, etc. subject to maximum of ₹ 2,000.

³¹ Proof of purchase, whether the beneficiary is a horticulture farmer, whether he owns land, whether he has actually used the item for the intended purpose.

³² Class-I (Director/Additional Director/Joint Director/Deputy Director of Agriculture/Horticulture, Administrative Officer); Class-II (Assistant Director of Agriculture/Horticulture, Training Officer (Mahila), Agricultural/Horticulture Engineer/Officer, Assistant Administrative Officer); Class-III (Agriculture/Horticulture Inspector, Demonstrator (Mahila), Assistant Agriculture/Horticulture Officer, Lab Assistant, Assistant Agriculture/Horticulture Engineer, drivers, mechanics, security staff, clerical staff, etc.).

Table 24: Statement showing sanctioned strength and men-in-position

Cadre	Sanctioned strength		Men-in-position		Shortage		Percentage of shortage	
	DoA	DoH	DoA	DoH	DoA	DoH	DoA	DoH
Class I	123	41	80	29	43	12	35	29
Class II	726	231	410	120	316	111	44	48
Class III	1,171	347	658	195	513	152	44	44
Total	2,020	619	1,148	344	872	275	43	44

(Source: Information provided by DoA and DoH)

It could be seen from above that there were significant shortages of manpower in all cadres. Shortage of staff in the crucial Class II cadre severely affected the implementation of the schemes at district level. The DoH stated (April 2012) that the matter is being taken up at appropriate level. The percentage of shortage of staff at the selected DDAs ranged between 32 and 60 and that in DDHs ranged between six and 77.

Every year 5,000 to 10,000 cases were finalised for payment of assistance by each DDH under various State/Centrally sponsored schemes. The assistance was to be paid after scrutiny of documents and spot verification by the Horticulture Officer (HO). Though only two or three HOs were available with DDH, all the cases were certified to be verified. Hence the correctness of the certificate of verification issued by the HOs is doubtful. The concerned DDHs agreed that due to shortage of staff, proper scrutiny/verification could not be carried out. The Government therefore, failed to ensure adequate manpower with the implementing agencies before schemes are taken up.

The Government stated (October 2012) that efforts are being made to fill up the vacancies through Public Service Commission, Subordinate Staff Selection Commission and outsourcing and proposals in this regard is with the Government.

3.1.19 Internal Control mechanism

3.1.19.1 Rush of expenditure

As per Para 109 of Gujarat Budget Manual, expenditure during the year should, as far as possible, be uniformly spread over during the year and rush of expenditure during the last quarter and particularly during the last month should be avoided.

Scrutiny of records for the year 2011-12, at the Secretariat, revealed that there were cases of rush of expenditure (**Appendix-X**) ranging from 33.33 per cent to 100 per cent under different heads of account during the last quarter of the year and that ranging from 22.61 per cent to 100 per cent during March.

Instances of rush of expenditure under different schemes was also noticed during test check of records relating to 2010-11 at 15 DDHs³³ where the expenditure was not uniformly spread over during the year and the percentage of expenditure in the last quarter ranged between 40 and 100.

³³ Ahmedabad, Amreli, Dahod, Gandhinagar, Godhra, Himmatnagar, Jamnagar, Mehsana, Palanpur, Porbandar, Rajkot, Rajpipla, Surendranagar, Surat, and Valsad.

3.1.19.2 Non-maintenance of Beneficiary Register

The Beneficiary Register is an important tool to monitor the benefits availed under the schemes by the beneficiaries. The implementing agencies are required to maintain the Beneficiary Register for each of the schemes implemented by him. However, it was noticed that Beneficiary Register was not maintained by 12 DDHs³⁴ out of 24 DDHs test checked. In the absence of Beneficiary Register, proper control over the beneficiaries could not be ensured.

3.1.19.3 Non verifications of dead-stock, etc.

According to the provisions contained in Rule 98 of Bombay Contingent Expenditure Rules, all dead stock articles, library books, stationery articles, consumable articles are to be physically verified annually and certificate to that effect recorded in the respective registers. However, this was not followed by 11 DDAs³⁵ and seven DDHs³⁶, respectively out of 16 DDAs and 24 DDHs test checked. Thus, in absence of periodical physical verification, existence of assets could not be ensured.

3.1.19.4 Internal Audit

The audit of all the units was to be conducted annually, however, no audit planning was made. There were no norms for providing mandays for audit of each unit and selection of priority units. No manual was prepared for guidance of internal auditors and no training was imparted to the internal audit staff during 2007-12. The status of internal audit during 2007-12 as reported by the Directorate was as under (Table 25):

Table 25: Status of Internal Audit

Year	No. of auditable units		No. of units audited		Shortfall (percentage)	
	DoA	DoH	DoA	DoH	DoA	DoH
2007-08	36	28	05	19	31 (86)	09 (32)
2008-09	36	28	16	0	20 (56)	28 (100)
2009-10	36	28	05	28	31 (86)	0
2010-11	36	28	03	27	33 (92)	01(4)
2011-12	36	28	0	18	36 (100)	10 (36)

(Source: Information provided by DoA and DoH)

The percentage of shortfall in internal audit by DoA ranged between 56 and 100 and that by DoH between zero and 100.

The Government admitted (October 2012) that due to vacant posts; internal audit is not done regularly.

3.1.20 Conclusion

There were deficiencies in Budget management, expenditure control and maintenance of cash book. Management of Soil Health Card intended to equip the farmers with the status of their soil for assessing the fertilizer requirement was deficient. Failure in strengthening the Soil testing Laboratories led to

³⁴ Ahmedabad, Ahwa, Anand, Bhavnagar, Himmatnagar, Mehsana, Navsari, Palanpur, Patan, Rajpipla, Surendranagar, Surat.

³⁵ Himmatnagar, Jamnagar, Navsari, Palanpur, Rajkot, Rajpipla, Valsad, Anand, Bharuch, Junagadh and Nadiad.

³⁶ Amreli, Bhavnagar, Himmatnagar, Junagadh, Mehsana, Navsari and Rajpipla.

dependence on external agencies for collection of soil samples and testing. Target set for supply of quality seeds was not achieved. Funds allotted exclusively for ST/SC farmers and storage bins under Seed Village Programme were not utilised. Programmes for capacity building of farmers did not work up to the targeted level. Quality control mechanism of seeds, fertilizers and pesticide showed shortfalls in performance. In Horticulture Sector, distribution of input kits were not as provided for in the programme; claims in respect of payments of assistance in respect of Green Houses, Net Houses were doubtful and individual assistances were routed through co-operatives. Many key and functional posts were lying vacant.

3.1.21 Recommendations

- Budget formulation and management system should be streamlined to assess requirement of funds in a realistic manner to ensure optimum utilisation of allocated funds.
- Management of soil testing laboratories should be improved by providing requisite staff and infrastructure to avoid dependence on external agencies for collection and testing of soil samples and issue of Soil Health Cards to all the farmers in the State should be ensured..
- Government should ensure supply of adequate quantity of seeds to farmers based on annual assessment.
- Farmers' Training Centres should be made more relevant and effective to encourage the farmers to attend the training courses.
- Government should evolve a system for identifying eligible beneficiaries for various developmental initiatives and ensure that only eligible farmers get the benefits under various schemes.
- Considering that services of the Department are critical for delivery of various schemes of the Government, adequate steps should be taken to fill the vacant posts in various cadres.

ROADS AND BUILDINGS DEPARTMENT

3.2 Chief Controlling Officer based audit of Roads and Buildings Department

Executive summary

The mandate of the Roads and Buildings (R&B) Department is to plan, construct and maintain all categories of roads, bridges and government owned residential/non-residential buildings in the State. The Chief Controlling Officer based audit of R&B Department revealed following deficiencies:

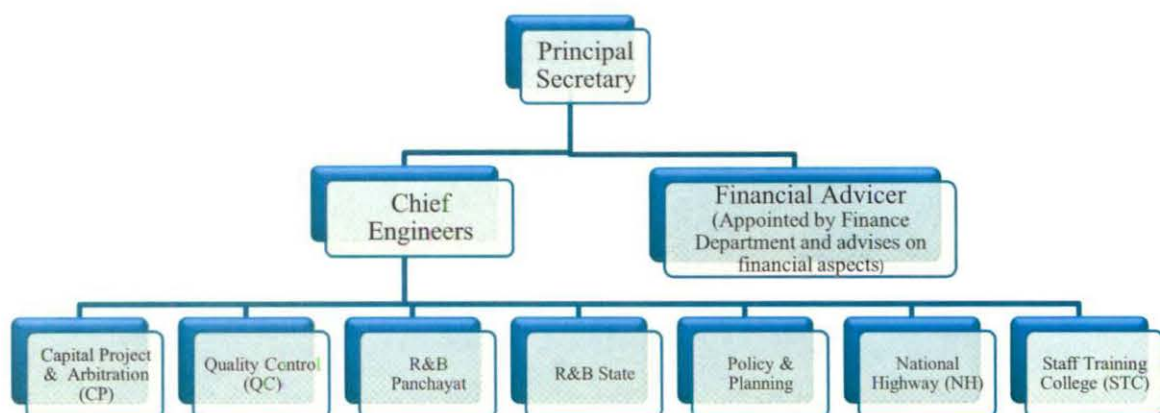
There were substantial savings of ₹ 1,548.88 crore (18.82 per cent) during the years 2008-09 to 2011-12 in capital expenditure. Instances of inadequate estimates while demanding supplementary grants, non-surrender of grants, rush of expenditure, non-preparation of estimates for Maintenance & Repairing works were noticed. The provisions of Gujarat Public Works Manual regarding tender procedures, obtaining approval for execution of works, deposit works, etc., recording the measurements of work done, deduction of payments from the RA bills of the contractors as per terms and conditions of the contract/government instructions were not adhered to. In contravention of the Government circulars, the Divisions had adopted incorrect star rate for asphalt resulting in extra expenditure of ₹ 17.76 crore. Additional road works amounting to ₹ 13.57 crore were awarded to the same contractors without adhering to tendering process. There were deficiencies in maintenance of cash books and deposit registers.

3.2.1 Introduction

Roads and Buildings (R&B) Department is responsible for planning, construction and maintenance of all categories of roads, bridges, government owned residential and non-residential buildings in the State of Gujarat. It also executes works on behalf of Local and Autonomous Bodies of State and Central Governments as deposit works and looks after the National Highway works on agency basis.

3.2.2 Organisational Structure

The Principal Secretary, who is Chief Controlling Officer of the Department, is assisted by seven Chief Engineers (CEs) in charge of various functions and a Financial Advisor. The organisation chart of the Department is as follows:



The field units of the R&B Department are geographically distributed as Circles, Divisions and Sub-divisions, headed by Superintending Engineer (SE), Executive Engineer (EE) and Deputy Executive Engineer (DEE) respectively. As on 31 March 2012, the Department had 15 Circles and 63 Divisions. The technical support to the Department is extended by Gujarat Engineering Research Institute (GERI), Vadodara.

3.2.3 Physical and Financial Details

The Department had 1,12,331 Kms of road network, 1,12,532 numbers of bridge and 33.57 lakh Sq. meter of residential buildings and 62.49 lakh Sq. meter of non-residential building as on 31 March 2012.

The details of Grant allocated and expenditure incurred by the Department for the period ending March 2012 is given the **Table 1** below:

Table 1: Grant and expenditure of the Department

	2008-09		2009-10		2010-11		2011-12	
	Grant	Expenditure	Grant	Expenditure	Grant	Expenditure	Grant	Expenditure
Roads and Bridges	2,233.78	2,283.55	2,934.55	2,954.49	3,451.64	3,363.22	3,803.60	3,797.68
Buildings	910.79	633.62	1,185.61	907.61	1,309.75	990.19	1,795.33	1,209.80
Others	130.55	86.04	154.85	148.14	152.09	142.16	163.17	155.47
TOTAL	3,275.12	3,003.21	4,275.01	4,010.24	4,913.48	4,495.57	5,762.10	5,162.95

(Source: Appropriation Account for the year 2008-09, 2009-10, 2010-11 and 2011-12)

The major expenditure of the Department was on construction of roads and bridges which constitutes 74.37 per cent of total expenditure of the Department, followed by buildings (22.44 per cent) and others (3.19 per cent).

3.2.4 Audit objectives

The objectives of the audit were to assess whether:

- budget and budgetary control mechanisms are effective;
- proper and effective planning process is in existence;
- provisions/guidelines of manual/resolutions/directions of the Government are complied with;
- grants received by the Department are being utilised efficiently, economically and effectively;
- efficient and effective internal control mechanism is prevalent in the Department; and
- human resources management is efficient to achieve the objectives of organisation.

3.2.5 Audit criteria

The audit criteria for assessing the audit objectives were derived from:

- Budget Manual;
- Gujarat Treasury Rules (GTR), 2000;
- Gujarat Public Works Manual, 1987;
- Government resolutions, circulars, Gujarat Financial Rules;
- Guidelines of the each scheme, terms and conditions in tender documents; and
- Other regulations adopted by the Department.

3.2.6 Scope and coverage of audit

The CCO based audit of R&B Department was conducted from May 2011 to March 2012. Based on the expenditure of each Division, the Division offices were categorised as A, B and C³⁷ by Audit. The annual expenditure of 'A' category Division is above ₹ one crore and such Divisions are engaged in the Department's core activities viz., construction and repairing of roads, bridges, residential and non-residential buildings. Reckoning the annual expenditure incurred and the geographical locations, 28 units³⁸ out of 52 'A' category Divisions were selected for detailed review in audit. Further, two³⁹ each out of five 'B' category Divisions and out of six 'C' category Divisions were also selected for detailed review in audit. A detailed checking of records of 195 works on which final bills were paid by the selected 28 'A' category Divisions

³⁷ Category –A (units each having an annual expenditure above ₹ one crore)- 52 units, Category –B (units each having an annual expenditure above ₹ 50 lakh)-5 units, Category –C (units each having an annual expenditure below ₹ 50 lakh) -6 units.

³⁸ 1. R&B Division, Valsad, 2. Navsari, 3. Tapi (Vyara), 4. Bharuch, 5. Rajpipla, 6. Nadiad, 7. Godhra, 8. Himmatnagar, 9. Palanpur, 10. Bhuj, 11. Jamnagar, 12. Porbandar, 13. Surendranagar, 14. Junagadh, 15. Bhavnagar, 16. Anand, 17. Patan, 18. Mehsana, 19. Amreli, 20. District R&B Division, Ahmedabad, 21. Vadodara, 22. Rajkot, 23. NH Division, Rajkot, 24. R&B Division-1, Surat, 25. R&B Dn-2, Surat, 26. CP Division-1, Gandhinagar, 27. CP Division-2, Gandhinagar, 28. CP Division-3, Gandhinagar.

³⁹ "B" Category- R&B (Drilling) Division, Ahmedabad and Central Workshop Division, Ahmedabad, "C" Category-CE, Staff Training College, Gandhinagar and SE, R&B Circle, Surat.

(units) were carried out. Audit reviewed the records of all the selected units for the period from 2008-09 to 2010-11. However, the physical and financial data of the Department have been updated upto the year 2011-12.

Audit findings

The audit findings reported to the State Government in June 2012 was discussed in a meeting held on 17 October 2012 which was attended by the Principal Secretary and other officials of the R&B Department. The Department initially replied to the audit findings in the month of September 2012 and further reply was given in October 2012. The views expressed by the Department have been considered while finalising this report. The audit findings are discussed in the succeeding paragraphs.

3.2.7 Financial Management

The budgetary allocations by the Government to the R&B Department are made under Grant Nos. 83 to 88.

We observed that there were substantial savings of ₹ 1,548.88 crore (18.82 per cent of the total capital expenditure) during the years 2008-09 to 2011-12 in the capital expenditure against the funds provided. Out of total savings, 86 per cent of the savings were attributable to other concerned administrative Departments for whom the works were undertaken by R&B Department. The delays were caused by the other Departments in identification and finalisation of land, granting approval on the drawings, etc. However, these delays and consequential savings of substantial amount could have been avoided if the R&B Department had established effective liaisoning with the other administrative Departments for expediting the execution of the projects undertaken.

Department made considerable savings against the grants allotted, due to administrative delay by other concerned Departments

3.2.7.1 Avoidable Supplementary Grant

According to Paragraph 29 (11) of Chapter-II of Gujarat Budget Manual (Volume I), the Controlling Officers (COs) are responsible for preparing Budget Estimates (BEs) in a realistic manner. The Principal Secretary of the Department being the CO is entrusted with the responsibility of preparing BEs for the Department.

The Department obtained supplementary grant of ₹ 100 crore⁴⁰ under various grants during 2008-09 to 2011-12, which remained unutilised. We observed that the actual expenditure under these grants was less than the original grants allotted and there was total savings of ₹ 502.17 crore during above period. Thus, the demand for supplementary grant could have been avoided had the Department prepared their budgets in realistic manner.

The Department stated (September 2012) that supplementary grant was obtained mainly to meet the requirements for payment of pay, wages and other benefits to the employees on account of the implementation of Sixth Pay

⁴⁰ **Revenue:** Grant No.85 – ₹ 3.17 Cr (2008-09), 83-₹ 1.33 Cr (2009-10), 83-₹ 2.10 Cr. (2010-11) and 85-₹ 26.11 Cr (2011-12).

Capital: Grant No.87-₹ 0.16 Cr (2008-09), 84-₹ 0.03 Cr, 86-₹ 65.33cr, 87-₹ 1.25 Cr (2010-11) and 86-₹0.52 Cr (2011-12).

Commission. Further, a Supplementary Grant of ₹ 65.33 crore related to a centrally sponsored scheme was obtained as the execution of works under the scheme was progressing well.

The fact remained that the Department did not realistically estimate the need of funds under supplementary grant resulting in substantial avoidable savings.

3.2.7.2 Non-surrender of grant

As per Para 103 of the Gujarat Budget Manual, spending Department required to surrender grants/appropriations or portions thereof to the Finance Department as and when savings are anticipated.

It is observed that the Department by not adhering to the provision of Gujarat Budget Manual did not surrender ₹ 151.97 crore of savings during 2008-09 to 2011-12 which was 9.27 per cent of total savings of ₹1,638.60 crore under grant 83 to 88. The amount not surrendered under various grants during this period was ranging between 1.11 per cent and 100 per cent of the savings.

The Department replied (September 2012) that every effort was made to utilise the fund by re-appropriating the grant.

The reply is not acceptable. The violation of provisions of the Budget Manual has not only resulted in non-surrender of savings but also deprived the other needy Departments from gainfully using the funds.

3.2.7.3 Rush of expenditure

As per Para 109 of the Gujarat Budget Manual (Volume I), expenditure during the year should as far as possible, be uniformly spread over during the year and rush of expenditure particularly during the last month should be avoided. Further, as per Para 382 of GPW Manual (Volume I), the expenditure in the month of March should be so regularised that it does not exceed the permissible limit of average expenditure to the extent of three times of the average expenditure incurred during last eleven months.

We observed that the Department incurred expenditure of ₹ 4,025 crore in the month of March which was 24 per cent of total expenditure of ₹ 16,672 crore during the period 2008-09 to 2011-12 in deviation to above referred provision. Further, in 22 out of 28 Divisions, the percentage of excess expenditure over permissible limit in the month of March was ranged between 0.86 per cent and 774.48 per cent resulting in rush of expenditure (Appendix - XI).

The Department stated (October 2012) that the reasons for rush of expenditure as: (i) due to monsoon, Department is left with only eight months to execute the work, (ii) liability for the work executed during the month of February was paid in the month of March and (iii) Finance Department had been releasing the supplementary grants in the month of March.

The reasons cited by the Department for rush of expenditure are not acceptable as the Department was aware of these facts and therefore could have planned the execution and payments of works accordingly.

Government could not gainfully utilise the 9.27 per cent of savings due to non surrender of grant by the Department.

Rush of expenditure in the month of March was 24 per cent of the total expenditure of the Department

3.2.8 Planning and programme implementation

The Department executes various works based on the budget provision. Prior to execution of work, an Administrative Approval (AA) is to be accorded or to be obtained from the concerned Administrative department in case it executes the work on agency basis. Later, Technical Sanction (TS) for the work is given by competent authority based on the detailed estimate. On the basis of the TS, tendering process and execution of the work will be carried out. During the audit following lapses were observed in planning and programme implementation stage.

3.2.8.1 Non approval of 'Schedule of Rates'

As per Para 379 (a) of GPW Manual (Volume-I), the Schedule of Rates (SoR) should come into effect from April each year and should be kept upto date. It is not permissible to revise the SoR during the current financial year. Further, as per the instructions of State Government (October 2008), if the revision proposed in the SoR leads to increase in the rate by more than 15 per cent of the current year SoR, the proposed revision required the approval of the Government.

However, it was noticed that SoR was not approved by the Department in respect of seven Divisions⁴¹ in 2009-10 and eight Divisions⁴² during the year 2010-11 before commencement of financial year. In the absence of approved SoR, the Department would not be able to ascertain the authenticity of estimates prepared for the work by the Divisions.

3.2.8.2 Non-preparation of estimates for Maintenance & Repairs works

As per provision contained in Para 180 of GPW Manual (Volume-I), the estimate for current repair works to be executed during the year for which fund provided under maintenance and repairs (M&R) head should be prepared by the 15th January of previous financial year duly sanctioned by the EE on or before the 15th April of the concerned year. The sanction should be communicated to Audit Officer before the 15th May of the concerned year.

On a test check of 28 Divisions, we observed that the estimates for the M&R works were not prepared in time in 15 Divisions⁴³ during the year 2008-09 to 2010-11 in violation of the above referred guidelines.

The Department stated (October 2012) that the estimates for special repairs were being approved prior to commencement of work. However, the current repairs were being taken up based on the need and the sanctioning of estimate were made as and when required, instead of approving the estimates within the time limit stipulated in this regard. The fact remained that the above Divisions

⁴¹ 1. R&B Division I, Surat, 2. District R&B, Rajkot, 3. R&B, Jamnagar, 4. R&B, Bhuj, 5. R&B, Patan, 6. R&B, Palnapur, 7. R&B, Tapi (Vyara).

⁴² 1. R&B Division I, Surat, 2. District R&B, Rajkot, 3. R&B, Jamnagar, 4. R&B, Bhuj, 5. R&B, Patan, 6. R&B, Palnapur, 7. R&B, Tapi (Vyara), 8. NH Division, Rajkot.

⁴³ 1. R&B Division, Nadiad, 2. R&B Division, Amreli, 3. District R&B Division, Rajkot, 4. R&B Division No.2, Surat, 5. R&B Division, Tapi (Vyara), 6. CP-3, Gandhinagar, 7. R&B Division, Bharuch, 8. R&B Division, Rajpipla, 9. R&B Division, Palanpur, 10. R&B Division, Patan, 11. R&B Division, Bhuj, 12. R&B Division, Surendranagar, 13. R&B Division, Jamnagar, 14. R&B Division No. 1, Surat, 15. R&B Division, Mehsana.

had not prepared the estimates for the current works within the time limit stipulated in the GPW Manual.

3.2.8.3 Irregular allotment of excess job numbers

As per the instructions (May 1993) of R&B Department, out of total grant allotted to R&B Division for Special Repairs⁴⁴ (SR) works, spillover works are to be met first and based on the remaining grant available, the CE is empowered to identify the new SR works to be taken up and also allot job number for each such new work. The estimated total cost of new SR works being considered for taking up during the current year should not exceed the amount equal to twice the remaining amount of grant available.

During the audit of 28 Divisions, we observed that the CE, in contravention of Department's instructions, identified more number of new SR works to be taken up during the year 2008-09 to 2010-11, accordingly allotted job numbers. The total estimated cost involved in the newly allotted job numbers had exceeded the stipulated limit i.e. twice the amount of remaining grant available (Appendix-XII). The year wise details in this regard are given in Table 1 below:

Table 2: Allotment of Job Numbers for the amount in excess of the prescribed limit
(₹ in crore)

Year	Number of Divisions	Twice the amount of balance available ⁴⁵	Amount of new job number	Excess amount of job numbers allotted than the permissible limit.
2008-09	16	105.94	226.05	120.11
2009-10	10	16.52	49.59	33.07
2010-11	16	98.48	317.11	218.63
Total		220.94	592.75	371.81

(Source: Data furnished by the Divisions)

The Department stated (September 2012) that the job numbers allotted for new SR works in the R&B Department as a whole were well within the overall prescribed limit. Further, the excess job numbers related to new SR works were necessitated due to the works in connection with State level programme held on Independence Day, Republic Day etc and SR works due to poor condition of roads and also based on the demand of MLAs, etc.

The reply is not acceptable as allotting excess job numbers beyond the prescribed limit by the Divisions as mentioned in the table not only violated the instructions, but also increased the spillover liabilities of the Department.

⁴⁴ This consists of repairs to embankment, pavement, culverts etc. necessitated by landslides, earthquakes, cyclones, heavy rain/cloud bursts, flood etc. the nature and extent of which can not be foreseen or predicted.

⁴⁵ Wherever, remaining balances are negative figures due to excess spillover liabilities than grants available in a year, balance available is taken as Nil for calculation purpose.

Department adopted incorrect star rate of asphalt resulting in excess payment of ₹ 17.76 crore

3.2.8.4 Incorrect adoption of star rate of asphalt

R&B Department Circular of November 1998 and October 2005 having the approval of Finance Department stipulated that the base rate of asphalt for the purpose of calculation of price variation would be the rate prevalent in the month of approval of the Draft Tender Papers (DTPs) is to be specified as star rate.

On scrutiny of records of 28 Divisions, in 18 Divisions pertaining to 50 works, in deviation to above circular, Department under Clause-59 A of the tender document, adopted star rate prevailing in the month of preparation of estimates as base rate, instead of the rate prevailing in the month of approval of DTP.

The price variation for asphalt was paid on incorrect base rate (star rate) which resulted into extra financial burden on work executed to the extent of ₹ 17.76 crore by way of excess payment/short recovery (**Appendix- XIII**).

On being pointed out, Department replied (September 2012) that the prevailing rates of asphalt at the time of preparing estimate of the works were adopted by the Divisions as per the Department's letter dated June 2001.

The reply is not acceptable as the Department's letter dated 16 June 2001 cannot override the instructions given in the Government circular of November 1998. Further, the Department's circular of October 2005 had also reiterated the applicability of instructions given in November 1998.

3.2.8.5 Issue of tender notice before approval of DTP

Para 200 of the GPW Manual (Volume-I) read with R&B Departmental Circulars issued from time to time, prohibited issue of tender notice without the approval of Draft Tender Papers (DTPs) by competent authority.

During the year 2008-09 to 2010-11 out of 28 Divisions, 26 Divisions had issued tender notices for 98 works (50.25 per cent of the sample) prior to approval of DTP (**Appendix-XIV**).

The Department stated (October 2012) that though the tender notices were issued prior to approval of DTP, the DTP were approved prior to uploading the tender on website.

The reply is not acceptable, as GPW Manual and various Departmental circulars have categorically prohibited the issue of tender notice without the approval of DTPs by competent authority.

3.2.8.6 Deviation from e-tendering procedure

Department's Resolution (March 2007) has specified the time gap between issue of blank tender copy (date of upload on website) and last date for submission of bid. The details are given in **Table 3** below:

Table 3: Prescribed time gap between issue of tenders and submission of bids

Category	Value of Work	Time gap between issue of tenders and submission of bids
A	Value of the work upto ₹ 1.00 crore	15 days
B	Value of the work between ₹ 1.00 and ₹ 3.00 crore	21 days
C	Value of the work more than ₹ 3.00 crore	30 days

Non compliance to e-tendering procedure was noticed in 19 divisions

However, during the audit of 28 Divisions it was observed that in respect of 66 works related to 19 Divisions, gap ranged between one day and 22 days below the prescribed time limit (Appendix-XV). Further, in respect of 11 works related to five Divisions, the gap ranged between one day and 81 days, beyond the prescribed time limit (Appendix-XVI).

The Department stated (October 2012) that though the time gap between the date of uploading the blank tender on the website and date of submission of bid was less than prescribed limit, it did not affect the competition as bids were received with the rates quoted below SoR.

The reply is not acceptable; the reply does not contain the number of bids received and rates received in these tenders in support of its contention that short time allowed for submission of bids did not prevent them in getting the competitive rates. Further, the reply does not contain the reason for allowing more time in submission of bids beyond the prescribed limit. Thus, deviation from the prescribed limits restricts the competition, where less time is allowed. Time allowed beyond the prescribed limit may unduly favour contractors. Such *ad hoc* time limits are in violation of the above Government resolution.

3.2.8.7 Delay in submitting Security Deposit

As per Clause 1 of the B-2 agreement and Condition No. 3 of the tender, before issue of work order, the contractor within 10 days of acceptance of contract, has to furnish five *per cent* of the estimated cost as Security Deposit (SD) in the form of Fixed Deposit Receipt (FDR) or Government Securities or Performance Bond (PB) or Bank Guarantee.

However, it is observed that in respect of five works in four Divisions⁴⁶, the contractors had not submitted SD within the prescribed time limit and the delay ranged between 13 days and 137 days, which was not even condoned by the competent authority.

The Department while accepting (October 2012) the audit contention, stated that out of five cases, in one case the delay in submission of SD by contractor was condoned by the competent authority.

Thus, the Department by not insisting for SD in time, did not insulate itself against the risk of non-performance.

3.2.8.8 Shorter Validity of Performance Bond

As per the Para 228 (A) (3) of GPW Manual (Volume-I) and in case of work exceeding value of ₹ 50 lakh, the Local Officer should obtain before issue of work order, a Bank Guarantee (equivalent to five *per cent* of estimated cost of amount put to tender), which is valid for at least one year beyond the stipulated date of completion.

