



सत्यमेव जयते

**ANNUAL REVIEW REPORT  
ON THE  
WORKING OF TREASURIES  
FOR THE YEAR 2021-22**



लोकहितार्थं सत्यनिष्ठा  
Dedicated to Truth in Public Interest

**GOVERNMENT OF GUJARAT**

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## P R E F A C E

Treasuries are important institutions of the State, through which all the cash transactions of the Government are carried out. Treasuries are required to adhere to the codes, manuals and administrative procedures prescribed by the State Government from time to time and any deviation there from will adversely affect the system of financial accountability.

The Annual Review on working of Treasuries in Gujarat State is prepared by the Office of the Principal Accountant General (A&E), Gujarat, Rajkot as per instruction contained in Para 20.17 of C.A.G.'s M.S.O (A&E) Vol.-I. The purpose of the review is to highlight the important and recurrent irregularities/deficiencies noticed in maintenance and submission of accounts and in the functioning of the Treasuries/Sub-Treasuries. Out of 33 Treasuries and 2 PAOs, 28 Treasuries and 2 PAOs could be inspected due to pandemic situation of COVID-19. Observations are based on test checks and records provided to us.

There is a scope for improvement in the maintenance and submission of accounts by the Treasuries/Sub-Treasuries. Remedial actions are required to be taken by the State Government to remove the deficiencies/irregularities pointed out in this Review.

I hope this Annual Review for the year 2021-22 will help in improving the working of all Treasuries/Sub-Treasuries which will in turn ensure improvement in the preparation, maintenance and submission of monthly accounts to the Accountant General (A&E).

Constructive suggestions, if any, to increase the utility of the review are always welcome.



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**GUJARAT**

**Rajkot**  
**Date: 07-10-2022.**

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## **PART-1**

### **1.1 INTRODUCTORY**

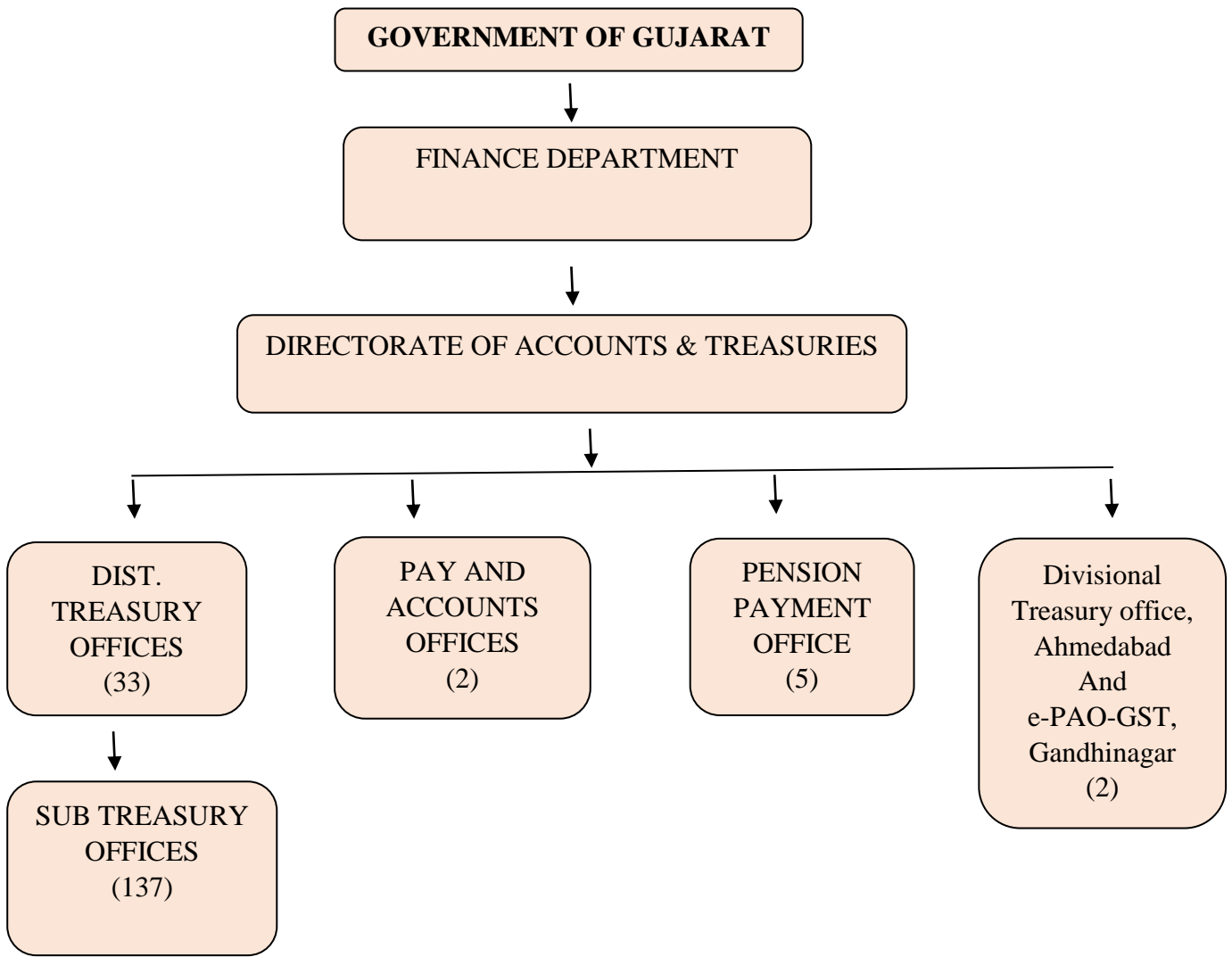
The Treasuries and Sub-Treasuries in Government of Gujarat as well as Pay and Accounts Offices at Ahmedabad and Gandhinagar are functioning under the administrative control of Directorate of Accounts and Treasuries, Gandhinagar which forms a separate Directorate under Finance Department of the State Government.

The work of local inspection of Treasuries, Gujarat has been entrusted to the Accountant General (A&E) with effect from 1<sup>st</sup> April 1991 in terms of the Comptroller & Auditor General of India Office Circular No. OBM/91 dated 13 February 1990.

The inspection of office of the Directorate of Accounts and Treasuries has been entrusted to the Accountant General (A&E) Rajkot with effect from 2013-14 in terms of the Comptroller & Auditor General of India's office Circular No. 99 SMU/20/2012 dated 25<sup>th</sup> March 2013 to ensure the correctness and validity of books/ records/ vouchers and quality of internal controls over financial reporting. Inspection of Treasuries is also being conducted by the Directorate of Accounts and Treasuries in the Gujarat State every year.

### **1.2 ORGANIZATIONAL SET-UP**

There are **33** Treasuries each located at the District Head Quarter and **137** Sub-Treasuries working under Treasuries in the Gujarat State. In addition to this, there are **02** Pay and Accounts Office at Ahmedabad and Gandhinagar and **05** Pension Payments Offices each one at Ahmedabad, Gandhinagar, Vadodara, Rajkot and Surat and **02** (Divisional Treasury office at Ahmedabad and e-PAO-GST, Gandhinagar) under control of Directorate of Accounts and Treasuries.



### 1.3 POSITION OF TREASURY STAFF & INSPECTION PARTY

#### 1.3.1 Man in Position in Treasury:

The control and monitoring of the working of Treasuries is vested with Directorate of Accounts and Treasuries under over all administrative control of the Finance Department. The Treasury officer is responsible to compile the accounts of receipt and payment of the District Treasury and consolidate the accounts rendered by Sub-Treasury under his control and submits monthly accounts to the Office of the Accountant General (A&E), Rajkot and Accountant General (A&E), Ahmedabad. All the Treasuries and Sub Treasuries are fully computerized. The position of the treasury Staff is shown in the **ANNEXURE-A**.

#### 1.3.2 Officials of Treasury Inspection Party:

An Annual Review on the working of Treasuries is prepared every year to bring out irregularities, omission and other procedural shortcoming noticed during the financial year. The Annual Review on the working of Treasuries for the year 2021-22 has been compiled under four parts. There were one/two regular parties engaged for inspection of the Treasuries. Composition of Inspection Party during 2021-22 was as follows:

Designation	No. of officials
Sr. Accounts Officer /Accounts Officer	01
Assistant Accounts Officer	02
Sr. Accountant /Accountant	02

Number of days allowed for conducting of local inspection was as per norms prescribed by the Head Quarter Office in their letter No.1077-TAI/202-98 dated 15 November 1998. However, minor deviation according to the genuine local needs was also considered and allowed.

## 1.4 COMPUTERIZATION

### 1.4.1 STATUS OF COMPUTERIZATION OF TREASURIES

All the Treasuries and Sub Treasuries are fully computerized in the State.

### 1.4.2 AREAS OF COMPUTERIZATION WHERE FURTHER IMPROVEMENT IS REQUIRED

#### (1) Date of Birth of pensioners / Family pensioners is not available in IFMS system

As per Para 01 indicated in Resolution No. PGR/1009/4/P dated 27.07.2009 issued by Government of Gujarat, Finance Department, read with Memorandum No. K-38/37/08/P & W (A) dated 21.05.2009 issued by Ministry of Personnel, Public Grievance and Pensions, Department of Pension & Pension Welfare, New Delhi, the age proof should be kept in custody with pension disbursing authority i.e. District Treasury/Pension Payment Office. Due to non-availability of date of birth of pensioners, Additional Quantum of Pension (ADP) may be affected.

While reviewing Pension Module of IFMS of Defence/Railway Pensioners/of various Treasuries during 2021-22, it has been noticed that, the date of birth of many pensioners of Defence/Railway is not available in the data base. The number of Defence/Railway pensioners in which date of birth is not available is tabulated below:

Sl. No.	Name of Treasury Office	No. of Pensioners	No. Of Pensioners in which Date Of Birth is not available
DEFENCE PENSIONERS			
1.	Bharuch	19	04
2.	Surat	61	11
3.	Anand	45	10
4.	Devbhumi- Dwarka	03	03
5.	Junagadh	05	05
6.	Surendranagar	80	05
7.	Valsad	60	07
8.	Mehsana	32	06
9.	Lunawada	91	05
10.	Narmada	45	07



WESTERN RAILWAY PENSIONERS			
1	Bharuch	07	05
2	Surat	19	10
3	Navsari	24	03
4	Ahmedabad	08	05
5	Patan	15	06
6	Devbhumi Dwarka	13	05
7	Junagadh	05	05
8	Surendranagar	43	05
9	Valsad	63	07
10	Gandhinagar	15	05
TOTAL		653	119

### 1.4.3 AVAILABILITY OF NECESSARY INFRASTRUCTURE

The necessary infrastructure (i.e. Computers, Internet connectivity, Scanners, Digital signature Certificate etc.) is available in existing IFMS, but, e-sub vouchers functionality is not implemented in existing IFMS. It is intimated by the State Government that necessary infrastructure in this regard will be made available in IFMS-II which is under development with state Government of Gujarat.

## PART-2

### DEFECTS NOTICED DURING COMPILATION AND VERIFICATION OF ACCOUNTS

#### 2.1 PENDING ABSTRACT CONTINGENT BILLS FROM TREASURIES

According to Rule 211 of Gujarat Treasury Rules, 2000, the drawing officers are required to furnish the Detailed Contingent Bills in respect of all Abstract Contingent Bills within three months from the date of drawl of Abstract Contingent Bills to Accountant General (A&E). Non submission of DC Bills / along with sub-vouchers against AC Bills is a financial irregularity.

During the inspection, it is observed that huge no. of abstract contingent bills are pending for want of Detailed Contingent Bills, since year 2002 onwards. Moreover, 831 A.C Bills amounting Rs. 16.47 Cr pertaining to Major Head 2515 and 512 A.C Bills amounting Rs 9.93 Cr pertaining to Major Head 2236 (Mid-day meal) were outstanding at the end of year 2021-22 and several A.C Bills also pending for other M.H accounts.

#### 2.2 WRONG INCLUSION OF TRANSACTION UNDER GPF (STATE)-2021-22

General Provident Fund Accounts of Class-IV employees of Gujarat State are being maintained by the Directorate of Pension and Provident Fund, Gandhinagar. The wrong inclusion of transaction under GPF (State) in which the deficiency noticed during the year 2021-22 regarding Minus Balance, Un-posted Amount of GPF Class-IV, Daily Wages and Work Charged employees is narrated in the following paragraphs.

##### 2.2. (1) The details of Minus Balance in Class-IV GPF Accounts as on 31.03.2022

There are 2 minus balance cases detailed as below in GPF A/c of Class-IV employees has been reported by D.P.P.F. Gandhinagar.

Sl. No.	Name of the Employee	GPF A/c No.	Amount(₹)	Name of Treasury
1	Shri B.B. MALIWAD	DW/DPP/21818	(-) 28,200	Mahisagar
2	Shri N.R. JADEJA	DW/DPP/23330	(-) 3,782	Bhuj
	Total		(-) 31,982	

The above stated amounts of (-) balances have been deposited with interest by challans.

2.2. (2) The details of Un-posted amount of Work-Charged Employees as on 31-March- 2022 are as under:

Sl. No	Name of the Treasury	Amount in ₹
1	Ahmedabad	1,47,809
2	Chhotaudepur	16,000
3	Godhra	40,000
4	Nadiad	50,000
5	Narmada-Rajpipla	30,000
6	vadodara	2,72,000
	<b>TOTAL</b>	<b>5,55,809</b>

2.2. (3) The details of Un-posted amount of GPF of Class IV Employees as on 31-03-2022 are as under: -

Sl. No.	Name of the Treasury/PAO	Amount in ₹
1	Ahmedabad	27,71,967
2	Amreli	20,000
3	anand	44,000
4	Aravali	87,200
5	Bharuch	73,000
6	Bhavnagar	18,000
7	Chhotaudepur	2,11,000
8	Dahod	2,19,500
9	Dangs-Ahwa	13,000
10	Gandhinagar	4,03,600
11	Godhara	16,12,276
12	Himatnagar-S.K.	2,65,000
13	Jamnagar	1,84,140
14	junagadh	72,000
15	Mahisagar	1,96,000
16	Mehsana	78,500
17	Nadiad-kheda	4,62,500
18	Narmada	58,019
19	Navsari	25,000
20	Palanpur	14,000
21	Patan	5,26,625
22	Rajkot	7,90,000
23	Surat	5,76,500
24	Surendranagar	28,000
25	Vadodara	2,62,500
26	Valsad	10,000
27	PAO Gandhinagar	35,500
	<b>TOTAL</b>	<b>90,60,827</b>

**2.2. (4) The details of Un-posted amount of GPF Daily Wages as on 31-03-2022 are as under:**

Sl. No.	Name of the Treasury/PAO	Amount in ₹
1.	Ahmedabad	4,27,047
2.	Amreli	12,000
3.	Anand	7,000
4.	Bharuch	43,000
5.	Dahod	40,000
6.	Gandhinagar	40,824
7.	Godhra	96,000
8.	Himatnagar-S.K.	36,200
9.	Mehsana	2,62,500
10.	Rajkot	81,000
11.	Surat	2,25,000
12.	Vadodara	24,000
	Total	12,94,571

**2.2. (5) The details of misclassified GPF vouchers/schedules under the heads other than “MH 8009-other than Class-IV” with correct Head are shown in ANNEXURE-B**

All the misclassified items as shown in **Annexure - B** have been rectified and accounted for under the correct heads of account during the year 2021-22

**2.3 Misclassification of Schedules/Challans in Support of HBA**

Try Code	Name Of Treasury	Major Head	Voucher No./Month	Amount In ₹	Remarks
51	Ahmedabad	2055	633, 7/2021	4,800	Amount of HRA in r/o Shri Rajendra Amraji shown in Major Head 7610
55	Bhavnagar	2053	62, 7/2021	140	Amount of HRA in r/o Shri MC Zapdiya shown in Major Head 7610
66	Surat	2853	2, 07/2021	380	Amount of HRA in r/o Shri B.S. Tadvi shown in Major Head 7610
66	Surat	2853	5, 08/2021	380	Amount of HRA in r/o Shri B.S. Tadvi shown in Major Head 7610
53	Palanpur-B.K.	2053	43, 1/2022	140	Amount of HRA in r/o Smt. Kumpal shown in Major Head 7610
72	Dahod	2055	16, 10/2021	14,000	Amount of GPF shown in Major Head 7610
57	Gandhinagar	2055	543, 10/2021	140	Amount of HRA in r/o Shri J.J. Patani shown in Major Head 7610
57	Gandhinagar	2055	543, 10/2021	1040	Amount of HRA in r/o Dr. Archana Shivdas shown in Major Head 7610
86	Aravalli	2210	19, 4/2021	35,000	Amount of GPF shown in Major Head 7610
63	Godhra	2202	9, 4/2021	5,000	Amount of Major Head 7615 shown in Major Head 7610
	TOTAL			61,020	

## 2.4 UNRECONCILED NET (DR.) DIFFERENCES OF RESERVE BANK DEPOSITS (STATE) BETWEEN TREASURIES AND BANKS.

Reconciliation of figures between VDMS (Verified Date Wise Monthly Statement) received from Treasuries, PAO's and Liaison Officer, Mumbai and Delhi and schedule of DMS received from RBI Ahmedabad is done every month. After the reconciliation, discrepancy if any is forwarded to RBI, Ahmedabad for the settlement. After receiving the discrepancies statement, RBI, Ahmedabad makes adjustments and settles the discrepancies in subsequent months. This is only book adjustment and makes no accounting effect.