However, during the audit of 195 works of 28 Divisions, it was observed that

- a. in respect of 61 works in 23 Divisions, the Local Officer failed to ensure the validity of PB for one year beyond the stipulated date of

⁴⁶ 1. District R&B, Rajkot (1 work)-13 days delay, 2. R&B, Anand (1 work)-47 days delay, 3. R&B, Godhra (1 work)-137 days delay and 4. R&B, Junagadh (2 works)-21 to 24 days delay.

In deviation to codal provision Divisions had not obtained valid Performance bond

completion of work and short validity ranged between 158 and 915 days (**Appendix-XVII**) and

- b. out of above 61 works, in respect of 32 works in 19 Divisions the PB expired even before the date of completion of the project, short validity ranged from 1 to 428 days (**Appendix-XVIII**),

The Department stated (October 2012) that most of the cases cited in audit were satisfactorily executed by the contractor and hence the Department was not exposed to risk of any loss due to failure of the contractors in execution of works.

By accepting the SD and PB with short validity, the Department is exposed to the risk of failure by the contractor to execute the work satisfactorily and the fact remains that the Divisions failed to adhere to the provisions of the manual meant to safeguard their financial interest.

3.2.8.9 Execution of extra work without the approval of competent authority

As per Para 214 of GPW Manual (Volume-I), any deviation from the approved plan or sanctioned specification or variation in quantity should be done only with prior approval of the competent authority. However, in respect of the following works, the Divisions executed and released the payments without the approval of competent authority for the extra work.

1. The work of “Construction of Taluka Seva Sadan at Dabhoi, Vadodara” was awarded (February 2009) to M/s. R.N. Dobriya, Surat at tendered cost of ₹ 5.74 crore against the estimated cost of ₹ 5.61 crore. Additional work amounting to ₹ 0.22 crore was also executed by the agency and full amount was paid before receipt of approval from the competent authority for the extra work by District R&B Division, Vadodara.
2. The work of “Providing facilities at taluka headquarters which has no Nagarpalika like widening, strengthening and pucca gutter with footpath on State Highway passing from Dediapada and Sagabara Taluka” was awarded (September 2010) to M/s. Ashish Construction at tendered cost of ₹ 2.42 crore against the estimated cost of ₹ 3.02 crore. Additional work amounting to ₹ 0.10 crore was executed by the agency and payment for extra work executed was made, prior to receipt of approval of the competent authority for the extra work by R&B Division, Rajpipla.
3. The work of “Construction of Vishramgruh at Chotila District Surendranagar” was awarded (May 2010) to M/s J.P. Structure Private Limited at a tendered cost of ₹ 1.24 crore against the estimated cost of ₹ 1.45 crore. Additional work amounting to ₹ 0.19 crore was executed by the agency and payment made before receipt of approval from the competent authority for the excess work by R&B Division, Surendrangar.

The Department stated (October 2012) that execution of additional works and payments there against were made in anticipation of approval of competent authority. Subsequently, in all the cases the approvals for additional works were obtained.

The reply is not acceptable, as the award of additional works and release of payments without prior approval by EE are contrary to delegation of power and also in violations of provisions of GPW manual.

3.2.8.10 Extending the length of roads after awarding the works

Para 150 of the GPW Manual (Volume-I), states that estimate should be as closely approximate to the probable actual as possible. Further, as per Para 198 (i) of GPW Manual, (Volume I), in respect of work whose estimated cost is above ₹ 5,000, public tender should be invited in the manner prescribed in Para 200⁴⁷.

In gross violation of provisions above, extra/additional lengths of roads costing ₹ 13.57 crore were executed. The details are given in **Appendix-XIX**.

On being pointed out, Department replied (October 2012) that extra work was executed mainly to utilise the savings arising out of low tendered cost. Further, excess work was carried out as per field requirement and to take benefit of prevailing SoR rates.

The reply is not acceptable, as fact remains that Department while executing the extra work had not followed the codal provision referred in the para. Thus, the Department failed to ensure the competitiveness of the price paid for the huge extra work aggregating to ₹ 13.57 crore as it had executed the extra work through the same contractors without following the tender process.

3.2.8.11 Non execution of approved quantity of work

The provisions contained in Para 214 of GPW Manual (Volume I) stipulate, for variation in quantities of existing items, the excess/saving in quantities are required to be sanctioned/ approved from the competent authority before making payment of final bill and reduction or curtailment of tender quantities will also be subject to approval by the competent authority.

We observed that out of 28 Divisions, in 17 Divisions pertaining to 49 works, sanction to savings of ₹ 21.84 crore (7.42 per cent of tender cost) due to execution of less than the tendered quantity was not ensured, prior to release of final payment (**Appendix-XX**).

The Department stated (October 2012) that minor deviations are bound to arise in various quantities shown in the tender and due to shortage of staff the savings were not approved prior to release of final bill. However, the excess/savings statement were prepared and attached with the final bill of the works.

The reply is not acceptable as Divisions, in violation of delegation of powers and in contravention of Para 214 of GPW Manual, released final bill of the contractors without the approval of savings by competent authority.

⁴⁷ Tender which should always be sealed, should invariably be invited in the most open and public manner possible whether by advertisement in local newspapers or notice in English where necessary and invariably in the Regional language posted in public places and tenderers should have free access to contract documents.

Additional length of road costing ₹ 13.57 crore executed without adhering to prescribed tender

3.2.8.12 Inordinate delay in extension of time limit

As per Government Resolution of R&B Department dated 30 May 1989, application for the grant of extension of time limit submitted by the contractor should be finalised by the concerned competent authority within a period of three months positively from the date of submission of application.

In case of failure to adhere to time schedule, the same should be referred to higher authority citing the reasons for delay in taking the decision. In case decision is not taken within three months by higher authority from the date of receipt of application, it should be referred to the Government for finalisation. EE shall maintain a register showing the date of application, name of work, stipulated date of completion, progress of work, action taken and final decision taken etc.

On a sample test, the following was noticed:

Delay of 23 days to 936 days in according extension of time limit was noticed in 85 works and in respect of 37 works approval for extension of time limit was still pending as on March 2012

- 12 out of 28 Divisions had submitted the proposals for extension of time limit for 85 works for the approval of the competent authority. The approval was accorded with delays ranging from 23 days to 936 days beyond the prescribed time limit of three months (**Appendix-XXI**).
- In respect of 37 works of eight Divisions, even though works have been completed in most of the cases and the Divisions have submitted the proposals for extension of time limit (March 2012), the approval by the competent authority was pending even after lapse of the prescribed time limit of three months. (**Appendix-XXII**).

The Department stated (September 2012) that the delay in granting the approval on the proposals for extension of time limit was caused due to shortage of staff, increase in work load and transfer of concerned officer.

The delay in approving the extension of time limit within the prescribed time period would create uncertainty and affect the progress of works under execution and may also lead to cost and time over run in completion of the works.

3.2.8.13 Excess payment towards Cement Grade Mix

The State Government *vide* circular of December 1986, had fixed standard for design mix of various concrete grades indicating the requirement of cement in Kg per cubic meters for various items of concrete works. This standard forms the basis for specifying the quantity in 'Schedule B' (i.e. the items of works to be carried out by the contractor) forming part of the tender documents. Further, as per special conditions of tender agreement, in all RCC items where there is a change of grade mix or change as per actual mix design, the cost of difference of cement consumption shall be added/deducted from the rate of original items at the rate of star rate mentioned as per the Clause 59 of the tender. This condition is also applicable to the (i) excess quantity for RCC items and (ii) extra item rate list.

We observed that in respect of 14 works of 11 Divisions out of 28 Divisions, cement consumption (as per approved mix design for the work) was less than

Excess payment of ₹ 1.55 crore due to non consideration of savings arising out of Cement Grade Mix.

the cement consumption considered for preparing the estimate for concrete grades of M-15, M-20, M-25, M-30 and M-35. The savings in consumption of cement which were to be recovered, were not recovered by the Divisions while making payment, resulting in overpayment of ₹ 1.55 crore (Appendix-XXIII).

The Department stated (October 2012) that in two Divisions viz., Vyara and Surendranagar the amount as pointed out in audit was recovered. In respect of four Divisions viz., Patan, Amreli, Godhra and Porbandar, there was no clause in the tender for such recovery.

The reply is not acceptable. The reasons for non-inclusion of the clause in the tender and also status of the recovery of the amount as pointed out in respect of the remaining five Divisions were not given.

3.2.8.14 Free maintenance guarantee: Short withholding of amount

As per clause 17 B of Special condition of the contract, five per cent of the amount of each Running Account (RA) Bill was to be withheld for free maintenance guaranteed (FMG) period of three years. However, the amount withheld was to be released on furnishing of bank guarantee (BG) or FDR after completion of work. However, in respect of eight works in four Divisions⁴⁸ an amount of ₹ 2.68 crore was short withheld towards FMG from the running bills.

The Department stated (September 2012) that BG received at the time of awarding contract had been considered towards FMG.

The reply is not acceptable. Five per cent of the work executed to be withheld towards FMG from each RA bill, can be released only if separate BG with validity for three years is furnished on completion of the work. By not adhering to the clause, the Divisions had failed to safeguard their interest against any failure in guaranteed maintenance by the contractors.

3.2.8.15 Non/Short recovery of Value Added Tax

Finance Department, Government of Gujarat vide Notification (April 2008) has specified that Value Added Tax (VAT) at the rate of 0.6 per cent was to be deducted at the time of payment of whole or part of the specified value of work done in respect of work of Roads and construction of Buildings and clause 77 of the tender agreement also stipulated the VAT is required to be deducted at source at the prevailing rates.

Scrutiny of records of sampled units revealed that in respect of 30 works of nine Divisions⁴⁹, there was non/short deduction of ₹ 0.64 crore on account of VAT by the Department. Non-compliance to provisions of VAT will attract penalty under the referred Act.

⁴⁸ 1. CP-I, Gandhinagar ₹ 0.21 crore (3 works), 2. R&B, Bhavnagar ₹ 0.12 crore (2 works), 3. R&B, Godhra ₹ 1.61 crore (2 works) and 4. R&B, Anand ₹ 0.74 crore (1 work).

⁴⁹ 1. R&B, Porbandar ₹ 6.02 lakh (1 work), 2. R&B, Amreli ₹ 4.88 lakh (1 work), 3. R&B, Patan ₹ 2.16 lakh (4 works), 4. CP-III, Gandhinagar ₹ 3.16 lakh (1 work), 5. District R&B, Ahmedabad ₹ 21.93 lakh (6 works), 6. R&B, Godhra ₹ 14.82 lakh (6 works), 7. R&B, Bhavnagar ₹ 5.72 lakh (5 works), 8. CP-I, Gandhinagar ₹ 5.23 lakh (5 works) and 9. R&B, Mehsana ₹ 0.56 lakh (1 work).

An amount of ₹ 0.64 crore towards VAT was either short/non recovered by nine divisions

The Department stated (October 2012) that in respect of certain works VAT was pending to be recovered and in respect of other cases, they had ensured that VAT was remitted by the contractor.

Reply is not acceptable. According to the notification, it is the liability of person who makes payment to recover the VAT. However, Divisions had failed to comply with the instructions of the notification.

3.2.8.16 Deposit works executed in excess of deposit received

As per the provisions in Para 264 of GPW Manual (Volume-I), the deposit works are to be taken up only after the party concerned had deposited the cost of sanctioned estimates and the cost of the work should be restricted to the amount already deposited. If any excess expenditure is anticipated during execution of work, a revised estimate should be proposed and got approved by the competent authority. Action should be taken at once to recover the amount already incurred in excess of amount deposited.

We observed that negative balances aggregating to ₹ 1.50 crore were shown in deposit registers of eight Divisions⁵⁰ which are indicative of the fact that full amount for the deposit works remained to be recovered from the party who had assigned the works to the Department. The Divisions had not adhered to the provisions of GPW Manual.

The Department stated (September 2012) that it would review the deposit registers and would take necessary action.

3.2.8.17 Delay in according revised administrative approval

As per Para 131 and 132 of the GPW Manual (Volume I), if the total expenditure exceeds or is likely to exceed the amount of estimate for the work administratively approved, then a revised Administrative Approval (AA) is required to be obtained for the excess expenditure as per the provisions given in Table 4 below:

Table 4: Provisions for revised Administrative Approval

Sl. No.	Value of original AA	Ceiling requiring revised AA on the excess expenditure
1	works costing upto ₹ 2 crore	If expenditure is in excess of 10 per cent of value of original value of AA or ₹ 15.00 lakh whichever is less
2	works costing between ₹ 2 crore and ₹ 5 crore	If expenditure is in excess of 7.5 per cent of value of original value of AA or ₹ 25.00 lakh whichever is less
3	works costing above ₹ 5 crore	If expenditure is in excess of 5 per cent of value of original value of AA or ₹ one crore whichever is less.

On a test check of original AA and final bills, it was observed that revised AA was awaited (March 2012) in respect of nine works in eight Divisions⁵¹.

The Department stated (September 2012) that except for Nadiad Division, in the remaining Divisions, the process of obtaining the revised AA was in

⁵⁰ 1. R&B, Nadiad ₹ 0.27 crore, 2. R&B, Rajpipla ₹ 0.16 crore, 3. District R&B, Rajkot ₹ 0.04 crore, 4. R&B Division No. 1, Surat ₹ 0.13 crore, 5. R&B, Bhuj ₹ 0.39 crore, 6. R&B, Jamnagar ₹ 0.48 crore, 7. District R&B Vadodara ₹ 0.03 crore and 8. R&B, Palanpur ₹ 0.0003 crore.

⁵¹ 1. R&B, Nadiad (1 work), 2. R&B, Porbandar (1work), 3. R&B, Bhuj (1 work), 4. R&B, Patan (1work), 5. District R&B, Vadodara (1 work), 6. R&B, Bhavnagar (2 works), 7. R&B, Mehsana (1 work) and 8. R&B, Himmatnagar (1 work).

progress. Regarding the Nadiad Division the excess expenditure was within the prescribed limit and hence the revised AA was not required.

The reply is not acceptable as even in Nadiad Division excess expenditure of ₹ 1.15 crore was more than the amount covered by original AA and hence revised AA was required.

3.2.9 Monitoring

3.2.9.1 Delay in recording measurement

Delay in recording the measurement ranged from eight days to 290 days in 64 per cent of the selected divisions

As per clause 7 of the B-1/2 tender agreement, for all of works costing more than ₹ 50 lakh as soon as the work is completed, the contractor shall give a notice of such completion to the Engineer in charge and on receipt of such notice, the Engineer in charge shall inspect the work and if he is satisfied that the work is completed in all respects, then the final measurements shall be recorded within 75 days from the date of physical completion of the work.

It was observed that the delay in recording the measurement of work in respect of 31 works of 18 Divisions⁵² out of 28 Divisions ranged between eight days and 290 days.

The Department stated (October 2012) that shortage of staff and heavy work load were the reasons for the delay in recording the final measurement.

The fact remains that the Divisions failed to fulfil its own commitment made in this regard in the tender documents. Timely recording of measurement would assure correctness of payments and avoid unnecessary litigation.

3.2.9.2 Non-updation of Bar Chart Register

Each R&B Division has to maintain a computerised Bar Chart Register giving details of all roads and various works viz., strengthening/widening of roads, special repairs, current repairs carried out on the roads falling under the jurisdiction of the Division during last five years. The register is to be maintained with a view to keep a watch over status of roads.

On test check of sampled units, it was noticed that in 10 Divisions⁵³ the Bar Chart Register was not updated after 2009-10 and in two Divisions⁵⁴ the registers were not updated after 2010-11. In the absence of updation of the register, there is a possibility that the repairing or other works related to the roads may not be carried out as per the schedule fixed in this regard or may fail to avail the benefit of free maintenance guarantee.

The Department stated (September 2012) that the necessary action was being taken by the Divisions to update the Bar Chart Register.

⁵² 1. CP Division No. II, Gandhinagar (1 work), 2. CP Division No. III, Gandhinagar (2 works), 3. District R&B, Rajkot (1 work), 4. R&B Dn No. 2, Surat (1 work), 5. R&B, Amreli (1 work), 6. R&B, Anand (2 works), 7. R&B, Bharuch (1 work), 8. R&B, Bhavnagar (1 work), 9. R&B, Godhra (4 works), 10. R&B, Himmatnagar (3 works), 11. R&B, Jamnagar (2 works), 12. R&B, Junagadh (1 work), 13. R&B, Mehsana (1 work), 14. R&B, Nadiad (1 work), 15. R&B, Palanpur (4 works), 16. R&B, Patan (3 works), 17. R&B, Surendranagar (1 work) and 18. R&B, Tapi (Vyara) (1 work).

⁵³ 1. District R&B, Rajkot, 2. R&B, Surendranagar, 3. R&B, Amreli, 4. R&B Division-II, Surat, 5. R&B, Anand, 6. R&B, Patan, 7. R&B, Himmatnagar, 8. R&B, Mehsana, 9. R&B, Junagadh and 10. CP-III, Gandhinagar.

⁵⁴ 1. R&B, Valsad and 2. District R&B, Ahmedabad.

3.2.10 Human Resources Management

3.2.10.1 Men-in-position

Adequate trained man power is essential to any organisation. Category wise sanctioned strength *vis-à-vis* men in position and vacancies as on March 2012 is given in **Table 5** below:

Table 5: Shortage of man power

Category of Class/Post	Sanctioned posts	Men in position	Vacancy	(Figures in numbers)
				Percentage of Vacancy to the sanctioned posts
Class-I	161	138	23	14
Class-II	1,315	1105	210	16
Class-III	5,182	4,001	1,181	23
Class-IV	2,012	1,470	542	27

(Source: Information furnished by the Department)

It is observed that vacancy position as percentage of sanctioned posts in respect of Class-I to Class-IV posts ranged between 14 *per cent* and 27 *per cent*. The shortage in man power would create imbalance in the organisation and would affect the effective functioning of the Department.

The Department stated (September 2012) that it had initiated necessary administrative action to fill the vacant positions.

3.2.11 Internal control

3.2.11.1 Lapsed deposit

According Para 15.4.1 of CPW Accounts Code, any deposit lying unclaimed for more than three complete financial years, is required to be credited to the Government Account as lapsed deposit. However, an amount of ₹ 57.94 crore lying unclaimed for more than three years as on 31 March 2011 had not been credited into Government account as lapsed deposit by 14 Divisions⁵⁵.

The Department stated (September 2012) that five Divisions had credited an amount of ₹ 8.48 crore to the revenue of Government as lapsed deposit and another five Divisions were reviewing the same. The reply was silent in respect of remaining four Divisions.

3.2.11.2 Deficiencies in maintenance of Cash Book

In deviation to Rule 28 of the Gujarat Treasury Rules (GTR), 2000, following omissions/deficiencies were observed in maintenance of cash book in 14 Divisions⁵⁶:

- Certificate on first page regarding number of pages were not recorded in three Divisions⁵⁷.
- Pages of cash book were not machine numbered in three Divisions⁵⁸.

⁵⁵ 1. R&B Navsari-₹ 0.56 crore, 2. R&B, Valsad-₹ 7.35 crore 3. NH Division, Rajkot, ₹ 8.89 crore, 4. District R&B, Rajkot-₹ 5.45 crore, 5. R&B, Bharuch-₹ 6.49 crore, 6. R&B Division No. 1, Surat ₹ 1.04 crore, 7. R&B Division No. 2, Surat-₹ 6.37 crore, 8. R&B, Palanpur-₹ 0.06 crore, 9. R&B, Jamnagar-₹ 0.7.36 crore, 10. District R&B, Ahmedabad-₹ 1.85 crore, 11. District R&B, Vadodara-₹ 5.00 crore, 12. R&B, Anand-₹ 0.11 crore, 13. CP-III, Gandhinagar-₹ 5.61 crore and 14. R&B, Junagadh-₹ 1.80 crore.

⁵⁶ 1. District R&B, Vadodara, 2. R&B, Mehsana, 3. R&B, Porbandar, 4. NH Division, Rajkot, 5. District R&B, Rajkot, 6. R&B, Surendranagar, 7. R&B, Amreli, 8. R&B, Bharuch, 9. R&B Division-II, Surat, 10. R&B, Tapi (Vyara), 11. R&B, Bhuj, 12. R&B Patan, 13. R&B, Jamnagar and 14. CP-III, Gandhinagar.

⁵⁷ 1. R&B, Mehsana, 2. R&B, Bharuch and 3. District R&B, Vadodara.

⁵⁸ 1. R&B Division, Mehsana, 2. District R&B Division, Vadodara and 3. NH Division, Rajkot.

- No periodical surprise checks were conducted by the competent authority in all 14 Divisions.
- Dated initials of Drawing and Disbursing Officer (DDO) were not found recorded against each entry in eight Divisions⁵⁹.
- DDO did not certify the cash balances appearing at the end of the month in R&B Division-II, Surat.
- Entries made in the cash book were not checked by the person other than the writer of cash book in District R&B Division, Vadodara.
- Over writing was not attested in cash book in NH Division, Rajkot.
- Opening Balance and Closing Balance were written in pencil in five Divisions⁶⁰.
- Opening Balance and Closing Balance were not carried forward properly in two Divisions⁶¹.
- Petty cash book of establishment in R&B, Jamnagar was not written after 14 October 2009.

Lack of proper maintenance of cash book makes the system vulnerable to risk of fraud and misappropriation.

The Department accepted (September 2012) the audit observations and agreed to take necessary corrective action.

3.2.11.3 Non-reconciliation of outstanding remittance

A test check of Form-51- 'Schedule of monthly settlement with the treasuries' revealed that in 22 Divisions, 237 items amounting to ₹ 63.74 lakh remitted during 2008-12 by the Divisions were not accounted for by the treasury, whereas 813 items amounting to ₹ 2.43 crore were acknowledged by treasury during 2008-12 but not accounted for by the Divisions as on 31 March 2012 (**Appendix-XXIV**).

The Department accepted (September 2012) that old remittances were pending outstanding as it was difficult to trace the old records either in treasury or in the Divisions to take up the reconciliation.

Non-accountal and non-reconciliation of transactions are serious lapses on the part of the Divisions making them vulnerable to misappropriation of funds.

3.2.11.4 Non-maintenance of deposit registers

A test check of records of R&B Division, Anand revealed that details of deposits received/deducted from the RA Bills of the agency such as name of the work, agreement number, amount and date of receipt, amount and date of refund were not mentioned in the deposit register. Further, R&B Division, Bharuch did not maintain the deposit register after 2006-07. In the absence of proper maintenance of deposit register, it could not be verified whether deposits were refunded as per rules. Improper maintenance of deposit register gives scope for irregular release of deposit amount, and consequent loss to the Department.

⁵⁹ 1. R&B Porbandar, 2. District R&B, Rajkot, 3. R&B, Surendrangar, 4. R&B, Amreli, 5. R&B Division II, Surat, 6. R&B, Tapi (Vyara), 7. R&B, Patan and 8. R&B, Mehsana.

⁶⁰ 1. R&B, Amreli, 2. R&B, Bharuch, 3. R&B Division.-II, Surat, 4. R&B, Patan, 5. R&B, Jamnagar.

⁶¹ 1. R&B, Porbandar and 2. R&B, Tapi (Vyara).

The Department accepted (September 2012) the audit observation and also assured that it would take corrective actions for proper maintenance and updation of deposit register.

3.2.11.5 Outstanding rent

As per Para 476 of GPW Manual, Divisional officers are responsible to ensure that steps are taken with a view to effect prompt realisation of all revenues. Scrutiny of records of selected units revealed that in 15 Divisions⁶², rent amounting to ₹ 1.01 crore was outstanding from 135 occupants of quarters or from unauthorised occupants⁶³ of quarters. Delay in recovery has blocked the funds to the Government since September 1984 (R&B Dn, Jamnagar) and may eventually result in loss.

The Department stated (September 2012) that recovery of rent from the occupants was pending due to reasons like court cases, pending eviction proceedings, transferred employee etc.

3.2.12 Conclusion

- Instances of inadequate assessments while demanding supplementary grants, substantial savings, non-surrender of grants, rush of expenditure, non-preparation of estimates for M&R works indicated the existence of weak budgetary control mechanism of the Department.
- Undertaking of new special repair works in excess of the limit prescribed, non updation of SoR, incorrect adoption of star rate, non-adhering to the provisions of GPW Manual regarding tender procedures, obtaining approval for execution of works, deposit works etc., delay in recording the measurement of work done, non deduction of payments from the RA bills of the contractors as per terms and conditions of the contract/government instructions indicated deficiencies in planning and management of project activities.
- Due to weak internal control mechanism, deficiencies such as non-adherence to the Gujarat Treasury Rules and non-maintenance of the deposit registers were also noticed.

3.2.13 Recommendations

The Department should ensure that:

- Provisions of the budget manual are strictly followed to enhance the effectiveness of budget control mechanism.

⁶² 1. R&B, Nadiad-₹ 4.26 lakh, 2. District R&B, Rajkot-₹ 0.64 lakh, 3. R&B, Amreli-₹ 3.27 lakh, 4. R&B Division. No. 1, Surat-₹ 3.90 lakh, 5. R&B, Palanpur-₹ 3.49 lakh, 6. R&B, Jamnagar-₹ 14.05 lakh, 7. District R&B, Vadodara-₹ 4.45 lakh, 8. R&B, Mehsana-₹ 0.47 lakh, 9. R&B, Bhavnagar-₹ 0.35 lakh, 10. R&B, Junagadh-₹ 5.51 lakh, 11. R&B, Godhra-₹ 26.70 lakh, 12. CP-I, Gandhinagar-₹ 23.79 lakh, 13. CP-II, Gandhinagar-₹ 8.33 lakh, 14. R&B, Bharuch-₹ 0.56 lakh and 15. R&B, Anand-₹ 1.46 lakh.

⁶³ Are those occupants who have not vacated the quarters even after period of one to 12 months as allowed by the competent authority for retention of quarters from the date of transfer/retirement/resignation of an employee.

- Planning and management of project activities should be revamped by ensuring adherence to the provisions of GPW Manual, terms and conditions of tenders/agreements made with the contractors and the instructions of the Government.