Un-reconciled Net differences of Reserve Bank Deposits (State) between Treasuries and Banks up to the month of March 2022 is **5.07** Crores (Cr).

## 2.5 PD / PL ACCOUNT

### 2.5.1 PERSONAL LEDGER ACCOUNTS

#### 1. Inoperative PD/PL Accounts

As per Para 02 of Circular No. TJR/102008/O-1006/Z dt. 03.06.2009 issued by the Finance Department, Government of Gujarat, the Treasury Officer shall take action to close the PD/PL accounts if they remain in-operative for more than three years.

During the review of PD/PLA data of various treasuries for the period 2020-21, it was noticed that following PD/PLA accounts of treasuries were inoperative for more than three years.

Sl. No.	Name Of Treasury	Name Of PD/PLA	Balance In The Account as on 31/03/2021 (Amount In ₹)	Date Of Last Transaction
1	DAHOD	8342-00-OTD.P.P Gandhinagar	24,32,59,770.00	24-11-2014
2	MAHISAGAR-LUNAWADA	EI005- Madhy Shala D Colony	1,90,173.36	22-02-2016
3	MORBI	Civil Judge (J.D) & J.M.F.C, Maliya. M.	33,420.00	29-06-2016
4	NADIAD	P.O.I.D.P Nadiad	1,86,547.00	22-05-2015
		Dist. Homeguard, Nadiad	22,597.96	09-10-2017
		Supt. Civil Hospital, Kheda	2,13,351.00	11-11-2016
5	NARMADA	PRIN. GBTC- RAJJIPLA	4,981.00	10-10-2017
6	VADODARA	Gujarat Housing Board (0105)	2,47,408.00	13-03-2001
		Govt Blind School (0109)	5,397.73	-----
		Director of Higher Education (106)	25,13,248.00	26-05-2016
7	SURAT	COMM. HOME GUARD SURAT- PD0016	14,449.00	10-02-2015

		LUNANTIC FUND SURAT- PD008	84,991.30	10-02-2015
8	BHARUCH	CJJD-and JMFCFA, FIRST CLASS COURT, BHARUCH	2778844.00	29-09-2018
		CJJD-and JMFCFA, FIRST CLASS COURT, BHARUCH	1718575.00	19-10-2018
9	AHMEDABAD	8449B/C008 M.D. Gujarat Textile Corporation 1981 Census	1,79,50,672.00	02-05-2002
		GPF-014 , Accounts Officer, Gujarat Housing Board, Ahmedabad	12,84,72,789.60	01-03-2010
		8342-Other Department S.I.R.D Ahmedabad	64,39,000.00	02-05-2002
10	BHAVNAGAR	8443-0-104(CD),0052-CIVIL JUDGEN,(JD),MAGISTRATE, IST CLASS COURT, GARIYADHAR (0052)	76,862.00	18-04-2017
		8443-00-106-0064-DIST.COMMANDENT, HOMEGUARD, BHAVNAGAR	16128.55	18-04-2018

## 2. Minus balance in Deposit Accounts

According to Rule 398 of Gujarat Treasury Rules 2000, withdrawals shall not be allowed to exceed the balance at credit in Deposit Account. On scrutiny of current balances under PD Accounts for the year 2020-21, it is found that following 10 PD Accounts show minus balance. It shows that there is no provision in the IFMS to stop the over drawal by the Administrator.

Sl. No.	PD Account Name	Current balance
1.	8342-ECPF-SOLA Employee cont. defined SOLA, Ahmedabad.	-8,57,529
2.	C-105/12 C.R.C.D.TLL CIVIL JUDGE TALALA	-6,59,450
3.	C-104/06 C.J. UNA CIVIL JUDGE, UNA	-1,17,386
4.	C-104/06 C.J. UNA CIVIL JUDGE, UNA	-1,12,08,655
5.	C-105/04 C.R.C.D UNA CIVIL JUDGE (S.D), UNA	-5,19,971
6.	District Education Officer, Mahisagar PLA-23	-16571749.00
7.	T.D.O- KAPADWANJ, Nadiad	-62,893.00
8.	T.D.O- KAPADWANJ, Nadiad	-28,59,176.18
9.	T.D.O- KAPADWANJ, Nadiad	-2,81,34,025.18
10.	899, MAMLATDAR, VANSADA, Navsari	-5,517.00

## 3. Difference between PD/PLA Accounts with A.G, Treasury office and Administrator as on 31/03/2021

As per Para 8 of Circular No. TJR/102008/O-2006/Z dt.03.06.2009 of Finance Department, Government of Gujarat, Treasury Officer shall reconcile the PD/PL Accounts with the Accountant General office & the Administrator as time scheduled framed. On review of PD/PL Accounts of Treasury, it was noticed that there were differences between balances of Treasury Office and Accountant General Office in 106 PD/PLA Accounts in Thirteen (13) treasuries and differences

between Treasury office and Administrator in 155 PD/PLA Accounts in Fourteen (14) treasuries as on 31 March 2021 are given in the **ANNEXURE- C**, Part-1 for difference between TO & AG, **ANNEXURE-C** Part-II for difference between TO & administration.

#### 4. Adverse Balance in PD Accounts:

Adverse balance found in PD Accounts of District Education Office, Mahisagar.

Sr. No.	PD/PLA A/c No.	Name of Administrator	Amount ( in rupees)	Remarks
1	PLA23/ PD023	Dist. Education Officer, Mahisagar	2,29,98,398/- (Incorrect mapping by bank in Cheque Book, Hence new account was open.)	Old account no. PD 023 was closed from 28.02.2019 because new account no PLA 23 was opened for DEO, Mahisagar

#### 2.6 DIFFERENCES IN THE AMOUNTS REMITTED BY P.W. DIVISIONS (REQUISITION FOR CORRECTION OF ACCOUNTS) & ACKNOWLEDGED BY TREASURIES AND ISSUE OF HUGE NUMBER OF CORRECTION SLIPS BY TREASURY OFFICES

There are 157 PW Divisions in the Gujarat State, out of which 60 R&B Division and 73 Irrigation Division have difference in the amount remitted between PW Divisions and concerned Treasuries up to 03/2022. Details of all 60+73 = 133 PW Divisions, which have differences in the amount remitted by PW Divisions are given in the **ANNEXURE-D**.

#### 2.7 Delay in submission of Monthly Accounts by Treasuries

The statement showing the treasury wise details of delay in receipt of monthly accounts is stated below:

STATEMENT SHOWING THE DETAILS OF DELAY IN MONTHLY TREASURY ACCOUNTS DURING 2021-22				
Sr. No	TREASURY	TRY CODE	MONTH OF ACCOUNTS	NOS. OF DAYS DELAYED RESPECTIVELY
1	AHMEDABAD	51	3-22	1 day,
2	AMRELI	52	3-22	1 day,
3	PALANPUR	53	3-22	1 day,
4	BHARUCH	54	3-22	1 day,

5	BHAVNAGAR	55	3-22	1 day,
6	DANGS	56	7/21, 3/22,	2 days, 1 day,
7	G'NAGAR	57	6/21, 9/21, 10/21, 3/22,	12 days, 07 days, 01 day, 1 day,
8	JAMNAGAR	58	6/21, 3/22,	1 day, 1 day,
9	JUNAGADH	59	03/22	1 day,
10	NADIAD	60	7/21, 3/22	2, days, 1 day,
11	KUTCH-BHUJ	61	3-22	1 day,
12	MEHASANA	62	3-22	1 day,
13	GODHRA	63	3-22	1 day,
14	RAJKOT	64	3-22	1 day,
15	HIMATNAGAR	65	3-22	1 day,
16	SURAT	66	3-22	1 day,
17	S'NAGAR	67	3-22	1 day,
18	BARODA	68	3-22	1 day,
19	VALSAD	69	3-22	1 day,
20	DAHOD	72	3-22	1 day,
21	PATAN	73	3-22	1 day,
22	NARMADA	74	3-22	1 day,
23	ANAND	75	7/21 3/22,	2 days, 1 day,
24	PORBANDAR	76	3-22	1 day,
25	NAVSARI	77	3-22	1 day,
26	TAPI	78	3-22	1 day,
27	BOTAD	81	3-22	1 day,
28	CHHOTAUDEPUR	82	3-22	1 day,
29	MAHISAGAR	83	3-22	1 day,
30	MORBI	84	3-22	1 day,
31	DWARKA	85	6/21 3/22,	1 day, 1 day,
32	ARAVALLI	86	03/22	1 day,
33	SOMNATH-GIR	87	03/22	1 day,

## 2.8 CHECKING OF VOUCHERS SELECTED BY STRATIFIED SAMPLING TECHNIQUE

In statistics, Stratified sampling is a method of sampling from a population which can be partitioned into subpopulations. Sampling is a process used in statistical analysis in which a predetermined number of observations are taken from a larger Data. The methodology used to sample from a larger data depends on the type of analysis being performed but may include simple random sampling or stratified sampling technique. Inspection conducted of various Treasuries during the year 2021-22, the observations are taken from larger data through random sampling. It represents all the information needed during the Inspection.



## PART-3

### DEFECTS AND OTHER IRREGULARITIES NOTICED IN THE RECORDS DURING INSPECTION OF THE TREASURY OFFICES AND SUB-TREASURY OFFICES.

#### 3.1 TREASURIES / SUB-TREASURIES INSPECTED DURING THE YEAR 2021-22

There are 33 Treasuries, 05 PPO's and 2 PAO's to be inspected during the year 2021-22. Out of 33 Treasuries, 28 Treasuries and 2 PAO's have been inspected during the year 2021-22 for the Audit period 2020-21 and the Inspection reports have been sent to the Director of Accounts and Treasuries and the concerned Treasury Officers for compliance. Inspection of 05 Treasuries and 1 PPO has not been completed due to covid-19 pandemic during this period. Treasuries inspected during the year 2021-22 are shown in **ANNEXURE E**. The details of officers who held charges of the Treasuries are shown in **ANNEXURE F**.

#### 3.2 OUTSTANDING PARAS OF INSPECTION REPORTS

The matter regarding settlement of pending Inspection Reports are regularly pursued with the Director of Accounts and Treasuries and the concerned Treasury Officers. There are 524 outstanding paras as The list of outstanding paras of Inspection Reports for the year 2020-21 (as on 31 March 2022) is given in **ANNEXURE G**.

#### 3.3 IMPROPER / NON-MAINTENANCE OF RECORDS

While reviewing the records of District Treasuries, it is noticed that the maintenance of Cash Book and attestation of some of the monetary transactions are not made in a proper way. As per the GTR 2000 Rule 28(ii), all monetary transactions should be entered in the Cash book as soon as they occur and is to be attested by the head of the Office in token of Cheque.

It is also observed that while making the correction, proper procedure is not followed. Instead of simply erasing the figure or overwriting the figure, the figure to be corrected, should be crossed with a line and rounded off. The correct figure should be written at the top of the old figure under dated attestation. Some of the instances are shown as under.

#### **Discrepancies in Cash Book**

While reviewing the Cash Book of Treasuries for the year 2020-2021, some treasury wise illustrative cases are following: -

### 1. Porbandar Treasury

Sl. No.	Page no. & Date	Remarks
1	10, 01-06-2020	Mistake in total, total amount should be Rs. 5,49,989 instead of Rs.5,49,589
2	14, 01-07-2020	Mistake in total, total amount should be Rs. 5,49,989 instead of Rs.5,49,589
4	21, 04-08-2020	Correction is not attested by Authorized Officer

### 2. Junagadh Treasury

Sr. No.	Page no. of Cash Book	Date of transaction	Receipt/ Payment	Amount (in Rs.)	Remarks
1.	029	06-10-2020	payment	31077	Not tallying vertically and horizontally
2	034	03-11-2020	Payment	18,190	Not taken in total and not tallying vertically and horizontally
3	036	07-11-2020	Payment	18,854	Correction not attested by Treasury Officer
4	044	09-12-2020	Payment	13,365	Contingent Bill of Rs. 13,365 not taken in total Column of Payment side
5	015	17-06-2020	Receipt /Payment	377	Rs. 377 shown as Rs.3,77. Hence, these practice may be avoided.
6	043	03-12-2020	Payment	100	Rs. 100 instead of Rs. 500 is taken in total column
7.	055	19-01-2021	Receipt	60,037	Rs. 60,037 not totaled and carried forward properly

### 3. Surendranagar Treasury

Sr. No.	Page no. /Date	Amount (in Rs.)	Receipt /Payment	Remarks
1	002, 03-04-2020	15,06,741=00	Receipt	Correction not attested by Treasury Officer
2	004, 23-04-2020	45,780=00	Receipt/payment	Total not tallying vertically and horizontally.
3	014, 01-07-2020	15,25884=00 and 14,61,444=00	Receipt/payment	Correction not attested by Treasury Officer
4	015, 07-07-2020	70,015=00	Receipt	Correction not attested by Treasury Officer
5	026, 01-10-2020	16,30,165=00	Receipt/payment	Total is incorrect.
6	027, 01-10-2020	53,758=00	Receipt	Total is not done in Total Column on Receipt Side.
7	025 to 048	500=00	Receipt/payment	Rs.500 is deducted instead of adding from total
8	52 to 58, from 19-02-2021 to 12-03-2021	----	-----	Closing not signed by Treasury Officer.
9	054, 19-02-2021	2172=00	Receipt/payment	Total is incorrect. Clarify as correct amount is Rs.3879 or Rs. 2172
10	055, 20-02-2021	55,595	Receipt/payment	1. Clarify as what is correct amount Rs. 1,53,093 or Rs. 55,595 2. correction is not attested Treasury Officer.
11	52	----	-----	Page number 53 onwards given incorrectly. May be clarified.

#### 4. Bhavnagar Treasury

On page No. 11, correction made on both the sides has not been attested by Competent Authority.

On page No. 13, there is mistake in total. Figures on both the sides for Bill No. 28 does not tally.

On page No. 15, entries on both the sides are not attested.

On page No. 23, no entries are attested by Competent Authority.

On page No. 24, there is mistake in total and no correction made are attested by Competent Authority.

On page No. 33, no corrections are attested on either side.

On page No. 37, no corrections are attested on either side.

On page No. 38, total of receipt and payment side does not tally.

#### 5. Vadodara Treasury

Sl. No.	Page No. & Date	Amount	Remarks
1	21/ 17-07-2020	5,91,450	Correction is not attested by the competent authority
2	32/ 01-09-2020	17,31,501	Correction of Grand Total is not attested by the competent authority
3	44/ 17-10-2020	991 2580 1320 1380	Sl. No. 123 to 126 E-payment no. not written
4	86/ 16-03-2021	2,221	Correction is not attested by the competent authority

#### Correction Procedure not followed properly

Sl. No.	Date of Transaction	Treasury	Remarks
1	13-10-2020	Morbi	Correction procedure not followed and not attested by Authorized Officer
2	18-02-2021		Correction procedure not followed and not attested by Authorized Officer
3	17-07-2020	Vadodara	Correction is not attested by the competent authority
4	01-09-2020		Correction of Grand Total is not attested by the competent authority

#### 3.4 MISSING PENSION PAYMENT ORDERS AT VARIOUS DISTRICT TREASURY OFFICES

While reviewing the records of various District Treasuries Offices, **96** Pension Payment Orders were not found in 06 District Treasury offices. Payment on missing Pension Payment Order was made amounting to 1,47,66,038/- during the financial year 2020-21. The treasury wise details are illustrated below:

Sl. No	Name of Treasury	Total No. of Pensioners	No. of missing PPOs	Amount(in ₹) of payment on missing PPOs
1.	Anand	17078	01	1,29,960
2.	Chhota udepur	4736	01	1,29,960
3.	Valsad	13162	17	32,73,695
4.	Mahisagar	13491	28	63,80,853
5.	Mehsana	20634	31	48,49,461
6.	Nadiad	17511	18	11,74,935
	Total	86,612	96	1,47,66,038

### 3.5 IRREGULAR PAYMENT OF PENSION BENEFITS DUE TO LACK OF PROPER CHECK.

#### 3.5.1 Incorrect Date of CVP Restoration.

IFMS project a fully computerized system has been implemented from the year 2009-10 to deal with accuracy of initial accounts and financial management of State Government. Report on Restoration of Commuted Value of Pension was prescribed in IFMS to watch the release of correct amount to the Pensioners on actual date. As per provisions of Pension Rules, Commuted value of Pension factor is to be restored after completion of 15 years from date of payment of CVP Paid.

After verification of Commuted Value of Pension, Restoration details and Ledger Entitlement report in the following 17 cases, it was noticed that the amount of pension (CVP Factor) has been restored either early or late resulting into excess/less payment to the pensioner/Family pensioner.

Sl. No.	PPO Number	TRY	Pensioner name	CVP Paid Date	CVP Restoration Date	Correct Date of CVP Restoration
1	L/BVR/PT/1945	Botad	Morbhai Khodabhai Mer	30-11-2000	01-12-2014	01-12-2015
2	DPP/P/112468	Botad	ViththalBhai Tapubhai Makwana	03-05-2005	01-05-2020	01-06-2020
3	L/PANCH/PT/1323	Dahod	Persisben V Christian	01-12-1991	01-05-2017	01-11-2029
4	L/K/PT/2857	Mehasana	Goriben L. Parmar	11-06-2002	01-07-2015	01-07-2017
5	DPP/P/137583	PPO Abd	Naresh Kumar B. Patel	19-01-2009	01-05-2020	01-02-2024
6	DPP/P/078224	PPO Abd	Dahyabhai J. Patel	13-10-2006	01-11-2019	01-11-2021
7	DPP/P/NG/15890	PPO Vadodara	Shri Prakash L Teredesai	01-01-1998	01-04-2018	01-04-2018
8	L/BRD/PT/900	PPO Vadodara	Smt Damayanti K Thakar	15-11-1994	01-01-2017	01-01-2017
9	DPP/P/128720	Jamnagar	SMT J A Kothhari	01/10/2004	01.06.2020	01/09/2019

10	DPP/P/127215	Jamnagar	Shri A A Valora	03-06-2004	01-04-2020	01-07-2019
11	DPP/P/34789	Jamnagar	Shri Vithaldas K Bangal	30/04/1993	01/07/2020	01/05/2015
12	L/BVR/PT/2127	Bhavnagar	Shri Karshanbhai V Gohil	12.11.2001	01.06.2020	01.11.2016
13	DPP/P/69729	Bhavnagar	Shri Prafulabhen M Shah	27.03.1998	01.09.2020	01.03.2013
14	L/BVR/PE/10338	Bhavnagar	Mohanlal K Solanki	01.05.2009	01.04.2020	01.06.2024
15	TS712	Nadiad	Y A Rajgor	27.01.2005	01.09.2020	Not stated
16	TS/714	Nadiad	D R Vankar	28.12.2005	01.01.2021	Not stated
17	TS/0677	Nadiad	D A Parmar	11.08.1997	01.04.2014	Not stated

### 3.5.2 Non-payment of ADP to family Pensioners

As per Rule 3.7 of Resolution No.PGR-1009-5-Pay Cell(M) dated 13.04.2009 and PGR-102016-6-Pay Cell dated 15.10.2016 issued by Finance Department, Government of Gujarat, Gandhinagar, the benefit of Additional Quantum of Pension (ADP) may admitted to the Pensioner/Family Pensioner after attaining the age of 80,85,90,95 & 100 @ 20%, 30%, 40%, 50% and 100% respectively. While reviewing Pension Duplication Report with Pension Ledger Entitle Report 35 cases were found where no ADP payment has been made to eligible family pensioners. The details are as under:

Sl. No	Name of Service pensioner	PPO No.	Treasury	DOB of service pensioner	Date of Death of service pensioners	Name of family pensioner	Date of birth of family pensioner
1	Dhaniben Bhikhabhai	L/SRT/PT/425	PPO Surat	01-08-1931	02-03-2018	Maganbhai R parmar	05-05-1933
2	Kuntaben R Chaudhary	L/SRT/PT/1022	PPO Surat	01-06-1940	04-12-2019	Dahyabhai Z Patel	08-10-1939
3	Vidhayaben J Patel	DAT/PT/343	PPO Surat	23-07-1930	29-03-1972	Jaganbhai Patel	23-07-1930
4	Cassom I Bham	DPP/P/130320	PPO Surat	20-04-1946	11-06-2019	Mariyambibi C Bham	01-10-1940
5	Jivanbhai M Patel	PT/DANG/75	PPO Surat	10-03-1936	27-10-2019	Kantaben K patel	07-09-1939
6	Somabhai D Patel	DPP/P/NG/48636	PPO Surat	02-01-1937	31-01-1995	Urmilaben	02-09-1940
7	Rasiklal K Shah	L/PAN/PE/727	Dahod	20-03-1938	21-09-2019	Chandrikaben R Shah	14-06-1939
8	Rameshbhai T Hathila	DPP/PR/19977	Dahod	26-04-2021	26-04-2021	Hiraben R Hathila	24-12-1939
9	Indiraben T Patel	PT/F/2651	Mahisagar	09-09-1946	31-10-1997	Arvindbhai Chhotabhai Patel	03-04-1941
10	Dariyaben M. Garasiya	PT/1956	Mahisagar	08-11-1937	11-08-2013	Laxmanbhai Somabhai Jallaya	01-02-1940
11	Haribhai	L/MEH/PT/10	Mehsana	01-08-1938	15-05-2021	Maguben	12-11-1941

	Madha	55				Babbhai Patel	
12	Sultanaben N. Mumna	L/MEH/PE/378	Mehsana	05-02-1931	10-11-2020	R.Mumna	04-03-1934
13	Kantaben Babulal Raval	DPP/SPFP/62/550	Mehsana	08-12-1935	31-03-1989	Babulal Raval	08-12-1935
14	Jasodaben B. Pancholi	L/MEH/PT/3760	Mehsana	01-11-1945	17-08-2005	Hasmukhbhai V. Dave	01-05-1940
15	N. M. Pandya	L/MEH/PT/2697	Mehsana	13-07-1948	17-08-2010	J. S. Pathak	01-03-1940
16	Arunaben U. Dave	L/MEH/PT/2920	Mehsana	07/02/1942	16/06/2021	Jadavalal S Bhatt	15-02-1939
17	Mokabhai Gadhvi	DPP/NG/7040	Mehsana	24-07-1933	28-04-2008	Baluben Mokabhai gadhvi	21-07-1939
18	Late Smt. Madhuben R Patel	L/SK/PE/133	Nadiad	24/04/1939	30/09/2018	Shri Vinubhai B. Patel	18/05/1937
19	Smt. Shakinaben	L/KRA/PT/2454	Nadiad	15/02/1933	21/10/2016	Ahemadbhai M Vohra	12/04/1937
20	Smt. M. N. Patel	L/BCH/PT/1912	Narmada	13-11-1938	04-08-2018	Shri N. H. Patel	01-01-1934
21	Smt. I. G. Thakor	L/NRD/PT/198	Narmada	14-07-1945	01-03-2020	Shri P. D. Raj	06-12-1940
22	Shri S. N. Bhatt	DPP/P/9140	Narmada	14-04-1931	21-05-2015	S. C. Upadyay	08-10-1937
23	Shri J C Gohil	DPP/NG/13542	Narmada	25-09-1936	25-07-2001	Smt T J Gohil	01-01-1941
24	Smt P B Patel	L/NRD/PT/16	Narmada	18-01-1941	02-02-2007	Shri R P Patel	28-08-1939
25	Smt. Sumitraben C Patel	DPP/P/50930	Navsari	15/04/1937	24/08/2020	Shri. Ratilal Chhaganlal Patel	04/06/1936
26	Kantilal A. Mehta	DPP/P/063230	PPO Abd	25-07-1938	16-03-2008	Hemlata K. Mehta	24-02-1939
27	Shantaben S. Parmar	L/AMD/ST/C L-4/P/011798	PPO Abd	01-06-1947	10-05-2014	Savjibhai B. Parmar	01-06-1937
28	K. M. John	DPP/P/41478	PPO Abd	04-01-1936	29-10-2011	Soshma John	13-03-1939
29	N. P. Tripathi	G/FPS/FP/071436	PPO Abd	24-12-1924	12-01-2009	Kalindiben N. Tripathi	15-06-1930
30	Pratibha P T	DPP/P/102813	PPO Vadodra	15-05-1943	17-11-2018	Prakash L Teredesai	31-08-1937
31	Ravjibhai F Valand	DPP/P/PA-3/13557	PPO Vadodra	31-07-1930	08-03-2018	Madhuben R Valand	01-08-1933
32	Rukhmani F Solanki	DPP/P/64892	PPO Vadodra	16-03-1937	04-01-2020	Fakirabhai S Solanki	18-03-1930
33	Kanubhai J Thakar	G/FPS/FP/92219	PPO Vadodra	20-08-1933	31-12-1984	Damayanti k Thakar	05-04-1938
34	Bhanushan kar B Verma	G/FPS/100097	PPO Vadodra	02-09-1928	24-03-2020	Anita B Verma	16-03-1930
35	K B Karani	DPP/P/2824	PPO Vadodra	17-05-1934	01-09-2008	Champaben K Karani	01-10-1939

### 3.5.3 Less payment of enhanced family pension

As per Para 6.2 of FDGR No. PGR-1009.5- Pay Cell (M) Dated 13.04.2009 and Gujarat Civil Services (Pension) Rules 2002, the Government Servant who dies while in service the family pensioner is entitled to draw family pension for a period of 10 years at enhanced rate. Family of deceased Government Servant, who dies while in service drawing enhanced family pension (existing family pensioner) as on 01-01-2006 will allow to draw enhanced family pension for the period of 10 years from the date of death of Government Servant.

While reviewing IRLA FP2 Start Report and Ledger Entitlement reports, it is observed that the benefit of above referred Government Resolution has not been allowed to the family pensioners as indicted below:

Sl. No.	Treasury	Name of family pensioner	PPO No.	FP-1 as per original authority issued by DPPF for the period	FP-1 Admissible as per No. PGR-1009.5- Pay Cell (M) Dated 13.04.2009
1	Narmada	SMT. M. G. BARIYA	L/BRD/PEF/53	30-06-2000 to 01-07-2007	30-06-2000 to 01-07-2010
2		SMT. K. N. PATEL	L/BCH/PF/350	30-04-1999 to 01-05-2006	30-04-1999 to 01-05-2009
3		SMT. SURJABEN D. TADVI	DPPF/PR-6/180303	11-01-2009 to 11-01-2016	11-01-2009 to 12-01-2019
4		SMT. JAYABEN S. TADVI	DPP/PR/100668	30-12-2000 to 31-12-2007	30-12-2000 to 31-12-2010
5	Mehsana	Gopalbhai B. Prajapati	DPPF/PR1/01/2009/179999	20-01-1999 to 19-01-2016	20-01-1999 to 20-01-2009
6		Kailashpuri I. Gosai	L/MEH/PEF/12300	03-07-2008 to 23-12-2015	03-07-2008 to 03-07-2018
7		Chandulal k Parmar	DPP/P/118869	30-03-2002 to 30-03-2009	30-03-2002 to 30-03-2012
8		Hiraben	L/MEH/PEF/10953	09-02-2005 to 09-02-2012	09-02-2005 to 09-02-2015
9		Maneklal S. Patel	L/MEH/PT/2984	19-01-2000 to 19-01-2007	19-01-2000 to 19-01-2010
10		Jyantilal M Patel	DPP/P/145887	19-09-2003 to 19-09-2010	19-09-2003 to 19-09-2013
11		Rekhaben bhogi	L/BK/PEF/632	31-08-1999 to 31-08-2006	31-08-1999 to 31-08-2009
12		Geetaben J	L/PANCH/PTF/10174	08-03-2004 to	08-03-2004 to

	Mahisagar	Makwana		08-03-2011	08-03-2014
13		Naynaben D Vankar	DPP/P/149824	16-11-2005 to 16-11-2012	16-11-2005 to 16-11-2015
14	Ahmedabad	Bhagvati ben Vinodbhai Parmar	L/GNR/PTF/010197	09-12-2003 to 09-12-2010	09-12-2003 to 09-12-2013
15	Surat	Induben	DPP/P/90767	05-10-1999 to 05-10-2006	05-10-1999 to 05-10-2009
16		Smt. Manjulaben	DPP/P/115700	31-11-2002 to 31-10-2009	31-11-2002 to 31-11-2012
17		Sugnaben	L/SRT/ST/CL-4/FP/51	23-02-2002 to 31-02-2009	23-02-2002 to 23-02-2012
18		Bhanabhai r Parmar	DPP/P/96249	30-04-2001 to 04-04-2008	30-04-2001 to 30-04-2011
19		Smt. Kailashben A Patel	DPP/P/135654	15-09-2002 to 15-09-2009	15-09-2002 to 15-09-2012
20		Sushilaben	DPP/P/88616	30-10-1999 to 22-10-2008	30-10-1999 to 30-10-2009
21		Lt. Pravinsinh P Rana	L/S/PT/3046	08-6-2003 to 07-06-2010	08-6-2003 to 07-06-2013
22	Vadodara	B R Soni	DPP/P/79060	15-01-1999 to 15-11-2006	15-01-1999 to 15-01-2009
23		Smt. J A BEDKAR	DPP/P/79063	01-02-1999 to 01-02-2006	01-02-1999 to 01-02-2009
24		Smt. MANISHA R DESHPANDE	DPP/P/125711	12-10-2003 to 12-10-2010	12-10-2003 to 12-10-2013
25		Shri VIKASHIN G SUKLA	DPP/P/55249	01-05-2012 to 01-05-2019	01-05-2012 to 01-05-2022

### 3.6 EXCESS PAYMENT OF PENSION

During the inspection of various Treasuries for audit period 2020-21, cases of overpayment to pensioners was noticed in 23 Treasuries, it is noticed that over payment to pensioners was made to tune of Rs. **10.65** crore and out of which 6.66 crore is still pending to be recovered. The details are shown in **ANNEXURE-H**

### 3.7 UN-DRAWN PENSION / UNAUTHORIZED RETENTION OF CLOSED PPOs.

As per Rule 271 of Gujarat Treasury Rule 2000 when the pension/family pension ceases, both portion of pension payment order must be returned by the Drawing and Disbursing Officer to pension Payment order issuing authority after making last payment with a note recording the reasons for cessation of the pension.



While scrutinizing the records for the year 2020-21 of the various Treasuries, it was noticed that following 459 PPOs lying with Treasury Offices which are required to be returned to PPO issuing Authority after making the last payment.

<b>Name of Treasury</b>	<b>No. of Cases</b>
Anand	05
Bhavnagar	28
Bharuch	10
Surendranagar	388
Vadodara	28
<b>Total</b>	<b>459</b>

### **3.8 STAMP ACCOUNT: DIFFERENCE IN DOUBLE LOCK REPORT AND DOUBLE LOCK REGISTER**

During review of stamp account, it was noticed that there was difference in Double Lock Report and Double Lock Register in TAPI-VYARA Treasury as detailed below:

<b>Type of stamp</b>	<b>Balance as per plus/minus memo as on 31.03.2021</b>	<b>Balance as per IFMS double lock report as on 31.03.2021</b>	<b>Balance as per manual double lock register as on 31.03.2021</b>	<b>Difference</b>
Non-Judicial	1,66,80,500.00	1,66,80,500.00	1,56,80,500.00	10,00,000.00

### **3.9 ANNUAL VERIFICATION OF SEALED PACKETS DEPOSITED IN THE TREASURIES**

As per Rule 18 of GTR & Para 10 (5) and (6) under appendix IX of the GTR the agent or other officer in charge as well as Treasury Officer shall periodically and in any case at period of not less than six months verify the presence of Sealed packets deposited with the Treasury and the depositor shall verify all the contents of valuable articles once in a year in December. It shall be duty of the authority or officer immediately superior to the depositing officer to watch whether the depositing officer has carried out such annual verification or not. In case no verification has been made in respect of such valuable articles for three years the Treasury Officer should bring the matter to the notice of the authority concerned immediately.

During review the inspection of Treasuries, it was noticed that 24 sealed packets in 3 Treasuries were not renewed after the lapse of one year. The details are as under:

Sl. No	Name of TO/STO	Name of Office	No. of Sealed Packets	Date & Year Last Renewed
1	SURAT	Accounts officer JT. Dir. Of Agri IRRI. Project	275	21-12-2010
2		ARO 161 Varachha and DI Supply Officer Surat	327	24-12-2012
3		ARO 165 Majura DY. Collector	359	06-06-2014
4		ARO 25 Navsari Dy. Collector Regional	360	06-06-2014
5		Officer in charge Receiving center for beggers	366	19-09-2014
6		Soil survey officer	373	19-12-2014
7		Dy. Eng. DGVCL Mota Varachha Sub Div.	374	09-01-2015
8		Dy. Dir. Of Animal Husbandry Niyamak , Surat	392	09-08-2017
9		Dy. ENG. DGVCL Udhana Rural Sub Div.	398	02-01-2018
10		Research officer South Guj. Research Div.	401	08-05-2018
11		Pri. Of S&SS Gandhi Eng. And Tech College, Majura	402	15-05-2018
12		Madadnish Niyamak of Fisheries, Manpura	404	19-06-2018
13		EXE. Officer of ITI Majura	406	10-07-2018
14		Dy. Eng DGVCL Regd and Corp office, Kapodra	407	13-11-2018
15	STO	U G V C L, GOJARIYA	167	26/12/2013
16	VIJAPUR	U G V C L, DIV. VIJAPUR	186	11/12/2013
17	(MEHSANA)	U G V C L, LADOL	188	03/10/2013
18	NADIAD-KHEDA	Dy.Ex.Eng.(Narmada Yojana), Mahudha	227	01-08-1998
19		Astt.Ele.Off. .NDD,Nadiad	237	01-08-1998
20		Mamlatdar(Rural),130-Mahudha	238	01-08-1998
21		Dy.Agri.Officer,(irri.),Nadiad	251	01-08-1998
22		Dy.Ex.Engr.(Irr..Sub.Dn) Nadiad	433	02-03-2014
23		Dy. Eng. M G V C L Sub Div. Mahudha	509	22-10-2019
24		Dy. Eng. M G V C L Sub Div. Mahemdavad	513	03-02-2020

### 3.10 OTHER OBSERVATIONS NOTICED DURING THE COMPILATION AND VERIFICATION OF ACCOUNTS AND UNDERTAKING INSPECTION OF VARIOUS TREASURIES

1. There was delay in receipt of Vouchers from the Treasuries, the details are stated in Para 2.7
2. No debit vouchers relating to HBA / MCA / CCA were wanting from the Treasuries.
3. There were no instances of wanting Plus / Minus Memorandum from the Treasuries.
4. There was no delay in rendition of Consolidated Treasury Receipts for Forest Remittances during the current financial year.