(MEERA SWARUP)

Principal Accountant General
(Economic & Revenue Sector Audit)
Gujarat

Ahmedabad

The 11 MAR 2013

Countersigned



(VINOD RAI)

Comptroller and Auditor General of India

New Delhi

The 12 MAR 2013

APPENDICES

APPENDIX - I
Year-wise breakup of outstanding Inspection Reports as on 30 September 2012
(Reference: Paragraph 1.7.1)

Sr. No.	Department	Upto 2007-08		2008-09		2009-10		2010-11		2011-12		TOTAL	
		No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No. of Paras
1	Agriculture and Co-operation	245	616	67	223	32	114	50	217	38	199	432	1,369
2	Energy and Petrochemicals	11	17	10	16	-	-	4	11	1	4	26	48
3	Finance	8	20	-	-	-	-	4	10	1	4	13	34
4	Forests and Environment	68	120	16	29	20	48	24	60	20	56	148	313
5	Industries and Mines	150	444	2	7	18	90	16	60	26	142	212	743
6	Narmada, Water Resources, Water Supply and Kalpsar	339	517	37	68	47	74	79	225	86	335	588	1,219
7	Ports and Transport	12	30	-	-	-	-	-	-	-	-	12	30
8	Roads and Buildings	323	728	56	168	68	191	57	207	52	550	556	1,844
9	Science and Technology	1	2	-	-	-	-	-	-	-	-	1	2
Total		1,157	2,494	188	511	185	517	234	790	224	1,290	1,988	5,602

APPENDIX - II

**Statement showing the incorrect adjustment of price variation on asphalt
(Reference: Paragraph 2.1.1)**

Sr. No.	Name of the road work	Agreement Number	Procurement period of asphalt	Quantity of asphalt procured from Depot (in MT)	Difference between actual procurement rate and IOCL ex-refinery rates per MT	Short recovery/ excess payment made on price variation on asphalt (₹)
		Name of the agency				
R&B Division, Himmatnagar						
1	Widening and Strengthening of Modasa - Megharaj-Undava Road km. 1/400 to 23/665	B-2/54 of 2008-09 M/s Royal Costruction Company	April 2009 to June 2009	543.450	₹ 1,201 to ₹ 2,403	12,49,757.76
2	Improvement of Himmatnagar - Talod - Ujedia Road km. 10/00 to 20/100	B-2/58 of 2008-09 M/s Umiya Construction Company	February 2009 to June 2009	345.935	₹ 1,201 to ₹ 2,403	5,26,179.85
3	Widening and Strengthening of Himmatnagar - Ilol - Davad - Deshotar Road km 0/0 to 10/0	B-2/51 of 2008-09 M/s Akash Infra Project Private Limited	April 2009-to June 2009	433.840	₹ 2,403	10,42,439.43
4	Strengthening Harsol Gambhoi Road km.23/4 to 56/8 section 24/6 to 29/3	B-2/8 of 2008-09 M/s Sabar Construction	April 2009-to June 2009	219.291	₹ 2,403	5,26,916.80
5	Resurfacing of Roads Package No.NB.SK/T-1/2007-08 Phase 2	B-2/16 of 2008-09 M/s Sabar Construction	January 2009 to February 2009	467.405	₹ 1,201 to ₹, 2403	7,68,956.46
6	Strengthening of Bhiloda - Chithoda-Pal-Vijaynagar Road km.18/0 to 36/0 Bet km.18/0 to 32/2	B-2/25 of 2008-09 M/s.Gangaram S Patel	February 2009	169.949	₹ 2,403	4,08,354.71

Sr. No.	Name of the road work	Agreement Number	Procurement period of asphalt	Quantity of asphalt procured from Depot (in MT)	Difference between actual procurement rate and IOCL ex-refinery rates per MT	Short recovery/ excess payment made on price variation on asphalt (₹)
		Name of the agency				
7	Improvement of Majara - Talod - Harsol Road km 22/0 to 23/4	B-2/32 of 2008-09	February 2009 to March 2009	88.800	₹ 2,403	2,13,369.98
		M/s J.S.Patel Construction Co.				
8	Widening and Strengthening of Tenpur - Limb - Rozad km.0/0 to 8/0 (Taluka to Taluka)	B-2/34 of 2008-09	February 2009 to March 2009	245.975	₹ 2,403	5,91,033.21
		M/s J.S.Patel Construction Co.				
9	SR to Bavad Gabat Ubhran Road (Road Package No.SRR/SK/2008-09/6)	B-2/61 of 2008-09	May 2009 to June 2009	348.030	₹ 1,201 to ₹ 2,403	6,01,178.72
		M/s Shreeram Builder				
R&B Division, Patan						
10	Strengthening - Suigam - Dudosan - Sidhardha Road Km 20/750 to 39/750	B-2/33 of 2008-09	March 2009 to May 2009	437.474	₹ 2,403	10,51,171.27
		M/s Saraswati Construction				
11	Strengthening - Suigam - Dudosan - Sidhardha Road (CRF)	B-2/44 of 2008-09	March 2009 to May 2009	498.610	₹ 2,403	11,98,070.09
		M/s Saraswati Construction				
12	Widening of Patan Dunawada - Roda Road km 0/0 to 13/0	B-2/58 of 2008-09	March 2009 to June 2009	261.185	₹ 2,403	6,27,580.54
		M/s. Vikashi Construction Co.				
13	Widening and Strengthening - Harji - Totana Road km 0/0 to 18/200	B-2/59 of 2008-09	March 2009 to May 2009	414.103	₹ 2,403	9,95,014.97
		Aakash Infrastructure Pvt. Ltd				
14	Strengthening - Shihori - Patan - Unjha Road	B-2/61 of 2008-09	February 2009 to June 2009	571.111	₹ 2,403	13,72,276.94
		Vikas Construction Company, Patan				
Total				5,045.158		1,11,72,300.73

APPENDIX - III

Statement showing quantities executed in excess of 130 per cent of the estimated quantities

(Reference: Paragraph 2.2.5)

Sr. No.	Description of work (Item No.)	Tender Quantity	Tender Rate (₹)	Quantity of work executed	Excess over 130 per cent Qty (i.e. Col.5 - 130 per cent of Col.3)	Current SOR (₹)	Percentage of increase/decrease (-) between tendered rates and SOR rates	Amount paid for execution of quantities in excess of 130 per cent (₹)	Amount payable had it been done at the tender rate (₹)	Excess paid (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(i) Improvement and widening of urban road passing through Kadi Town Chatral Road 0/0 to 1/0 km (R&B Division, Mehsana)										
1	Box cutting the road surface (1)	4,532 Cum	29.85	10,933.60	5,042.00	47.00	57	2,36,974.00	1,50,503.70	86,470.30
2	Providing and laying GSB (2)	2,472 Cum	353.26	5,962.00	2,748.4	549.00	55	15,08,871.60	9,70,899.78	5,37,971.82
3	Providing and laying and compacting grade stone (3)	2,060 Cum	796.08	4,970.08	2,292.08	1,660.00	109	38,04,852.80	18,24,679.05	19,80,173.75
4	Providing and laying primer coat with bitumen emulsion (4)	8,240 Sqm	9.95	1,9060.00	8,438	16.40	65	1,38,383.20	83,958.10	54,425.10
5	Providing and laying BSG base 37.5 mm thick asphalt (5)	1,275 MT	1,019.98	3,092.565	1,435.065	1,546.00	52	22,18,610.49	14,63,737.60	7,54,872.89
6	Providing and laying 50mm thick bituminous macadam with emulsion asphalt (6)	1,870 MT	1,393.14	4,737.965	2,306.965	1,781.15	28	41,09,050.71	32,13,925.22	8,95,125.49
7	Providing and laying 20 mm thick mix seal (7)	782 MT	1,592.16	1,980.32	963.72	2,038.17	28	19,64,225.19	15,34,396.44	4,29,828.75

Sr. No	Description of work (Item No.)	Tender Quantity	Tender Rate (₹)	Quantity of work executed	Excess over 130 per cent Qty (i.e. Col.5 - 130 per cent of Col.3)	Current SOR (₹)	Percentage of increase/decrease (-) between tendered rates and SOR rates	Amount paid for execution of quantities in excess of 130 per cent (₹)	Amount payable had it been done at the tender rate (₹)	Excess paid (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
8	Rolling and watering of earth work (8)	4,532 MT	29.85	10,932.415	5,040.815	5.20	(-)83	26,212.24	1,50,468.33	(-)1,24,256.09
9	Providing central verge of precast block (9)	930 Rmt	616.96	2,075.30	866.3	897.00	45	7,77,071.10	5,34,472.45	2,42,598.65
10	Road marking (10)	330 Sqm	323.41	1,605.70	1,176.7	380.00	17	4,47,146.00	3,80,556.55	66,589.45
11	Supply & fixing Jumbo Bollard sign (12)	10 Nos	3,482.85	20	7	4,950.00	42	34,650.00	24,379.95	10,270.05
12	Supply & fixing delineater (13)	201 Nos	169.17	440	179	160.00	(-)5	28,640.00	30,281.43	(-)1,641.43
13	Excavation for foundation upto 1.5mt depth (22)	81 Cum	49.76	159.03	53.73	46.50	(-)7	2,498.45	2,673.60	(-)175.15
14	Excavation for foundation from 1.5 mt to 3.00 mt (23)	81 Cum	49.76	205	99.7	51.50	4	5,134.55	4,961.07	173.48
15	Providing and laying cement concrete 1:4:8 (24)	17 Cum	1,243.88	33.98	11.88	1,906.00	53	22,643.28	14,777.29	7,865.99
16	Providing and casting in situ ordinary cement M-150 mix (26)	10 Cum	2,189.22	44.43	31.43	2,748.00	26	86,369.64	68,807.18	17,562.46
17	Providing 15 mm thick cement plaster (27)	20 Sqm	69.66	51.9	25.9	79.20	14	2,051.28	1,804.19	247.09
Total								1,54,13,384.53	1,04,55,281.93	49,58,102.60

Sr. No.	Description of work (Item No.)	Tender Quantity	Tender Rate (₹)	Quantity of work executed	Excess over 130 per cent Qty (i.e. Col.5 - 130 per cent of Col.3)	Current SOR (₹)	Percentage of increase/ decrease (-) between tendered rates and SOR rates	Amount paid for execution of quantities in excess of 130 per cent (₹)	Amount payable had it been done at the tender rate (₹)	Excess paid (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
ii) Widening and strengthening Sanad Chekhla Kadi Road 2.8 to 11.6 km (R&B Division, Ahmedabad)										
1	Earth work (2)	8,563 Cum	62.78	20,759.74	9,627.84	118	88	11,36,085.12	6,04,435.80	5,31,649.32
2	Scarifying gravelled macadam or Bitumen macadam surface (4)	31,500 Sqm	4.83	61,320.00	2,0370	7.57	57	1,54,200.90	98,387.10	55,813.80
3	Providing and laying and compacted WBM (7)	8,142 Cum	832.61	18,708.81	8,124.214	1,194.98	44	97,08,273.25	67,64,301.82	29,43,971.43
4	Providing and applying priming coat (8)	5,7780 Cum	18.35	87,538.50	12,423.5	15.73	(-)14	1,95,421.66	2,27,971.23	(-)32,549.57
Total								1,11,93,980.93	76,95,095.95	34,98,884.98
Grand Total								2,66,07,365.46	1,81,50,377.88	84,56,987.58

APPENDIX-IV
Target and Achievement of Seed supplied through Government sources
(Reference: Paragraph 3.1.10.3)

(Quantity in quintal)

Crop	2007-08			2008-09			2009-10			2010-11			2011-12		
	Target	Actual	Shortfall (P)	Target	Actual	Shortfall (P)	Target	Actual	Shortfall (P)	Target	Actual	Shortfall (P)	Target	Actual	Shortfall (P)
Maize	5,400	4,279	1,121 (21)	9,785	6,732	3,053 (31)	5,774	4,343	1,431 (25)	407	1,246	-	3,316	1,738	1,578 (48)
Bajara	9,082	3,810	5,272 (58)	14,362	1,483	12,879 (90)	12,000	1,267	10,733 (89)	23,814	2,116	21,698 (91)	5,745	6,993	-
Castor	13,981	7,351	6,630 (47)	8,294	5,909	2385 (29)	4,607	4,106	501 (11)	9,227	6,574	2,653 (29)	1,5751	15,662	89 (01)
Cotton Hybrid	370	109	261 (71)	0	170	-	0	200	-	0	100	-	1,162	153	1009 (87)
Cotton Variety	0	1,641	-	2,815	2,019	796 (28)	4,832	40,76	756 (16)	803	564	239 (30)	6	738	-
Paddy	13,373	14,966	-	18,756	19,949	-	21,477	15,570	5,907 (28)	16,060	24,614	-	2,5090	16,730	8,360 (33)
Black gram	1,487	2,220	-	2,110	301	1,809 (86)	1374	869	505 (37)	1,909	3,229	-	2,996	2,204	792 (26)
Green gram	11,995	5,253	6,742 (56)	15,227	5,061	10,166 (67)	13,002	6,444	6,558 (50)	16,501	1,768	14,733 (89)	2,8676	4,051	2,4625 (86)
Pigeon pea	1,099	1,444	-	2,080	1,414	666 (32)	1,636	1,343	293 (18)	1,590	3,320	-	7,613	2,882	4,731 (62)
Groundnut	66,122	47,305	18,817 (28)	69,235	67,128	2,107 (3)	79,755	83,905	-	80,514	88,415	-	96,344	77,147	19,197 (20)

Crop	2007-08			2008-09			2009-10			2010-11			2011-12		
	Target	Actual	Shortfall (P)	Target	Actual	Shortfall (P)	Target	Actual	Shortfall (P)	Target	Actual	Shortfall (P)	Target	Actual	Shortfall (P)
Sesamum	2,230	1,702	528 (24)	2,613	2,040	573 (22)	2,610	2357	253 (10)	4,763	1,320	3,443 (72)	5,816	1069	4,747 (82)
Wheat	73,008	82,964	-	92,597	77,548	15,049 (16)	9,5500	1,09,040	-	1,57,640	0	1,57,640 (100)	1,16,820	0	1,16,820 (100)
Gram	3,726	3,655	71 (2)	7,240	25,500	-	3,500	8,576	-	14,695	0	14,695 (100)	7,927	0	7,927 (100)
Mustard	1,461	1,072	389 (27)	1,752	1,480	272 (16)	2,450	1,637	813 (33)	4071	0	4071 (100)	1,606	0	1,606 (100)
Total	2,03,334	1,77,77	25,563 (13)	2,46,866	2,16,734	30,132 (12)	2,48,517	2,43,73	4,784 (2)	3,31,994	1,33,266	1,98,728 (60)	3,18,868	1,29,367	1,89,501 (59)

(Source: Data furnished by Director of Agriculture)

(P) Percentage to target

(Grand Total: Target- 13,49,579, Achievement: 9,00,871)

APPENDIX-V

Taluka-wise details of samples of Fertilizers, Seeds and Insecticides drawn

(Reference: Paragraph 3.1.11.1)

District/Taluka	Fertilizers		Seeds		Insecticides	
	Target	Achievement (percentage)	Target	Achievement (percentage)	Target	Achievement (percentage)
Anand						
Anand/Umreth	75	78 (104)	25	26 (104)	19	22 (116)
Petlad/ Sojitra	70	36 (51)	25	14 (56)	18	6 (33)
Borsad/Anklav	75	45 (60)	25	23 (92)	19	16 (84)
Khambat/Tarapur	70	33 (47)	25	10 (40)	19	9 (47)
Bharuch						
Bharuch	84	42 (50)	25	10 (40)	22	22 (100)
Jambusar	68	58 (85)	25	26 (104)	28	30 (107)
Ankleshvar	84	84 (100)	25	25 (100)	25	25 (100)
Jhagadia	84	15 (18)	25	10 (40)	25	18 (72)
Godhra						
Godhra/Morava Hadaf	30	35 (117)	24	30 (125)	7	9 (129)
Shehera	20	15 (75)	10	10 (100)	4	4 (100)
Lunavada/ Khanpur	35	46 (131)	24	27 (113)	7	9 (129)
Santrampur/ Kadana	20	15 (75)	10	13 (130)	4	0 (0)
Kalol/Goghamba	35	26 (74)	24	16 (67)	7	7 (100)
Halol/Jambughoda	30	33 (110)	18	19 (106)	6	8 (133)
Himmatnagar						
Himmatnagar	40	29 (73)	25	25 (100)	20	21 (105)
Talod	35	35 (100)	15	15 (100)	15	15 (100)
Prantij	35	35 (100)	15	15 (100)	17	17 (100)
Idar	55	0 (0)	25	3 (12)	25	0 (0)

District/Taluka	Fertilizers		Seeds		Insecticides	
	Target	Achievement (percentage)	Target	Achievement (percentage)	Target	Achievement (percentage)
Vadali	30	1 (3)	15	0 (0)	10	1 (10)
Khedbrahma	35	8 (23)	15	2 (13)	13	2 (15)
Vijayanagar	15	0 (0)	5	3 (60)	5	0 (0)
Modasa	50	0 (0)	25	9 (36)	15	0 (0)
Bhiloda	35	0 (0)	15	5 (33)	10	0 (0)
Bayad	55	6 (11)	25	5 (20)	15	0 (0)
Dhansura	30	0 (0)	15	0 (0)	10	0 (0)
Malpur	30	0 (0)	15	0 (0)	10	0 (0)
Meghraj	35	0 (0)	10	2 (20)	10	0 (0)
Jamnagar						
Jamnagar	56	131 (234)	25	55 (220)	10	15 (150)
Kalawad	56	33 (59)	25	31 (124)	10	10 (100)
Lalpur	56	24 (43)	25	7 (28)	10	8 (80)
Bhanvad	56	24 (43)	25	21 (84)	10	5 (50)
Dhrol	56	39 (70)	25	42 (168)	10	16 (160)
Jodiya	56	43 (77)	25	12 (48)	10	6 (60)
Kalyanpur	56	28 (50)	25	33 (132)	10	14 (140)
Dwarka	56	4 (7)	25	4 (16)	10	7 (70)
Khambhaliya	56	64 (114)	25	34 (136)	10	12 (120)
Jamjodhpur	56	70 (125)	25	20 (80)	10	7 (70)
Navsari						
Navsari/Jalalpur	100	98 (98)	30	7 (23)	20	12 (60)
Chikhli/Gandevi	80	31 (39)	30	26 (87)	20	13 (65)
Vansda	70	60 (86)	15	15 (100)	15	15 (100)
Ahwa	20	20 (100)	15	16 (107)	5	5 (100)
Palanpur						
Palanpur/Amirgadh	55	10 (18)	26	22 (85)	19	5 (26)
Vadagam/Danta	40	11 (28)	22	9 (41)	10	4 (40)

District/Taluka	Fertilizers		Seeds		Insecticides	
	Target	Achievement (percentage)	Target	Achievement (percentage)	Target	Achievement (percentage)
Deesa/Kankrej	70	43 (61)	28	9 (32)	24	13 (54)
Dhaner/Dantiwada	65	13 (20)	26	1 (4)	19	5 (26)
Deodhar/Bhabhara	60	20 (33)	26	0 (0)	21	0 (0)
Tharad/Vav	50	4 (8)	22	4 (18)	12	3 (25)
Surat						
Valod	25	9 (36)	31	10 (32)	8	5 (63)
Bardoli	90	33 (37)	24	5 (21)	20	11 (55)
Mangrol	65	25 (38)	20	10 (50)	15	7 (47)
Olpad	75	28 (37)	18	3 (17)	10	8 (80)
Surat	95	9 (9)	25	10 (40)	20	0 (0)
Kamrej	55	20 (36)	20	0 (0)	15	6 (40)
Songadh	12	11 (92)	27	14 (52)	15	8 (53)
Nizar	9	6 (67)	25	10 (40)	7	6 (86)

(Source: Data furnished by Deputy Directors of Agriculture)

APPENDIX-VI
District-wise details of ATMA Activities –Training
(Reference: Paragraph 3.1.14.5)

District	2007-08						2008-09						2009-10						2010-11					
	Inter State		Within State		Within District		Inter State		Within State		Within District		Inter State		Within State		Within District		Inter State		Within State		Within District	
	NoA	NoB	NoA	NoB	NoA	NoB	NoA	NoB	NoA	NoB	NoA	NoB	NoA	NoB	NoA	NoB	NoA	NoB	NoA	NoB	NoA	NoB	NoA	NoB
Ahmedabad					17	452	1	32	1	39	5	207			9	450	15	856	1	30	13	654	25	2,165
Amreli					13	596			2	18										3	88	13	1,029	
Anand							1	11			1	13					11	282	1	12	3	256	6	866
Banaskantha																			1	50	7	340	10	1,087
Bharuch	1	6			6	131					1	32	1	9	3	75	1	50	4	100	7	178	10	500
Bhavnagar									4	30							1	29					1	26
Dahod	1	8	3	91	36	1,237									2	37	19	475			3	74	16	400
Dang																					3	120	2	191
Gandhinagar							1	6					1	12	1	32	6	603	1	39	16	709	32	1,543
Jamnagar	1	11	1	125	47	1,947	1	15	15	314	66	4,040	1	30	2	22	11	802	1	33	2	90	28	1,450
Junagadh									2	12	8	752			3	45	3	114			4	97	16	570
Kheda																			1	15	2	100	14	814
Kutch	1	10			1	87			10	196	7	649	1	25	2	110	15	839	1	22	7	361	25	2,793
Mehsana																			1	15	6	321	7	447
Narmada																			1	19			8	1,091
Navsari																								
Panchmahal									1	4			1	17	3	70							15	2,816
Patan									4	111							2	280	1	50			15	1,130
Porbandar																								
Rajkot																					3	58	2	225
Sabarkantha	1	2			21	462	1	32	2	11	4	395	1	40	4	211	44	2,439	4	142	2	70	13	764

District	2007-08						2008-09						2009-10						2010-11					
	Inter State		Within State		Within District		Inter State		Within State		Within District		Inter State		Within State		Within District		Inter State		Within State		Within District	
	NoA	NoB	NoA	NoB	NoA	NoB	NoA	NoB	NoA	NoB	NoA	NoB	NoA	NoB	NoA	NoB	NoA	NoB	NoA	NoB	NoA	NoB	NoA	NoB
Surat																			2	53	2	113	8	288
Surendranagar																					1	30	20	918
Tapi							1	18	7	183	21	1,275	2	54	21	813	37	5,028			7	322	25	1,140
Vadodara															2	100	7	350	1	22	3	70	9	482
Valsad															1	231	5	170	1	25	4	182	18	1,869
Total	5	37	4	216	141	4,912	6	114	48	918	113	7,363	8	187	53	2,196	177	12,317	22	627	98	4,233	338	24,604
Average		7		54		35		19		19		65		23		41		70		29		43		73
No. of districts		5		2		7		6		10		8		7		12		14		15		20		24

(Source: Annual Reports of ATMA/SAMETI)

NoA=No. of activity, NoB =No. of beneficiaries, Average =beneficiary per activity

APPENDIX-VII
District-wise details of ATMA Activities –Exposure Visit
(Reference: Paragraph 3.1.14.5)

District	2007-08						2008-09						2009-10						2010-11					
	Inter State		Within State		Within District		Inter State		Within State		Within District		Inter State		Within State		Within District		Inter State		Within State		Within District	
	NoA	NoB	NoA	NoB	NoA	NoB	NoA	NoB	NoA	NoB	NoA	NoB	NoA	NoB	NoA	NoB	NoA	NoB	NoA	NoB	NoA	NoB	NoA	NoB
Ahmedabad			1	58	2	108	1	10	9	365	3	209			4	138	3	142			5	372	7	443
Amreli																					7	190		
Anand								1	176					2	105				3	46	6	517	5	910
Banaskantha																			2	59	6	479	2	131
Bharuch	2	69	3	417			1	5	1	20	1	391	1	5	2	846			1	25	2	110	2	1,232
Bhavnagar															3	73					3	144		
Dahod	1	50	3	150							1	350	1	49	1	48					2	80	8	403
Dangs																					1	50	1	70
Gandhinagar													1	14			1	18	1	39	8	352	30	1,870
Jamnagar	1	57	4	243	5	298	4	228	11	445	7	203	4	110	2	436	1	719	1	55	5	227	1	44
Junagadh													1	50	1	50			1	42	1	53	4	609
Kheda																			1	6	4	252	2	74
Kutch			2	99			1	25	9	363	2	28			5	256	7	482	1	21	8	326	14	591
Mehsana																			1	9	4	195	2	141
Narmada																			1	5	4	268		
Navsari																							1	30
Panchmahal													1	54	2	216			1	50	2	120		
Patan																					7	372	6	240
Porbandar													1	392							1	25		
Rajkot																					2	522	1	24
Sabarkantha	1	51	5	232	15	775							2	108	2	135	13	666	2	95	2	95	10	505

District	2007-08						2008-09						2009-10						2010-11					
	Inter State		Within State		Within District		Inter State		Within State		Within District		Inter State		Within State		Within District		Inter State		Within State		Within District	
	NoA	NoB	NoA	NoB	NoA	NoB	NoA	NoB	NoA	NoB	NoA	NoB	NoA	NoB	NoA	NoB	NoA	NoB	NoA	NoB	NoA	NoB	NoA	NoB
Surat																			1	20	2	215	9	462
Surendranagar																					1	53		
Tapi							2	60	5	250			6	213	14	852	5	60	2	69	6	729	5	59
Vadodara													1	50	2	100			1	22	3	153	3	106
Valsad													1	100	2	750			1	54	3	167	1	275
Total	5	227	18	1,199	22	1,181	9	328	36	1,619	14	1,181	20	1,145	42	4,005	30	2,087	21	617	95	6,066	114	8,219
Average		45		67		54		36		45		84		57		95		70		29		64		72
No. of districts		4		6		3		5		6		5		11		13		6		16		25		20

(Source: Annual Reports of ATMA/SAMETI)

NoA=No. of activity, NoB =No. of beneficiaries, Average =beneficiary per activity

APPENDIX-VIII
Target and achievement under AGR 4 Progressive incentives to SC land holders (Schedule Caste Special Programme)
(Reference: Paragraph 3.1.15)

Component	2008-09			2009-10			2010-11		
	Target	Achievement	Shortfall/ percentage	Target	Achievement	Shortfall/ percentage	Target	Achievement	Shortfall/ percentage
Organic fertilizer (Hectare)	8,500	2,160	6,340/ 74.59	8,318	12,084	-	8,323	12,576	-
Bio fertilizer (number)	5,00,000	27,300	4,72,700/ 94.54	5,30,000	4,26,434	1,03,566/ 19.54	5,30,000	6,29,720	-
Demonstration (Hectare)	240	66	174/ 72.50	200	145	55/ 27.50	196	185	11/ 5.61
Pesticides (liter/kg)	40,000	49,456	-	40,000	8,621	31,379/ 78.45	6,000	8,153	-
Assistance for Crop Protection (number)	8,500	2,160	6,340/ 74.59	8,318	1,301	7,017/ 84.36	1,200	2,554	-
Integrated Pest Management (IPM) (Hectare)	4,500	1,926	2,574/ 57.20	4,500	1,085	3,415/ 75.89	1,050	1,228	-
Vermicompost (Unit)	500,000	27,300	4,72,700/ 94.54	5,30,000	1,589	5,28,411/ 99.70	1,250	596	654/ 52.32
Farm equipments (number)	240	66	174/ 72.50	200	1,171	-	1,200	2,065	-
Bullock	6,000	6,209	-	6,000	359	5,641/ 94.02	508	438	70/ 13.78
Bullock cart	1,220	1,309	-	1,200	43	1,157/ 96.42	50	42	8/ 16
Open pipe line	1,050	876	174/ 16.57	1,050	465	585/ 55.71	296	1,045	-

APPENDIX-IX
Green House- Payment made to same beneficiary under different schemes
(Reference: Paragraph 3.1.17.2)

Name of beneficiary	Village	Taluka	District	Scheme	Area (sq.m)	Assistance (₹)	Scheme	Area (sq.m)	Assistance (₹)
Dharti Keyur Joshi	Thorimubarak	Viramgam	Ahmedabad	NHM	1,000	4,67,000	State Govt.	1,000	4,67,000
Mahendrakumar Narsinhbhai Patel	Kasindra	Daskroi	Ahmedabad	NHM	1,000	4,67,000	State Govt.	3,000	9,75,000
Patel Babubhai Kubardas	Chandrana	Gandhinagar	Gandhinagar	State Govt.	3,032	9,85,400	R.K.V.Y.	1,000	4,67,000
Patel Deepakbhai Valjibhai	Lakroda	Mansa	Gandhinagar	R.K.V.Y.	1,000	4,67,000	State Govt.	3,800	12,35,000
Patel Kantibhai Raychandbhai	Lakroda	Mansa	Gandhinagar	R.K.V.Y.	1,000	4,67,000	State Govt.	3,081	10,01,325
Patel Meenaben Valjibhai	Lakroda	Mansa	Gandhinagar	R.K.V.Y.	1,000	4,67,000	State Govt.	3,453	11,22,225
Patel Narsinhbhai Kuberdas	Chandrana	Gandhinagar	Gandhinagar	State Govt.	3,032	9,85,400	R.K.V.Y.	1,000	4,67,000
Patel Neelkumar Arvindbhai	Chandrana	Gandhinagar	Gandhinagar	State Govt.	3,032	9,85,400	R.K.V.Y.	1,000	4,67,000
Patel Sanjaykumar Babubhai	Chandrana	Gandhinagar	Gandhinagar	State Govt.	3,032	9,85,400	R.K.V.Y.	1,000	4,67,000
Patel Yogeshkumar Babubhai	Chandrana	Gandhinagar	Gandhinagar	State Govt.	3,032	9,85,400	R.K.V.Y.	1,000	4,67,000
Rangani Mavjibhai Karshanbhai	Lakroda	Gandhinagar	Gandhinagar	R.K.V.Y.	1,000	4,67,000	State Govt.	2,465	8,01,125
Patel Pareshbhai Shantilal	Chitravadi	Nadod	Narmada	State Govt.	1,500	4,87,500	RKVY	700	3,26,900
Vasava Sudhraben Chaturbhai	Sagbara	Sagbara	Narmada	AGR 23	3,000	9,75,000	RKVY	1,000	4,67,000
Narshbhai G. Gohi	Dandeswar	Dandeshwar	Navsari	State Govt.	4,000	13,00,000	State Govt.	4,000	13,00,000
Patel Ratanshebhai Kanjibhai	Vansol	Kadi	Mehsana	NHM	1,000	4,67,000	State Govt.	1,000	4,67,000
Parmar Bhikhusinh Chatursinh	Charanvada	Modasa	Sabarkantha	State Govt.	4,000	13,00,000	State Govt.	4,000	13,00,000
Hiteshkumar Kantilal Patel	Kanad	Olpad	Surat	State Govt.	2,160	7,02,000	State Govt.	1,120	3,64,000
Laxmiben Sureshbhai Parmar	Tundi	Palsana	Surat	NHM	1,000	4,67,000	State Govt.	4,000	13,00,000
Total						1,34,27,500			1,34,61,575
Grand Total									2,68,89,075

(Source: List of beneficiaries published by the Department)

APPENDIX-X

Rush of Expenditure in Last quarter/March of 2011-12

(Reference: Paragraph 3.1.19.1)

(₹ in lakh)

Grant No.	HEAD	Expenditure up to February 2012	Expenditure in the last quarter of the year	Expenditure in March	Total Expenditure	Percentage of expenditure in last quarter	Percentage of expenditure in March
002	2401:00:114:01: AGR 6 Oil seeds ISOPOM Development	2,519	1,240	82	2,601	47.67	-
001	3451:00:800:01: AGR 15 Information & Technology	195	131	3	198	66.16	-
002	4401:00:800:02: Capital Assistance to farmers to purchasing heavy farm implement	5,000	2,000	0	5,000	40.00	-
002	2401:00:110:04: AGR 11 Implementation of National Agricultural Insurance Scheme	8,145	4,081	1,000	9,145	44.63	-
095	2401:00:103:02: Rashtriya Krushi Vikas Yojanafor SC Farmers	154	98	45	199	49.25	22.61
096	2401:00:796:33: Rashtriya Krushi Vikas Yojana for ST Farmers	4,000	2,000	2,000	6,000	33.33	33.33
096	2575:01:305:05: AGR 14 Supply of seeds and fertilizers and pesticides to Dang Cultivators	49	49	16	65	75.38	24.15
002	2401:00:800:19: Establishment of Information and Communication Technology Centre at SAMETI	59	29	0	59	49.15	-
093	2401:00:800:01: AGR 19 Special Provision for Animal Husbandry under Tribal sub plan	4	14	14	18	77.78	77.78
002	2401:00:800:14: AGR 8 Agricultural Technology Management Agency (ATMA)	219	185	0	219	84.47	-
002	2810:01:101:01: PWR 21 Gobar Gas Plant	25	74	74	99	74.75	74.75
002	2401:00:001:03: District Establishment	3	3	1	4	75.00	25.00
002	2401:00:105:31: Establish New Mobile soil testing laboratories with micronutrient testing facilities	20	20	0	20	100.00	-

Grant No.	HEAD	Expenditure up to February 2012	Expenditure in the last quarter of the year	Expenditure in March	Total Expenditure	Percentage of expenditure in last quarter	Percentage of expenditure in March
002	2401:00:107:13: Rodent Control campaign under the scheme Strengthening and Modernisation of Pest Management	0	43	43	43	100.00	100.00
002	2401:00:103:20: Strengthening of seed testing laboratory	0	1,362	1,362	1,362	100.00	100.00
002	2401:00:119:32: HRT 7 To provide subsidy to the farmers for new area covered under floriculture	106	67	43	149	44.97	28.86
096	2575:01:305:03: HRT 10 Establishment of Kitchen garden and canning centres	18	32	27	45	71.11	60.00
002	2401:00:119:51: HRT-8 Coconut Development Project	4	6	4	8	75.00	50.00

(Source: Monthly expenditure statements)

APPENDIX - XI

Statement showing the division wise details of rush of expenditure in the month of March

(Reference: Paragraph 3.2.7.3)

(₹ in lakh)

Name of the Division	Year	Expenditure From April to February	Average monthly expenditure (Col. 3÷11)	Permissible limit (Col. 4X3)	Expenditure in the month of March	Excess expenditure over permissible limit in the month of March (Col. 6 - Col. 5)	Total expenditure during the Year (Col. 3 + Col. 6)	Percentage of excess expenditure in the month of March over permissible limit	Percentage of expenditure in the month of March over total expenditure during the year
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
R&B Division, Navsari	2008-09	2,934.39	266.76	800.29	1,605.70	805.41	4,540.09	100.64	35.37
	2009-10	2,615.68	237.79	713.37	1,355.63	642.26	3,971.31	90.03	34.14
	2010-11	4,295.85	390.53	1,171.60	1,902.85	731.25	6,198.70	62.42	30.70
	2011-12	7,431.10	675.55	2,026.66	2,377.75	351.09	9,808.85	17.32	24.24
R&B Division, Rajpipla	2010-11	2,640.12	240.01	720.03	778.32	58.29	3,418.44	8.10	22.77
R&B Division, Nadiad	2011-12	5,792.64	526.60	1,579.81	2,364.89	785.08	8,157.53	49.69	28.99
R&B Division, Valsad	2010-11	5,257.14	477.92	1,433.77	2,524.01	1,090.24	7,781.15	76.04	32.44
R&B Division, Porbandar	2010-11	1,700.78	154.62	463.85	467.82	3.97	2,168.60	0.86	21.57
NH Division, Rajkot	2010-11	1,811.21	164.66	493.97	1,544.55	1,050.58	3,355.76	212.68	46.03
	2011-12	1,022.86	92.99	278.96	646.78	367.82	1,669.64	131.85	38.74
Dist. R&B Division, Rajkot	2010-11	6,002.84	545.71	1,637.14	1,882.74	245.60	7,885.58	15.00	23.88
	2011-12	8,824.08	802.19	2,406.57	2,704.84	298.27	11,528.92	12.39	23.46
R&B Division, Surendranagar	2010-11	4,436.43	403.31	1,209.94	1,360.31	150.37	5,796.74	12.43	23.47
R&B Division, Amreli	2010-11	6,886.84	626.08	1,878.23	2,184.78	306.55	9,071.62	16.32	24.08
	2011-12	9,003.00	818.45	2,455.36	2,812.01	356.65	11,815.01	14.53	23.80
R&B Division, Bharuch	2010-11	8,100.83	736.44	2,209.32	2,259.48	50.16	10,360.31	2.27	21.81
R&B Division No. 1, Surat	2009-10	3,623.12	329.37	988.12	1,530.24	542.12	5,153.36	54.86	29.69
	2010-11	3,410.80	310.07	930.22	1,010.56	80.34	4,421.36	8.64	22.86
	2011-12	2,779.40	252.67	758.02	974.11	216.09	3,753.51	28.51	25.95

Name of the Division	Year	Expenditure From April to February	Average monthly expenditure (Col. 3÷11)	Permissible limit (Col. 4X3)	Expenditure in the month of March	Excess expenditure over permissible limit in the month of March (Col. 6 - Col. 5)	Total expenditure during the Year (Col. 3 + Col. 6)	Percentage of excess expenditure in the month of March over permissible limit	Percentage of expenditure in the month of March over total expenditure during the year
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
R&B Division No. 2, Surat	2009-10	3,351.61	304.69	914.08	1,449.49	535.41	4,801.10	58.57	30.19
	2010-11	5,205.45	473.22	1,419.67	1,649.28	229.61	6,854.73	16.17	24.06
	2011-12	9,287.99	844.36	2,533.09	3,195.57	662.48	12,483.56	26.15	25.60
R&B Division, Tapi (Vyara)	2009-10	2,380.25	216.39	649.16	1,474.38	825.22	3,854.63	127.12	38.25
	2010-11	4,201.75	381.98	1,145.93	2,397.83	1,251.90	6,599.58	109.25	36.33
	2011-12	1,188.49	108.04	324.13	2,834.49	2,510.36	4,022.98	774.48	70.46
R&B Division, Palanpur	2008-09	5,682.48	516.59	1,549.77	2,155.33	605.56	7,837.81	39.07	27.50
	2009-10	10,543.74	958.52	2,875.57	3,423.83	548.26	13,967.57	19.07	24.51
	2010-11	8,489.82	771.80	2,315.41	2,879.71	564.30	11,369.53	24.37	25.33
	2011-12	12,511.82	1,137.44	3,412.31	3,836.38	424.07	16,348.20	12.43	23.47
R&B Division, Bhuj	2010-11	8,497.37	772.49	2,317.46	4,064.79	1,747.33	12,562.16	75.40	32.36
	2011-12	15,312.47	1,392.04	4,176.13	5,310.26	1,134.13	20,622.73	27.16	25.75
R&B Division, Patan	2009-10	5,020.70	456.43	1,369.28	2,217.38	848.10	7,238.08	61.94	30.63
	2010-11	8,697.23	790.66	2,371.97	2,486.72	114.75	11,183.95	4.84	22.23
R&B Division, Jamnagar	2008-09	4,768.40	433.49	1,300.47	1,463.38	162.91	6,231.78	12.53	23.48
	2009-10	3,817.29	347.03	1,041.08	1,942.94	901.86	5,760.23	86.63	33.73
	2010-11	5,519.87	501.81	1,505.42	2,265.65	760.23	7,785.52	50.50	29.10
	2011-12	9,777.58	888.87	2,666.61	2,826.86	160.25	12,604.44	6.01	22.43
Dist. R&B, Ahmedabad	2011-12	6,742.77	612.98	1,838.94	2,086.86	247.92	8,829.63	13.48	23.63
R&B, Mehsana	2011-12	8,848.18	804.38	2,413.14	3,016.11	602.97	11,864.29	24.99	25.42
R&B, Junagadh	2011-12	9,077.40	825.22	2,475.65	3,149.36	673.71	12,226.76	27.21	25.76
CP-II, Gandhinagar	2011-12	16,043.90	1,458.54	4,375.61	5,693.28	1,317.67	21,737.18	30.11	26.19
CP-I, Gandhinagar	2011-12	5,608.81	509.89	1,529.68	1,641.88	112.20	7,250.69	7.34	22.64

APPENDIX - XII

**Statement showing the division wise details of excess allotment of Job Number
(Reference: Paragraph 3.2.8.3)**

(₹ in lakh)

Sr. No.	Name of the Divisions	Year	Total grant available for Special Repair (SR)	Spill over liabilities of previous year	Remaining Grant available (col.4-5)	Amount of job numbers eligible i.e. twice of balance available* (Col 6 x 2)	Amount of new job number	Excess than the permissible limit (Col.7 - 8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	R&B Division, Rajpipla	2008-09	368.28	275.69	92.59	185.18	245.00	59.82
		2010-11	355.10	155.70	199.40	398.80	477.56	78.76
2	R&B Division, Valsad	2008-09	185.25	28.00	157.25	314.50	527.75	213.25
		2009-10	240.00	5.00	235.00	470.00	715.00	245.00
		2010-11	320.00	24.90	295.10	590.20	2634.86	2044.66
3	District R&B Division, Rajkot	2010-11	1,658.75	5,457.45	-3,798.70	0.00	1080.09	1080.09
4	R&B Division, Surendranagar	2008-09	503.68	274.60	229.08	458.16	485.00	26.84
		2009-10	362.87	253.60	109.27	218.54	300.00	81.46
		2010-11	235.08	95.42	139.66	279.32	888.00	608.68
5	R&B Division, Amreli	2008-09	180.00	554.00	-374.00	0.00	388.17	388.17
		2009-10	180.00	392.24	-212.24	0.00	390.00	390.00
		2010-11	182.00	262.75	-80.75	0.00	2280.00	2280.00
6	R&B Division, Bharuch	2008-09	430.00	258.78	171.22	342.44	637.87	295.43
		2010-11	610.00	0.00	610.00	1220.00	1430.00	210.00
7	R&B Division No. 2, Surat	2010-11	364.00	177.29	186.71	373.42	1310.00	936.58
8	R&B Division, Tapi (Vyara)	2008-09	104.09	132.11	-28.02	0.00	634.00	634.00
		2009-10	104.09	75.21	28.88	57.76	130.00	72.24
		2010-11	104.09	210.00	-105.91	0.00	125.00	125.00

Sr. No.	Name of the Divisions	Year	Total grant available for Special Repair (SR)	Spill over liabilities of previous year	Remaining Grant available (col.4-5)	Amount of job numbers eligible i.e. twice of balance available* (Col 6 x 2)	Amount of new job number	Excess than the permissible limit (Col.7 - 8)
9	R&B Division, Palanpur	2008-09	585.89	0.00	585.89	1171.78	2003.00	831.22
10	R&B Division, Bhuj	2008-09	1,451.82	153.28	1,298.54	2597.08	4256.50	1659.42
		2009-10	2,662.99	3,679.19	-1,016.20	0.00	355.00	355.00
		2010-11	2,723.03	1,771.86	951.17	1902.34	5169.13	3266.79
11	R&B Division, Patan	2008-09	570.54	240.02	330.52	661.04	675.50	14.46
		2009-10	586.12	630.05	-43.93	0.00	552.80	552.80
		2010-11	600.35	83.87	516.48	1032.96	1129.00	96.04
12	R&B Division, Jamnagar	2008-09	1,266.60	1,064.34	202.26	404.52	1522.00	1117.48
		2009-10	1,090.00	1,048.97	41.03	82.06	782.00	699.94
13	District R&B Division, Ahmedabad	2008-09	874.31	5.00	869.31	1738.62	3371.00	1632.38
		2010-11	1,068.00	1,145.00	-77.00	0.00	3345.00	3345.00
14	R&B Division, Anand	2008-09	634.57	574.84	59.73	119.46	1790.00	1670.54
		2009-10	1,868.00	1,456.17	411.83	823.66	837.37	13.71
15	R&B Division, Mehsana	2008-09	789.03	0.03	789.00	1578.00	2053.00	475.00
		2010-11	425.00	835.30	-410.30	0.00	1545.00	1545.00
16	R&B Division, Junagadh	2008-09	791.70	726.34	65.36	130.72	855.00	724.28
		2010-11	1,700.00	1,336.08	363.92	727.84	1438.30	710.46
17	R&B Division, Godhra	2008-09	410.43	281.35	129.08	258.16	1715.00	1456.84
		2009-10	926.10	1,587.43	-661.33	0.00	350.00	350.00
		2010-11	1,290.00	1,010.20	279.80	559.60	717.00	157.40
18	Dist. R&B Division, Vadodara	2008-09	912.23	595.20	317.03	634.06	1446.00	811.94
		2010-11	2,581.00	1,199.00	1,382.00	2764.00	6375.00	3611.00
19	Capital Project-II, Gandhinagar	2009-10	578.00	755.52	-177.52	0.00	546.79	546.79
		2010-11	580.05	1,772.43	-1192.38	0.00	1767.34	1767.34

Note : *Wherever, remaining balances are negative figures due to excess spillover liabilities than grants available in a year, balance available is taken as Nil for calculation purpose.

APPENDIX-XIII

Statement showing division wise details of incorrect adoption of star rate

(Reference: Paragraph 3.2.8.4)

Sr. No.	Name of the Division	Agreement No.	Name of the work	Date of approval of Draft Tender Papers (DTP)	Grade of Asphalt used in the work	Rate of asphalt prevailing in the month in which DTP's approved (in ₹ per MT)	Rate of asphalt actually shown in the agreement for the purpose of payment of difference as star rate (in ₹ per MT)	Excess star rate shown in the agreement per MT (in ₹)	Quantity of asphalt used in the work as per final bill. In MT	Extra payment of star rate difference due to incorrect adoption of star rate (₹ in lakh)
1	R&B Division, Nadiad	B-2/72 of 2008-09	Pragatipath No. 4 (Raising & Constructing Bridge) Dholka Rasikpura-Kheda Road	08-08-2008	80/100	36,222.51	31,717.00	4,505.51	851.24	38.35
2		B-2/4 of 2008-09	Improvement of Nadiad Mahudha-Kathla Road Km 0/0 to 25/3	28-11-2007	80/100	22,410.70	20,351.39	2,059.31	716.10	14.75
3		B-2/46 of 2008-09	Strengthening Dakor Ladvel Kapadwanj Road Km 18/4 to 32/0	17-07-2008	80/100	34,204.15	27,583.00	6,621.15	392.07	25.96
4	R&B Division, Valsad	B-2/71 of 2008-09	Construction of CSH way from Billiora to Valsad Road Km 4/0 to 8/49	12-11-2008	80/100	35,261.38	27,793.00	7,468.38	240.25	17.94
5	R&B Division, Porbandar	B2/2 of 2010-11	Widening & strengthening of Kolikhada Bakharala Nagka road k.m.0/0 to 8/0	12-01-2010	80/100	32,450.08	24,473.00	7,977.08	167.16	13.33
					60/70	33,441.21	25,433.85	8,007.36	161.00	12.89
6	NH Division, Rajkot	B-2/2 of 2008-09	Improvement of riding surface from Km 135/0 to 150/0 of NH 8B. Somnath-Bhavnagar Road	22-01-2008	60/70	29,800.24	22,047.00	7,753.24	673.70	52.23
7		B-2/15 of 2007-08	Strengthening between Km 161/0 to 167/150 of NH 8E Somnath-Bhavnagar Road	22-01-2008	60/70	29,800.24	22,047.00	7,753.24	528.69	40.99

Sr. No.	Name of the Division	Agreement No.	Name of the work	Date of approval of Draft Tender Papers (DTP)	Grade of Asphalt used in the work	Rate of asphalt prevailing in the month in which DTP's approved (in ₹ per MT)	Rate of asphalt actually shown in the agreement for the purpose of payment of difference as star rate (in ₹ per MT)	Excess star rate shown in the agreement per MT (in ₹)	Quantity of asphalt used in the work as per final bill. In MT	Extra payment of star rate difference due to incorrect adoption of star rate (₹ in lakh)
8	District R&B Division, Rajkot	B-2/3 of 2009-10	Up-gradation, Strengthening and resurfacing of Maliya-Pipaliya-Hajani Road between Km 0/0 to 3/50	10-07-2009	80/100	25,926.00	22,898.00	3,028.00	95.76	2.90
					60/70	26,887.00	23,860.00	3,027.00	432.00	13.08
9		B-2/11 of 2009-10	Strengthening and Resurfacing to Morbi-Jetpur Aniyari Road Km 0/0 to 27/6 (Taluka to Taluka)	17-11-2009	80/100	32,414.00	28,239.00	4,175.00	269.89	11.27
					60/70	33,375.00	29,200.00	4,175.00	129.93	5.42
10	R&B Division, Amreli	B-2/36 of 2007-08	Upgrading to NH-8E Pipavav, Rajula, Sabarkundla, Lathi Botad Sayala Dist Amreli Section 5 Chavand Lathi Amreli Road Km 12/0 to 29/5	04-12-2007	80/100	19,380.00	18,988.00	392.00	1,080.75	4.24
11		B-2/4 of 2009-10	Diu-Una-Tulsishyam-Dhari-Chalala Section Chalala to Tulsishyam Road (SH No. 104)	18-11-2008	80/100	35,261.38	34,204.14	1,057.24	841.94	8.90
12		B-2/9 of 2009-10	Construction of Bye pass around Bagasara-Town on Junagadh Manekwada Bagasara Amreli Road	16-12-2008	80/100	30,065.00	31,045.00	980.00	275.51	2.70
13	R&B Division, Bharuch	B-2/60 of 2009-10	Widening of Bharuch-Tankaria-Palej Road Km 0/0 to 28/2 working section 10/6 to 25/03	29-06-2009	60/70	26,262.00	25,433.00	829.00	1,117.31	9.26
14		B-2/72 of 2009-10	Upgradation of Ankleshwar Valia Netrang-Dediapada Road	27-10-2009	60/70	34,065.00	25,433.00	8,632.00	1,174.94	101.42

Sr. No.	Name of the Division	Agreement No.	Name of the work	Date of approval of Draft Tender Papers (DTP)	Grade of Asphalt used in the work	Rate of asphalt prevailing in the month in which DTP's approved (in ₹ per MT)	Rate of asphalt actually shown in the agreement for the purpose of payment of difference as star rate (in ₹ per MT)	Excess star rate shown in the agreement per MT (in ₹)	Quantity of asphalt used in the work as per final bill. In MT	Extra payment of star rate difference due to incorrect adoption of star rate (₹ in lakh)
			Km 0/0 to 55/0 (working section 20/0 to 43/0 Km)							
15	R&B Division No. 1, Surat	B-2/82 of 2008-09	Widening and improvement of road around Metropolitan Cities, Surat, Jahangirpura Variav Km 8/5 to 21/825	10-11-2008	60/70	42,734.00	38,917.57	3,816.43	1,696.98	64.76
16		B-2/64 of 2009-10	Widening and Strengthening of Dindoli-Karadav-Eklera Road Km 0/8 to 8/0	19-11-2009	80/100	32,414.00	28,339.00	4,075.00	217.18	8.85
					60/70	33,585.00	29,200.00	4,385.00	108.58	4.76
17	R&B Division No. 2, Surat	B-2/37 of 2010-11	Strengthening of Surat-Kamrej Road Km 12/8 to 18/0 (RHS lane Km 17/0 to 18/0 LHS 12/8 to 14/4)	16-12-2010	80/100	31,284.72	30,492.00	792.72	448.96	3.56
					60/70	32,245.84	31,453.00	792.84	182.28	1.45
18		B-2/29 of 2009-10	Taluka to Taluka (Tribal) Strengthening to Mahuva-Navsari Road Km 12/8 to 21/72	23-09-2009	80/100	30,575.88	28,239.00	2,336.88	241.40	5.64
					60/70	31,537.01	29,200.00	2,337.01	139.50	3.26
19		B-2/48 of 2009-10	Widening and Strengthening of Kosamba-Velachha-Mangrol-Vankal-Nankhavav Road (SH-186) Km 0/5 to 41/4 (working section Km 14/5 to 28/8)	09-11-2009	80/100	29,614.76	28,239.09	1,375.67	349.55	4.81
					60/70	30,575.88	29,200.00	1,375.88	153.91	2.12
20	B-2/46 of 2009-10	Up-gradation of Section State Highway prone to submerge to all weather road Sayan-Kathor Road	13-11-2009	80/100	31,885.42	27,239.00	4,646.42	62.46	2.90	
				60/70	32,846.55	28,300.72	4,545.83	24.61	1.12	

Sr. No.	Name of the Division	Agreement No.	Name of the work	Date of approval of Draft Tender Papers (DTP)	Grade of Asphalt used in the work	Rate of asphalt prevailing in the month in which DTP's approved (in ₹ per MT)	Rate of asphalt actually shown in the agreement for the purpose of payment of difference as star rate (in ₹ per MT)	Excess star rate shown in the agreement per MT (in ₹)	Quantity of asphalt used in the work as per final bill. In MT	Extra payment of star rate difference due to incorrect adoption of star rate (₹ in lakh)
			sub section Km 15/570 to 16/050 and 16/970 to 17/700							
21		B-2/32 of 2009-10	Widening and Strengthening of NH-8 to Kamrej Town Road Km 0/0 to 2/4	05-12-2009	80/100	32,414.04	28,239.00	4,175.04	148.81	6.21
					60/70	33,375.17	29,200.00	4,175.17	87.30	3.64
22		B-2/33 of 2009-10	Widening and Strengthening to Wadi-Kevadi Road Km 0/0 to 12/75	05-11-2009	80/100	31,885.00	28,239.00	3,646.00	124.84	4.55
					60/70	32,846.00	29,200.00	3,646.00	79.07	2.88
23		B-2/4 of 2010-11	Widening of Songadh-Bordipada Road Km 0/0 to 17/2 (Section 0/0 to 10/0)	15-12-2009	80/100	32,414.00	28,239.00	4,175.00	74.22	3.10
					60/70	33,775.00	29,200.00	4,575.00	106.65	4.88
24		B-2/94 of 2009-10	Widening of Tarsada-Kakrapar-Vyara Road Km 0/0 to 27/2 (Section 8/67 to 25/0)	09-12-2009	80/100	32,414.00	28,239.00	4,175.00	63.96	2.67
					60/70	33,775.00	29,200.00	4,575.00	92.55	4.23
25	R&B Division, Tapi (Vyara)	B-2/84 of 2009-10	Widening Songadh Otta Road Km 3/0 to 57/45 (working section 4/4 to 8/4)	30-12-2009	80/100	32,624.00	28,239.00	4,385.00	60.36	2.65
					60/70	33,585.00	29,200.00	4,385.00	90.60	3.97
26		B-2/12 of 2008-09	Strengthening Tarsada Kakrapad Vyara Road Km 0/0 to 27/2 (Section 0/0 to 17/0 Km)	10-09-2008	80/100	38,806.00	28,882.00	9,924.00	236.09	23.43
					60/70	39,268.00	30,150.00	9,118.00	626.52	57.13
27		B-2/30 of 2009-10	SR to Sherulla-Borda Road Km 0/0 to 29/5 (Section Km 11/2 to 12/0 and 16/3 to 29/5)	25-11-2008	80/100	41,773.00	37,953.00	3,820.00	397.46	15.18

Sr. No.	Name of the Division	Agreement No.	Name of the work	Date of approval of Draft Tender Papers (DTP)	Grade of Asphalt used in the work	Rate of asphalt prevailing in the month in which DTP's approved (in ₹ per MT)	Rate of asphalt actually shown in the agreement for the purpose of payment of difference as star rate (in ₹ per MT)	Excess star rate shown in the agreement per MT (in ₹)	Quantity of asphalt used in the work as per final bill. In MT	Extra payment of star rate difference due to incorrect adoption of star rate (₹ in lakh)
28	R&B Division, Palanpur	B-2/43 of 2010-11	Strengthening of Suigam Sighada Road, Km 0/0 to 20/750 (Strengthening in selected length 15/900 to 20/750 Km in BADP 2009-10)	23-04-2010	80/100	32,126.00	31,201.00	925.00	225.23	2.08
29		B-2/56 of 2010-11	Widening and Strengthening to Samarawada-Panthawada Road Km 54/870 to 60/00	22-04-2010	60/70	33,495.00	28,239.14	5,255.86	582.98	30.64
30	R&B Division, Bhuj	B-2/127 of 2010-11	Widening and Strengthening to Adipur-Bhadresar-Mundra Road (section Vadala to Mokha Junction Km 32/500 to 37/500)	01-07-2010	80/100	31,489.00	31,344.00	145.00	508.33	0.74
31		B-2/5 of 2011-12	FDR(PR) to Adipur-Bhadresa-Mundra Road Km 0/0 to 32/50	17-03-2011	80/100	33,831.71	31,658.24	2,173.47	343.24	7.46
32		B-2/3 of 2011-12	FDR(PR) to Adipur-Bhadresa-Mundra Road Km 0/0 to 22/0	17-03-2011	80/100	33,831.71	31,186.00	2,645.71	404.65	10.71
33		B-2/116 of 2009-10	Widening to intermediate lane of Bhuj-Desalpur-Nalia Road between Km 25/40 to 90/20	26-10-2009	80/100	33,105.00	29,614.00	3,491.00	2090.38	72.98
34	R&B Division, Patan	B-2/10 of 2009-10	Widening and Strengthening of Radhanpur-Masali-Madhapura Road SH-131 Km 2/200 to 12/500 (CRF)	02-02-2009	80/100	28,149.00	27,921.00	228.00	513.70	1.17

Sr. No.	Name of the Division	Agreement No.	Name of the work	Date of approval of Draft Tender Papers (DTP)	Grade of Asphalt used in the work	Rate of asphalt prevailing in the month in which DTP's approved (in ₹ per MT)	Rate of asphalt actually shown in the agreement for the purpose of payment of difference as star rate (in ₹ per MT)	Excess star rate shown in the agreement per MT (in ₹)	Quantity of asphalt used in the work as per final bill. In MT	Extra payment of star rate difference due to incorrect adoption of star rate (₹ in lakh)
35	R&B Division, Jamnagar	B-2/63 of 2009-10	Widening and Strengthening to Jekada Gadha Jandala Road Km 0/0 to 12/960	11-09-2009	80/100	29,615.00	27,190.00	2,425.00	463.64	11.24
36		B-2/59 of 2009-10	Development of Harij Patan Road Km 0/0 to 28/500 SH-10 as High Speed Korridor (Pragati Path)	30-10-2009	80/100	33,105.00	24,725.00	8,380.00	2,759.05	231.21
37		B-2/73 of 2009-10	Widening to Patan-Dunawada-Roda Road Km 13/0 to 23/350 (Taluka to Taluka)	29-10-2009	80/100	33,105.00	24,725.00	8,380.00	684.19	57.33
38		B-2/1 of 2010-11	Widening and Strengthening of Radanpur-Harij-Mehsana Road Km 0/0 to 83/200 (Section 39/0 to 83/2 on SH-55)	07-12-2009	80/100	32,624.00	24,725.00	7,899.00	3,057.63	241.52
39		B-2/4 of 2010-11	Widening and Strengthening to Dwarka-Nageshwar-Gopi Road Km 8/5 to 15/5 under Pravasi Path Yojana	28-01-2010	80/100	32018.00	28,239.00	3,779.00	283.22	10.70
40	R&B Division, Jamnagar	B-2/54 of 2008-09	Widening of four lane Rajkot-Jamnagar Road (SH-25) Km 82/660 to 82/260	22-09-2008	60/70	32979.00	29,200.00	3,779.00	141.31	5.34
41					B-2/19 of 2010-11	Widening and Strengthening of Wadinar approach Road CH No. 6 Km 0/0 to 10/7 (Port connectivity)	17-02-2010	80/100	31,213.00	30,576.00
					60/70	32,174.00	31,537.00	637.00	319.60	2.04

Sr. No.	Name of the Division	Agreement No.	Name of the work	Date of approval of Draft Tender Papers (DTP)	Grade of Asphalt used in the work	Rate of asphalt prevailing in the month in which DTP's approved (in ₹per MT)	Rate of asphalt actually shown in the agreement for the purpose of payment of difference as star rate (in ₹per MT)	Excess star rate shown in the agreement per MT (in ₹)	Quantity of asphalt used in the work as per final bill. In MT	Extra payment of star rate difference due to incorrect adoption of star rate (₹ in lakh)
42		B-2/1 of 2010-11	Widening & Strengthening of Limdi-Rangudgad-Charakala-Dwarka Road Km 0/0 to 9/80 (CRF)	08-09-2009	80/100	26,599.22	23,715.83	2,883.39	413.49	11.92
					60/70	27,650.35	24,676.96	2,973.39	164.00	4.88
43		B-2/91 of 2009-10	Strengthening of Maliya-Amran-Jodiya-Jambuda Patia Road Km 32/8 to 42/0, 46/0 to 48/8, 51/8 to 57/0, 87/0 to 97/0 and 101/2 to 105/2	07-12-2009	80/100	32,624.00	28,239.00	4,385.00	406.00	17.80
					60/70	33,585.00	29,200.00	4,385.00	2,497.75	109.53
44	R&B Division, Anand	B-2/15 of 2008-09	SR to Vadodara-Vataman-Tarapur-Vasad Road KM 40/0 to 70/0	09-2008	80/100	38,805.54	34,204.13	4,601.41	1,812.03	83.38
					60/70	39,766.67	35,201.31	4,565.36	1,469.81	67.10
45		B-2/14 of 2009-10	Widening and strengthening of Dali-Borsad road from 6.10 m to 10.00 m from KM No-16/0 to 26/0	12-2009	80/100	32,624.29	29,614.76	3,009.53	814.87	24.52
46	R&B Division, Junagadh	B-2/15 of 2008-09	Strengthening of Junagadh-Vanthali - Manavadar-Saradiya road KM-38/00 to 46/00	29-07-2008	80/100	34,204.14	31,044.00	3,160.14	449.78	14.21
47		B-2/16 of 2008-09	Strengthening of Jamnagar- Kalawad - Dhoraji-Junagadh road KM-116/04 to 124/00	25-07-2008	80/100	34,204.14	31,044.00	3,160.14	455.33	14.39
48	R&B Division, Mehsana	B-2/13 of 2008-09	Development of Pipavav-Visnagar Ambaji Road Km 70/440 to 77/150 (Pragati Path-1)	10-06-2008	80/100	31,044.43	27,837.79	3,206.64	785.32	25.18
					60/70	32,041.60	29,800.24	2,241.36	214.89	4.82

Sr. No.	Name of the Division	Agreement No.	Name of the work	Date of approval of Draft Tender Papers (DTP)	Grade of Asphalt used in the work	Rate of asphalt prevailing in the month in which DTP's approved (in ₹per MT)	Rate of asphalt actually shown in the agreement for the purpose of payment of difference as star rate (in ₹per MT)	Excess star rate shown in the agreement per MT (in ₹)	Quantity of asphalt used in the work as per final bill. In MT	Extra payment of star rate difference due to incorrect adoption of star rate (₹ in lakh)
49		B-2/9 of 2008-09	Development of Radhanpur-Shamlaji Road, High Speed Corridor-Km 0/0 to 17/0	10-06-2008	80/100	31,044.43	27,837.79	3,206.64	2,193.13	70.33
					60/70	32,041.60	29,800.24	2,241.36	524.27	11.75
50	Capital Project Dn.-III, Gandhinagar	B-2/6 of 2009-10	Improvement, widening and strengthening of Khatraj-Sedfa-Bhimasan Road Km 3/2 to 8/0	15-06-2009	60/70	26,047.00	24,677.00	1,370.00	217.40	2.98
Total										1,775.51