5. There are no wanting vouchers from Treasuries for amounts more than Rs 50 lakh
6. There are no misclassified vouchers /incorrect vouchers from Treasuries during 2021-2022
7. There was no instance of non-revalidation of Gratuity Payment Authority after the expiry of one year in the Director of Pension and Provident Fund Office.
8. All district Treasuries have submitted lapsed deposit statement to the office of the AG (A&E), Rajkot regularly.

### **3.11 Matters relating to PAO Offices,**

#### **(1) PAO-Ahmedabad: 2021-22**

1. Outstanding Audit Objections (illustrative cases) amounting ₹ 24,99,60,292/- has been intimated by O/o the Resident Audit Officer, PAO/Ahmedabad.
2. Payments made in advance in violation of the financial rules, amounting to ₹ 5,00,00,000/- in Mejur Head 2056, Vr. No. 2250, March 2017 has been intimated by O/o the Resident Audit Officer, PAO/Ahmedabad.
3. General Objection noticed in one (1) item amounting to ₹ 4,86,250/- in Mejur Head 2055 in the Year 2015-16 as intimated by O/o the Resident Audit Officer, PAO Ahmedabad.

#### **(2) PAO-Gandhinagar:2021-22**

1. General Objection noticed in one (52) item amounting to ₹ 1,46,45,66,418 as intimated by O/o the Resident Audit Officer, PAO/Gandhinagar. (As per details given in **Annexure-I**

## PART-4

### IT CONTROLS AND IT SECURITY

#### 4.1 A BRIEF HISTORY OF THE OFFICE (DAT):

The Directorate of Accounts and Treasuries (DAT) was established in May 1960. With the formation of DAT, all the District Treasuries, Pay and Accounts Offices, Local Fund Accounts Establishment, Accounts Training Centre, Stores Verification Unit working under direct control of the Finance Department were brought under the Administrative Control of DAT.

**At present the Department has following offices under their control:**

Treasury Office	Nos.
District Treasuries Offices	33
Pension Payment Office	5
Sub Treasuries Offices	137
Divisional Treasury Office	1
Pay and Accounts Offices	2
e-PAO (GST) Office, Gandhinagar	1
Drawing and Disbursing Officers	4200
Controlling Officers	862
Heads of Departments	300
Administrative Department	27

The Director of Accounts and Treasury mainly deals with all Government Offices-Drawing and Disbursing Officers, Grant in Aid Institutions, Panchayats, Municipalities, Universities, Pensioners and Public at large.

#### 4.2 RECOVERIES OF INTEREST FROM BANKS FOR DELAYED REMITTANCE OF GOVERNMENT RECEIPT IN CYBER TREASURY CHALLANS:

As per Reserve Bank of India Circular No. RBI/2007/291 dated 21<sup>st</sup> March, 2007, penal interest at Bank rate + 2% is recoverable from banks, if the Government receipts are credited late in to Government Account, for local transaction, the transactions should be completed within T+3 days and for outstanding transaction, the transaction should be completed within T+5 Days.

**(T is the day when money is available to bank branch).**

A report namely "Delay Report" is prescribed in IFMS to see that interest recovered correctly from the concerned banks.

While reviewing SURAT Treasury Transaction, it was found that there were some exceptional delays in uploading the transaction in IFMS. The details of number of challans and amount indicated below:

No. of Challans	Amount
184	40,803

### 4.3 Implementation of Digital Signature:

Government resolution No. TJR/102013/334806/Z dated 22.09.2017 read with even No. TJR/1005/153/Z dated 27.05.2013 issued by Finance Department, Government of Gujarat, Gandhinagar Digital Signature system is Introduced for DDO for specimen signature based on public key Infrastructure (PKI). The DDO's have to submit bills online to PAO/ Treasury office under Digital Signature System. The DDO's have to obtain Digital Signature from a (n) Code Solutions-division of GNFC Ltd.

Further, Rule No. 109 indicated in Gujarat treasury rules-2000, the bill submitted to DTO by DDO, the digital signature must be authorized under Digital Signature I.T. amendment Act, 2008. While reviewing the records, it has come to notice that DTO's have not received remaining 05 digital Signature Certificate (USB Token) from above concerned authority indicated as under:

Sl. No	Name of DTO	Total no. of DDOs	Total no. of DDOs who have taken Digital Signature	No. of DDOs yet to be taken under Digital Signature
1	District Treasury Office, Mehsana	127	124	03
2	District Treasury Office, Ahmedabad	258	257	01
3	District Treasury Office, Dang-Ahwa	46	45	01

## OVERVIEW OF IFMS

### INTEGRATED FINANCIAL MANAGEMENT SYSTEM (IFMS) PROVIDES SOLUTIONS TO THE IMPORTANT FUNCTIONS OF TREASURIES AS FOLLOWS: -

1	Timely payment of Government claims.
2	Timely credits of Government dues / collection / taxes
3	Compilation of Government Accounts i.e. Receipts and Payments
4	Submission of Accounts to Accountant General.
5	Safe custody of valuable and sale of stamps to licensed stamp vendors/public.
6	Pension Payments
7	Accountings of Public Deposits and implementation of Letter of Credit.
8	System introduced for cheque system of Roads and Buildings, Irrigation and Forest
9	Inspection of Treasuries and Sub Treasuries.

### THE WORK OF IFMS IS DISTRIBUTED AMONG 18 MODULES AND THEY ARE:

1	PR/CR Tracking
2	Cheque Inventory
3	Pension
4	External Interface
5	Bill Processing
6	SSNL
7	Expenditure Accounting
8	Grant
9	E-Scroll
10	RBI Interface
11	PD/PLA
12	EMD
13	Stamp Processing
14	Letter of Credit
15	PAO
16	Pension Application
17	Employee Census
18	Information.

**ANNEXURE- A**  
**Position of staff of treasuries**

(PARA 1.3.1)

Sl. No.	Try Code No.	Name of Treasury	Sanction Strength	Men in position	Trained	% of present to sanctioned strength	Rank
1	53	Palanpur-BK	60	57	57	95	1
2	73	Patan	43	37	37	86.046512	2
3	51(2)	P.P.O.Ahmedabad	62	52	52	83.870968	3
4	59	Junagadh	67	56	56	83.58209	4
5	65	Himatnagar-SK	54	45	45	83.333333	5
6	51	Ahmedabad	106	87	87	82.075472	6
7	71	PAO Gandhinagar	109	87	87	79.816514	7
8	78	Tapi-Vyara	42	33	33	78.571429	8
9	81	Botad	28	22	22	78.571429	8
10	57	Gandhinagar	48	37	37	77.083333	10
11	55	Bhavnagar	78	60	60	76.923077	11
12	56	Dangs-Ahwa	13	10	10	76.923077	11
13	70	PAO Ahmedabad	43	33	33	76.744186	13
14	67	Surendranagar	64	49	49	76.5625	14
15	62	Mehsana	68	52	52	76.470588	15
16	64(2)	P.P.O.Rajkot	42	32	32	76.190476	16
17	57(2)	P.P.O.Gandhinagar	37	28	28	75.675676	17
18	64	Rajkot	84	62	62	73.809524	18
19	58	Jamnagar	60	44	44	73.333333	19
20	52	Amreli	49	35	35	71.428571	20
21	-	e-PAO (GST) Gandhinagar	28	20	20	71.428571	20
22	66(2)	P.P.O.Surat	40	28	28	70	22
23	61	Kutch-Bhuj	66	45	45	68.181818	23
24	76	Porbandar	27	18	18	66.666667	24
25	85	Dwarka	39	25	25	64.102564	25
26	60	Kheda-Nadiad	56	35	35	62.5	26
27	66	Surat	64	40	40	62.5	26
28	84	Morbi	43	26	26	60.465116	28
29	75	Anand	56	33	33	58.928571	29
30	87	Gir-Somnath	46	27	27	58.695652	30
31	74	Narmada	35	20	20	57.142857	31
32	72	Dahod	41	23	23	56.097561	32
33	69	Valsad	52	29	29	55.769231	33
34	51(3)	Divisional TO,Ahmedabad	29	16	16	55.172414	34
35	54	Bharuch	53	28	28	52.830189	35
36	63	Godhra	42	22	22	52.380952	36
37	77	Navsari	42	22	22	52.380952	36
38	68(2)	P.P.O.Vadodara	44	23	23	52.272727	38
39	68	Vadodara	83	42	42	50.60241	39
40	86	Arvalli	46	21	21	45.652174	40
41	82	Chhotaudepur	47	21	21	44.680851	41
42	83	Mahisagar	43	18	18	41.860465	42
		Total	2179	1500	1500	68.838916	

1. All Treasury Offices are Computerized.      2. All staff of treasury Offices are trained.

**ANNEXTURE-B**

**(PARA 2.2 (5))**

**GENERAL PROVIDENT FUND FUNCTION**

**Details of Transfer Entries for the year 2021-2022**

Treasury difference as per DPPF, Gandhinagar (Tabo-Amount) received by Fund -1 section.  
Transfer Entries proposed on basis of DPPF, Gandhinagar letters  
Monthly EDP Statement/CL-IV/W.C./D.W. etc. (Tabo-Amount) 2021-22 & March-2022  
(Supplementary A/cs.)

Sl. No.	Abstract No.	Challan /Vr. No.	Month	Amount (Rs.)	Classification	Fund-1/T.E. No.	VLC T.E. No.
1.	----	----	May-21	5,00,000/-	EDP- 0000-8009-01-101-11 DR DPPF- 0000-8009-01-101-12 DFC	1/05, M/o, 02/21	1135546
2.	----	----	May-21	2,00,000/-	EDP- 0000-8009-01-101-11 DR DPPF- 0000-8009-01-101-12 DFC	2/05, M/o, 03/21	1135542
3.	----	----	May-21	8,000/-	EDP- 0000-8009-01-101-11 DR DPPF- 0000-8009-01-101-12 DFC	3/05, M/o, 03/21	1135550
4	----	----	May-21	8,00,000/-	EDP- 0000-8009-01-101-11 DR DPPF- 0000-8009-01-101-12 DFC	4/05, M/o, 03/21	1135554
5	----	----	May-21	4,59,000/-	EDP- 0000-8009-01-101-11 DR DPPF- 0000-8009-01-101-12 DFC	5/05, M/o, 03/21	1135556
6			June-21	12,500/-	EDP- 0000-8009-01-101-11 CR DPPF- 0000-8009-01-101-12 DFR	6/06, M/o, 02/21	1136599
7			June-21	30,000/-	EDP- 0000-8009-01-101-11 CR DPPF- 0000-8009-01-101-12 DFR	7/06, M/o, 03/21	1136753
8			July-21	31,46,881/-	EDP- 0000-8009-01-101-11 DFC DPPF- 0000-8009-01-101-12 DR	8/07, M/o, 04/21	1136831
9			July-21	6,00,000/-	EDP- 0000-8009-01-101-11 DR DPPF- 0000-8009-01-101-12 DFC	9/07, M/o, 04/21	1136832
10			July-21	72,000/-	EDP- 0000-8009-01-101-11 CR DPPF- 0000-8009-01-101-12 DFR	10/07, M/o, 10/18 & 04/2019	1136837
11	315716	51	July-21	5,23,500/- F/W	EDP- 0000-8009-01-101-11 DFR DPPF- 0000-8009-01-101-12 CR	11/07, M/o, 04/21	1136835
12			July-21	18,78,637/-	EDP- 0000-8009-01-101-11 DFC DPPF- 0000-8009-01-101-12 DR	12/07, M/o, 05/21	1136953
13			July-21	3,50,000/-	EDP- 0000-8009-01-101-11 DFC DPPF- 0000-8009-60-103-14 DR	13/07, M/o, 05/21	1136953
14			Aug-21	4,80,000/-	EDP- 0000-8009-01-101-11 DR DPPF- 0000-8009-01-101-12 DFC	14/08, M/o, 04/21	1137179
15			Aug-21	35,000/-	EDP- 0000-8009-01-101-11 CR DPPF- 0000-8009-01-101-12 DFR	15/08, M/o, 08/19	1137300
16	317053	133	Aug-21	400/- F/W	EDP- 0000-8000-00-107-12 CR (Gen Ins.) A,Bad- 0000-8009-01-101-12 DFR	16/08, M/o, 08/19	1137298



17	317053	132	Aug-21	400/- F/W	EDP- 0000-8000-00-107-12 CR (Gen Ins.) A,Bad- 0000-8009-01-101-12 DFR	17/08, M/o, 08/19	1137293
18			Sep-21	28,000/-	EDP- 0000-8009-01-101-11 CR DPPF- 0000-8009-01-101-12 DFR	18/09, M/o, 04/20 & 03/2021	1137294
19			Sep-21	5,000/-	EDP- 0000-8009-01-101-11 CR DPPF- 0000-8009-01-101-12 DFR	19/09, M/o, 02/20	1137296
20			Sep-21	40,000/-	EDP- 0000-8009-01-101-11 CR DPPF- 0000-8009-01-101-12 DFR	20/09, M/o, 04/21	1137308
21			Sep-21	10,000/-	EDP- 0000-8009-01-101-11 CR DPPF- 0000-8009-60-103-14 DFR	21/09, M/o, 06/20	1137310
22			Sep-21	83,000/-	EDP- 0000-8009-01-101-11 CR DPPF- 0000-8009-01-101-12 DFR	22/09, M/o, 06/21	1137307
23			Sep-21	9,05,000/-	EDP- 0000-8009-01-101-11 DFC DPPF- 0000-8009-01-101-12 DR	23/09, M/o, 06/21	1137303
24			Sep-21	21,074/-	EDP- 0000-8009-01-101-11 DR DPPF- 0000-8009-01-101-12 DFC	24/09, M/o, 06/21	1137305
25			Oct-21	60,000/-	EDP- 0000-8009-01-101-12 DFC DC-2- 0000-2235-60-104-01-00-50 CR	25/10, M/o, 06/21	1137314
26			Oct-21	1,90,000/-	EDP- 0000-8009-01-101-11 DR DPPF- 0000-8009-01-101-12 DFC	26/10, M/o, 06/21	1137313
27			Oct-21	38,92,597/-	EDP- 0000-8009-01-101-11 DFC DPPF- 0000-8009-01-101-12 DR	27/10, M/o, 07/21	1137316
28			Oct-21	17,50,620/-	EDP- 0000-8009-01-101-11 DFC DPPF- 0000-8009-60-103-14 DR	28/10, M/o, 07/21	1137315
29			Oct-21	5,000/-	EDP- 0000-8009-01-101-11 CR DPPF- 0000-8009-01-101-12 DFR	29/10, M/o, 05/21	1137572
30			Oct-21	1,06,000/-	EDP- 0000-8009-01-101-11 CR DPPF- 0000-8009-01-101-12 DFR	30/10, M/o, 05/20 & 06/20	1137574
31			Oct-21	2,50,000/-	EDP- 0000-8009-01-101-11 DFC DPPF- 0000-8009-01-101-12 DR	31/10, M/o, 07/20	1137573
32			Oct-21	1,65,000/-	EDP- 0000-8009-01-101-11 DFC DPPF- 0000-8009-60-103-12 DR	32/10, M/o, 05/21	1137816
33			Oct-21	48,000/-	EDP- 0000-8009-01-101-11 CR DPPF- 0000-8009-01-101-12 DFR	33/10, M/o, 05/17-08/17	1137815
34			Oct-21	15,000/-	EDP- 0000-8009-01-101-11 CR DPPF- 0000-8009-01-101-12 DFR	34/10, M/o, 05/21-07/21	1137818
35			Oct-21	26,000/-	EDP- 0000-8009-01-101-11 CR DPPF- 0000-8009-01-101-12 DFR	35/10, M/o, 09/21	1137819
36			Nov-21	14,64,719/-	EDP- 0000-8009-01-101-11 CR DPPF- 0000-8009-01-101-12 DFR	36/11, M/o, 08/21	1137822
37			Nov-21	1,10,000/-	EDP- 0000-8009-01-101-11 CR DPPF- 0000-8009-60-103-12 DFR	37/11, M/o, 08/21	1137823
38			Nov-21	2,25,000/-	EDP- 0000-8009-01-101-11 CR DPPF- 0000-8009-01-101-12 DFR	38/11, M/o, 10/19 To 12/19 & 03/20	1137902