APPENDIX-XIV

**Statement showing the division wise details of issue of the tender notice before approval of DTP
(Reference: Paragraph 3.2.8.5)**

Sr. No.	Name of the Division	Agreement No	Name of work	Date of approval of DTP	Date of Tender Notice	No. of days Tender Notice was given prior to approval of DTP
1	R&B Division, Navsari	B-2/39 of 2009-10	W&S Sanvalia Takat Rankuva Rumala Karajvery Road Km. 0/0 to 38/4	7-Nov-2009	29-Sep-2009	40
2		B-2/46 of 2010-11	Streng. Char Rasta Hansport	4-Aug-2010	28-Jul-2010	8
3		B-2/43 of 2009-10	W&S Bilimora Rakodi Km. 26/0 to 33/8	24-Dec-2009	18-Dec-2009	7
4		B-2/68 of 2008-09	Imp. Of Panar Kisorpura Km. 0/0 to 9/0	16-Nov-2008	24-Oct-2008	24
5		B-2/25 of 2008-09	Cosn. Resi. School Chikhali	14-Mar-2008	2-Feb-2008	42
6	R&B Division, Nadiad	B-2/72 of 2008-09	Pragatipath No. 4 (Raising & Constructing Bridge) Dholka Rasikpura-Kheda Road	8-Aug-2008	7-Jun-2008	63
7		B-2/69 of 2008-09	Providing walkway for pilgrims to Dakor on Kheda Mahemdabad Road	24-Nov-2008	4-Oct-2008	52
8		B-2/58 of 2008-09	Construction of Major Bridge on Nadiad Kathlal Road	25-Jul-2008	6-Jun-2008	50
9		B-2/46 of 2008-09	Strengthening of Dakor Ladvel Kapadwanj Road	17-Jul-2008	6-Jun-2008	42
10		B-2/4 of 2008-09	Improvement of Nadiad Mahudha Kathlal Road Km 0/0 to 25/8	28-Nov-2007	9-Oct-2007	51
11	R&B Division, Rajpipla	B-2/1 of 2010-11	Strengthening to Kevadia-Ankleshwar Road Km. 8/0 to 14/4 and Kevadia-Tankhala Road Km 8/0 to 21/6	10-Nov-2009	6-Nov-2009	5
12	R&B Division, Valsad	B-2/18 of 2010-11	Mamlatdar Office in Valsad District Umargam	24-Jun-2010	20-Apr-2010	66
13		B2-13 of 2010-11	Mamlatdar Office in Valsad District Valsad	21-May-2010	20-Apr-2010	32
14		B-2/16 of 2010-11	Valsad GERI Lab.	19-Jun-2010	6-May-2010	45
15		B-2/88 of 2010-11	Tumb (Valsad) Secondary School	29-Oct-2010	6-Sep-2010	54

Sr. No.	Name of the Division	Agreement No	Name of work	Date of approval of DTP	Date of Tender Notice	No. of days Tender Notice was given prior to approval of DTP
16		B-2/75 of 2010-11	Girls Residential School, Dharampur	12-Jul-2010	31-May-2010	43
17		B-2/61 of 2010-11	Girls Residential School, Kaprada	15-May-2010	30-Jan-2010	106
18		B-2/6 of 2010-11	Khutej-Dumlav-Kherlav Road km 0/0 to 4/10	11-Oct-2010	30-Aug-2010	43
19	R&B Division, Porbandar	B-2/2 of 2010-11	Widening & strengthening of Kolikhada Bakharala Nagka Road K.m 0/0 to 8/0	12-Jan-2010	24-Dec-2009	20
20		B-2/14 of 2009-10	Construction of new IIT building at Porbandar	9-Apr-2009	10-Dec-2008	121
21		B-2/7 of 2009-10	Constriction of new Higher Secondary School building at Visavadar	16-Feb-2009	11-Dec-2008	68
22		B-2/15 of 2009-10	Widening & strengthening of Bagvador Miyani Road between KM 0/0 to 10/0	10-Feb-2009	17-Jan-2009	25
23	NH Division, Rajkot	B-2/ of 2008-09	Strengthening from Km 134/0 to 150/0 of NH 8E, Somnath-Bhavnagar Road	22-Jan-2008	13-Sep-2007	132
24		SBD/15 of 2008-09	Construction of paved shoulders between Km 408/0 to 442/0 of NH-8E (Extn)	18-Dec-2008	10-Nov-2008	39
25		SBD/7 of 2009-10	Construction of paved shoulders between Km 467/0 to Km 470/0 and strengthening from Km 470/0 to Km 473/527 on NH 8E (extn)	18-Feb-2010	27-Jan-2010	23
26		B-2/3 of 2009-10	Rehabilitation of major bridge Reval CD No. 176/1 Mochundari CD No. 184/2 Singoda Bridge CD No. 224/1 and Modhagam Bridge CD No. 199/2 of NH-8B Somnath Bhavnagar Road	14-Oct-2009	17-Sep-2009	28
27	District R&B Division, Rajkot	B-2/1 of 2010-11	Strengthening of Upleta-Patanvav Road Km 0/0 to 4/0 and 5/0 to 10/0 (Taluka to Taluka)	8-Jan-2010	2-Jan-2010	7
28		B-2/1 of 2009-10	Widening and Strengthening of SH Section into Std. 2 Lane Width based on traffic requirement, Wankaner-Daldi-Than Road between Km 0/0 to 18/260 (Km 5/270 to 18/260)	9-Jan-2009	30-Sep-2008	102

Sr. No.	Name of the Division	Agreement No	Name of work	Date of approval of DTP	Date of Tender Notice	No. of days Tender Notice was given prior to approval of DTP
29		B-2/23 of 2008-09	Improvement of Rural Roads under "NABARD" Scheme District Rajkot	10-Sep-2008	30-Jun-2008	73
30		B-2/2 of 2009-10	Construction of Taluka Seva Sadan at Gondal	6-Feb-2009	6-Dec-2008	63
31		B-2/11 of 2009-10	Strengthening and Resurfacing to Morbi-Jetpur Aniyari Road Km 0/0 to 27/6 (Taluka to Taluka)	17-Nov-2009	4-Nov-2009	14
32	R&B Division, Surendranagar	B-2/22 of 2009-10	Widening and Strengthening of Halvad - Sara Road (Km 1/0 to 10/0) CRF	16-Jun-2009	29-Jan-2009	139
33		B-2/51 of 2009-10	Widening and Strengthening to Surendranagar-Dudhrej-Vaia-Malvan-Patdi-Dasada-Becharaji Road Km 78/7 to 80/7, 87/0 to 87/5 and 88/0 to 102/90 (Taluka to Taluka)	21-Dec-2009	18-Sep-2009	95
34		B-2/49 of 2009-10	Construction of CC Road in Chotila- City limit Km 1/875 to 2/300 and 0/0 to 0/375 (Selected length)	24-Nov-2009	18-Sep-2009	68
35		B-2/39 of 2009-10	Upgradation of Section of State Highway Prone to sub-mergence to all weather road (mk 86/36 to 87/0)	22-Oct-2009	29-Jan-2009	267
36		B-2/3 of 2010-11	Construction of Vishramgruh at Chotila Dist:- Surendranagar	12-Mar-2010	4-Mar-2010	9
37		B-2/1 of 2010-11	Construction of High level bridge with approaches road new villages Bhaskarpura-Viramgam-Lakhtar Road	18-Dec-2009	7-Aug-2009	134
38		R&B Division, Amreli	B-2/9 of 2009-10	Construction of Bye pass around Bagasara-Town on Junagadh Manekwada Bagasara Amreli Road	16-Dec-2008	25-Jun-2008
39	B-2/5 of 2009-10		Strengthening of Bagasara Chalala-Kundla Road (SH No. 112) Km 9/0 to 25/500	31-Jan-2009	8-Sep-2008	146
40	B-2/50 of 2009-10		Improvement & Strengthening of roads joining Taluka to Taluka to District head quarter-widening and strengthening of Savarkundla Ranghola Road SH 236 Km 0/0 to 65/5 Section Km 2/12 to 10/0	27-Nov-2009	11-Nov-2009	17

Sr. No.	Name of the Division	Agreement No	Name of work	Date of approval of DTP	Date of Tender Notice	No. of days Tender Notice was given prior to approval of DTP
41	R&B Division, Bharuch	B-2/49 of 2009-10	Construction of New Civil Engineering and Computer Engineering College, Suri K.J. Polytechnic Compound at Bharuch	16-May-2009	7-Feb-2009	99
42		B-2/60 of 2009-10	Widening of Bharuch-Tankaria-Palej Road Km 0/0 to 28/2 working section 10/6 to 25/03	19-Jun-2009	19-Feb-2009	121
43		B-2/72 of 2009-10	Upgradation of Ankleshwar Valia Netrang-Dediapada Road Km 0/0 to 55/0 (working section 20/0 to 43/0)	27-Oct-2009	11-Sep-2009	47
44	R&B Division No. I, Surat	B-2/64 of 2009-10	Widening and Strengthening of Dindoli-Karadav-Eklera Road Km 0/8 to 8/0	19-Nov-2009	7-Nov-2009	13
45		B-2/82 of 2008-09	Widening and improvement of road around Metropolitan Cities, Surat, Jahangirpura Variav Km 8/5 to 21/825 (SUDA/Municipal Corporation limit to NH-8 (KM 14/0 to 21/825)	10-Nov-2008	21-Oct-2008	21
46	R&B Division No. 2, Surat	B-2/37 of 2010-11	Strengthening of Surat-Kamrej Road Km 12/8 to 18/0 (RHS lane Km 17/0 to 18/0 LHS 12/8 to 14/4)	16-Dec-2010	1-Dec-2010	16
47		B-2/48 of 2009-10	Widening and Strengthening of Kosamba-Velachha-Mangrol-Vankal-Nankhavav Road (SH-186) Km 0/5 to 41/4 (working section Km 14/5 to 28/8)	9-Nov-2009	4-Nov-2009	6
48		B-2/46 of 2009-10	Upgradation of Section State Highway prone to submergence to all weather road Sayan-Kathor Road (SH-167) sub section Km 15/570 to 16/050 and 16/970 to 17/700	13-Nov-2009	11-Nov-2009	3
49		B-2/32 of 2009-10	Widening and Strengthening of NH-8 to Kamrej Town Road Km 0/0 to 2/4	5-Dec-2009	4-Nov-2009	32
50	R&B Division, Tapi (Vyara)	B-2/12 of 2008-09	Taluka to Taluka-Strengthening Tarsada-Kakrapada-Vyara Road Km 0/0 to 27/2 (Section 0/0 to 17/0 Km)	10-Sep-2008	30-Aug-2008	12

Sr. No.	Name of the Division	Agreement No	Name of work	Date of approval of DTP	Date of Tender Notice	No. of days Tender Notice was given prior to approval of DTP
51		B-2/30 of 2009-10	S.R. to Sherulla-Borda Road (Km 0/0 to 29/5 (selected 11/2 to 12/0 and 16/3 to 29/5)	25-Nov-2008	25-Sep-2008	62
52	R&B Division, Palanpur	B-2/71 of 2010-11	Construction of Vikaspath at Taluka places Khimana Deodar-Bhabhar Road Km 15/40 to 18/100 and Jetada-Deodar-Tharad Road Km 24/650 to 25/650	29-Jun-2010	19-Jun-2010	11
53		B-2/40 of 2010-11	Construction of Vikaspath at Taluka place Danta-Sanali-Hadad Road 0/0 to 1/50	22-Jun-2010	19-Jun-2010	4
54		B-2/56 of 2010-11	Widening and Strengthening to Samarpad-Panthapada Road Km 54/870 to 65/000 (CRF)	22-Apr-2010	12-Apr-2010	11
55	R&B Division, Bhuj	B-2/93 of 2009-10	Construction of Mamlatdar Office at Mandvi District Kutchh	27-Nov-2009	10-Nov-2009	18
56		B-2/126 of 2010-11	Widening to 10 mt. carriageway of (1) Adipur-Bhadreshwar-Mundra Road Km 51/20 to 52/40 (2) Bhuj-Mundra Road Km 51/650 to 53/50 (3) Mundra-Mundra Port Road Km 0/0 to 1/70 under Vikaspath Yojana	26-Jul-2010	14-Jun-2010	43
57		B-2/26 of 2010-11	Widening to 10 mt. carriageway of Nalia-Jakhau Port Road between Km 92/0 to 118/340	9-Mar-2010	25-Feb-2010	13
58		B-2/154 of 2010-11	SR to Chitrod Rapar Dholavra Road Km 0/0 to 109/400 (Chainage 0/0 to 20/0)	7-Sep-2010	3-Aug-2010	36
59	R&B Division, Patan	B-2/10 of 2009-10	Widening and Strengthening of Radhanpur-Masali-Madhapura Road SH-131 Km 2/200 to 12/500 (CRF)	2-Feb-2009	17-Jan-2009	17
60		B-2/63 of 2009-10	Widening and Strengthening to Jekada Gadha Jandala Road Km 0/0 to 12/960	11-Sep-2009	1-Sep-2009	11
61		B-2/59 of 2009-10	Development of Harij Patan Road Km 0/0 to 28/500 SH-10 as High Speed Korridor (Pragati Path)	30-Oct-2009	29-Sep-2009	32

Sr. No.	Name of the Division	Agreement No	Name of work	Date of approval of DTP	Date of Tender Notice	No. of days Tender Notice was given prior to approval of DTP
62		B-2/73 of 2009-10	Widening to Patan-Dunawada-Roda Road Km 13/0 to 23/350 (Taluka to Taluka)	29-Oct-2009	14-Oct-2009	16
63		B-2/1 of 2010-11	Widening and Strengthening of Radanpur-Harij-Mehsana Road Km 0/0 to 83/200 (Section 39/0 to 83/2 on SH-55)	7-Dec-2009	9-Nov-2009	29
64		B-2/4 of 2010-11	Widening and Strengthening to Dwarka-Nageshwar-Gopi Road Km 8/5 to 15/5 under Pravasi Path Yojana	28-Jan-2010	14-Dec-2009	46
65		B-2/6 of 2010-11	Strengthening of Malia-Amran Jodia-Jambuda-Patia Road CH No. 6 Km 73/0 to 78/6	25-Feb-2010	2-Jan-2010	55
66	R&B Division, Jamnagar	B-2/19 of 2010-11	Widening and Strengthening of Wadinar approach road CH No. 6 Km 0/0 to 10/7 (Port connectivity)	17-Feb-2010	14-Dec-2009	66
67		B-2/1 of 2010-11	Widening & Strengthening of Limdi-Rangudgad-Charakala-Dwarka Road Km 0/0 to 9/80 (CRF)	8-Sep-2009	4-Sep-2009	5
68		B-2/91 of 2009-10	Strengthening of Maliya-Amran-Jodiya-Jambuda Patia Road Km 32/8 to 42/0, 46/0 to 48/8, 51/8 to 57/0, 87/0 to 97/0 and 101/2 to 105/2 (Taluka to Taluka)	7-Dec-2009	20-Nov-2009	18
69		B-2/6 of 2009-10	Improvement, Widening and Strengthening of Khatraj-Sedfa-Bhimasan Road Km 3/2 to 8/0	25-Jun-2009	11-Jun-2009	15
70	Capital Project Dn. No. III, Gandhinagar	B-2/2 of 2009-10	Providing and laying additional for replacement of old drainage line in Gandhinagar Township between Km 0.7 to 1.5	18-Feb-2009	6-Feb-2009	13
71		B-2/10 of 2008-09	Widening of existing two lane to four lane road Lekavada (NH-8 C)-Palaj-Shahpur-Dholakuva-Sargasan Road Section 1-Sargasan-Dholakuva Jn. Chainage 0/0 to 2859.44 mt and Section-2-Dolakuva Jn. To Sabarmati Bridge chainage 2859.44 to 4606.97 mt.	18-Dec-2008	3-Dec-2008	16

Sr. No.	Name of the Division	Agreement No	Name of work	Date of approval of DTP	Date of Tender Notice	No. of days Tender Notice was given prior to approval of DTP
72		B-2/9 of 2008-09	Widening of existing two lane to four lane road Lekavada (NH-8C)-Palaj-Shahpur-Dholakuva-Sargasan Road-Lekawada to Palaj Road Km 0/0 to 3/150	18-Dec-2008	3-Dec-2008	16
73	District R&B Division, Ahmedabad	B-2/6 of 2009-10	Construction of new Workshop at ITI, Sanand	26-Feb-2009	29-Jan-2009	29
74		B-2/39 of 2008-09	Koth-Arnej-Jawaraj-Gundi Road (CRF programme)	18-Jun-2009	26-Feb-2009	113
75	District R&B Division, Vadodara	B-2/19 of 2008-09	Construction of Taluka Seva Sadan at Dabhoi, Vadodara	17-Dec-2008	8-Oct-2008	71
76	R&B Division, Godhra	B-2/61 of 2008-09	Construction of Champaner Bye-Pass road Km 0/0 to 11/675	4-Jul-2008	13-Jun-2008	22
77		B-2/21 of 2009-10	Widening & strengthening of Dalwada-Mangliyana-Paderdi-Dhamnod road (KM No-0/0 to 16/2)	27-Aug-2009	22-Jan-2009	218
78		B 2/3 of 2009-10	Strengthening of Babaliya-Bakor-Panderwada-Ditwas road joining Sipur-Kadana-Dungerpur road Km 9/0 to 23/800 (14.8 Km)	23-Dec-2008	27-Nov-2008	27
79		B-2/18 of 2009-10	SR to Lunawada-Malekpur-Diwda colony Road Km 12/0 to 21/0	15-Dec-2008	27-Nov-2008	19
80	R&B Division, Anand	B-2/1 of 2009-10	Constructions of 6 quarters at Anand	16-Jan-2009	13-Oct-2008	96
81		B-2/7 of 2009-10	Wid-Str Nadiad-Petlad-Khambhat Road	10-Jun-2009	27-Feb-2009	104
82		B-2/6 of 2010-11	Bhalej-Ode-Ahima Road	19-May-2010	10-Mar-2010	71
83		B-2/14 of 2009-10	Wid-Str. Dali-Borsad Road, 16/0 to 26	11-Dec-2009	13-Oct-2009	60
84		B-2/15 of 2008-09	SR to Bagodara-Vataman-Tarapur, 40 to 70	12-Sep-2008	23-Jul-2008	52
85	R&B Division, Bhavnagar	B-2/17 of 2008-09	Construction of major bridge across river Rangholi	24-Dec-2008	20-Dec-2008	5
86	Capital Project Dn. No. I, Gandhinagar	B-2/70 of 2008-09	Strengthening of various residential quarters of sectors in GTS(Gandhinagar Township)	10-Oct-2008	20-Sep-2008	21
87		B-2/56 of 2008-09	Widening of 'G' road in four lane in GTS	14-Aug-2008	24-Jun-2008	52

Sr. No.	Name of the Division	Agreement No	Name of work	Date of approval of DTP	Date of Tender Notice	No. of days Tender Notice was given prior to approval of DTP
88		B-2/55 of 2008-09	Widening of road no-1,2,3,4 from existing two lane to four lane in GTS	8-Aug-2008	24-Jun-2008	46
89	R&B Division, Junagadh	B-2/06 of 2009-10	Widening and strengthening of Veraval-Sutrapada-Kodinar road KM-31/750 to 45/000	30-Jan-2009	12-Jan-2009	19
90		B-2/15 of 2008-09	Strengthening of Junagadh-Vanthali -Manavadar-Saradiya road KM-38/00 to 46/00	29-Jul-2008	21-Jun-2008	39
91		B-2/16 of 2008-09	Strengthening of Jamnagar- Kalawad -Dhoraji-Junagadh road KM-116/04 to 124/00	25-Jul-2008	21-Jun-2008	35
92		B-2/6 of 2008-09	Academic Block at Engineering College, Modasa	15-Jan-2008	9-Oct-2007	99
93	R&B Division, Himmatnagar	B-2/9 of 2008-09	Improvement of Rural Roads NABARD Package-2	2-May-2008	18-Mar-2008	46
94		B-2/13 of 2008-09	Resurfacing Road Package-2, Modasa	1-May-2008	18-Mar-2008	45
95		B-2/14 of 2008-09	NABARD Package-III, Idar	1-May-2008	18-Mar-2008	45
96		B-2/15 of 2008-09	NABARD Package-II, Bhiloda	1-May-2008	18-Mar-2008	45
97		B-2/18 of 2008-09	NABARD Phase-II, Himmatnagar	2-May-2008	18-Mar-2008	46
98		B-2/19 of 2008-09	NABARD Phase-II, Himmatnagar	1-May-2008	18-Mar-2008	45

APPENDIX-XV
Statement showing the division wise short tender notice
(Reference: Paragraph 3.2.8.6)

Sr. No.	Name of the Division	Name of the Work	Agreement No.	Estimated Cost (₹ in lakh)	Date of tender uploading/ last date of downloading	Gap between uploading & downloading (in days)	As per G.R., Gap should be between uploading & downloading (in days)	Short gap in days
1	District R&B Division, Rajkot	Strengthening of Upleta-Patanvav Road Km 0/0 to 4/0 and 5/0 to 10/0 (Taluka to Taluka)	B-2/1 of 2010-11	271.01	08-01-2010 18-01-2010	11	21	10
2		Upgradation-Strengthening and Resurfacing of Morbi-Navlakhi Road between Km 91/200 to 93/500 and 96/0 to 97/0	B-2/2 of 2010-11	354.92	02-02-2010 15-02-2010	14	30	16
3	R & B Division, Surendranagar	Widening and Strengthening of Halvad -Sara Road (Km 1/0 to 10/0) CRF	B-2/22 of 2009-10	393.40	29-01-2009 19-02-2009	22	30	8
4		Construction of Vishramgruh at Chotila Dist:- Surendranagar	B-2/3 of 2010-11	144.99	04-03-2010 22-03-2010	19	21	2
5	R&B Division, Amreli	Construction of major bridge on Shantali River on Bagasara Chalala Sabarkundla Road (SH), Taluka Bagasara, District: Amreli	B-2/4 of 2010-11	164.42	22-02-2010 09-03-2010	16	21	5
6		Upgrading to NH8E Pipavav, Rajula, Sabarkundla, Lathi Botad Sayala Dist Amreli Section 5 Chavand Lathi Amreli Road Km 12/0 to 29/5	B-2/36 of 2007-08	948.01	07-04-2007 01-05-2007	25	30	5
7		Construction of Bye pass around Bagasara-Town on Junagadh Manekwada Bagasara Amreli Road	B-2/9 of 2009-10	466.53	19-12-2008 02-01-2009	15	30	15
8		Diu-Una-Tulsishyam-Dhari-Chalala Section Chalala to Tulsishyam Road (SH No. 104)	B-2/4 of 2009-10	547.59	27-11-2008 12-12-2008	16	30	14
9		Improvement & Strengthening of roads joining Taluka to Taluka to District head quarter-widening and strengthening of Savarkundla Ranghola Road SH 236 Km 0/0 to 65/5 Section Km 2/12 to 10/0	B-2/50 of 2009-10	219.26	01-12-2009 14-12-2009	14	21	7
10	R&B Division, Bharuch	Construction of New Civil Engineering and Computer Engineering College, Suri K.J. Polytechnic Compound at Bharuch	B-2/49 of 2009-10	740.06	26-05-2009 02-06-2009	8	30	22
11		Providing RCC gutter on left side (i) link road Km 0/0 to 1/6 (ii) old NH-8 Road Km 190/8 to 193/2 (Vikaspath)	B-2/1 of 2010-11	546.10	30-12-2009 10-01-2010	12	30	18

Sr. No.	Name of the Division	Name of the Work	Agreement No.	Estimated Cost (₹ in lakh)	Date of tender uploading/ last date of downloading	Gap between uploading & downloading (in days)	As per G.R., Gap should be between uploading & downloading (in days)	Short gap in days
12		Widening of Bharuch-Tankaria-Palej Road Km 0/0 to 28/2 working section 10/6 to 25/03	B-2/60 of 2009-10	1,019.46	01-07-2009 08-07-2009	8	30	22
13		Upgradation of Ankleshwar Valia Netrang-Dediapada Road Km 0/0 to 55/0 (working section 20/0 to 43/0)	B-2/72 of 2009-10	1873.14	01-11-2009 11-11-2009	11	30	19
14	R&B Division No. I, Surat	Widening and Strengthening of Dindoli-Karadav-Eklera Road Km 0/8 to 8/0	B-2/64 of 2009-10	317.38	20-11-2009 16-12-2009	27	30	3
15		Strengthening of Surat-Kamrej Road Km 12/8 to 18/0 (RHS lane Km 17/0 to 18/0 LHS 12/8 to 14/4)	B-2/37 of 2010-11	399.88	17-12-2010 24-12-2010	8	30	22
16		Widening and Strengthening of Sahol-Kim-Mandvi Road Km 0/0 to 14/4 (Vadoli to Kim Junction) working section 6/0 to 12/2 Km	B-2/5 of 2009-10	650.71	19-01-2009 16-02-2009	29	30	1
17	R&B Division No. 2, Surat	Widening and Strengthening of Kosamba-Velachha-Mangrol-Vankal-Nankhavav Road (SH-186) Km 0/5 to 41/4 (working section Km 14/5 to 28/8)	B-2/48 of 2009-10	454.84	14-11-2009 30-11-2009	17	30	13
18		Upgradation of Section State Highway prone to submerge to all weather road Sayan-Kathor Road (SH-167) sub section Km 15/570 to 16/050 and 16/970 to 17/700	B-2/46 of 2009-10	165.20	19-11-2009 30-11-2009	12	21	9
19		Widening of Songadh-Bordipada Road Km 0/0 to 17/2 (Section 0/0 to 10/0)	B-2/4 of 2010-11	378.77	17-12-2009 06-01-2010	21	30	9
20		Widening of Tarsada-Kakrapar-Vyara Road Km 0/0 to 27/2 (Section 8/67 to 25/0)	B-2/94 of 2009-10	378.96	17-12-2009 06-01-2010	21	30	9
21	R&B Division, Tapi (Vyara)	Construction of New Major Bridge across Lindiya Khadi on Taloda-Prakasha road Taluka Nizar in Tapi District	B-2/63 of 2009-10	249.81	22-09-2009 29-09-2009	8	21	13
22		Widening Songadh Otta Road Km 3/0 to 57/45 (working section 4/4 to 8/4)	B-2/84 of 2009-10	234.21	20-01-2010 26-01-2010	7	21	14
23		Upgradation of section of state highway prone to submergence to all weather road section-Vyara-Vhenskatri Road (SH-172)	B-2/33 of 2009-10	178.67	04-03-2009 12-03-2009	9	21	12
24	R&B Division, Palanpur	Strengthening of Suigam Sighada Road, Km 0/0 to 20/750 (Strengthening in selected length 15/900 to 20/750 Km in BADP 2009-10)	B-2/43 of 2010-11	493.88	26-04-2010 06-05-2010	11	30	19
25		Construction of Alpa-Shaksharta Kanya Nivasi School, Hostel and teachers quarters, multipurpose hall, chokidar/peon quarters at Ambaji	B-2/19 of 2010-11	491.50	10-12-2009 23-12-2009	14	30	16

Sr. No.	Name of the Division	Name of the Work	Agreement No.	Estimated Cost (₹ in lakh)	Date of tender uploading/ last date of downloading	Gap between uploading & downloading (in days)	As per G.R., Gap should be between uploading & downloading (in days)	Short gap in days
26		Construction of Vikaspath at Vadagam & Dantiwada Taluka Place, Meravada-Vadagam-Kanodar Road Km 6/8 to 8/2 in Vadagam Taluka and Chandisar-Dantiwada Kuchavada Road Km 11/800 to 12/800 in Dantiwada Taluka	B-2/66 of 2010-11	497.53	05-07-2010 28-07-2010	24	30	6
27		Construction of Vikaspath at Taluka places Khimana Deodar-Bhabhar Road Km 15/40 to 18/100 and Jetada-Deodar-Tharad Road Km 24/650 to 25/650	B-2/71 of 2010-11	765.48	05-07-2010 28-07-2010	24	30	6
28		Construction of Vikaspath at Taluka place Danta-Sanali-Hadad Road 0/0 to 1/50	B-2/40 of 2010-11	336.67	28-06-2010 16-07-2010	19	30	11
29		Widening and Strengthening to Samarpad-Panthapada Road Km 54/870 to 65/000 (CRF)	B-2/56 of 2010-11	616.11	26-04-2010 06-05-2010	11	30	19
30		Widening to 10 meter carriageway of Bhuj-Lakhpur road between 50/0 to 51/0 & 106/650 to 108/350 (2.70 Km of length of road passing through Nakhatrana & Dayapar town.	B-2/56 of 2010-11	278.50	01-07-2010 15-07-2010	15	21	6
31		Widening to intermediate lane of Bhuj-Desalpur-Nalia Road between Km 25/40 to 90/20 (taluka to taluka)	B-2/116 of 2009-10	1,505.10	04-11-2009 25-11-2009	22	30	8
32	R&B Division, Bhuj	Widening to 10 mt. carriageway of (1) Adipur-Bhadreshwar-Mundra Road Km 51/20 to 52/40 (2) Bhuj-Mundra Road Km 51/650 to 53/50 (3) Mundra-Mundra Port Road Km 0/0 to 1/70 under Vikaspath Yojana	B-2/126 of 2010-11	440.77	29-07-2010 16-08-2010	19	30	11
33		Widening and Strengthening to Adipur-Bhadresar-Mundra Road (section Vadala to Mokha Junction Km 32/500 to 37/500)	B-2/127 of 2010-11	509.38	03-08-2010 17-08-2010	15	30	15
34		FDR(PR) to Adipur-Bhadresa-Mundra Road Km 0/0 to 32/50	B-2/5 of 2011-12	266.85	25-03-2011 01-04-2011	8	21	13
35		FDR(PR) to Adipur-Bhadresa-Mundra Road Km 0/0 to 22/0	B-2/3 of 2011-12	249.88	25-03-2011 01-04-2011	8	21	13
36		Widening to 10 mt. carriageway of Nalia-Jakhau Port Road between Km 92/0 to 118/340	B-2/26 of 2010-11	3,604.54	10-03-2010 31-03-2010	22	30	8
37		SR to Chitrod Rapar Dholavra Road Km 0/0 to 109/400 (Chainage 0/0 to 20/0)	B-2/154 of 2010-11	449.90	12-09-2010 28-09-2010	17	30	13

Sr. No.	Name of the Division	Name of the Work	Agreement No.	Estimated Cost (₹ in lakh)	Date of tender uploading/ last date of downloading	Gap between uploading & downloading (in days)	As per G.R., Gap should be between uploading & downloading (in days)	Short gap in days
38	R&B Division, Patan	Widening and Strengthening of Radhanpur-Masali-Madhapura Road SH-131 Km 2/200 to 12/500 (CRF)	B-2/10 of 2009-10	616.27	05-02-2009 20-02-2009	16	30	14
39		Improvement and Widening of Urban Road Radhanpur-Masali-Maghapura Road Km 0/0 to 2/200	B-2/45 of 2009-10	181.50	16-02-2009 26-02-2009	11	21	10
40		Development of Harij Patan Road Km 0/0 to 28/500 SH-10 as High Speed Corridor (Pragati Path)	B-2/59 of 2009-10	3,271.90	30-10-2009 14-11-2009	16	30	14
41		Widening to Patan-Dunawada-Roda Road Km 13/0 to 23/350 (Taluka to Taluka)	B-2/73 of 2009-10	664.04	31-10-2009 24-11-2009	25	30	5
42		Widening and Strengthening of Radanpur-Harij-Mehsana Road Km 0/0 to 83/200 (Section 39/0 to 83/2 on SH-55)	B-2/1 of 2010-11	2,953.92	08-12-2009 23-12-2009	16	30	14
43	CP-III, Division, Gandhinagar	Improvement, Widening and Strengthening of Khatraj-Sedfa-Bhimasan Road Km 3/2 to 8/0	B-2/6 of 2009-10	359.01	26-06-2009 20-07-2009	25	30	5
44		Widening of existing two lane to four lane road Lekavada (NH-8 C)-Palaj-Shahpur-Dholakuva-Sargasan Road Section 1-Sargasan-Dholakuva Jn. Chainage 0/0 to 2859.44 mt and Section-2-Dolakuva Jn. To Sabarmati Bridge chainage 2859.44 to 4606.97 mt.	B-2/10 of 2008-09	2,141.29	19-12-2008 07-01-2009	20	30	10
45	District R&B Division, Ahmedabad	Strengthening to Limdi- Ranpur-Botad Road (SH-138) KM No- 31/150 to 41/200 (Providing 150 mm WBM, 150mm WMM, 75mmBM & 25mm SDBC)-	B-2/60 of 2008-09	749.18	27-11-2008 19-12-2008	23	30	7
46		Vikaspeth Sanand (Phase V) Sanand -Chekhala-Kadi Road KM No- 1/2 to 2/8	B-2/31 of 2009-10	229.84	11-02-2009 25-02-2009	15	21	6
47		Widening and Improvement of road around metropolitan cities- Thaltej-Sanand	B-2/58 of 2008-09	1,431.96	04-12-2008 19-12-2008	16	30	14
48		Improvement, widening and strengthening Sanand-Bavla-Dholka-Kheda Road	B-2/38 of 2009-10	645.07	04-08-2009 20-08-2009	17	30	13
49		improvement, widening and strengthening of Koth-Arnej-Jawaraj- Gundi Road Km 3/5 to 14/6 (CRF work)	B-2/39 of 2008-09	559.52	26-06-2009 10-07-2009	15	30	15
50	R&B Division, Godhra	Construction of Champaner Bye-Pass road Km 0/0 to 11/675	B-2/61 of 2008-09	3,358.90	16-07-2008 24-07-2008	9	30	21
51		SR to Dhanitra-Karsana-Samli approach road KM No-0/0 to 08/970	B-2/71 of 2008-09	290.14	10-11-2008 17-11-2008	8	21	13

Sr. No.	Name of the Division	Name of the Work	Agreement No.	Estimated Cost (₹ in lakh)	Date of tender uploading/ last date of downloading	Gap between uploading & downloading (in days)	As per G.R., Gap should be between uploading & downloading (in days)	Short gap in days
52		Widening & strengthening of Dalwada-Mangliyana-Paderdi-Dhamnod road (KM No-0/0 to 16/2)	B-2/21 of 2009-10	407.94	21-08-2009 29-08-2009	9	30	21
53		Strengthening of Babaliya-Bakor-Panderwada-Ditwas road joining Sipur-Kadana-Dungerpur road Km 9/0 to 23/800 (14.8 Km)	B-2/3 of 2009-2010	583.23	19-01-2009 27-01-2009	9	30	21
54		Construction of new court building at Jambughoda	B-2/47 of 2008-09	93.96	19-07-2008 28-07-2008	10	15	5
55		SR to Lunawada-Malekpur-Diwda colony Road Km 12/0 to 21/0	B-2/18 of 2009-10	350.74	12-12-2008 19-12-2008	8	30	22
56	R&B Division, Anand	Wid-Str. Dali-Borsad Road, 16/0 to 26	B-2/14 of 2009-10	844.02	11-12-2009 29-12-2009	19	30	11
57		Imp. Pansora-Bhalej Km 0/0 to 6/0	B-2/10 of 2008-09	399.29	10-09-2008 01-10-2008	21	30	9
58	R&B Division, Bhavnagar	Construction of new building for Government High School at Sendarda	CE/08 of 2008-09	137.64	04-02-2008 18-02-2008	15	21	6
59	Capital Project Dn. No. I, Gandhinagar	Strengthening, widening and raising various roads in Gandhinagar Township (Infocity Road Loop)	B-2/84 of 2008-09	874.00	24-11-2008 09-12-2008	16	30	14
60	Capital Project Dn. No. II, Gandhinagar	Renovation of ministers' bungalow at Gandhinagar (14 bungalows)	B-2/58 of 2008-09	515.46	25-12-2008 08-01-2009	15	30	15
61	R&B Division, Junagadh	Strengthening of Bilkha-Visavadar Road , SH-108 between Km 20/0 to 42/0	B-2/12 of 2009-10	764.56	12-01-2009 30-01-2009	19	30	11
62		Construction of consumer forum building at Mehsana	B-1/53 of 2008-09	41.89	26-07-2008 02-08-2008	8	15	7
63		Improvement & Widening of various road of Mehsana Taluka (Package No-01)	B-2/01 of 2010-11	553.82	31-12-2009 20-01-2010	21	30	9
64	R&B Division, Mehsana	Construction of new court building at Visnagar	B-2/27 of 2007-08	106.26	05-06-2007 15-06-2007	11	21	10
65		Construction of new court building at Unjha	B-2/16 of 2008-09	115.73	26-07-2008 02-08-2008	8	21	13
66		Improvement/widening of Mehsana-Vijapur-Himmatnagar Road, Km 127/0 to 146/400 under Pragati Path Yojana	B-2/5 of 2010-11	1,276.07	29-12-2009 20-01-2010	23	30	7

APPENDIX-XVI

**Statement showing the division wise details of uploading and downloading of tender with excess gap
(Reference: Paragraph 3.2.8.6)**

Sr. No.	Name of the Division	Name of the Work	Agreement No.	Estimated Cost (₹ in lakh)	Date of tender uploading/ last date of downloading	Gap between uploading & downloading in days	As per G.R., Gap should be between uploading & downloading (in days)	Excess gap in days
1	District R&B Division, Rajkot	Widening and Strengthening of SH Section into Std. 2 Lane Width based on traffic requirement, Wankaner-Daldi-Tham Road between Km 0/0 to 18/260 (Km 5/270 to 18/260)	B-2/1 of 2009-10	880.00	15-10-2008/ 02-02-2009	111	30	81
2		Improvement of Rural Roads under "NABARD" Scheme District Rajkot	B-2/23 of 2008-09	204.13	30-06-2008/ 22-09-2008	85	21	64
3		Construction of Taluka Seva Sadan at Gondal	B-2/2 of 2009-10	568.59	22-12-2008/ 25-02-2009	66	30	36
4	R&B Division, Surendranagar	Widening and Strengthening to Surendranagar-Dudhrej-Vaua-Malvan-Patdi-Dasada-Becharaji Road Km 78/8 to 80/7, 87/0 to 87/5 and 88/0 to 102/90 (Taluka to Taluka)	B-2/51 of 2009-10	1,309.29	18-09-2009/ 26-10-2009	39	30	9
5		Construction of High level bridge with approaches road new villages Bhaskarpura-Viramgam-Lakhtar Road	B-2/1 of 2010-11	472.44	07-08-2009/ 29-09-2009	54	30	24
6		Construction of CC Road in Chotila- City limit Km 1/875 to 2/300 and 0/0 to 0/375 (Selected length)	B-2/49 of 2009-10	177.57	18-09-2009 26-10-2009	39	21	18
7		Upgradation of Section of State Highway Prone to submergence to all weather road (mk 86/36 to 87/0)	B-2/39 of 2009-10	264.26	29-01-2009 19-02-2009	22	21	1
8	R&B Division No. 2, Surat	Widening and Strengthening of NH-8 to Kamrej Town Road Km 0/0 to 2/4	B-2/32 of 2009-10	179.77	04-11-2009/ 26-12-2009	53	21	32
9	R&B Division, Bhuj	Construction of Cement Concrete Road of Check Post premises at Samakhayli	B-2/139 of 2008-09	340.25	26-07-2008/ 26-09-2008	63	30	33
10	R&B Division No. 1, Surat	Reconstruction of Building for R&B office, Surat	B-2/86 of 2008-09	510.81	13-01-2009/ 18-02-2009	37	30	7
11		Widening and improvement of road around Metropolitan Cities, Surat, Jahangirpura Variav Km 8/5 to 21/825 (SUDA/Municipal Corporation limit to NH-8 (KM 14/0 to 21/825)	B-2/82 of 2008-09	1,776.22	13-11-2008/ 18-12-2008	36	30	6

APPENDIX-XVII

**Statement showing the division wise details of acceptance of performance bond, the validity of which did not cover a period of one year beyond the stipulated date of completion of work
(Reference: Paragraph 3.2.8.8)**

Sr. No.	Name of the Division	Name of the Work	Agreement No.	Name of the Agency	Stipulated date of completion	Date of Validity of PB	Short validity in days
1	R&B Division, Navsari	Strengthening Eru Char Rasta	B-2/46 of 2010-11	Anish Construction Co.	14-Oct-11	2-Sep-11	407
2	R&B Division, Rajpipla	Strengthening to Kevadia-Ankleshwar Road Km. 8/0 to 14/4 and Kevadia-Tankhala Road Km 8/0 to 21/6	B2/1 of 2010-11	M/s. R.K. Construction Co, Godhra	12-Mar-11	8-Apr-11	338
3	R&B Division, Valsad	Construction CSH way from Billimora to Valsad Road	B-2/71 of 2008-09	Y.N. Dhanani	26-May-10	23-May-10	368
4		CRF-Widening and Strengthening Dharampur Avdha road Km 0/66 to 11/0	B2/21 of 2009-10	Ms. Milan Associates	13-Jan-11	8-Oct-10	462
5		Constructing a bridge on Koli Khadi Tokar Khadi & Ramdati Khadi on Sanjan-Nagrol Road (bridge proper)	B-2/6 of 2009-10	Ms. Rachana Consturction, Maktupur	23-Nov-10	28-Aug-10	452
6	R&B Division, Porbandar	Construction of Jubilee Bridge at Porbandar	B2/2 of 2007-08	Tackon Infra. Pvt. Ltd.	27-Jun-10	20-Jul-10	342
7		Widening & strengthing of Kolikhada Bakharala Nagka road k.m.0/0 to 8/0	B2/2 of 2010-11	Sidhartha Coust. Co.	20-Mar-11	20-Mar-11	365
8		Construction of new Higher Secondary School at Visavada	B2/7 of 2009-10	Rock Hill Enterprises	7-Jun-10	7-Jun-10	365
9		Widening & strengthing of Bagvador Miyani Road between K.M 0/0 to 10/0	B2/15 of 2009-10	Tackon Infra. Pvt. Ltd.	2-Jul-10	2-Jul-10	365
10	NH Division, Rajkot	Strengthening from Km 161/0 to 167/0 of NH 8E, Somnath-Bhavnagar	B-2/15/2007-08	Classic Network Pvt. Ltd, Rajkot	14-Dec-08	9-Sep-08	461
11		Improvement riding quality from Km 115/0 to 134/0 of NH 8E Somnath-Bhavnagar Road	SBD-14/2008-09	Classic Network Pvt. Ltd, Rajkot	15-Feb-10	29-Jan-10	382
12	District R&B Division, Rajkot	Strengthening of Upleta-Patanvav Road Km 0/0 to 4/0 and 5/0 to 10/0 (Taluka to Taluka)	B-2/1 of 2010-11	Kunal structure india pvt. ltd.	6-Oct-10	8-Sep-10	393
13		Widening and Strengthening of SH Section into Std. 2 Lane Width based on traffic requirement, Wankaner-Daldi-Than Road between Km 0/0 to 18/260 (Km 5/270 to 18/260)	B-2/1 of 2009-10	Apex Construction Co. Himmatnagar	31-May-11	25-May-11	371
14		Up-gradation, Strengthening and resurfacing of Maliya-Pipaliya-Hajani Road between	B-2/3 of 2009-10	Alpa Infrastructure	22-Apr-10	10-Jun-10	316

Sr. No.	Name of the Division	Name of the Work	Agreement No.	Name of the Agency	Stipulated date of completion	Date of Validity of PB	Short validity in days
		Km 0/0 to 3/50					
15		Improvement of Rural Roads under "NABARD" Scheme District Rajkot	B-2/23 of 2008-09	M/s Shreeji Construction Co., Rajkot	1-Oct-09	25-Dec-09	280
16		Construction of Taluka Seva Sadan at Gondal	B-2/2 of 2009-10	M/s. Kunal Structure Pvt Ltd., Rajkot	22-Dec-10	16-Dec-10	371
17		Upgradation-Strengthening and Resurfacing of Morbi-Navlakhi Road between Km 91/200 to 93/500 and 96/0 to 97/0	B-2/2 of 2010-11	Backbone Enterprise Ltd.	18-Oct-10	6-Apr-11	195
18		Strengthening and Resurfacing to Morbi-Jetpur Aniyari Road Km 0/0 to 27/6 (Taluka to Taluka)	B-2/11 of 2009-10	Creative Construction Co.	9-Jun-10	23-Aug-10	290
19		Widening and Strengthening of Halvad - Sara Road (Km 1/0 to 10/0) CRF	B-2/22 of 2009-10	Ms. M.G. Bhavnani	29-Sep-10	19-Oct-10	345
20		Widening and Strengthening to Surendranagar-Dudhrej-Vaua-Malvan-Patdi-Dasada-Becharaji Road Km 78/8 to 80/7, 87/0 to 87/5 and 88/0 to 102/90 (Taluka to Taluka)	B-2/51 of 2009-10	Perfect construction Company	11-Mar-11	8-Mar-11	368
21	R&B Division, Surendranagar	Construction of CC Road in Chotila- City limit Km 1/875 to 2/300 and 0/0 to 0/375 (Selected length)	B-2/49 of 2009-10	Sunrise Construction	9-Aug-10	8-Feb-11	182
22		Upgradation of Section of State Highway Prone to sub-mergence to all weather road (mk 86/36 to 87/0)	B-2/39 of 2009-10	Fortune Builders	18-Aug-10	18-Sep-10	334
23		Construction of Vishramgruh at Chotila Dist:-Surendranagar	B-2/3 of 2010-11	J.P. Structure Pvt. Ltd.	12-Nov-10	11-Feb-11	274
24		Construction of High level bridge with approaches road new villages Bhaskarpura-Viramgam-Lakhtar Road	B-2/1 of 2010-11	Ms. Ranjit Buildcone Ltd.	7-Oct-11	6-Nov-11	335
25		Upgrading to NH&E Pipavav, Rajula, Savarkundla, Lathi Botad Sayala Dist Amreli Section 5 Chavand Lathi Amreli Road Km 12/0 to 29/5	B-2/36 of 2007-08	Madhavi Construction Co., Amreli	4-Mar-09	26-Aug-08	555
26	R&B Division, Amreli	Construction of Bye pass around Bagasara town on Junagadh Manekwada Bagasara Amreli Road	B-2/9 of 2009-10	Kunal structure india pvt. ltd.	27-Jul-10	9-Aug-10	352
27		Strengthening of Bagasara Chalala-Kundla Road (SH No. 112) Km 9/0 to 25/500	B-2/5 of 2009-10	Ms. Amber Builders	9-Jul-10	9-Aug-10	334
28		Diu-Una-Tulsishyam-Dhari-Chalala Section Chalala to Tulsishyam Road (SH No. 104)	B-2/4 of 2009-10	Ms. Amber Builders, Dhoraji	19-Jun-10	14-Jul-10	340

Sr. No.	Name of the Division	Name of the Work	Agreement No.	Name of the Agency	Stipulated date of completion	Date of Validity of PB	Short validity in days
29	R&B Division, Bharuch	Construction of New Civil Engineering and Computer Engineering College, Suri K.J. Polytechnic Compound at Bharuch	B-2/49 of 2009-10	J.P. Structure Pvt. Ltd.	12-May-11	12-Nov-11	181
30		Reconstruction of Building for R&B office, Surat	B-2/86 of 2008-09	R&N Dobaria, Surat	1-Sep-10	3-Sep-10	363
31	R&B Division No. I, Surat	Widening and improvement of road around Metropolitan Cities, Surat, Jahangirpura Variav Km 8/5 to 21/825 (SUDA/Municipal Corporation limit to NH-8 (KM 14/0 to 21/825))	B-2/82 of 2008-09	KKB Project Pvt. Ltd.	18-Feb-11	19-Feb-11	364
32		Strengthening of Surat-Kamrej Road Km 12/8 to 18/0 (RHS lane Km 17/0 to 18/0 LHS 12/8 to 14/4)	B-2/37 of 2010-11	Kunal Infra India Pvt. Ltd.	4-Apr-11	3-Apr-11	366
33	R&B Division No. 2, Surat	Widening and Strengthening of Sahol-Kim-Mandvi Road Km 0/0 to 14/4 (Vadoli to Kim Junction) working section 6/0 to 12/2 Km.	B-2/5 of 2009-10	D.G. Patel Construction Pvt. Ltd.	31-Dec-10	29-Jun-09	915
34		Widening of Songadh-Bordipada Road Km 0/0 to 17/2 (Section 0/0 to 10/0)	B-2/4 of 2010-11	Gujarat Construction Co.	10-Apr-11	30-Mar-11	376
35		Taluka to Taluka-Strengthening Tarsada-Kakrapada-Vyara Road Km 0/0 to 27/2 (Section 0/0 to 17/0 Km)	B-2/12 of 2008-09	Gujarat Construction Co.	16-Mar-10	13-Apr-10	337
36	R&B Division, Tapi (Vyara)	Widening of Tarsada-Kakrapada-Vyara Road Km 0/0 to 27/2 (Section 8/67 to 25/0)	B-2/94 of 2009-10	Ms. L.G. Chaudhary	24-Feb-11	7-Jan-11	413
37		Construction of Central Office Complex for Tapi District at Vyara	B-2/62 of 2009-10	Ms. Patel Infrastructure Pvt. Ltd.	21-Jan-12	14-Jan-11	737
38		Construction of Staff Quarters for Officer/Staff and Transferee Hostel at Vyara	B-2/1 of 2010-11	Patel Infrastructure Pvt. Ltd.	14-Oct-11	8-Oct-11	371
39	R&B Division, Palanpur	Strengthening of Suigam Sighada Road, Km 0/0 to 20/750 (Strengthening in selected length 15/900 to 20/750 Km in BADP 2009-10)	B-2/43 of 2010-11	N.G. Projects Ltd., Himmatnagar	24-Sep-11	12-Sep-11	377
40		Construction of Mamlatdar Office at Mandvi District Kutchh	B-2/93 of 2009-10	Katira Construction Ltd.	5-Feb-11	4-Feb-11	366
41	R&B Division, Bhuj	Widening to 10 meter carriageway of Bhuj-Lakhat road between 50/0 to 51/0 & 106/650 to 108/350 (2.70 Km of length of road passing through Nakhatrana & Dayapar town.	B-2/56 of 2010-11	Ralsadia Construction Co.	31-Jan-11	26-Aug-11	158
42		Construction of missing link from Jakhau to Charopadi Road Km 0/0 to 18/510	B-2/132 of 2008-09	Kathiria Construction Ltd,	28-Jul-10	27-Jul-10	366

Sr. No.	Name of the Division	Name of the Work	Agreement No.	Name of the Agency	Stipulated date of completion	Date of Validity of PB	Short validity in days
				Bhuj			
43		Construction of Cement Concrete Road of Check Post premises at Samakhayli	B-2/139 of 2008-09	Ms. G.H. Vijapura & Co.	10-Nov-09	9-Feb-10	274
44		Widening to intermediate lane of Bhuj-Desalpur-Nalia Road between Km 25/40 to 90/20 (taluka to taluka)	B-2/116 of 2009-10	Bhimji Velji Sorathia	3-Feb-11	3-Mar-11	337
45		Widening to 10 mt. carriageway of (1) Adipur-Bhadreshwar-Mundra Road Km 51/20 to 52/40 (2) Bhuj-Mundra Road Km 51/650 to 53/50 (3) Mundra-Mundra Port Road Km 0/0 to 1/70 under Vikaspath Yojana	B-2/126 of 2010-11	Ramesh Meghji Sorathia	20-Mar-11	18-Sep-11	183
46		Widening and Strengthening to Adipur-Bhadresar-Mundra Road (section Vadala to Mokha Junction Km 32/500 to 37/500)	B-2/127 of 2010-11	Ramesh Meghji Sorathia	19-Mar-11	18-May-11	305
47		FDR(PR) to Adipur-Bhadresa-Mundra Road Km 0/0 to 32/50	B-2/5 of 2011-12	Bhimji Velhi Sorathia	17-May-11	15-Jun-11	336
48		FDR(PR) to Adipur-Bhadresa-Mundra Road Km 0/0 to 22/0	B-2/3 of 2011-12	Bhimji Velhi Sorathia	14-May-11	15-Jun-11	333
49		Widening to 10 mt. carriageway of Nalia-Jakhau Port Road between Km 92/0 to 118/340	B-2/26 of 2010-11	Kalathia Engineering & Construction Co.	22-Dec-11	19-Jul-11	521
50		SR to Chitrod Rapar Dholavra Road Km 0/0 to 109/400 (Chainage 0/0 to 20/0)	B-2/154 of 2010-11	G.V. Sutaria Construction	4-Jul-11	4-Jul-11	365
51	District R&B Division, Ahmedabad	Vikaspath Sanand (Phase V) Sanand - Chekhala- Kadi Road KM No- 1/2 to 2/8	B-2/31 of 2009-10	M/s Bully Roller Centre	19-Nov-10	15-Oct-10	400
52		Widening and Improvement of road around metropolitan cities- Thaltej-Sanand	B-2/58 of 2008-09	Ashish Construction	20-Aug-10	19-Aug-09	731
53	District R&B Division, Vadodara	Upgradation of four lane of Vadodara-Waghodia Road KM No-8/0 to 17/0	B-2/07 of 2009-10	M/s Kalathia Engg. & Construction Ltd	5-Jul-11	27-Dec-10	555
54	R&B Division, Godhra	SR to Lunawada-Malekpur-Diwda colony Road Km 12/0 to 21/0	B-2/18 of 2009-10	Sabar Construction	13-Oct-10	30-Jul-10	440
55	R&B Division, Anand	Strengthening Anand-Karamsad-Sojitra-Tarapur Road Km 40/0 to 56/4	B-2/28 of 2008-09	M/s R.K. Construction Co	28-Feb-09	18-Dec-08	437
56	R&B Division, Himmatnagar	Widening and Strengthening of Himmatnagar-Ilol-Dashota Km 9/300 to 15/500	B-2/1 of 2009-10	Apex Construction Co. Himmatnagar	12-Jan-11	6-Jul-10	555
57	R&B Division, Bhavnagar	Construction of boys hostel building (Phase-II) for Medical College, Bhavnagar.	CE/01 of 2006-07	M/s P R Patel & Co	28-Nov-08	9-Jun-08	537
58	R&B Division, Mehsana	Improvement and widening of Mehsana-Vijapur-Himmatnagar	B-2/5 of 2010-11	Apex Construction Co. Himmatnagar	2-May-11	28-Jun-11	308
59	Capital Project Dn.	Widening of existing two lane to four lane	B-2/10 of 2008-09	Ashish Construction	10-Oct-10	10-Aug-09	791

Sr. No.	Name of the Division	Name of the Work	Agreement No.	Name of the Agency	Stipulated date of completion	Date of Validity of PB	Short validity in days
	III, Gandhinagar	road Lekayada (NH-8 C)-Palaj-Shahpur-Dholakuya-Sargasan Road Section 1-Sargasan-Dholakuya Jn. Chainage 0/0 to 2859.44 mt and Section-2-Dolakuya Jn. To Sabarmati Bridge chain 2859.44 to 4606.97 mt.					
60	Capital Project Dn. I, Gandhinagar	Widening of GH Road and CH Road from four lane to six lane in Gandhinagar township	B-2/43 of 2007-08	Ashish Construction	4-Jan-09	27-Dec-08	373
61		Widening of Road No. 1,2,3,4 from existing two lane to four lane in Gandhinagar township	B-2/55 of 2008-09	Ms. M K Construction	3-Jun-10	1-Dec-10	184

APPENDIX-XVIII

**Statement showing the division wise details of acceptance of Performance Bond,
the validity of which did not cover even the stipulated date of completion of work**

(Reference: Paragraph 3.2.8.8)

Sr. No.	Name of the Division	Name of the work	Agreement No.	Name of the Agency	Stipulated date of completion	Date of Validity of PB	Short validity in days
1	R&B Division, Navsari	Strengthening Eru Char Rasta	B-2/46 of 2010-11	Anish Construction Co.	14-Oct-2011	2-Sep-2011	43
2	R&B Division, Valsad	Construction CSH way from Billimora to Valsad Road	B-2/71/2008-09	Y.N. Dhanani	26-May-2010	23-May-2010	3
3		CRF-Widening and Strengthening Dharampur Avdha road Km 0/66 to 11/0	B2/21/2009-10	Ms. Milan Associates	13-Jan-2011	8-Oct-2010	97
4		Constructing a bridge on Koli Khadi Tokar Khadi & Ramdati Khadi on Sanjan-Nagrol Road (bridge proper)	B-2/6/2009-10	Ms. Rachana Construction, Maktapur	23-Nov-2010	28-Aug-2010	87
5	NH Division, Rajkot	Strengthening from Km 161/0 to 167/0 of NH 8E, Somnath-Bhavnagar	B-2/15/2007-08	Classic Network Pvt. Ltd, Rajkot	14-Dec-2008	9-Sep-2008	97
6		Improvement riding quality from Km 115/0 to 134/0 of NH 8E Somnath-Bhavnagar Road	SBD-14/2008-09	Classic Network Pvt. Ltd, Rajkot	15-Feb-2010	29-Jan-2010	17
7	District R&B Division, Rajkot	Strengthening of Upleta-Patanvav Road Km 0/0 to 4/0 and 5/0 to 10/0 (Taluka to Taluka)	B-2/1 of 2010-11	Kunal structure india Pvt. Ltd.	6-Oct-2010	8-Sep-2010	28
8		Widening and Strengthening of SH Section into Std. 2 Lane Width based on traffic requirement, Wankaner-Daldi-Than Road between Km 0/0 to 18/260 (Km 5/270 to 18/260)	B-2/1 of 2009-10	Apex Construction Co. Himmatnagar	31-May-2011	25-May-2011	6
9		Construction of Taluka Seva Sadan at Gondal	B-2/2 of 2009-10	M/s. Kunal Structure Pvt Ltd., Rajkot	22-Dec-2010	16-Dec-2010	6
10	R&B Division, Surendranagar	Widening and Strengthening to Surendranagar-Dudhrej-Vaava-Malvan-Patdi-Dasada-Becharaji Road Km 78/8 to 80/7, 87/0 to 87/5 and 88/0 to 102/90 (Taluka to Taluka)	B-2/51 of 2009-10	Perfect construction Company	11-Mar-2011	8-Mar-2011	3