39			Nov-21	14,77,000/-	EDP- 0000-8009-01-101-11 DFC DPPF- 0000-8009-01-101-12 DR	39/11, M/o, 09/21	1138013
40	285035 288554	11 13	Nov-21	40,000/- F/W	EDP- 0000-8009-01-101-11 DFR DPPF- 0000-8336-00-800-11 CR	40/11, M/o, 06/19 To 07/19	1138229
41	263776		Dec-21	200/- F/W	EDP- 0000-8009-01-101-11 DFR A'Bad- 0000-8009-00-107-12 CR	41/12, M/o, 04/18	1138618
42			Dec-21	21,76,564/-	EDP- 0000-8009-01-101-11 DFC DPPF- 0000-8009-01-101-11 DR	42/12, M/o, 10/21	1138617
43			Dec-21	16,18,530/-	EDP- 0000-8009-01-101-11 DFC DPPF- 0000-8009-01-101-12 DR	43/12, M/o, 11/21	1138863
44			Jan-22	6,80,000	EDP- 0000-8009-01-101-11 DR DPPF- 0000-8009-01-101-12 DFC	44/01,M/o, 05/21	1138833
45			Jan-22	50,000/-	EDP- 0000-8009-01-101-11 DR DPPF- 0000-8009-01-101-12 DFC	45/01, M/o, 09/21	1138831
46			Jan-22	10,000/-	EDP- 0000-8009-01-101-11 CR DPPF- 0000-8009-01-101-12 DFR	46/01, M/o, 01/20	1138860
47			Jan-22	10,000/-	EDP- 0000-8009-01-101-11 CR DPPF- 0000-8009-01-101-12 DFR	47/01, M/o, 10/20	1138861
48			Jan-22	30,000/-	EDP- 0000-8009-01-101-11 CR DPPF- 0000-8009-01-101-12 DFR	48/01, M/o, 11/17	1138967
49			Jan-22	15,000/-	EDP- 0000-8009-01-101-11 CR DPPF- 0000-8009-01-101-12 DFR	49/01, M/o, 03/20	1138966
50			Jan-22	50,000/-	EDP- 0000-8009-01-101-11 DFC DPPF- 0000-8009-01-101-12 DR	50/01, M/o, 04/20	1138965
51			Jan-22	5,46,000/-	BOOK- 8009-60-103-01 DFC DPPF- 8009-60-103-04 DR	51/01, M/o, 05/21	1139099
52			Jan-22	49,500/-	EDP- 0000-8009-01-101-11 CR DPPF- 0000-8009-01-101-12 DFR	52/01, M/o, 11/20	1139089
53			Jan-22	10,00,000/-	EDP- 0000-8009-01-101-11 DFC DPPF- 0000-8009-01-101-12 DR	53/01, M/o, 11/21	1139088
54			Feb-22	1,65,500	EDP- 0000-8009-01-101-11 CR DPPF- 0000-8009-01-101-12 DFR	54/02, M/O, 10/21	1139087
55			Feb-22	2,91,175	EDP- 0000-8009-01-101-11 DFC DPPF- 0000-8009-01-101-12 DR	55/02, M/O, 10/21	1139166
56			Feb-22	1,20,000/-	EDP- 0000-8009-01-101-11 DFC DPPF- 0000-8009-01-101-12 DR	56/02, M/O, 10/21	1139113
57			Feb-22	23,20,772/-	EDP- 0000-8009-01-101-11 DFC DPPF- 0000-8009-01-101-12 DR	57/02, M/O, 08/21	1139168
58			Feb-22	50,000/-	EDP- 0000-8009-01-101-11 DFC DPPF- 0000-8009-01-101-12 DR	58/02, M/O, 08/21	1139103
59			Feb-22	93,947/-	EDP- 0000-8009-01-101-11 DFC DPPF- 0000-8009-01-101-12 DR	59/02, M/o, 09/21	1139108
60			Feb-22	5,000/-	EDP- 0000-8009-01-101-11 CR DPPF- 0000-8009-01-101-12 DFR	60/02, M/o, 08/21	1139167

61			Feb-22	20,42,000/-	EDP- 0000-8009-01-101-11 DFC DPPF- 0000-8009-01-101-12 DR	61/02, M/o, 12/21	1139169
62			Feb-22	50,000/-	EDP- 0000-8009-01-101-11 DFC DPPF- 0000-8009-01-101-12 DR	62/02, M/o, 01/22	1139103
63			Feb-22	6,95,322/-	EDP- 0000-8009-01-101-11 DFC DPPF- 0000-8009-01-101-12 DR	63/02, M/o, 12/21	1139397
64			Feb-22	45,19,741/-	EDP- 0000-8009-01-101-11 DFC DPPF- 0000-8009-01-101-12 DR	64/02, M/o, 12/21	1139399
65			Feb-22	6,00,000/-	EDP- 0000-8009-01-101-11 DR DPPF- 0000-8009-01-101-12 DFC	65/02, M/o, 01/22	1139400
66			Feb-22	14,72,202/-	EDP- 0000-8009-01-101-11 DFC DPPF- 0000-8009-01-101-12 DR	66/02, M/o, 01/22	1139401
67			Feb-22	95,000/-	EDP- 0000-8009-01-101-11 DFR DPPF- 0000-8336-00-800-17 CR	67/02, M/o, 11/21	1139503
68			Feb-22	25,000/-	EDP- 0000-8009-01-101-12 DFR DPPF- 0000-8009-01-101-11 CR	68/02, M/o, 01/22	
69			Feb-22	70,000/-	EDP- 0000-8009-01-101-12 DFR DPPF- 0000-8009-01-101-11 CR	69/02, M/o, 01/22	
70	326785	09	Feb-22	15,000/- F/W	EDP- 0000-8009-01-101-11 DFR DPPF- 0000-8658-00-111-02 CR	70/02, M/o, 01/22	
71			Mar-22	1,45,000/-	EDP- 0000-8009-60-103-14 DFR DPPF- 0000-8009-01-101-11 CR	71/03, M/o, 03/22	1139887
72			Mar-22	50,000/-	EDP- 0000-8009-01-101-12 DFR DPPF- 0000-8009-01-101-11 CR	72/03, M/o, 03/22	1139921
73			Mar-22	10,000/-	EDP- 0000-8009-60-103-12 DFR DPPF- 0000-8009-01-101-11 CR	73/03, M/o, 03/22	1139888
74			Mar-22	4,28,731/-	EDP- 0000-8009-01-101-12 DFR DPPF- 0000-8009-01-101-11 CR	74/03, M/o, 03/22	1139885
75			Mar-22	10,000/-	EDP- 0000-8009-01-101-12 DFR DPPF- 0000-8009-01-101-11 CR	75/03, M/o, 03/22	1139918
76			Mar-22	20,000/-	EDP- 0000-8009-01-101-12 DFR DPPF- 0000-8009-01-101-11 CR	76/03, M/o, 03/22	1139916
77			Mar-22	8,56,750/-	EDP- 0000-8009-01-101-11 DFC DPPF- 0000-8009-01-101-12 DR	77/03, M/o, 02/22	1139915
78			Mar-22	11,67,232/-	EDP- 0000-8009-01-101-11 DFC DPPF- 0000-8009-01-101-12 CR	78/03, M/o, 03/22	1139913
79			Mar-22	-1,44,39,857/	EDP- 0000-8009-01-101-11 CR DPPF- 0000-8009-01-101-12 DFR	79/03, M/o, 03/22	1139908
80			Mar-22	17,000/-	EDP- 0000-8009-01-101-11 DFR DPPF- 0000-8009-60-103-12 CR	80/03, M/o, 03/22	1139907
81			Mar-22	-917670/-	EDP- 0000-8009-01-101-12 CR DPPF- 0000-8009-60-103-14 DFR	81/03, M/o, 03/22	1139905
82			Mar-22	1,75,937/-	EDP- 0000-8009-01-101-11 DFC DPPF- 0000-8342-00-117-01 CR	82/03, M/o, 03/22	1139906

83			Mar-22	74,06,778/-	EDP- 0000-8009-01-101-11 DFC DPPF- 0000-8009-01-104-11 CR DPPF-0000-8009-01-101-13 CR DPPF-0000-8336-00-800-11 CR	83/03, M/o, 03/22	1139910
84			Mar-22	96,9000/-	EDP- 0000-8009-01-104-11 DFC EDP-0000-8009-01-101-13 DFC DPPF- 0000-8009-01-101-11 CR	84/03, M/o, 03/22	1139911
85			Mar-22	47,500/-	EDP-0000-8009-01-101-11 DFC DPPF-0000-8009-01-104-11 DR	86/03, M/o, 03/22	1139912

## ANNEXURE-C (PART-I)

(PARA 2.5.3)

## A STATEMENT SHOWING THE DIFFERENCE BETWEEN TREASURY OFFICE AND A.G OFFICE 2020-21

Sl. No.	Name of Treasury Office	Name Of Administration	Balance as per District Try. As on 31-03-2021	Balance as per A.G. as on 31-03-2021	Amount of Difference as on 31-03-2021
1	ANAND	DP-AND 8336 GPF	2485856077	2441466125	-44389952
2		DEO -8336 GPF	169297220	191276725	21979505
3		DEO-NG PRI 8336 GPF	79045932	273818835	51664097
4		DDO-8448	3041589687	32676841	14612846
5		TDO ANAND 8448	226292482.62	25466482.92	28377000
6	JUNAGADH	C-104/13 CVL CTR DE VANTHALI	721665.00	722665.00	1000.00
7		C-104/01 C.J. JND	174456188.82	174456263.82	75.00
8		C-104/02 D.S.J. JND	90022658.99	90022083.99	575.00
9		C-104/05 VSR	199011.00	198801.00	210.00
10		C-104/12 , C.J. BHESAN	10419.00	15419.00	5000.00
11		C-105/07 CRCD VSR	1110050.00	1121550.00	11500.00
12		C-105/08 CRCD KSD	260119.00	256119.00	4000.00
13	VALSAD	GPF 002 Dist Edu. Office Valsad	2979541647.52	2943078039.52	36463608.00
14		8448 PSF001 TDO Valsad	333701536.67	329452636.67	4248900.00
15		8443 PD018 ITI Dharampur	9735325.00	9651347.63	83978.00
16		ED005 Govt Eng Coll, Valsad	72124917	72149917.02	25000.00
17	TAPI-VYARA	D P Vyara	1997251873.00	2032929833.00	-35677960.00
18		DEO Vyara	287712297.00	287652297.00	60000.00
19		Pri. Civil Court Vyara	118366531.78	117188697.78	1177834.00
20		Pri. Civil JD JMFC Uchhal	980.00	1380.00	-400.00
21		Add. Dist Court Vyara	35624079.00	36801913.00	-1177834.00
22		TSP Songadh	4743538.00	4743237.83	300.17
23		ITI Vyara	5629561.00	5629261.09	299.91
24		ITI Valod	2117925.00	2129925.00	-12000.00
25		DDO Tapi	2706038711.00	2625758709.00	80280002.00
26		TDO Vyara	216920626.62	236981626.62	-20061000.00
27		TDO Valod	97038842.47	137176075.47	-40137233.00
28		TDO Songadh	630321650.51	630924509.51	-602859.00
29		TDO Uchhal	187799225.96	197212247.96	-9413022.00
30		TDO Nizar	196693210.94	199146899.94	-2453689.00
31		TDO Dolvan	118423527.00	107514484.00	10909043.00
32		TDO Kukarmunda	57196775.00	57196675.00	100.00
33	PATAN	Dist. Development Officer,Patan(1001)	2567908557.00	2549402543.00	18506014.00
34		Municipal School Board, Siddhpur (1022)	60386562.83	58240562.83	2146000.00
35		DDO,Patan	2604206449.00	2499139540.00	105066909.00
36	MEHSANA	PLA 2001 DDO MEHSANA	2,70,94,30,056.67	27,09,52,056.67	90,000.00
37		PD 1024I.T.I VIJAPUR	7,44,186.85	7,51,686.85	7,500.00
38	BOTAD	T.D.O.BOTAD-8448-00-109-12	11,42,12,862.57	11,32,14,183.57	9,98,679

39		D.D.O.BOTAD-8448-00-109-11	1,60,86,04,015	1,60,84,55,400	1,48,615
40	DAHOD	8336 GPF 0005 District Education Office	19,50,10,777.00	18,85,68,887.00	64,41,890.00
41		Principal I.T.I Limkheda -8443 PD 0009	55,62,529.00	55,60,729.00	1,800.00
42		Assitant Charity Commisioner Dahod-8443 PD 0020	4,47,909.00	4,27,593.00	20,316.00
43		Civil Judge (J.D)D.Baria 8443 CCD 0001	7,99,593.05	6,48,967.05	1,50,626.00
44		District judge Dahod 8443 CCD 0003	15,61,40,528.00	15,45,76,763.00	15,63,765.00
45		8443 CCD 0005 Civil Judge,(Senior Div.),Dahod	1,45,35,886.25	1,40,93,114.25	4,42,772.00
46		8443 CCD 0006 Principal Civil Judge & Judi.Magistrate, Limkheda	7,58,495.00	7,25,495.00	33,000.00
47		8443 CRIM 0001 District Session Judge,Dahod	15,23,415.00	15,26,415.00	3,000.00
48		8443 CRIM 0002 Judicial Magi.(FC) Zalod.	31,56,943.00	31,49,943.00	7,000.00
49		8443 CRIM 0003 Judi.Magi. (FC)D. Baria	43,39,338.15	44,98,414.15	1,59,076.00
50		8443 CRIM 0004 Judi.Magi. (FC)Limkheda	18,85,348.00	18,57,348.00	28,000.00
51		8443 CRIM 0006 Chief Judi. Magi.Dahod	59,19,124.00	60,79,024.00	1,59,900.00
52		8448 TDO 0004 T.D.O. Limkheda	21,93,64,822.02	28,52,88,400.02	6,59,23,578
53		8448 TDO 0005 T.D.O. D.Baria	36,68,42,885.35	43,33,45,049.35	6,65,02,164
54		8448 TDO 0008 T.D.O Dhanpur	42,88,00,253.00	35,12,01,369.00	7,75,98,884
55		8448 TDO 0010 T.D.O, Singvad	10,37,52,102.00	12,07,52,441.00	1,70,00,339
56		8443 EI 0002 I.T.I D.BARIA	7,69,948.00	7,88,448.00	18,500.00
57	DANG-AHWA	DISTRICT PANCHAYAT DANG – (D.D.O)	1,69,81,21,789.50	1,69,83,23,389.50	2,01,600.00
58		T.D.O AHWA – DANG AHWA	36,55,58,494.24	32,23,73,025.24	2,50,000.00
59		T.D.O. WAGHAI –DANG	3,92,66,696.00	3,90,65,096.00	2,01,600.00
60		COLLECTOR OFFICE	13,761,199.20	1,37,61,210.20	11.00
61		CIVIL DEPOSITS -SECURITY DEPOSITS	1,87,019.00	95,019.00	92,000.00
62	Mahisagar	TDO Santrampur	19,14,73,052.9	19,49,06,826.9	-34,33,774
63		Crimi010	10,000	0	10,000
64		Crimi006	28,95,324	30,14,702	-1,19,378
65		Crimi007	39,54,198.25	39,49,698.250	4,500
66		KDPF008	63,85,752.5	72,69,666.5	-8,83,914
67		PD021	1,26,72,867.35	1,03,25,530.65	23,47,336.7
68	NADIAD	DISTRICT PANCHAYAT NADIAD	3,11,99,26,501.00	3,12,80,97,943	-81,71,442.00
69		DIST EDU. OFFICE PRIMARY DN. NADIAD	16,79,65,496.00	6,48,86,600.00	10,30,78,896
70		Principal Civil Judge & JMFC - Kathalal	2,62,300.00	2,47,300.00	15,000.00
71		CIVIL COURT DEPOSIT NADIAD	1,22,85,7405.90	10,51,90,739.90	1,76,66,666
72		CIVIL COURT DEPOSIT NADIAD	26,17,30,127.40	22,67,05,442.80	3,50,24,684
73		CIVIL COURT DEPOSIT DAKOR	12,74,918.20	9,66,752.00	3,08,166.20
74		CIVIL COURT DEPOSIT MATAR	53,789.00	50,144.00	3,645.00
75		CIVIL COURT DEPOSIT	11,45,560.00	11,35,060.00	10,500.00

		MAHEMDABAD			
76		CRIMINAL COURT DEPOSIT KHEDA	28,82,566.45	2,88,25,655.45	-2,59,43,089
77		CRIMINAL COURT DEPOSIT MATAR	12,06,100.00	11,82,100.00	24,000.00
78		CRIMINAL COURT MAHUDHA	9,60,100.00	9,75,100.00	-15,000.00
79		DIST DEVELOPMENT OFFICE NADIAD	3,65,40,47,865.00	3,65,17,29,859	23,18,006.50
80		TALUKA PANCHAYAT VASO	3,89,93,905.00	1,19,92,905.00	2,70,01,000
81		TALUKA DEVELOPMENT OFFICE KHEDA	12,54,57,151.80	80,68,26,583.80	-68,13,69,432
82		TALUKA DEVELOPMENT OFFICE KAPADWANJ	12,85,51,135.80	9,08,33,442.82	3,77,17,693
83		TALUKA DEVELOPMENT OFFICE MAHEMDABAD	18,76,09,805.10	11,95,86,728.50	6,80,23,076.63
84		TALUKA DEVELOPMENT OFFICE NADIAD	17,29,66,325.50	17,27,85,925.50	1,80,400.00
85		TALUKA DEVELOPMENT OFFICE THASARA	14,29,50,751.50	13,29,47,751.50	1,00,03,000.00
86		TALUKA PANCHAYAT GALTESHVER	2,67,13,394.00	27,60,13,394.00	-24,93,00,000
87		REVENUE DEPOSIT	1,44,29,985.59	1,42,22,328.59	2,07,657.00
88		SECURITY DEPOSIT	2,04,63,398.00	2,03,21,286.00	1,42,112.00
89		TENANCY DEPOSIT	2,86,994.87	2,92,433.87	-5,439.00
90		W.D.P.B	-54,63,343.40	-54,74,116.40	10,773.00
91	NARMADA	PRESIDENT N. P. - RAJPIPLA	42,40,783.00	45,36,233.00	-2,95,450.00
92		D.E.O. Narmada	12,58,78,426.00	12,83,05,226.00	-24,26,800.00
93		CIVIL JUDGE CIVIL COURT - DEDIAPADA	3,62,840.07	3,00,927.00	61,913.07
94		Principal Senior Civil Court - Narmada (Rajpipla)	18,90,52,764.64	7,79,39,790.00	11,11,12,974
95		Chief Judicial Megistrate Court - Narmada (Rajpipla)	57,14,058.20	57,21,058.20	-7,000.00
96		PRINCIPAL DIST. JUDGE - DIST COURT , NARMADA	4,24,35,842.00	4,24,45,822.00	-9,980.00
97		District Development Officer Narmada	1,76,90,42,632.00	1,76,90,53,674. 00	-11,042.00
98		T.D.O. NANDOD	56,90,33,672.54	56,90,66,734.54	-33,062.00
99		T.D.O.DEDIAPADA	45,91,85,848.30	45,91,84,052.30	1,796.00
100		T.D.O.SAGBARA	21,62,80,033.55	4,65,68,094.00	16,97,11,939
101		T.D.O.TILAKWADA	11,71,29,990.81	2,02,60,990.00	9,68,69,000.81
102		T.D.O. Garudeshwar	11,33,13,806.00	10,83,51,116.00	49,62,690.00
103	MORBI	Mamlatdar Wankaner 8443-00-106-02	17,73,841.08	17,73,741.00	100.08
104		TDO Maliya 8448-00-109-12	12,20,56,063.26	12,20,36,063.26	18,20,000.00
105		TDO Morbi 8448-00-109-12	22,92,17,644.41	22,72,17,644.41	20,00,000.00
106		DDO Morbi 8448-00-109-11	1,93,18,57,387.00	1,93,62,17,662. 00	43,60,275.00

**ANNEXURE-C (PART-II)**

**Statement showing the PD/PLA difference between Treasury Office and Administrator 2020-21**

Sl. No.	Name of Treasury Office	Name of Administration	Balance as per District Try. As on 31-03-2021	Balance as per Administrator as on 31-03-2021	Amount of Difference as on 31-03-2021
1.	ANAND	CCD-AND	49987718.16	50177271.16	-189553.00
		CCD-BSD	606488.65	603288.65	3200.00
		CCD-PTD	16159454.93	16153055.93	6399.00
		CJ-AND-18	65471404.00	65205936	265468.00
		CRD-AND-DJ-17	3412282.00	3677750	-265468.00
	Bhavnagar	0001-A/o DDO Bhavnagar 8336-00-800-Other Deposit (PF)	2875083365.43	2872645942.03	2265502.40
		0002-DEO Bhavnagar 8336-00800- Other Deposit (PF)	919826533.06	91955867.06	267863.00
8.		0014-Municipal Talaja 8336-00-800- Other Deposit (PF)	10080027	10067107.00	12920.00
9.		0026-Addi.District Judge Bvn (8443- 00-105-CCD)	1893868	4843868.00	50000.00
10.		0034-Judicial MegistrateMahuva (8443-001-105)	3159225	3156225.00	3000.00
11.		0035-Judicial MegistrateTalaja (844- 00-105-CCD)	5499930.60	5515227.60	-15297.00
12.		0041-Additional District Judge BVN (8443-00-104-CD)	92723162	910169121.00	1706250.00
13.		0042-Principal Sr Civil Judge Bhavnagar (8443-0-104-CD)	76331100.74	75060413.25	1270687.49
14.		0043-Principal Sr Civil Judge Sihor (8443-0-104-CD)	10241474	9850279.00	391195.00
15.		0045-Principal Sr Civil Judge Talaja (8443-0-104-CD)	29151909	4532665.00	24619244.00
16.		0045-Principal Sr Civil Judge Mahuva (8443-0-104-CD)	2312186	2311861.00	325.00
17.		0071-Assis. CommiLabour BVN (8443-00-106-PD)	1205040	1435060.00	-230020.00
18.		0076-Judge Labour Court BVN (8443- 00-106-PD)	4218054	4229913.00	-11859.00
19.		0090-AO DistPanchyat BVN (8448-00- 109-JP)	40707760931.05	3775050142.05	295710789.00
20.		0091-TDO Bhavnagar (8448-00-109- JP)	173971471.79	173312546.79	658925.00
21.		0093-TDO Vallbhipur (8448-00-109- PSF)	51631378.75	48309098.59	3322280.16
22.		0095-TDO Talaja (8448-00-109-PSF)	131334619.72	123540520.35	7794099.37
23.		0096-TDO Mahuva (8448-00-109-PSF)	219698298.19	201860800.00	17837498.19
24.		0097-TDO Palitana (8448-00-00-109- PSF)	122258312.65	126549034.95	-4290722.30
25.		0098- TDO Shihor (8448-00-00-109- PSF)	96096811.22	89998753.03	6098058.19
26.		0099-TDO Gariyadhar (8448-00-109- PSF)	68951193.73	67855575.73	1095618.00
27.		0101-TDO Ghogha (8448-00-109-PSF)	70493260.53	66798947.53	3643313.00
28.		0102-TDO Jeser (8448-00-109-PSF)	51207204	47449965.00	3757239.00
29.	Devbhumi- Dwarka	DDO DEVBHUMI DWARKA-(9)	1555152827.00	1321154030.00	23998797.00
30.		TDO-KALYANPUR	189389787.25	212043193.00	22653405.75
31.		TDO-KHAMBHALIYA	234792425.00	226236692.00	8555733.00
32.		TDO-DWARKA	157207208.00	168766722.00	11559514.00



33.		TDO-BHANVAD	102287219.78	139342446.00	37055226.22
34.		CHIEF OFFICER, MUNI. BURO, KHAMBHALIYA	16696511.00	16668011.00	28500.00
35.		CHIEF OFFICER, MUNI. BURO, SALAYA	1333724.00	1399318.00	-65594.00
36.		CIVIL JUDGE,(J.D.), KHAMBHALIYA	318289480.65	318266640.65	22840
37.		CIVIL JJUDGE,(J.D.), DWARKA	146977966.14	146983771.14	-5805.00
38.		CRIMINAL JJUDGE, BHANVAD	1245750.00	1248750.00	-3000.00
39.		CRIMINAL JJUDGE, DWARKA	6641586.55	6644386.55	-2800.00
40.		ASSTT. CHARITY COMMISSIONER,KHAMBHALIYA	2095726.00	2095176.00	550.00
41.	SURENDRA- NAGAR	GPF-004, MUNICIPALITY, SNR	89232913.24	89988885.24	-755972.00
42.		CCD-015, PRICIPAL CIVIL JUDGE, J M F C, THANGADH	26000	53000	-27000
43.		CRCD-002, PRINCIPAL DIST. JUDGE, SNR	4092633.00	4102633.00	-10000.00
44.		CRCD-007, CIVIL JUDGE, (JD), BAJANA	5834963.20	5839363.20	-4400.00
45.		CRCD-009, SECOND JOINT DIST. JUDGE, DHANGADHRA	1237718.00	1264750.00	-27032.00
46.		PD-015,JUDGE LABOUR COURT, SNR	542018.83	544545.83	-2527.00
47.		PD-020, ASSTT. CHARITY COMMISSIONER, SNR (REGION)	517274.82	519284.00	-2009.18
48.		EI-009, PRINCIPAL. GOVT. TECH. HIGH SCHOOL, SNR	108186.68	109523.68	-1337
49.		TDO-002, TDO-LAKHTAR	125136914.50	125375350.00	-238435.51
50.		TDO-001, MULI	86788802.68	86930789.82	-141987.14
51.		TDO-001, SAYALA	90775207.00	90785407.00	-10200.00
52.	VALSAD	PD001 Collector Valsad	20871656.00	20935656.00	64000.00
53.		GPF002 DEO Valsad	918356575.56	918535970.56	179394.00
54.		CCD006 Pri.Civil Judge Vapi	6732865.00	7462138.00	729273.00
55.		CRI007 Pri.Civil Judge Vapi	45695803.00	44361902.00	1066901.00
56.	TAPI- VYARA	Pri. Civil Court Vyara	117188697.78	117177750.78	10947.00
57.		Add.Dist.Court Vyara	36801913.00	36807465.00	-5552.00
58.		Pri.Civil JD JFMC Vyara	9425190.00	9437090.00	-11900.00
59.		ITI Nizar	3019929.30	3018929.30	1000.00
60.		ITI Uchhal	3941148.00	3940148.00	1000.00
61.		GTI Vyara	92970.46	62020.46	30950.00
62.		ITI Valod	2129925.00	2131448.00	-1523.00
63.		DDP Tapi	2625758709.00	2620555711.00	5202998.00
64.	CHHOTA- UDEPUR	Municipality,Chhotaudepur	704475.00	849825.00	145350.00
65.		District Panchayat, Chhotaudepur	1033866524	1033861524	5000.00
66.		Civil Judge, Sankheda	30747232.74	30691986.74	55246.00
67.		JFMC, Sankheda	2284608.45	2322545.45	37937.00
68.		Mini ITI, Naswadi	1110272.00	1307880.00	197608.00
69.		ITI, Chhotaudepur	1472678.15	1359785.00	112893.00
70.		Govt. Polytechnic, Chhotaudepur	1361658.00	11994241.00	632583.00
71.		Charity Commissioner	68408.00	66908.00	1500.00
72.	MEHSANA	PLA 2001 8448 DDO MEHSANA	2,70,94,30,056.67	2,70,93,85,395.67	44,661.00
73.		PLA 2002 8448 TDO MEHSANA	15,99,11,122.06	16,02,01,183.52	2,62,90,061.46
74.		PLA 2003 8448 TDO KHERALU	5,01,17,681.81	5,04,17,531.81	2,99,850.00
75.		PLA 2006 8448 TDO VISNAGAR	5,75,63,998.23	5,61,54,879.23	14,09,119.00

76.		PLA 2010 8448 TDO SATLASANA	6,30,92,475.00	6,37,61,798.00	6,69,323.00
77.		PLA 2023 8448 TDO JOTANA	3,16,42,037.00	3,19,92,037.00	3,50,000.00
78.	MAHI-SAGAR	District Education Officer Mahisagar	54,67,45,002	88,95,77,543	-34,28,32,541
79.		Lunawada Muni.	14,74,447	11,77,704	2,96,743
80.		District Panchayat Office Lunawada	2,07,05,51,610	1,98,12,78,014	8,92,73,596
81.		Civil Court Deposit, Balasinor	19,88,59,945	13,33,57,491	6,55,02,454
82.		Civil Judge JD Court, Lunawada	8,57,20,068	8,41,70,301	15,49,767
83.		Civil Judge JD Court, Santrampur	4,28,724	4,22,765	5,959
84.		JMFC Lunawada	28,95,324	29,02,132	-6,808
85.		JMFC Santrampur	39,54,198.25	39,65,765.00	-11,566.75
86.		District Education Officer	-15730753	8567091	-2,42,97,844
87.		Taluka Library, Santrampur	27,192	27,400	-208
88.		DDO, Lunawada	2,02,89,21,755	2028881505	40250
89.		TDO, Lunawada	40,63,91,792.2	36,23,05,468.2	4,40,86,324
90.		TDO, Kadana	29,88,00,632	30,77,27,582	-89,26,950
91.		TDO, Khanpur	12,39,25,018	10,27,80,851	2,11,44,167
92.		Add.Dist. and Session Judge Court, Lunawada	5,06,66,687	5,05,50,493	1,16,194
93.	NADIAD	DISTRICT EDUCATION OFFICE NADIAD	1,27,34,11,000.00	1,27,34,12,999.00	-1,999.00
94.		MUNICIPALITY NADIAD	4,63,81,071.43	4,98,24,144.86	-34,43,073.43
95.		Criminal court deposit - Kathlal	3,33,500.00	3,48,500.00	-15,000.00
96.		Principal Civil Judge & JMFC - Kathalal	2,62,300.00	2,47,300.00	15,000.00
97.		CIVIL COURT DEPOSIT KHEDA	5,09,99,165.63	5,10,00,665.63	-1,500.00
98.		CIVIL COURT DEPOSIT KAPADWANJ	42,74,057.00	42,70,552.00	3,505.00
99.		CIVIL COURT DEPOSIT NADIAD	12,28,57,405.90	8,06,91,212.44	4,21,66,193.49
100.		CIVIL COURT DEPOSIT DAKOR	12,74,918.20	12,75,338.20	-420.00
101.		CIVIL COURT DEPOSIT MATAR	53,789.00	52,789.00	1,000.00
102.		CRIMINAL COURT DEPOSIT DAKOR	36,02,745.26	35,71,383.26	31,362.00
103.		CRIMINAL COURT DEPOSIT KHEDA	28,82,566.45	28,64,566.45	18,000.00
104.		CRIMINAL COURT DEPOSIT KAPADWANJ	1,08,05,231.10	1,07,94,496.10	10,735.00
105.		CRIMINAL COURT DEPOSIT NADIAD	31,00,166.65	30,55,415.65	44,751.00
106.		CRIMINAL COURT MAHUDHA	9,60,100.00	9,75,100.00	-15,000.00
107.		DIST DEVELOPMENT OFFICE NADIAD	3,65,40,47,865.00	2,94,91,62,543.00	70,48,85,321.80
108.		TALUKA DEVELOPMENT OFFICE KHEDA	12,54,57,151.80	14,23,91,218.80	-1,69,34,067.00
109.		TALUKA DEVELOPMENT OFFICE KATHLA	15,36,14,358.00	18,79,13,335.00	-3,42,98,977.00
110.		TALUKA DEVELOPMENT OFFICE KAPADWANJ	12,85,51,135.80	19,02,18,837.80	-6,16,67,702.00
111.		TALUKA DEVELOPMENT OFFICE MATAR	14,50,26,707.20	16,01,15,178.20	-1,50,88,471.00
112.		TALUKA DEVELOPMENT OFFICE NADIAD	17,29,66,325.50	21,18,22,134.50	-3,88,55,809.00
113.		TALUKA DEVELOPMENT OFFICE THASARA	14,29,50,751.50	16,43,87,063.40	-2,14,36,311.89
114.		TALUKA PANCHAYAT GALTESHVER	2,67,13,394.00	3,58,71,591.00	-91,58,197.00
115.		TALUKA PANCHAYAT VASO	3,89,93,905.00	5,42,67,493.00	-1,52,73,588.00
116.		S.T. NADIAD	33,87,524.52	34,69,415.52	-81,891.00