Sr. No.	Name of the Division	Name of the work	Agreement No.	Name of the Agency	Stipulated date of completion	Date of Validity of PB	Short validity in days
11	R&B Division, Amreli	Upgrading to NH8E Pipavav, Rajula, Savarkundla, Lathi Botad Sayala Dist Amreli Section 5 Chavand Lathi Amreli Road Km 12/0 to 29/5	B-2/36 of 2007-08	Madhavi Construction Co., Amreli	4-Mar-2009	26-Aug-2008	190
12	R&B Division No. 2, Surat	Strengthening of Surat-Kamrej Road Km 12/8 to 18/0 (RHS lane Km 17/0 to 18/0 LHS 12/8 to 14/4)	B-2/37 of 2010-11	Kunal Infra India Pvt. Ltd.	4-Apr-2011	3-Apr-2011	1
13		Widening and Strengthening of Sahol-Kim-Mandvi Road Km 0/0 to 14/4 (Vadoli to Kim Junction) working section 6/0 to 12/2 Km	B-2/5 of 2009-10	D.G. Patel Construction Pvt. Ltd.	31-Dec-2010	20-Jun-2009	186
14	R&B Division, Tapi (Vyara)	Widening of Songadh-Bordipada Road Km 0/0 to 17/2 (Section 0/0 to 10/0)	B-2/4 of 2010-11	Gujarat Construction Co.	10-Apr-2011	30-Mar-2011	11
15		Widening of Tarsada-Kakrapar-Vyara Road Km 0/0 to 27/2.(Section 8/67 to 25/0)	B-2/94 of 2009-10	Ms. L.G. Chaudhary	24-Feb-2011	7-Jan-2011	48
16		Construction of Central Office Complex for Tapi District at Vyara	B-2/62 of 2009-10	Ms. Patel Infrastructure Pvt. Ltd	21-Jan-2012	14-Jan-2011	7
17		Construction of Staff Quarters for Officer/Staff and Transferee Hostel at Vyara	B-2/1 of 2010-11	Patel Infrastructure Pvt. Ltd.	14-Oct-2011	8-Oct-2011	6
18	R&B Division, Palanpur	Strengthening of Suigam Sighada Road, Km 0/0 to 20/750 (Strengthening in selected length 15/900 to 20/750 Km in BADP 2009-10)	B-2/43 of 2010-11	N.G. Projects Ltd., Himmatnagar	24-Sep-2011	12-Sep-2011	12
19	R&B Division, Bhuj	Construction of Mamlatdar Office at Mandvi District Kutchhi	B-2/93 of 2009-10	Katira Construction Ltd.	5-Feb-2011	4-Feb-2011	1
20		Construction of missing link from Jakhau to Charopadi Road Km 0/0 to 18/510	B-2/132 of 2008-09	Kathiria Construction Ltd, Bhuj	28-Jul-2010	27-Jul-2010	1
21		Widening to 10 mt. carriageway of Nalia-Jakhau Port Road between Km 92/0 to 118/340	B-2/26 of 2010-11	Kalathia Engineering & Construction Co.	22-Dec-2011	19-Jul-2011	156
22	District R&B Division, Ahmedabad	Vikaspah Sanand (Phase V) Sanand - Chekhala- Kadi Road KM No- 1/2 to 2/8	B-2/31 of 2009-10	M/s Buly Roller Centre	19-Nov-2010	15-Oct-2010	35
23		Widening and Improvement of road around metropolitan cities-Thaltej-Sanand	B-2/58 of 2008-09	Ashish Construction	20-Aug-2010	19-Aug-2009	366

Sr. No.	Name of the Division	Name of the work	Agreement No.	Name of the Agency	Stipulated date of completion	Date of Validity of PB	Short validity in days
24	District R&B Division, Vadodara	Upgradation of four lane of Vadodara-Waghodia Road KM No-8/0 to 17/0	B-2/07 of 2009-10	M/s Kalathia Engg. & Construction Ltd	5-Jul-2011	27-Dec-2010	190
25	R&B Division, Godhra	SR to Lunawada-Malekpur-Diwda colony Road Km 12/0 to 21/0	B-2/18 of 2009-10	Sabar Construction	13-Oct-2010	30-Jul-2010	75
26	R&B Division, Anand	Strengthening Anand-Karamsad-Sojitra-Tarapur Road Km 40/0 to 56/4	B-2/28 of 2008-09	M/s R.K. Construction Co	28-Feb-2009	18-Dec-2008	72
27	R&B Division, Himmatnagar	Widening and Strengthening of Himmatnagar-Ilol-Dashota Km 9/300 to 15/500	B-2/1 of 2009-10	Apex Construction Co. Himmatnagar	12-Jan-2011	6-Jul-2010	190
28	R&B Division, Bhavnagar	Construction of boys hostel building (Phase-II) for Medical College, Bhavnagar.	CE/01. of 2006-07	M/s P R Patel & Co	28-Nov-2008	9-Jun-2008	171
29	R&B Division, Mehsana	Improvement and widening of Mehsana-Vijapur-Himmatnagar	B-2/5 of 2010-11	Apex Construction Co. Himmatnagar	2-May-2011	28-Jun-2011	15
30	Capital Project Dn. III, Gandhinagar	Widening of existing two lane to four lane road Lekavada (NH-8 C)-Palaj-Shahpur-Dholakuva-Sargasan Road Section 1- Sargasan-Dholakuva Jn. Chainage 0/0 to 2859.44 mt and Section-2-Dolakuva Jn. To Sabarmati Bridge chainage 2859.44 to 4606.97 mt.	B-2/10 of 2008-09	Ashish Construction	10-Oct-2010	10-Aug-2009	428
31	Capital Project Dn. I, Gandhinagar	Widening of GH Road and CH Road from four lane to six lane in Gandhinagar township	B-2/43 of 2007-08	Ashish Construction	4-Jan-2009	27-Dec-2008	8
32	Gandhinagar	Widening of Road No. 1,2,3,4 from existing two lane to four lane in Gandhinagar township	B-2/55 of 2008-09	Ms. M K Construction	3-Jun-2010	1-Dec-2010	183

APPENDIX-XIX

**Statement showing the details of extending the length of roads after award of works
(Reference: Paragraph 3.2.8.10)**

(₹ in crore)

Sr. No	Name of Division	Name of work/Name of the Agency/Agreement Number	Estimated cost	Tendered cost	Additional/ Extra length executed in Km between	Cost of additional length	Percentage of additional work against tender cost
1	R&B Division Anand	SR to Bagodara Vataman – Tarapur Road Km 40/0 to 70/0 R.K. Construction B-2/15 of 2008-09	12.88	11.20	6.25 Km between 83/750 to 90/000	3.57	31.88
2	R&B Division Ahmedabad	Limbdī – Ranpur Road Km 31/150 to 41/200 Ms. Solanki Construction B-2/60 of 2010-11	7.49	6.42	1.6 Km (KM 41/200 E.E. to 42/800)	0.59	9.19
		Koth- Arnej Gundi Road (CRF) Km 3/5 Km to 14/6 Km Ms. Varun Constructions B-2/39 of 2009-10	5.60	4.49	2.5 Km (1.0 to 3.5 KM)	1.12	24.94
3	R&B Division Patan	Widening of Radhanpur Harij Mehsana Road 0/0 to 83/200 Km Selected 39/0 to 33/0 Ms. Classic Network B-2/1 of 2010-11	29.54	22.43	2 Km both sides at Chanasma Chowk	4.10	18.28
4	R&B Palanpur	Vikas Path Khimandi – deodar Road 15/40 to 18/100 Km Jetada-Deodar-Tharad Road Ms. G.P.chaudhari B-2/71 of 2010-11	7.65	5.21	1.1 Km Jetada Jhumeti (0.650 KM) & S.H. Jundifin (0.250 KM)	0.80	15.36
5	Dist R&B Division Rajkot	Strengthening Morbi-Jetpur- Anjaar Road KM 0/0 to 27/6 Ms. Creative Constructions B-2/11 of 2009-10	2.20	1.78	1.90 Km (Km 21/200 to 23/100)	0.31	17.42
		Strengthening Upleta-Patanvav Road 0/0 to 4/6 Km & 5/0 to 10/0 Ms. Kunal Constructions B=2/1 of 2010-11	2.71	2.11	3.70 (KM 0.35 to 0.070 & KM 11/250 to 14/600)	0.53	25.12
6	R&B Division Bharuch	Widening of Bharuch Tankari- Palej Road KM 10/600 to 25/030 Ms. Kunal Constructions B-2/60 of 2009-10	10.10	8.85	3.6 Km (KM 25/300 to 28/645)	1.77	20.00

Sr. No	Name of Division	Name of work/Name of the Agency/Agreement Number	Estimated cost	Tendered cost	Additional/ Extra length executed in Km between	Cost of additional length	Percentage of additional work against tender cost
7	CP Division -III Gandhi-nagar.	Providing and laying additional replacement of old drainage line in Gandhinagar Ms. Patel Cement Product B-2/2 of 2009-10	4.06	3.98	Extra length work in GIDC	0.33	8.29
8	R&B Division- II, Surat	Strengthening Galteshwar Timba-Bardoli Road Km 0/0 to 0/35 Ms. V.I. Patel & CO. B-2/57 of 2008-09	2.62	2.88	1.07 Km (9/500 to 10/570)	0.21	7.29
		Strengthening of Mahuva Aluboria Road Km 1/400 to 8/100 Ms. V.I. Patel & CO.	1.80	1.97	1.40 Km (0/00 to 1/40)	0.24	12.18

APEENDIX-XX

**Statement showing division wise details of non-approval of savings due to execution of less than tendered quantity of work
(Reference: Paragraph 3.2.8.11)**

(₹ in lakh)

Sr. No.	Name of the Divisions	Name of the work	Agreement No.	Name of the Agency	Estimated cost	Tender cost	Actual work done as per final bill	Savings in tendered quantity
1	R&B Division, Rajpipla	Strengthening to Rajpipla-Sisodara Road Km 0/0 to 14/0	B2-01 of 2009-10	M/s. Royal Infra Engineering	586.89	511.77	402.21	109.55
2	R&B Division, Valsad	Construction of New Court Building at Kaparada, District-Valsad	B2/8 of 2008-09	Ms. Navtan Builders	218.07	298.94	356.83	55.58
3		Widening and Strengthening Bhilad-Sarigam-Fausa Road Km 0/0 to 13/2	B-2/69 of 2009-10	M/s Jaybharat Road lines	251.69	230.46	233.31	14.16
4		Widening and Strengthening Dharampur Avadha Road 0/66 to 8/0 Km	B2/21 of 2009-10	Ms. Milan Associates	400.63	377.01	402.17	8.52
5		Four laneing of Vapi-Daman Road 5/20 to 7/20 Km interstate connectivity	7/NCB-1 of 2009-10	Vikram Infrastructure Co Ltd	683.31	701.94	548.39	194.91
6	R&B Division, Junagadh	Widening and strengthening of Talala- Jamwala-Girgaddha road Km 35/0 to 62/0	B-2/06 of 2008-09	M/s Parishram Builders	619.41	664.14	507.85	158.91
7	NH Division, Rajkot	Providing paved side shoulders between Km 379/790 to 408/400 of NH 8E (Extn.) Dwarka-Probandar-Somnath Road	SBD-1 of 2009-10	Tacon Infra Pvt. Ltd. Probandar	919.32	963.89	928.29	35.62
8		Construction of paved shoulders between Km No. 408/0 to 442/0 of NH-8E (Extn)	SBD/15. of 2008-09	Classic Network Pvt. Ltd.	1,287.98	1351.2	1,410.78	28.47
9		Construction of Paved side shoulder between Km 467/0 to 470/0 and strengthening between Km 470/0 to 473/530 of NH 8E (extn) Dwarka-Porbandar-Somnath Road.	SBD-7 of 2009-10	Tackon Infrastructure Pvt. Ltd.	543.04	472.81	445.39	27.42
10		Strengthening between Km 161/0 to 167/150 of NH 8E Somnath-Bhavnagar Road	B-2/15 of 2007-08	Classic Network Pvt.Ltd., Rajkot	335.67	309.27	392.30	5.85
11	District R&B Division, Rajkot	Up-gradation, Strengthening and resurfacing of Maliya-Pipaliya-Hajani Road between Km 0/0 to 3/50	B-2/3 of 2009-10	Alpa Infrastructure Pvt. Ltd., Rajkot	486.81	459.88	388.46	73.05

Sr. No.	Name of the Divisions	Name of the work	Agreement No.	Name of the Agency	Estimated cost	Tender cost	Actual work done as per final bill	Savings in tendered quantity
12		Upgradation-Strengthening and Resurfacing of Morbi-Navlakhi Road between Km 91/200 to 93/500 and 96/0 to 97/0	B-2/2 of 2010-11	Backbone Enterprises Ltd.	354.92	308.66	246.95	54.30
13		Widening and Strengthening of SH Section into Std. 2 Lane Width based on traffic requirement, Wankaner-Daldi-Than Road between Km 0/0 to 18/260 (Km 5/270 to 18/260)	B-2/1 of 2009-10	Apex Construction Co., Himmatnagar	880.00	795.19	764.44	30.81
14		Improvement of Rural Roads under "NABARD" Scheme District Rajkot	B-2/23 of 2008-09	M/s Shreeji Construction Co	204.14	210.26	207.33	2.96
15		Construction of CC Road in Chotila-City limit Km 1/875 to 2/300 and 0/0 to 0/375 (Selected length)	B-2/49 of 2009-10	Sunrise Constructions	177.57	123.03	123.6	3.55
16	R&B Division, Surendranagar	Upgradation of Section of State Highway Prone to sub-mergence to all weather road (mk 86/36 to 87/0)	B-2/39 of 2009-10	Fortune Builders	264.26	206.9	224.36	1.90
17		Construction of Vishramgruh at Chotila Dist:-Surendranagar	B-2/3 of 2010-11	M/s J.P. Structure Pvt. Ltd	144.99	123.71	128.84	11.93
18		Construction of High level bridge with approaches road new villages Bhaskarpura-Viramgam-Lakhtar Road	B-2/1 of 2010-11	Ms. Ranjit Buidcone Ltd.	472.44	477.71	481.30	6.22
19		Construction of major bridge on Shantali River on Bagasara Chalala Savarkundla Road (SH), Taluka Bagasara, District: Amreli	B-2/4 of 2010-11	Vijay Construction Co, Amreli	164.42	127.12	107.89	20.51
20	R&B Division, Amreli	Upgrad. of NH 8E Pipavav, Rajula, Savarkundla, Lathi Botad Sayala Dist Amreli Section 5 Chavand Lathi Amreli Road Km 12/0 to 29/5	B-2/36 of 2007-08	Madhavi Construction Co.	948.01	857.84	813.8	201.97
21		Construction of Bye pass around Bagasara Town on Junagadh Manekwada Bagasara Amreli Road	B-2/9 of 2009-10	Kunal Structure India Pvt. Ltd.	466.53	514.26	617.47	6.27
22	R&B Division, Bharuch	Providing RCC gutter on left side (i) link road Km 0/0 to 1/6 (ii) old NH-8 Road Km 190/8 to 193/2 (Vikaspath)	B-2/1 of 2010-11	Ajay Engineering Infrastructure	546.1	453.48	451.04	33.40

Sr. No.	Name of the Divisions	Name of the work	Agreement No.	Name of the Agency	Estimated cost	Tender cost	Actual work done as per final bill	Savings in tendered quantity
23	R&B Division No. I, Surat	Reconstruction of Building for R&B Office, Surat	B-2/86 of 2008-09	R&N Dobaria, Surat	510.81	492.67	430.67	93.94
24	R&B Division No. 2, Surat	Upgradation of Section SH prone to submergence to all weather road Sayan-Kathor Road sub section Km 15/570 to 16/050 and 16/970 to 17/700	B-2/46 of 2009-10	Manish Kumar & Company, Botad	165.20	130.16	115.49	18.63
25		Widening and Strengthening to Wadi-Kevadi Road Km 0/0 to 12/75	B-2/33 of 2009-10	K.D. and Sons	216.69	232.23	220.09	7.12
26	R&B Division, Tapi (Vyara)	Construction of New Major Bridge across Lindiya Khadi on Taloda-Prakasha road Taluka Nizar in Tapi District	B-2/63 of 2009-10	Ms. C.R. Patel	249.81	217.59	239.22	34.58
27	R&B Division, Palanpur	Strengthening of Suigam Sighada Road, Km 0/0 to 20/750 (Strengthening in selected length 15/900 to 20/750 Km in BADP 2009-10)	B-2/43 of 2010-11	N.G. Projects Ltd., Himmatnagar	493.88	283.75	295.84	5.66
28		Construction of Alpa-Shaksharta Kanya Nivasi School, Hostel and teachers quarters, multipurpose hall, chokidar/peon quarters at Ambaji	B-2/19/2010-11	Sona Builders, Unza	491.50	443.27	433.86	18.48
29		Construction of Vikaspath at Vadagam & Dantiwada Taluka Place, Meravada-Vadagam-Kanodar Road Km 6/8 to 8/2 in Vadagam Taluka and Chandisar-Dantiwada Kuchavada Road Km 11/800 to 12/800 in Dantiwada Taluka	B-2/66 of 2010-11	G.P. Chaudhary, Palanpur	497.53	349.80	346.89	7.59
30		Construction of Vikaspath at Taluka place Danta-Sanali-Hadad Road 0/0 to 1/50	B-2/40 of 2010-11	G.P. Chaudhari, Palanpur	336.67	231.33	205.05	26.35
31		Widening and Strengthening to Samarpad-Panthawada Road Km 54/870 to 65/000 (CRF)	B-2/56 of 2010-11	Ms. Dadabhai Hathibhai, Chitrasani	616.11	437.96	493.68	9.49
32	R&B Division, Bhuj	Widening to 10 meter carriageway of Bhuj-Lakhpat road between 50/0 to 51/0 & 106/650 to 108/350	B-2/56 of 2010-11	Ralsadia Construction Co.	278.50	220.68	141.40	79.29

Sr. No.	Name of the Divisions	Name of the work	Agreement No.	Name of the Agency	Estimated cost	Tender cost	Actual work done as per final bill	Savings in tendered quantity
33		Widening to 10 mt. carriageway of (1) Adipur-Bhadreshwar-Mundra Road Km 51/20 to 52/40 (2) Bhuj-Mundra Road Km 51/650 to 53/50 (3) Mundra-Mundra Port Road Km 0/0 to 1/70	B-2/126 of 2010-11	Ramesh Meghji Soradhia	440.77	370.05	344.05	26.24
34		Widening to 10 mt. carriageway of Nalia-Jakhau Port Road between Km 92/0 to 118/340	B-2/26 of 2010-11	Kalathia Engineering & Construction Co.	3,604.54	2,457.56	2,624.15	115.83
35		Widening and Strengthening to Jekada Gadha Jandala Road Km 0/0 to 12/960	B-2/63 of 2009-10	Sarwati Construction	618.55	504.63	517.57	12.02
36		Improvement and Widening of Urban Road Radhanpur-Masali-Maghapura Road Km 0/0 to 2/200	B-2/45 of 2009-10	Saraswati Construction Co.	181.50	173.41	151.36	22.28
37	R&B Division, Patan	Development of Harij Patan Road Km 0/0 to 28/500 SH-10 as High Speed Korridor	B-2/59 of 2009-10	Anish Construction Co.	3,271.90	2,579.98	2,823.94	145.41
38		Widening to Patan-Dunawada-Roda Road Km 13/0 to 23/350 (Taluka to Taluka)	B-2/73 of 2009-10	Sureshchandra & Co.	664.04	509.86	524.77	58.75
39		Widening and Strengthening of Radhanpur-Harij-Mehsana Road Km 0/0 to 83/200	B-2/1 of 2010-11	Classic Network Pvt. Ltd.	2,953.92	2,243.22	2,598.42	54.24
40		Widening and Strengthening to Dwarka-Nageshwar-Gopi Road Km 8/5 to 15/5	B-2/4 of 2010-11	Ms. Classic Network	399.26	326.68	316.70	10.17
41		Widening of four lane Rajkot-Jamnagar Road (SH-25) Km 82/660 to 82/260	B-2/54 of 2008-09	Matang Engineer, Jamnagar	216.85	236.33	231.13	5.54
42	R&B Division, Jamnagar	Widening & Strengthening of Limdi-Rangudgad-Charakala-Dwarka Road Km 0/0 to 9/80 (CRF)	B-2/1 of 2010-11	Classic Network Pvt. Ltd.	660.89	478.89	471.57	7.33
43		Strengthening of Maliya-Amran-Jodiya-Jambuda Patia Road Km 32/8 to 42/0, 46/0 to 48/8, 51/8 to 57/0, 87/0 to 97/0 and 101/2 to 105/2	B-2/91 of 2009-10	Ms. Kunal Structure (India) Pvt. Ltd.	1,760.76	1,190.28	1,159.47	35.38

Sr. No.	Name of the Divisions	Name of the work	Agreement No.	Name of the Agency	Estimated cost	Tender cost	Actual work done as per final bill	Savings in tendered quantity
44	Capital Project Dn. No. III, Gandhinagar	Construction of Minor Bridge near Koba on Service Road in Gandhinagar	B-2/5 of 2009-10	K.M. Odera, Junagadh	274.20	222.89	196.19	26.70
45		Providing and laying additional for replacement of old drainage line in Gandhinagar Township between Km 0.7 to 1.5	B-2/2 of 2009-10	Patel Cement Products, Ahmedabad	398.40	405.92	422.29	21.69
46		Widening of existing two lane to four lane road Lekavada (NH-8 C)-Palaj-Shahpur-Dholakuva-Sargasan Road Section 1-Sargasan-Dholakuva Jn. Chainage 0/0 to 2859.44 mt and Section-2-Dolakuva Jn. To Sabarmati Bridge chainage 2859.44 to 4606.97 mt.	B-2/10 of 2008-09	Ashish Construction	2,141.29	1,866.15	1,942.78	102.43
47		Constructing RCC ESR, UGR & Pumping station at Charedi for group of Sector-23 to 28 and 14 to 16 in G.T.S.	B-2/23 of 2007-08	Ms. Rakesh Construction Co. Mehsana	278.77	491.12	528.08	13.81
48		Widening of existing two lane to four lane road Lekavada -Palaj- Shahpur-Dholakuva-Sargasan Road- Lekawada to Palaj Road Km 0/0 to 3/150	B-2/9 of 2008-09	Akash Infra Project Pvt.Ltd.	1,082.08	992.31	1,072.97	37.48
49		Capital Project Division, No. I, Gandhinagar	Strengthening, widening and raising various roads in Gandhinagar Township (Infocity Road Loop)	B-2/84 of 2008-09	M/s Akash Infra Projects Private Ltd	874.00	798.47	721.42
TOTAL								2,183.99

APPENDIX-XXI

Statement showing division wise details of extension of time limit, which was not finalised within time limit of prescribed three months

(Reference:-Paragraph 3.2.8.12)

Sr. No.	Name of the Division	Name of the work	Name of the agency	Stipulated Date of Completion of work	Actual Date of Completion of work	Date of receipt for EOT Application in Division	Date of finalisation of EOT by Competent authority i.e. Govt.	Delay in days
1	R&B Division, Porbandar	String of Kasabar Dharsnan Road (T.to T)	M/s Arjun Contras & Co Ranavav	6-Jun-09	17-Aug-09	10-Jun-10	3-Jul-10	23
2	NH Division, Rajkot	Reconst. of Minor bridge CD o.166/1, 188/1, 236/2 of N.H. 8E Somnath-Bhavnagar road.	Rajtrishul Const. Co. Rajkot	28-Feb-08	28-Oct-08	27-Mar-08	13-Apr-09	382
3		Reconst. of Minor bridge CD No.176/1, 184/2, 199/2 & 224/1 of N. H. 8E	Rajhans Const. Co. Rajkot	8-Jun-10	6-Sep-10	4-Jun-10	28-Dec-10	176
4	District R&B Division, Rajkot	SR to Road Joining NH 8A and Rajkot Morbi Road (Morbi bypass-2) by widening and existing single lane causeway on Macchu river. (Job No. RJT/SR/05-06/1)	Sahajanand Cosnt. Co.	17-Aug-06	30-Dec-06	30-May-07	30-Sep-07	123
5		Improvement including strengthening urban road in Wanakner City under R&B Department Vikaspath Yojana. Package No. RJT / VP / 6	Classic Network Pvt. Ltd.	27-May-07	27-Jul-07	10-Jul-07	10-Oct-07	92
6		Construction of bridge across river "Athamio" on Rajkot Kalawad road near village Mota Mava.	Bhumi Const.	30-Jan-07	24-Mar-07	26-Jul-07	12-Oct-07	78
7		A & A and Repairs to Bhagvatsinhji High School at Dhoraji.	Odedara Const.	3-May-07	3-Aug-07	4-Dec-07	15-Oct-08	314
8		Construction of New Building for Media Center at Virpur (Jalaram) Ta. Jetpur.	Vinay Const. Co.	18-Aug-07	18-Nov-07	31-Dec-07	20-Sep-08	264
9		SR to Bandio bridge on Rajkot Bhavnagar road Km.16/0 to 17/0	Bhoomi Const.	26-Mar-07	11-May-07	9-Jan-08	20-Aug-08	224

Sr. No.	Name of the Division	Name of the work	Name of the agency	Stipulated Date of Completion of work	Actual Date of Completion of work	Date of receipt for EOT Application in Division	Date of finalisation of EOT by Competent authority i.e. Govt.	Delay in days
10		Providing and laying CC road in Jetpur Navagadh Nagarpalika area in various street Ward No.9 & 10 District Planning Work	A.C. Babaria	22-Dec-07	22-Jan-08	16-Feb-08	11-Aug-08	177
11		SR to common pool accommodation Resi. Building at Jetpur.	Smit Enterprise	14-Jul-07	14-Sep-07	18-Feb-08	11-Aug-08	175
12		SR to Atkot Jivapar Vasavad Road by Reconst. and Repairs to CD No.5/3, 9/1 & 11/1	Sahajanand Const. Co.	9-Sep-06	27-Sep-07	25-Feb-08	2-Feb-09	343
13		Providing additional diversion road Machhu bridge near Lakhdhir Gate Railway Crossing at Morbi.	V.M. Sojitra	24-Dec-07	5-Mar-08	23-Apr-08	10-Oct-08	170
14		Labour work in Government Hot Mix Plant at Mota Gundala.	B.K. Builders	21-Jan-07	8-Jan-08	29-Apr-08	20-Jan-09	266
15		Construction of retaining wall near village Jashmatgadh on Jetpar Aniyari Ghantila Road.	Desha Govind and Sons	10-Sep-06	20-Feb-07	16-May-08	17-Jan-09	246
16		Resurfacing and strengthening of Malia Pipalia Hajnali Road by providing 75mm thick BBM and.....(12th FC)	Backbone Enterprise	3-Apr-08	1-Aug-08	31-May-08	24-Nov-08	177
17		Providing Additional Diversion Road Machhu Bridge near Lakhdhir Gate Railway crossing at Morbi.	V.M. Sojitra	24-Dec-07	5-Mar-08	16-Jun-08	10-Oct-08	177
18		SR to Government Non Resi. Building at Rajkot and Lodhika by expansion of R&B Division Rajkot and SR to Mamlatdar office at Lodhika.	N.J. Const.	10-May-07	10-Jul-10	28-Jul-10	26-Nov-10	121
19	R&B Division, Amreli	S.R. to Residential Building of R&B Sub Division, Dhari	Yash Construction	16-Jun-10	15-Sep-10	15-May-10	12-Jul-11	423
20		SR to Non Residential Building of R& B sub Division, Dhari	Hariom construction	18-Oct-10	16-Dec-10	17-Sep-10	20-Sep-11	368

Sr. No.	Name of the Division	Name of the work	Name of the agency	Stipulated Date of Completion of work	Actual Date of Completion of work	Date of receipt for EOT Application in Division	Date of finalisation of EOT by Competent authority i.e. Govt.	Delay in days
21	R&B Division, Bharuch	Widening of Bharuch Tankaria Palej Road Km 0/0 to 28/2 working section 10/6 to 25/03	Kunal Structure Pvt. Ltd	3-Dec-10	11-Apr-11	21-Oct-10	25-Jul-11	277
22		Providing RCC Gutter Km 0/0 to 1/6 (ii) Old NH-8 Road Km 190/8 to 193/2	Ajay Engineering Infrastructure	6-Mar-11	7-Jul-11	5-Jan-11	16-Jul-11	192
23	R&B Division No. I, Surat	Constn. of Additional M.S. Bldg., Surat	M/s R.N. Dobaria	6-Dec-08	29-Mar-10	20-Nov-08	29-Mar-10	495
24		Constn. of Bldg. for 100 increased Bed @ NCH, Surat	M/s Jayesh Constn.	8-Dec-08	6-Dec-08	25-Apr-08	27-Jul-09	458
25		SR to NR Bldg., Surat (Package SRT/SR/NR/Internease hostel/old civil @ Surat	M/s R.N. Dobaria	19-Mar-09	17-Apr-09	23-Jan-09	17-Jul-09	175
26		SRto Hostel Bldg. in Medical college @ Surat (Repairing work of toilet Block. dining hall kitchen etc.)	Siddhivinayak Constn.	13-Sep-09	1-Nov-09	7-Aug-09	20-Jul-10	347
27		SR to NR Bldg. @ surat (Package No.3) Beggars @ Ramnagar & Juvenile home.	S.Meera Constn.	5-Jan-10	3-Feb-10	29-Nov-09	26-Mar-10	117
28		Providing ceramic tiles on mazek tiles touring colour work in FF & SF on out side repairing door windows. toilet block renovation of RTO bldg., Surat 12 th F.C.	M/s Royal Builders	24-Sep-08	18-Dec-08	22-Sep-08	27-Jan-09	127
29		SR to Resi. Bldg. at surat Package No. SRT/SR/NR & Dist. court Bldg. at Surat	Anjani Constn.	11-Feb-09	25-Mar-09	4-Sep-08	15-Oct-09	406
30	R&B Division No. 2, Surat	Widening & Stg. N.H. No.8 to Kamrej Town road Km 0/0 to 2/4	Royal Infra Engg. Pvt. Ltd.	11-Sep-10	3-Jan-11	3-Apr-11	29-Sep-11	179
31		Const. of Mamlatdar office at Mangrol, Dist.Surat.	M/s P.R. Patel & Co.	30-Oct-09	4-Dec-10	19-Aug-09	4-Nov-11	807
32	R&B Division, Palanpur	Raising of Existing carriageway on Iqbalgadh - Khara road	Diamond Builders	31-Oct-08	25-Dec-08	20-Sep-08	12-Mar-09	173
33		Const. of Sports Complex & land leveling over head Tank & Bore at Palanpur	Ambalal D.Patel	29-Nov-08	28-Jan-09	21-Oct-08	10-Jun-09	242