117.		PRIN. ITI KAPADWANJ	27,20,050.00	27,19,942.00	108.00
118.		PRIN. TECHNICAL HIGH SCHOOL KAPADWANJ	2,79,366.00	2,79,474.00	-108.00
119.		PRINC. ITI UTTARSANDA	37,59,398.73	39,56,198.73	-1,96,800.00
120.		DIST REGISTRAR CO-OP SOC. NADIAD	3,26,65,080.54	3,26,68,830.54	-3,750.00
121.		JUDGE LABOUR COURT NADIAD	4,94,712.35	4,57,358.00	37,354.35
122.		ASSTT.CHERITTY COMM. NADIAD	4,09,996.72	3,13,207.72	96,789.00
123.		SUPDT. SUB-JAIL NADIAD	6,10,170.63	6,10,146.63	24.00
124.		SP. L A O KHEDA	11,96,450.89	11,46,733.94	49,716.95
125.		DEO (GP.INS.SCHEME) NADIAD	38,324.00	37,324.00	1,000.00
126.	NARMADA	PRESIDENT N. P. - RAJPIPLA	42,40,783.00	43,55,183	-1,14,400.00
127.		D . E . O . - NARMADA	12,58,78,426.00	1,29,60,0241	-37,21,815.00
128.		CIVIL JUDGE CIVIL COURT - DEDIAPADA	21,25,21,644.07	21,25,23,194.1	-1,550.00
129.		Principal Senior Civil Court - Narmada (Rajpipla)	18,90,52,764.64	18,78,75,924.8	11,76,839.80
130.		JUD. MAJ. CRI. COURT - DEDIAPADA	15,35,174.00	14,75,624.00	59,550.00
131.		Chief Judicial Megistrate Court - Narmada (Rajpipla)	57,14,058.20	57,21,058.2	-7,000.00
132.		PRINCIPAL DIST. JUDGE - DIST COURT , NARMADA (RAJPIPLA)	4,24,35,842.00	4,30,82,532.00	-6,46,690.00
133.		Principal judi magi first class-Sagbara	8,36,000.00	8,86,000.00	-50,000.00
134.		SUPDT. SUB. JAIL-RAJPIPLA	23,380.00	22,980.00	400.00
135.		PRIN.I.T.I.-RAJPIPLA	6,94,807.00	6,34,867.00	59,940.00
136.		PRIN. ITI. - TILAKWADA	4,14,100.16	405100.16	9,000.00
137.		PRIN. ITI. - KEWADIA COLONY	11,06,035.00	10,88,435.00	17,600.00
138.		ASST. CHARITY COMMISSIONER, NARMADA	7,55,454.00	7,52,183.00	3,271.00
139.		PRIN. GOVT. HIGH SCHOOL - RAJPIPLA	3,01,826.67	3,00,061.67	1,765.00
140.		PRIN. BTCM - RAJPIPLA	2,10,863.30	2,11,688.30	-825.00
141.		District Development Officer Narmada	1,59,67,85,773.00	1,53,17,89,252.00	6,49,96,521.00
142.		T.D.O. NANDOD	59,95,12,233.54	59,42,21,053.54	52,91,180.00
143.		T.D.O.DEDIAPADA	45,91,85,848.30	44,09,08,660.30	1,82,77,188.00
144.		T.D.O.SAGBARA	20,58,79,341.55	20,72,88,443.55	-14,09,102.00
145.		T.D.O.TILAKWADA	10,64,68,365.81	11,84,43,073.81	-1,19,74,708.00
146.		T.D.O. GARUDESHWAR	11,33,13,806.00	9,23,00,470.00	2,10,13,336.00
147.	NAVSARI	CIVIL JUDGE, NAVSARI	4,12,916.00	4,15,916.00	3,000.00
148.		MAMLATDAR ,VANSADA	1,997.84	1,497.84	500.00
149.	POR-BANDAR	CD/B18 CIVIL JUDGE S D PORBANDAR	22,94,502.26	16,38,299.26	6,56,203.00
150.		CD/B19 ASSISTANT JUDGE PORBANDAR	44,29,614.81	42,36,137.81	1,93,477.00
151.	GIR-SOMNATH	C.C.D C.J VERAVAL C-104/07	87,39,133.12	87,22,966.00	16,167.12
152.		C.C.D JT.D.J. VERAVAL C-104/10	73,82,039.00	71,38,794.00	12,43,245.00
153.		CR.C.D C.J VERAVAL C-105/03	98,36,874.00	97,37,436.00	99,437.60
154.		T.D.O VERAVAL T12	5,19,28,214.49	5,19,28,205.23	9.26
155.		T.D.O SUTRAPADA T14	6,73,26,322.00	4,96,03,539.00	1,77,22,783.00

## ANNEXURE-D

(PARA 2.6)

## DIFFERENCE IN THE AMOUNT BETWEEN PW DIVISIONS AND TREASURY

## Outstanding Balance as on March-2022 of various R&amp;B Divisions

Sl.No.	Div.Code	Name of Divisions	Remittance	Cheque
1.	1	CITY R & B DIVISION, AHMEDABAD	0.00	77435319
2.	2	R & B ( DIST.) DIVISION, AHMEDABAD	0.00	183482720
3.	3	STORES R&B DIVISION, AHMEDABAD	1325331	42113042
4.	4	R&B DIVISION BHUJ	0.00	141437586
5.	5	R&B DIVISION MEHSANA	0.00	60078846
6.	6	R&B DIVISION PALANPUR	0.00	215135425
7.	7	R&B DIVISION HIMATNAGAR	0.00	143999122
8.	8	R&B DIVISION KHEDA- NADIAD	24054866	33345049
9.	9	R&B DIVISION DANG-AHWA	26234147	31598817
10.	10	R & B (CITY) DIVISION, RAJKOT	370160	41946427
11.	11	R & B DIVISION JAMNAGAR	11455	116203415
12.	12	R & B DIVISION SURENDRANAGAR	0.00	26786913
13.	13	R & B (MEDICAL) DIVISION AHMEDABAD	802036	20161436
14.	15	R & B DIVISION AMRELI	0.00	104445328
15.	16	R& B (BHAVNAGAR) DIVISION	792607	307844200
16.	17	R & B DIVISION JUNAGADH	0.00	983814
17.	18	R & B DIVISION NO.1 SURAT	6379387	62625438
18.	19	R & B DIVISION, NAVSARI	0.00	141156728
19.	20	SURAT ELECTRICAL(R & B) Dn. SURAT	6379387	62625438
20.	21	R & B DIVISION, GODHARA	19062369	347531612
21.	25	CAPITAL PROJECT Dn 1, GANDHINAGAR	17602561	137183243
22.	27	CAPITAL PROJECT Dn. III, GANDHINAGAR	0.00	11879934
23.	29	CAPITAL PROJECT Dn - IV, GANDHINAGAR	0.00	24218342
24.	30	Capital project Electrical Division Gandhinagar	3488096	68443318
25.	31	SACHIVALAYA COMP(ELEC.) DN. G.NAGAR	2003166	34806201
26.	32	ELECTRICAL DIVISION NO.I, AHMEDABAD	156620	60868594
27.	33	ELECTRICAL DIVISION VADODARA	1092340	30777870
28.	34	( R & B ) ELECTRICAL DIVISION, RAJKOT	1102431	13552080
29.	35	PARKS AND GARDEN Dn GANDHINAGAR	0.00	26987662
30.	36	CENTRAL WORKSHOP Dn, AHMEDABAD	40929	524111
31.	37	MECHANICAL DIVISION, RAJKOT	170913	175682
32.	38	MECHANICAL DIVISION, AHMEDABAD	2181285.74	68671173.40
33.	41	DRILING DIVISION AHMEDABAD	4723227	1593668
34.	44	NATIONAL HIGH WAY Dn AHMEDABAD	281345	6455181

35.	45	NATIONAL HIGHWAY Dn GANDHIDHAM	18570	82100
36.	46	DISTRICT R & B DIVISION RAJKOT	0.00	148143311
37.	49	NATIONAL HIGHWAY DIVISION, BHARUCH	943636	28427673
38.	54	DISTRICT R & B DIVISION, VADODARA	0.00	237492350
39.	55	MECHANICAL R & B DIVISION, VADODARA	187	1337653
40.	56	CITY R & B DIVISION, VADODARA	63534584	57692885
41.	59	R & B (ELECTRICAL) Dn -2I, AHMEDABAD	466982	46469943
42.	60	HIGH COURT ELEC. DIVISION, AHMDABAD	0.00	20819161
43.	61	STATE ROAD PROJECT DIVISION RAJKOT	0.00	11030934
44.	63	STATE ROAD PROJECT Dn VADODARA	0.00	7009740
45.	64	GUJ.HIGH COURT (R & B) DN AHMEDABAD	2100	12608565
46.	65	R & B DIVISION DAHOD	3579920	78219594
47.	66	R & B DIVISION, ANAND	0.00	92987715
48.	67	R & B DIVISION VALSAD	541636	630108369
49.	68	R & B DIVISION RAJPIPLA	3706264	122179311
50.	69	R & B DIVISION PATAN	84702	31641131
51.	70	DIST. R & B DN PORBANDAR	49190	31705886
52.	71	NATIONAL HIGHWAY DIVISION, Vadodara	201204	4435800
53.	202	R&B MAHISAGAR	1422605	66707297
54.	203	Gir Somanath(R&B)Division.Veraval	0.00	38723299
55.	204	R&B Division Botad	57728	16193102
56.	205	R&B Division Modasa	0.00	138691865
57.	206	R&B Division Mrbi	0.00	64394047
58.	208	Sau.Pan.Sur.Des.&Q.C.Dn.Jamnagar	0.00	29208
59.	209	R&B Division ,Chhotaudepur	51000	35686107
60.	210	R&B Division Devbhumi Dwarka(khambhali)	0.00	66615527

### Outstanding Balance as on March-2022 of various irrigation Divisions

Sl. No.	Div. code	Name of Divisions	Remittance	Cheque
1	73	SALINITY CONTROL DIVISION BHUJ	1901972	11530914
2	74	UKAI DIVISION 1, UKAI	0.00	82252401
3	75	UKAI LEFT BANK CANAL DN. 2 VALOD	37479996	45732427
4	76	UKAI RIGHT BANK CANAL Dn. ANKLESHWAR	1103073	6130335
5	77	DHAROI HEAD WORKS DIVISION MEHSANA	12584048	39785033
6	78	SUJALAM SUFALAM SPRED Dn.1 H.NAGAR	78124	6530017
7	79	IRRIGATION MECHENICAL DIVISION 2 UKAI	110649	0.00
8	80	SUJALAM SUFALAM DIVISION II VISNAGER	5400	8998
9	81	DHAROI CANAL DIVISION III, VISNAGAR	0.00	70059971
10	82	SALINITY CONTROL DIVISION, BHAVNAGAR	0.00	3404429
11	83	DAMANGANGA PRO.Dn.1 MADHUBAN COLO.	25952122	21794337
12	84	DAMANGANGA CANAL DIVISION 1 VALSAD	23383	18980
13	87	DAMANGANGA CANAL DISTR.Dn.3 VAPI	0.00	10520751
14	88	PANAM IRRIGATION DIVISION GODHARA	0.00	44426931
15	89	PANAM PROJECT DIVISION GODHARA	30101748	89885028
16	90	IRRIGATION DIVISION NADIAD	5747017	32172705
17	91	IRRIGATION DIVISION ANAND	0.00	1750064
18	92	IRRIGATION DIVISION PETLAD	2233464	4533636
19	93	IRRI. MECHANICAL Dn V, AHMEDABAD	260739	956772
20	94	IRRIGATION DIVISION AHMEDABAD	0.00	20245500
21	95	IRRI.EARTHEN DAM DIVISION, AHMEDABAD	131611	187989
22	97	IRRIGATION PROJECT DIVISION, MODASA	932131	36543105
23	98	WATRAK PROGECT CANAL Dn MODASA	0.00	10847552
24	99	IRRIGATION DIVISION, DEESA	0.00	53641044
25	101	UND IRRIGATION DIVISION, JAMNAGAR	0.00	17112752
26	103	PIPELINE PROJECT DIV.-1 Chhotaudepur	0.00	1390271
27	104	SHEDHI IRRIGATION DN, NADIAD	5708090	21679811
28	105	DRAINAGE DIVISION NAVASARI	7872	37995525
29	107	SOIL SURVEY DIVISION, SURAT	0.00	100723
30	109	IRRIGATION PROJECT DIVISION RAJKOT	2032	26931479
31	111	IRRIGATION PROJECT DIVISION Rajpipla	5458894	58400344
32	113	W.R.I. DIVISION AHMEDABAD	0.00	827035
33	114	IRRI.AND MAINTAINANCE Dn BHAVNAGAR	1744047	49363825
34	117	IRRIGATION PROJECT Dn, BHAVNAGAR	0.00	35195173
35	122	DAHOD IRRIGATION DIVISION, DAHOD	225728	20966487
36	123	KADANA RIGHT BANK CANAL Dn SURAT	446923	33510856
37	125	AMBICA PROJECT DIVISION, NAVSARI	16768	10144107
38	126	IRRIGATION DIVISION BHAVNAGAR	0.00	6985999
39	128	IRRIGATION DIVISION RAJKOT	33826	9639836
40	129	IRRIGATION DIVISION, JAMNAGAR	34247	17912963

41	130	MINOR IRRI.PROJECT Dn ANKLESHWAR	934758	22319775
42	133	VER II PROJECT VYARA	183253	71299417
43	134	IRRIGATION MECH. Dn 4 AHMEDABAD	2276586	6932944
44	135	IRRIGATION DIVISION, AMRELI	0.00	25417623
45	140	NORTH GUJART RESEARCH Dn. G.NAGAR	0.00	1666576
46	141	SOUTH GUJARAT RESEARCH Dn, SURAT	6434614	181674
47	142	SAURASHTRA RESEARCH DN, RAJKOT	0.00	15678
48	145	KACHCHH IRRIGATION DIVISION BHUJ	72959	11679317
49	146	KUTCHH IRRI. CONST. Dn KACHCHH	0.00	7363222
50	147	IRRIGATION MECHANICALDn7,AHMEDABAD	1744694	5729266
51	148	IRRIGATION MECHANICAL Dn 1 VADODARA	0.00	18250403
52	153	ENGG. GEO. (WRI) DIVISION, RAJKOT	0.00	1829004
53	164	IRRIGATION MECHANICAL DN 6 RAJKOT	0.00	2822262
54	165	IRRI. MECHANICAL DIN III, GANDHINAGAR	2172543	393951
55	166	IRRIGATION DIVISION, JUNAGADH	0.00	13169844
56	167	W.R.I. DIVISION PALANPUR	0.00	20311187
57	169	PRO. CONSTRUCTION DN 3 HIMATNAGAR	1198225	13397740
58	170	Excutive Engineer Sauni Yojana DN. Rajkot	0.00	213316974
59	180	SURAT (R & B) DIVISION II SURAT	0.00	153068326
60	181	PAO (NARMADA), GANDHINAGAR	20359	1964504
61	182	IRRGAIION PROJECT DIVISION NO-2 BODELI	828348	15252889
62	183	SIPU PROJECT DIVISION, PALANPUR	4887168	18343958
63	186	IRRI.MECH. STORES DN NO.1 VADODARA	10004156	2826139
64	188	DRAINAGE DIVISION GANDHINAGAR	0.00	4534352
65	189	SALINITY CONTROL DIVISION, PORBANDAR	1053012	17036856
66	193	SOIL SURVEY DN, (SSO) GANDHINAGAR	13037	125901
67	195	SUJ. SUFALAM SPRE. Dn. NO.I, Gandhinagar	0.00	20481380
68	198	TAPI R&B DIVISION VYARA	117013	186618471
69	199	PRAGATI IMPLEMENTATION UNIT Navsari	21600	3389
70	200	PROJECT IMPL. UIT-I BHAVANAGER	1800	271725
71	207	IRRIGATION DIVISION, Morbi	0.00	21794528
72	211	Gir Somnath IRRIGATION DIVISION, Veraval	0.00	35159453
73	212	Salinity Control Division khambhalia	0.00	103717002

**ANNEXURE-E****(PARA 3.1)****LIST OF DISTRICT TREASURIES INSPECTED DURING THE YEAR 2021-22**

SL. No.	District Treasury	Audit Period	Date of Inspection	
			From	To
1	Gandhinagar ( Try, DAT, e-PAO-GST, PPO & PAO)	2019-20 & 2020-21	10-06-2021	01-07-2021
2	Palanpur-B.K.	2018-19, 2019-20 & 2020-21	02-07-2021	14-07-2021
3	Amreli	2018-19, 2019-20 & 2020-21	02-07-2021	14-07-2021
4	Gir-Somnath	2019-20 & 2020-21	15-07-2021	27-07-2021
5	Junagadh	2019-20 & 2020-21	15-07-2021	27-07-2021
6	Porbandar	2019-20 & 2020-21	02-08-2021	12-08-2021
7	Dev-bhumi Dwarka	2019-20 & 2020-21	02-08-2021	12-08-2021
8	Morbi	2019-20 & 2020-21	13-08-2021	27-08-2021
9	Surendragagar	2019-20 & 2020-21	13-08-2021	27-08-2021
10	Botad	2019-20 & 2020-21	06-09-2021	18-09-2021
11	Bhavnagar	2019-20 & 2020-21	06-09-2021	18-09-2021
12	Kheda-Nadiad	2019-20 & 2020-21	20-09-2021	30-09-2021
13	Anand	2019-20 & 2020-21	20-09-2021	30-09-2021
14	Navsari	2020-21	04-10-2021	14-10-2021
15	Valsad	2020-21	04-10-2021	14-10-2021
16	Dangs-Ahwa	2020-21	16-10-2021	22-10-2021
17	Tapi-Vyara	2020-21	16-10-2021	22-10-2021
18	Ahmedabad (Try, PAO, PPO, Divisional Treasury)	2019-20 & 2020-21	25-10-2021	12-11-2021
19	Mahisagar(Lunawada)	2020-21	15-11-2021	26-11-2021
20	Godhra (PMS)	2020-21	15-11-2021	26-11-2021
21	Dahod	2020-21	29-11-2021	09-12-2021
22	Chhotaudepur	2020-21	29-11-2021	09-12-2021
23	Narmada	2020-21	10-12-2021	22-12-2021
24	Bharuch	2020-21	10-12-2021	22-12-2021
25	Vadodara (Try + PPO)	2019-20 & 2020-21	07-02-2022	23-02-2022
26	Surat (Try + PPO)	2019-20 & 2020-21	24-02-2022	11-03-2022
27	Mehsana	2020-21	14-03-2022	25-03-2022
28	Patan	2020-21	14-03-2022	25-03-2022
29	Rajkot (T.O.+ PPO)	2019-20 & 2020-21	Inspection of these five Treasury offices were not planned by H. Q., therefore their inspection is pending and may be inspected during next audit period i.e.2021-22.	
30	Jamnagar	2020-21		
31	Kutch-Bhuj	2019-20 & 2020-21		
32	Himatnagar-S.K.	2020-21		
33	Aravalli	2020-21		