Sr. No.	Name of the Division	Name of the work	Name of the agency	Stipulated Date of Completion of work	Actual Date of Completion of work	Date of receipt for EOT Application in Division	Date of finalisation of EOT by Competent authority i.e. Govt.	Delay in days
34		Palanpur City Strom water Drainage project under UIDMSST Programme Laxmipura area	Ashish Construction Godhara	27-Sep-09	30-May-10	25-Aug-09	10-Feb-11	534
35		Palanpur City Strom water Drainage project under Zone B-2, Zone C-2	J.A.Patel	27-Sep-09	7-Jun-10	25-Aug-09	3-Jan-11	496
36		Palanpur City Strom water Drainage project under Zone C-1 City area	Phonix Project ltd	27-Sep-09	15-Sep-10	25-Jul-09	5-Feb-11	560
37		Palanpur City Strom water Drainage project under Zone A Zahanara Bag Area	Phonix Project ltd	24-Dec-09	10-Apr-10	20-Nov-09	5-Feb-11	442
38		Palanpur City Strom water Drainage project under Laxmipura village to Ladbi river to Railway Line	Phoenix Project ltd	24-Dec-09	10-Apr-10	20-Nov-09	5-Feb-11	442
39		Const. of Sports Complex at Palanpur	Ambalal D.Patel	19-Dec-09	19-Jun-10	15-Nov-09	13-Sep-10	302
40		Imp & Widening of various urban road Palanpur & Deesa road km 0/0 to 1/400 Vikashpath	Dadabhai Hathibhai	3-Jul-10	3-Jan-11	2-Jun-10	7-Feb-11	250
41		Strengthening of Palanpur - Deesa road km 124/20 to 140/920 Taluka to Taluka	M/s L.G.Chuadhai	4-Aug-10	24-Jan-11	3-Jul-10	9-Feb-11	221
42		Construction of Jan Seva Kendra at Deesa	Radhe Associates	25-Jul-10	30-Jan-11	20-Jun-10	2-Sep-11	439
43		Construction of Jan Seva Kendra at Dhanera	S.G.Bagwan	25-Jul-10	22-Sep-10	20-Jun-10	1-Apr-11	285
44		Construction of Jan Seva Kendra at Amirgadh	S.G.Bagwan	25-Jul-10	25-Sep-10	20-Jun-10	15-Mar-11	268
45		Construction of Jan Seva Kendra at Vadgam	Dilkishor Construction	25-Jul-10	25-Oct-10	20-Jun-10	4-Aug-11	410
46		Construction of Alp Shaksharta Kaniya Nivasi School at Amirgadh	Sona Builders	8-Oct-10	9-May-11	7-Oct-10	15-Mar-11	159
47		Construction of Nagrik Jan Seva Kendra Bhabhar	Dilkishor Construction	10-Sep-10	10-Feb-11	13-Aug-10	4-Aug-11	356

Sr. No.	Name of the Division	Name of the work	Name of the agency	Stipulated Date of Completion of work	Actual Date of Completion of work	Date of receipt for EOT Application in Division	Date of finalisation of EOT by Competent authority i.e. Govt.	Delay in days
48		Construction of Nagrik Jan Seva Kendra Deoder	Satyam Construction	10-Sep-10	10-Jan-11	9-Aug-10	12-Jul-11	337
49		SR to Mamlatdar Office @ Shihori	Concide Infra	30-Sep-10	12-Nov-10	27-Sep-10	12-Jul-11	288
50		Const of Veterinary Poly Clinic @ Palanpur	Satyam Construction	27-Feb-11	27-Jul-11	20-Jan-11	5-Aug-11	197
51		Construction of Sales Tax Office Building at Gandhidham	J P Structures Pvt. Ltd., Rajkot	9-Oct-08	30-Jun-10	12-Jun-10	28-Dec-10	199
52	R&B Division, Bhuj	Construction of Krantiguru Shyamji Krishna Verma Kachchh University at Bhuj. (Faculty Building) (Geology, Chemistry, Physics, Language, Commerce)	Malani Const.	16-Jan-06	31-Oct-08	25-Sep-08	31-Mar-10	552
53		FDPR to Anjar Lakhapar Chandrani Road Km.13/0 to 17/0	Envier Engineers, Porbanda	3-Jun-11	8-Jun-11	27-Jun-11	9-Feb-12	227
54		Widening & str. 7mt. wide carriage way of Deshalpar Shiracha Road Km.0/0 to 12/0	M K Const. Co., Anjar	5-Feb-10	5-Dec-10	23-Jun-11	1-Feb-12	223
55		Construction Mamlatdar Office at Varahi	Kunal Structure India Pvt. Ltd.	24-Jul-08	30-Jan-10	25-Jun-09	12-Oct-09	109
56		S.R. to Aryuverdic Hospital at CHC Sidhpur	R.C. Patel	1-Jul-09	31-Aug-09	13-Nov-09	23-Mar-10	130
57		Compound wall for Govt. Boys Hostel OBC at Radhanpur	Himat G. Pujara	14-May-09	13-Sep-09	14-Oct-09	31-Mar-10	168
58	R&B Division, Patan	Construction of Dist. Dispute Consumer Redressed forum at Patan	Bahusmarna Constn. Co.	31-May-10	30-Oct-10	6-Jul-10	11-Aug-10	36
59		S.R. to Jilla Seva Sadan at Patan	Babulal A. Patel	2-Feb-11	3-Apr-11	17-Nov-11	7-Dec-12	386
60		Construction of Boys Hostel (OBC) Patan	C.R. Patel Surat	17-May-10	15-Dec-10	21-Jan-11	27-Sep-11	249
61		Construction of Girls Hostel (OBC) Patan	C.R. Patel Surat	17-May-10	11-Jan-11	25-Feb-11	27-Sep-11	214
62	R&B Division, Jammagar	Providing boundry wall with fancing for Ajitsinhji Cricket pavalion at Jammagar	Nishit R. Sonagara	3-Nov-08	2-Dec-08	1-Oct-08	13-May-09	224

Sr. No.	Name of the Division	Name of the work	Name of the agency	Stipulated Date of Completion of work	Actual Date of Completion of work	Date of receipt for EOT Application in Division	Date of finalisation of EOT by Competent authority i.e. Govt.	Delay in days
63		Renovation & Repairs to Adarsh Nivasi Shala (Old Building) at Jamnagar	Siddhi Vinayak Const.	25-Jan-09	24-Feb-09	23-Dec-08	12-May-10	505
64		Const. of Doctor's quarters at General Hospital Khambhalia Type E-6 unit	M/s. G. H. Parmar, Jetpur	16-May-07	25-May-08	10-Apr-07	2-Sep-08	511
65		Imp. including Stre of R&B road passing through urban area under Vikaspath Yojna (JMN/VT/1)	Classic Network Pvt. Ltd. Rajkot	16-Jun-06	1-Sep-08	8-May-06	28-Nov-08	936
66		S.R. to Mid Day Mill & Civil Supply Office Local Fund Office (Treasury Building Top Floor) & Strom Water drain in Lal Bunglow Campus at Jamnagar	M/s. Babulal Velji, Jodia	10-Sep-09	22-Jan-10	8-Aug-09	16-Jun-10	312
67		Pro. WBM 37.50mm with B.M. & 20mm MSS in Pared Ground of Balachadi Sainik School	Viraj Const.	8-Sep-09	22-Sep-09	5-Aug-09	25-May-10	293
68		Rep. to Darbargadh (Willington Crescent Building) at Jamnagar Prov. water proofing treatment to L.S. Wing	Ketan J. Joiser	29-Dec-09	22-Jan-10	26-Nov-09	19-Mar-10	113
69		Imp. including Stre. of urban road under Vikaspath Yojna Dwarka Okha road Km.261/5 to 262/2	J. P. Enterprise	10-Jan-09	10-May-09	6-Dec-08	23-Oct-09	321
70		Tinpatia Balva Jamjodhpur road Km.87/0 to 88/6 (Vikaspath)	G. V. Sutaria Const. Rajkot	28-Nov-08	28-Jan-09	19-Oct-08	26-May-09	219
71		Bhanvad Pachhtar Nagka road Km.0/0 to 1/5 (Vikaspath)	Matang Engineers, Jamnagar	26-Nov-08	26-Apr-09	22-Oct-08	25-Jul-10	641
72		Const. of ITI Building at Bhanvad	Ample Const. Co., Rajkot	12-8-2008.	12-Mar-09	3-Jul-08	6-May-09	307
73		Widening & Stre. Limdi Ran Gurgadh Charkala Dwarka road 0/0 to 9/8 Working section 0/0 to 8/1	Classic Network Pvt. Ltd. Rajkot	8-12-2010.	25-Apr-11	3-Nov-10	7-May-11	185
74		Court of Resi. School Complex (DC) at Jamnagar	Ample Const. Co.	21-04-2009.	20-Jan-10	18-Mar-09	15-Jan-10	303

Sr. No.	Name of the Division	Name of the work	Name of the agency	Stipulated Date of Completion of work	Actual Date of Completion of work	Date of receipt for EOT Application in Division	Date of finalisation of EOT by Competent authority i.e. Govt.	Delay in days
75		Widening of Four lane Rajkot Jamnagar road SH No.25 bet Km.82/660 to 84/260	Matang Engineers, Jamnagar	21-10-2009.	20-Dec-09	10-Sep-09	11-Dec-09	92
76		Court of Resi. School Complex (SC) at Jamnagar	Ample Const. Co.	24-02-2010.	24-Aug-10	23-Jan-10	3-Jun-11	496
77		S.R. to Court Building, Jilla Seva Sadan & various Govt. office in Lal Bungalow Campus at Jamnagar	Sthapatya Const. & Building Developers	03-05-2010.	19-Aug-10	2-Apr-10	4-May-11	397
78		Const. of Bridge in place existing causway on river Nani Khavdi bet Km.0/0 to 1/0 on Sikka patia Sikka Village	K. M. Odedara, Junagadh	14-Sep-10	10-Nov-10	1-Aug-10	29-Mar-11	240
79		S.R. to Bedeshwar Colony Resi. quarter at Jamnagar	B. M. Associates, Ahmedabad	15-05-2010.	14-Jun-10	3-Apr-10	12-Jan-11	284
80		Widening and Stre. of Dwarka Nageshwar Gopi road bet Km.8/5 to 15/5 (Pravasi Path)	Classic Network Pvt. Ltd. Rajkot	21-02-2011.	17-Apr-11	9-Dec-10	5-Jul-11	208
81		Renovation of Hostel Building for Polytechnic Jamnagar	Shri Pavanputra Const. Jamnagar	21-01-2011.	21-Feb-11	14-Nov-10	27-Jun-11	225
82		S.R. to Jamnagar Samana Fulnath road Km.6/8 to 10/0	G. V. Sutaria Const., Rajkot	5-Sep-10	18-Oct-10	30-Jul-10	1-Mar-11	214
83	Capital Project Dn. No. III, Gandhinagar	Construction of Mamlatdar office at Mansa	Manilal L patel	25-Nov-08	30-Apr-09	19-Oct-08	16-Apr-09	179
84		Widening & Strengthening of Lekavada-Palaj-Shahpura road	Akash infra Pro.Pvt Ltd	7-May-10	30-Oct-10	1-Apr-10	14-Oct-10	196
85		Khatraj-Shedfa-Bhimasan Road	N.G.Project Pvt ltd	27-Aug-10	25-Nov-10	21-Jul-10	29-Jan-11	192

APPENDIX-XXII

**Statement showing division wise extension of time limit cases, which were not finalised till the date of audit
(Reference: Paragraph 3.2.8.12)**

Sr. No.	Name of the Division	Name of the work	Name of the agency	Stipulated Date of Completion	Actual Date of Completion	Date of Receipt of EOT Application in Division
1	2	3	4	6	7	8
1	R&B Division, Nadiad	Construction of diversion outside Nadiad City joining Nadiad Dabhan, Nadiad Mahemdabad, Nadiad kapadwanj, Nadiad Dakor Road Part of Pragatipath	Simandhar Construction	28-Jun-10	Work in progress	17-Dec-2010
2		Improvement of Ahmedabad Mahemdabad Nadiad Road (SH-3) Km 43/3 to 45/8 under Vikaspath	Simandhar Construction	22-Dec-10	Work in progress	15-Nov-10
3		Constructing of Consumer Dispute Redressal Forum office building Nadiad	S.M. Patel	14-Feb-11	Work in progress	13-Jan-11
4		Construction of Additional Block E & F in Civil Hospital Nadiad	Hindustan Construction	26-Feb-08	Work in progress	11-Jan-08
5		Widening and Strengthening of Kapadwanj Attarsumba Utkantheswar Mahadev Road Km 0/0 to 19/4	R.C. Patel	14-Oct-10	Work in progress	9-Nov-10
6		Construction of New Court Building at Kapadwanj	A.N. Shah	22-Oct-10	Work in progress	28-Nov-09
7	R&B Division, Rajpipla	Construction of Sports Complex at Rajpipla	Jyoti Builders	3-Nov-07	3-Jun-09	1-Oct-07
8		Construction of New Building for ITI one theory room and workshop at Tilakwada	Natvar Construct	15-Feb-11	Work in progress	11-Jan-11
9		Construction of New Building for ITI one theory room and workshop at Dediapada	Natvar Construct	15-Feb-11	Work in progress	10-Jan-11
10	R&B Division, Valsad	Construction and widening of existing two lane of Vapi-Daman Road 5/2 to 7/2	Ms. Vikarm Inf. Co. Vapi.	30-Nov-10	14-Mar-11	15-Nov-10
11		Construction of a Bridge Accross Rajdati Khadi on Sanjan Naroli Road (Bridg. Proper)	Ms. Rachana Constn. Co.	2-Dec-10	1-Mar-11	1-Nov-10
12		Taluka to Taluka Strengthening of Vapi Daman Road.	Krunal Structre India Pvt.	19-Nov-10	25-Jan-11	19-Oct-10
13	R&B Division, Porbandar	S.R. to Kutiyana Mahiyari Bagasara Road (Box Culvert)	Ashokkumar & Construction	24-Feb-11	17-Apr-11	13-Jul-11

Sr. No.	Name of the Division	Name of the work	Name of the agency	Stipulated Date of Completion	Actual Date of Completion	Date of Receipt of EOT Application in Division
1	2	3	4	6	7	8
14		Strengthening of Kolikhada Bakharia Nagka Road (C.R.F.)	M/s Siddharth const. co. Keshod	20-Mar-11	29-Mar-11	12-Jul-11
15	R&B Division, Amreli	Construction of bridges in place of dip on river SHEL bet km 18/0 to 19/0	Bhumi Const.	23-Dec-09	Work in progress	10-Jun-09
16		Construction of two minor bridges Shedhavadar to Liliya Section of Skundla Ranghola Road	Ms. Jaydeep construction	3-Oct-10	Work in progress	9-Feb-10
17	R&B Division, Tapi (Vyara)	Widening of Tarsada – Kakrapar - Vyara road Km. 0/0 to 27/2 (Section Km. 8/67 to 25/0)	M/s L.G. Chaudhary	24-Feb-11	19-May-11	23-Mar-11
18		Widening Songadh – Bardipada Road, Km. 0/0 to 17/2 (Section Km. 0/0 to 10/0) Standard two lane tribble)	Gujarat Construction Co.	10-Apr-11	10-Jun-11	16-Aug-11
19	R&B Division, Bhuj	Construction of Mamlatdar Office Building at Naliya	Shri Shakti Const., Bhuj	18-Feb-11	30-Apr-11	9-Feb-11
20		Construction of Mamlatdar Office Bldg. at Mandvi	Katira Const Ltd., Bhuj	5-Feb-11	27-Jun-11	7-Feb-11
21		Const. of R.T.O. Office Building at Gandhidham.	National Builders, Vadodara	18-Jan-10	10-Apr-11	2-Apr-11
22		Construction of new Government Secondary School Building at Ratnal.	Alpa Inf. Pvt. Ltd., Rajkot	10-Mar-08	--	25-Mar-08
23		Construction of New Govt. High School Building at Patri, Tal. Mundra	Shri Shakti Const., Bhuj	29-May-10	30-May-11	1-Apr-11
24		Construction of New Govt. High School Building at Zarpara, Tal. Mundra	Shri Shakti Const., Bhuj	29-May-10	30-May-11	1-Apr-11
25		Construction of New Govt. High School Building at Naredi, Tal. Abdasa	Shri Shakti Const., Bhuj	29-May-10	7-Apr-11	1-Apr-11
26		Const. of Workshop for Centre of Excellence Building in I.T.I., Gandhidham (75% CSS)	Shri Shakti Const., Bhuj	10-Aug-10	30-Mar-11	25-Feb-11
27		Const. of cement concrete road for Check Post at Samkhiyali, Tal. Bhachau	G H Vijapura & Co., Himmatnagar	10-Nov-09	27-Jan-10	25-Jan-10
28		Construction of Boys Hostel at Govt. Engineering College at Bhuj	J P Structures Pvt. Ltd., Rajkot	12-Aug-11	--	30-Aug-11

Sr. No.	Name of the Division	Name of the work	Name of the agency	Stipulated Date of Completion	Actual Date of Completion	Date of Receipt of EOT Application in Division
1	2	3	4	6	7	8
29		Construction of New Building for Chemical Department at Govt. Engineering College Bhuj	J P Structures Pvt. Ltd., Rajkot	26-Aug-11	--	30-Aug-11
30	R&B Division, Patan	Construction Dist. Court Bldg. at Patan (Furniture Work)	B.M. Associate	16-Feb-09	4-Jul-09	1-Jun-09
31		Construction Sports Complex at Varahi	Aum Construction	21-May-10	30-Sep-10	25-Aug-10
32		Construction of New Circuit House Staff Qtr. At Patan	Harshadkumar Bhailalbhai & Co.	14-Feb-11	14-Aug-11	27-Apr-11
33		Construction Sub Treasury Office at Harij	M.S. Patel	28-May-10	27-Nov-10	18-Nov-10
34		Construction Sub Treasury Office at Radhanpur	Chandanji T. Thakor	21-Oct-10	20-Feb-11	12-Oct-10
35		Construction Library Bldg. at Sidhpur	Balaram Construction	26-Jul-11	-	21-Mar-11
36		S.R. to Tavadiya App. Road Km. 0/0 to 3/600	Amcon Construction	27-Feb-11	14-Apr-11	25-Jan-11
37		Widening & Strengthening of Patan - Unjha road Km. 38/0 to 56/4 (Pravasipath)	J.R. Agrawal Infra	31-Jul-11	-	23-Jun-11

APPENDIX-XXIII

Statement showing the division wise details of non recovery of difference of cost of cement in grade mix

(Reference: Paragraph 3.2.8.13)

Sr. No.	Name of the Division	Name of the work & Agreement No.	Grade of CC	Total quantity executed during work (Cum)	Rate of cement consumption (Cum/Kg)		Saving (Cum/ Kg)	Total savings (Kg)	Total saving (MT)	Input rate of Cement (₹ per MT)	Recoverable amount (₹)	Total Recoverable Amount (₹ in lakh)
					As per estimates	As per Mix design						
1	R&B Division No. 2, Surat	Upgradation of Section State Highway prone to submergence to all weather road Sayan-Kathor Road (SH-167) sub section Km 15/570 to 16/050 and 16/970 to 17/700 (Agreement No. B-2/46 of 2009-10)	M-20	259.62	400	335	65	16,096.44	16.096	4,000.00	64,385.76	1.50
2			M-25	240.48	450	365	85	20,440.80	20.441	4,000.00	81,763.20	
3			M-30	11.60	475	385	90	1,044.00	1.044	4,000.00	4,176.00	
4	R&B Division, Tapi (Vyara)	Construction of New Major Bridge across Lindiya Khadi on Taloda-Prakasha road Taluka Nizar in Tapi District (Agreement No. B-2/63 of 2009-10)	M-15	197.93	320	275	45	8,906.85	8.907	4,700.00	41,862.20	9.67
5			M-35	1968.19	500	400	100	19,6819	196.819	4,700.00	9,25,049.30	
6	R&B Division, Patan	Construction of Centre of Excellence Building at ITI, Rajpur (Patan) (Agreement No. B-2/2 of 2009-10)	M-20	289.66	400	351	49	14,193.34	14.193	3,340.00	47,405.76	1.08
7			M-25	242.16	450	384	66	15,982.56	15.983	3,340.00	53,381.75	
8			M-30	85.45	475	449	26	2,221.7	2.222	3,340.00	7,420.48	
9	Capital Project Dn. No. III, Gandhinagar	Widening of existing two lane to four lane road Lekavada (NH-8C)-Palaj-Shahpur-Dholakuva-Sargasan Road-Lekawada to Palaj Road Km 0/0 to 3/150 (Agreement No. B-2/9 of 2008-09)	M-15	4,058.56 9	320	281	39	15,8284.19	158.284	4,300.00	6,80,622.02	6.94
10			M-20	158.57	400	380	20	3,171.4	3.171	4,300.00	13,637.02	

Sr. No.	Name of the Division	Name of the work & Agreement No.	Grade of CC	Total quantity executed during work (Cum)	Rate of cement consumption (Cum/Kg)		Saving (Cum/ Kg)	Total savings (Kg)	Total saving (MT)	Input rate of Cement (₹ per MT)	Recoverable amount (₹)	Total Recoverable Amount (₹ in lakh)		
					As per estimates	As per Mix design								
11		Constructing RCC ESR, UGR & Pumping station at Charedi for group of Sector-23 to 28 and 14 to 16 in G.T.S. (Agreement No. B-2/23 of 2007-08)	M-25 (with admixture)	340.51	450	371	79	26,900.29	26.900	3,800.00	1,02,221.10	5.29		
12			M-25 (without admixture)	2,442.83	450	404	46	1,12,416.18	112.416	3,800.00	4,27,181.48			
13	R&B Division, Rajpipla	Construction of Transferee Hostel Building at Rajpipla (Agreement No. B-2/5 of 2008-09)	M-15	149.43	320	285	35	5230	5.230	4,300.00	22,489.00	0.84		
14			M-20	441.96	400	370	30	12028	12.028	4,300.00	51,720.40			
15			M-25	224.35	450	440	10	2244	2.244	4,300.00	9,649.20			
16	NH Division, Rajkot	Construction of paved shoulders between Km No. 408/0 to 442/0 of NH-8E (Extn) (Agreement No. SBD/15 of 2008-09)	M-15	8,061.14	320	286	34	2,74,078.76	274.079	4,500.00	12,33,354.42	13.44		
17			M-25	295.93	450	372	78	23,082.54	23.083	4,500.00	1,03,871.43			
18			M-30	27.87	475	418	57	1,584.4	1.584	4,500.00	7,129.80			
19			Rehabilitation of major bridge Reval CD No. 176/1 Mochundari CD No. 184/2 Singoda Bridge CD No. 224/1 and Modhagam Bridge CD No. 199/2 of NH-8B Somnath Bhavnagar Road (Agreement No. B-2/3 of 2009-10)	M-15	1839.5	320	275	45	82,775.5	82.776	4,500.00		3,72,489.75	13.17
20				M-25	36.25	450	404	43	1,558.75	1.559	4,500.00		7,014.38	
21	M-30	1,947.83		475	407	71	1,38,295.93	138.296	4,500.00	6,22,331.69				
22			M-35	960.81	500	427	73	70,139.13	70.139	4,500.00	3,15,626.09			
23	R&B Division, Surendranagar	Construction of High level bridge with approaches road new villages Bhaskarpura-Viramgam-Lakhtar Road (Agreement No. B-2/1 of 2010-11)	M-25	761.8	450	409	41	31,233.8	31.234	4,500.00	1,40,552.10	5.9		
24			M-30	1,044.89	475	427	48	50,154.72	50.155	4,500.00	2,25,696.24			
25			M-35	830.49	500	440	60	49,830	49.830	4,500.00	2,24,235.00			
26	R&B Division, Amreli	Upgrading to NH-8E Pipavav, Rajula, Sabarkundla, Lathi Botad Sayala Dist Amreli Section 5 Chavand Lathi Amreli Road Km 12/0 to 29/5 (Agreement No. B-2/36 of 2007-08)	M-15	3,156.56	320	285	35	1,10,480.3	110.480	4,200.00	4,64,017.26	5.96		
27			M-20	651.12	400	356	44	28,649.28	28.649	4,200.00	1,20,326.98			
28			M-25	41.82	450	380	70	2,892.4	2.892	4,200.00	12,148.08			

Sr. No.	Name of the Division	Name of the work & Agreement No.	Grade of CC	Total quantity executed during work (Cum)	Rate of cement consumption (Cum/Kg)		Saving (Cum/ Kg)	Total savings (Kg)	Total saving (MT)	Input rate of Cement (₹ per MT)	Recoverable amount (₹)	Total Recoverable Amount (₹ in lakh)
					As per estimates	As per Mix design						
29	R&B Division, Godhra	Construction of Champaner Bypass road Km 0/0 to 11/675 (Agreement No. B-2/61 of 2008-09)	M-20	7,177.04	400	310	90	6,45,933.60	645.934	4,300.00	27,77,514.48	36.36
30			M-25	1,848.14	450	342	108	1,99,599.12	199.599	4,300.00	8,58,276.22	
31		Construction of Bridge over Meshri river on bye pass road of Vadodara-Dahod-road (Agreement No. B-2/04 of 2008-09)	M-30	2,312.24	475	380	95	2,19,662.80	219.663	3,300.00	7,24,887.24	8.86
32			M-35	488.67	500	400	100	48,867.00	48.867	3,300.00	16,1261.10	
33	R&B Division, Bhavnagar	Construction of major bridge across river Rangholi (Agreement No. B-2/17 of 2008-09)	M-30	948.21	475	408	67	63,530.07	63.530	4,020.00	2,55,390.88	16.27
34			M-35	4,264.88	500	420	80	3,41,190.40	341.190	4,020.00	13,71,585.41	
35	R&B Division, Porbandar	Construction of new bridge in place of old & narrow jubilee bridge khadi to Porbandar Harsad Road between KM 1/0 to 2/0 on C.H.No-6 (Agreement No. B-2/12 of 2007-08)	M-15	987.87	320	284	36	35,563.32	35.563	4,300.00	1,52,922.28	29.99
36			M-30	3,423.85	475	413	62	2,12,278.70	212.279	4,300.00	9,12,798.41	
37			M-35	8,993.1	500	450	50	4,49,655.00	449.655	4,300.00	19,33,516.50	
TOTAL											1,55,29,910.37	155.30

APPENDIX-XXIV

**Statement showing division wise details of outstanding balance under Public Works Remittances as on 31 March 2012
(Reference: Paragraph 3.2.11.3)**

(Amount in ₹)

Sr. No.	Name of Division	Amounts remitted by the Divisions but not accounted by the Treasuries			Amounts acknowledged by the Treasuries but not accounted by the Divisions		
		Items	Amount	Period	Items	Amount	Period
1	R&B Division, Navsari	15	47,045.00	9/2008 to 3/2012	49	3,57,373.00	5/2008 to 3/2012
2	NH Division, Rajkot	1	44,88,700.00	03/ 2012	0	0.00	--
3	District R&B Division, Rajkot	14	3,53,191.00	4/2008 to 12/2012	11	3,19,915.00	4/2008 to 12/2012
4	R&B Division, Surendranagar	1	3,600.00	04/ 2008	2	4,82,632.36	11/2011
5	R&B Division, Amreli	9	86,080.00	9/2008 to 3/2012	43	6,03,008.00	4/2008 to 12/2012
6	R&B Division, Bharuch	1	1,700.00	04/2008	10	14,65,955.00	5/2008 to 2012
7	R&B Division No. 1, Surat	7	18,692.50	2/2009 to 8/2011	5	12,500.00	7/2008 to 2/2010
8	R&B Division, Tapi (Vyara)	10	20,445.00	7/2009 to 8/2011	6	3,945.00	2/2009 to 11/2011
9	R&B Division, Palanpur	5	17,542.00	1/2009 to 5/2011	8	1,18,358.00	7/2008 to 3/2012
10	R&B Division, Bhuj	37	5,43,377.00	11/2008 to 3/2012	414	22,62,678.76	5/2008 to 3/2012
11	R&B Division, Patan	6	34,412.00	3/2008 to 2/2012	3	1,62,83,944.00	5/2010 to 3/2012
12	District R&B Division, Ahmedabad	10	21,707.00	2/2009 to 3/2012	11	38,811.00	5/2008 to 1/2012
13	District R&B Division, Vadodara	8	1,08,032.00	3/2008 to 3/2012	1	7,455.00	02/2012
14	R&B Division, Mehsana	15	2,11,280.00	3/2008 to 3/2012	28	1,87,314.00	4/2008 to 3/2012
15	R&B Division, Godhra	3	2,554.00	9/2008 to 12/2010	29	6,05,768.00	2/2010 to 3/2012
16	Capital Project-I Division, Gandhinagar	0	0.00	--	42	2,27,851.00	4/2008 to 3/2012
17	Capital Project-III Division, Gandhinagar	37	1,71,636.00	6/2008 to 2/2012	39	5,42,719.00	6/2008 to 3/2012
18	R&B Division, Himmatnagar	6	44,112.00	12/2008 to 11/2010	12	35,634.00	11/2008 to 3/2012
19	R&B Division, Anand	22	36,393.00	8/2008 to 2/2012	23	16,215.00	8/2008 to 3/2012
20	R&B Division, Bhavnagar	1	4,774.00	11/2008	0	0.00	--
21	R&B Division-II, Surat	28	1,57,520.00	12/2009 to 3/2012	76	7,00,201.00	1/2009 – 3/2012
22	R&B Division, Valsad	1	1,500.00	09/2009	1	200.00	12/2012
TOTAL		237	63,74,292.50		813	2,42,72,477.12	