**ANNEXURE-F**

**(Para No. 3.1)**

**Name of The Treasury Officers and Period of charge held during the financial year 2021-22**

Sr. No.	Name of Treasury	Name of Treasury Officer	Period of charge
1	Junagadh	Shri P.N.POPAT	01/04/2021 to 14/04/2021
		Shri B.D. SANGANI	15/04/2021 to 23/04/2021
		Shri P.N.POPAT	24/04/2021 to 30/05/2021
		Shri B.D. SANGANI	31/05/2021 to 05/06/2021
		Shri P.N.POPAT	06/06/2021 to 05/09/2021
		Shri B.D. SANGANI	06/09/2021 to 09/09/2021
		Shri P.N.POPAT	10/09/2021 to 07/11/2021
		Shri B.D. SANGANI	08/11/2021 to 10/11/2021
		Shri P.N.POPAT	11/11/2021 to 31/03/2022
		2	Porbandar
Shri D.M.Sonara	15/09/2021 to 18/09/2021		
Shri R.R.Ravaliya	19/09/2021 to 31/03/2022		
3	Valsad	Shri K.H.GAMIT	01/04/2021 TO 12/11/2021
		Shri T.S.BACHA	13/11/2021 TO 31/03/2022
4	AHWA/DANG	SHRI:/ V.A.PATEL (I/C)	01/04/2021 TO 06/06/2021
		SHRI:/ S.R.PATEL (I/C)	07/06/2021 TO 10/06/2021
		SHRI:/V.A.PATEL (I/C)	11/06/2021 TO 09/07/2021
		SHRI:/ A.C.PATEL (I/C) (I/C)	09/07/2021 TO 13/07/2021
		SHRI:/ V.A.PATEL (I/C)	14/07/2021 TO 01/02/2022
		SHRI:/D.B.PATEL	02/02/2022 TO 31/03/2022
5	Jamnagar	Mr.H.K.Dhokiya	01/04/2021 To 03/05/2021
		Miss Z.A.Khafif	04/05/2021 To 31/05/2021
		Mr. A. A. Karmur	01/06/2021 To 06/06/2021
		Miss Z.A.Khafif	07/06/2021 To 08/06/2021
		Mr. H. K. Dhokiya	09/06/2021 To 03/11/2021
		Miss Z.A.Khafif	04/11/2021 To 12/02/2022

		Mrs. M. V. Sondagar	13/02/2022 To 15/02/2022
		Miss Z.A.Khafif	16/02/2022 To 31/03/2022
6	BHARUCH	MS. S.S.KHAMBHATI	01/04/2021 TO 20/06/2021
		SHRI A.P.GAVIT (I/c)	21/06/2021 TO 29/06/2021
		MS. S.S.KHAMBHATI	30/06/2021 TO 31/03/2022
7	Narmada	Shri N M Ganvit	01/04/2021 to 14/04/2021
		Shri P K Marolia – Addi. Treasury Officer	15/04/2021 to 17/04/2021
		Shri N M Ganvit	18/04/2021 to 22/04/2021
		Shri P K Marolia – Addi. Tre. Officer	23/04/2021 to 27/08/2021
		Shri N M Ganvit	28/08/2021 to 21/01/2022
		Shri P K Marolia – Addi. Treasury Officer	22/01/2022 to 29/01/2022
		Shri N M Ganvit	30/01/2022 to 31/03/2022
8	Bhavnagar	S. K. Padshah	01/04/2021 to 28/05/2021
		B. B. Bhatt	29/05/2021 to 08/06/2021
		B. B. Raval	09/06/2021 to 13/06/2021
		S. K. Padshah	14/06/2021 to 02/09/2021
		B. B. Bhatt	03/09/2021 to 12/09/2021
		S. K. Padshah	13/09/2021 to 17/11/2021
		B. B. Raval	18/11/2021 to 31/03/2022
9	Gandhinagar	Shri Hemal D Parikh	01/04/2021 to 18/04/2021
		shri Darshan c dave	19/04/2021 to 11/06/2021
		Shri H K Lakum	12/06/2021 to 27/06/2021
		shri Darshan c Dave	28/06/2021 to 12/07/2021
		Shri B H Patel	13/07/2021 to 14/07/2021
		shri Darshan c Dave	15/07/2021 to 14/11/2021
		Shri V S Charkata	15/11/2021 to 13/01/2022
		Shri R K Ranavasiya	14/01/2022 to 19/01/2022
		Shri V S Charkata	20/01/2022 to 31/03/2022

10	MEHSANA	SHRI S .B.KHAPED	01/04/2021 TO 21/04/2021
		SMT S.J.PATEL A.T.O.	22/04/2021 TO 21/05/2021
		S.B.KHAPED	22/05/2021 TO 31/03/2022
11	SURAT	SHRI N.K.PADHER (IN CHARGE)	01/04/2021 TO 21/06/2021
		SHRI H.V. PATEL	22/06/2021 TO 31/03/2022
12	NAVSARI	SHRI R M SANGADA	01/04/2021 TO 04/04/2021
		SMT D S PATEL	05/04/2021 TO 20/04/2021
		SHRI R M SANGADA	21/04/2021 TO 04/07/2021
		SMT D S PATEL	05/07/2021 TO 17/07/2021
		SHRI R M SANGADA	18/07/2021 TO 06/02/2022
		SMT D S PATEL	07/02/2022 TO 25/02/2022
		SHRI R M SANGADA	26/02/2022 TO 31/03/2022
13	ANAND	Shri B. F. Patel	01/04/2021 To 21/04/2021
		Shri A. K. Patel	22/04/2021 To 27/04/2021
		Shri B. F. Patel	28/04/2021 To 02/05/2021
		Shri A. K. Patel	03/05/2021 To 16/05/2021
		Shri B. F. Patel	17/05/2021 To 06/06/2021
		Shri A. K. Patel	07/06/2021 to 13/06/2021
		Shri B. F. Patel	14/06/2021 To 17/10/2021
		Shri A. K. Patel	18/10/2021 To 24/10/2021
		Shri B. F. Patel	25/10/2021 To 02/12/2021
		Shri A. K. Patel	03/12/2021 To 12/12/2021
		Shri B. F. Patel	13/12/2021 To 20/02/2022
		Shri S. B. Damor	21/02/2022 To 25/02/2022
		Shri B. F. Patel	26/02/2022 To 31/03/2022
14	Vadodara	SHRI R.D.KHUNTI	01/04/2021 to 18/04/2021
		SHRI D.D.LUHAR	19/04/2021 To t.25/04/2021
		SHRI R.D.KHUNTI	26/04/2021 To 09/11/2021

		SHRI H.H.PARMAR	10/11/2021 To 24/11/2021
		SHRI R.D.KHUNTI	25/11/2021 To 31/03/2022
15	Dahod	Shri R. N. Prajapati	01/04/2021 To 14/04/2021
		Shri R. V. Garg	15/04/2021 To 25/04/2021
		Shri R. N. Prajapati	26/04/2021 To 20/08/2021
		Shri R. V. Garg	21/08/2021 To 23/08/2021
		Shri R. N. Prajapati	23/08/2021 To 17/09/2021
		Shri K. M. Patel	18/09/2021 To 19/09/2021
		Shri R. N. Prajapati	20/09/2021 To 29/09/2021
		Shri K. M. Patel	30/09/2021 To 30/09/2021
		Shri R.N.Prajapati	01/10/2021 To 14/10/2021
		Shri R. V. Garg	15/10/2021 To 17/10/2021
		Shri R.N.Prajapati	18/10/2021 To 03/11/2021
		Shri R. V. Garg	04/11/2021 To 09/11/2021
		Shri R.N.Prajapati	10/11/2021 To 18/11/2021
		Shri R. V. Garg	19/11/2021 To 21/11/2021
		Shri R.N.Prajapati	22/11/2021 To 04/12/2021
		Shri R. V. Garg	05/12/2021 To 06/12/2021
		Shri R.N.Prajapati	07/12/2021 To 31/12/2021
		Shri R. V. Garg	01/01/2022 To 02/01/2022
		Shri R.N.Prajapati	03/01/2022 To 13/01/2022
		Shri R. V. Garg	14/01/2022 To 16/01/2022
		Shri R.N.Prajapati	17/01/2022 To 15/02/2022
		Shri K. M. Patel	16/02/2022 To 20/02/2022
		Shri R.N.Prajapati	21/02/2022 To 10/03/2022
		Shri R. V. Garg	11/03/2022 To 13/03/2022
		Shri R.N.Prajapati	14/03/2022 To 31/03/2022 continued.....

16	Kucth/Bhuj	Mr.M.N.Badi	01/04/2021 TO 31/08/2021
		Mr.I.K.Parmar (I/C)	01/09/2021 TO 01/09/2021
		Mr.M.N.Badi	02/09/2021 TO 08/09/2021
		Mr.I.K.Parmar (I/C)	09/09/2021 TO 12/09/2021
		Mr.M.N.Badi	13/09/2021 TO 17/09/2021
		Mr.I.K.Parmar (I/C)	18/09/2021 TO 19/09/2021
		Mr.M.N.Badi	20/09/2021 TO 27/09/2021
		Mr.I.K.Parmar (I/C)	28/09/2021 TO 30/09/2021
		Mr.M.N.Badi	01/10/2021 TO 22/10/2021
		Mr.I.K.Parmar (I/C)	23/10/2021 TO 27/10/2021
		Mr.M.N.Badi	28/10/2021 TO 29/10/2021
		Mr.I.K.Parmar (I/C)	30/10/2021 TO 01/11/2021
		Mr.M.N.Badi	02/11/2021 TO 03/11/2021
		Mr.I.K.Parmar (I/C)	04/11/2021 TO 14/11/2021
		Mr.M.N.Badi	15/11/2021 TO 18/11/2021
		Mr.G.C.GANDHI (I/C)	19/11/2021 TO 22/11/2021
		Mr.M.N.Badi	23/11/2021 TO 15/12/2021
		Mr.I.K.Parmar (I/C)	16/12/2021 TO 19/12/2021
		Mr.M.N.Badi	20/12/2021 TO 22/12/2021
		Mr.I.K.Parmar (I/C)	23/12/2021 TO 26/12/2021
		Mr.M.N.Badi	27/12/2021 TO 31/12/2021
		Mr.D.R.Musar (I/C)	01/01/2022 TO 02/01/2022
		Mr.M.N.Badi	03/01/2022 TO 09/02/2022
		Mr.I.K.Parmar (I/C)	10/02/2022 TO 20/02/2022
		Mr.M.N.Badi	21/02/2022 TO 10/03/2022
		Mr.D.R.Musar (I/C)	11/03/2022 TO 14/03/2022
		Mr.M.N.Badi	15/03/2022 TO 31/03/2022
17	Godhra	Shri P B Gamit	01/04/2021 to 02/05/2021

		Shri T B Chaudhari	03/05/2021 to 30/05/2021
		Shri P B Gamit	31/05/2021 to 20/12/2021
		Shri T B chaudhari	21/012/2021 to 31/12/2021
		Shri P B Gamit	01/01/2022 to 31/03/2022
18	Surendranagar	N G THAKKAR	01/04/2021 to 01/04/2021
		A B VAGHELA	02/04/2021 to 01/06/2021
		N G THAKKAR	02/06/2021 to 08/06/2021
		A B VAGHELA	09/06/2021 to 18/06/2021
		N G THAKKAR	19/06/2021 to 20/06/2021
		A B VAGHELA	21/06/2021 to 14/07/2021
		N G THAKKAR	15/07/2021 to 15/07/2021
		A B VAGHELA	16/06/2021 to 18/08/2021
		N G THAKKAR	19/08/2021 to 22/08/2021
		A B VAGHELA	23/08/2021 to 03/09/2021
		N G THAKKAR	04/09/2021 to 05/09/2021
		A B VAGHELA	06/09/2021 to 06/09/2021
		N G THAKKAR	07/09/2021 to 07/09/2021
		A B VAGHELA	08/09/2021 to 17/09/2021
		N G THAKKAR	18/09/2021 to 19/09/2021
		A B VAGHELA	20/09/2021 to 07/11/2021
		N G THAKKAR	08/11/2021 to 14/11/2021
		A B VAGHELA	15/11/2021 to 29/11/2021
		N G THAKKAR	30/11/2021 to 03/12/2021
		A B VAGHELA	04/12/2021 to 19/12/2021
		N G THAKKAR	20/12/2021 to 20/12/2021
		A B VAGHELA	21/12/2021 to 16/01/2022
		B V RATHOD	17/01/2022 to 19/01/2022
		A B VAGHELA	20/01/2022 to 16/02/2022

		B V RATHOD	17/02/2022 to 17/02/2022
		A B VAGHELA	18/02/2022 to 23/02/2022
		B V RATHOD	24/02/2022 to 01/03/2022
		A B VAGHELA	02/03/2022 to 31/03/2022
19	TO Ahmedabad	SHRI J P MOMIN Sr. Treasury Officer	01/04/2021 TO 08/04/2021
		SMT. H S CHUDGAR Addl. Treasury Officer	09/04/2021 TO 09/04/2021
		SHRI J P MOMIN Sr. Treasury Officer	10/04/2021 TO 25/04/2021
		SHRI H D PARIKH Accounts Officer (CL/1)	26/04/2021 TO 19/05/2021
		SMT. H S CHUDGAR Addl. Treasury Officer	20/05/2021 TO 20/05/2021
		SHRI H D PARIKH Accounts Officer (CL/1)	21/05/2021 TO 31/08/2021
		SMT. H S CHUDGAR Addl. Treasury Officer	01/09/2021 TO 02/09/2021
		SHRI H D PARIKH Accounts Officer (CL/1)	03/09/2021 TO 07/08/2021
		SMT. H S CHUDGAR Addl. Treasury Officer	08/09/2021 TO 08/09/2021
		SHRI H D PARIKH Accounts Officer (CL/1)	09/09/2021 TO 30/09/2021
		SHRI P R BARANDA Addl. Treasury Officer	01/10/2021 TO 01/10/2021
		SHRI H D PARIKH Accounts Officer (CL/1)	02/10/2021 TO 17/11/2021
		SHRI S K PADSHAH Sr. Treasury Officer	18/11/2021 TO 19/11/2021
		SHRI P R BARANDA Addl. Treasury Officer	20/11/2021 TO 20/11/2021
		SHRI S K PADSHAH Sr. Treasury Officer	21/11/2021 TO 08/12/2021
		SHRI H D PARIKH Accounts Officer (CL/1)	09/12/2021 TO 13/12/2021
		SHRI P R BARANDA Addl. Treasury Officer	14/12/2021 TO 14/12/2021
		SHRI H D PARIKH Accounts Officer (CL/1)	15/12/2021 TO 17/12/2021
		SHRI S K PADSHAH Sr. Treasury Officer	18/12/2021 TO 08/02/2022
		SHRI H K THAKAR Treasury Officer (Pension)	09/02/2022 TO 11/02/2022
		SHRI S K PADSHAH Sr. Treasury Officer	12/02/2022 TO 24/02/2022
		SHRI P R BARANDA Addl. Treasury Officer	25/02/2022 TO 25/02/2022
		SHRI S K PADSHAH Sr. Treasury Officer	26/02/2022 TO 04/03/2022

		SHRI P R BARANDA Addl. Treasury Officer	05/03/2022 TO 05/03/2022
		SHRI S K PADSHAH Sr. Treasury Officer	06/03/2022 TO 31/03/2022
20	Nadiad (Kheda)	Shri T H Sharma	01/04/2021 to 09/05/2021
		Shri S A Chavda/Assitant Examiner,Local Fund,Nadiad	10/05/2021 to 13/05/2021
		Shri T H Sharma/District Treasury Officer	14/05/2021 to 16/06/2021
		Shri S A Chavda/Assitant Examiner,Local Fund,Nadiad	17/06/2021 to 28/06/2021
		Shri T H Sharma/District Treasury Officer	29/06/2021 to 27/07/2021
		Shri S A Chavda/Assitant Examiner,Local Fund,Nadiad	28/07/2021 to 28/07/2021
		Shri T H Sharma/District Treasury Officer	29/07/2021 to 22/08/2021
		Shri S A Chavda/Assitant Examiner,Local Fund,Nadiad	23/08/2021 to 23/08/2021
		Shri T H Sharma/District Treasury Officer	24/08/2021 to 26/12/2021
		Shri K B Jadav /Junior Assi Examiner,Local Fund,Nadiad	27/12/2021 to 27/12/2021
		Shri T H Sharma/District Treasury Officer	28/12/2021 to 31/03/2022
21	Amreli	R.V.Suva	01/04/2021 to 19/06/2021
		J.B.Khachar	20/06/2020 to 27/06/2020
		R.V.Suva	28/06/2020 to 22/08/2020
		K.K.Maru	23/08/2021 to 25/08/2021
		R.V.Suva	26/08/2021 to 03/09/2021
		J.B.Khachar	04/09/2021 to 05/09/2021
		R.V.Suva	06/09/2021 to 17/09/2021
		J.B.Khachar	18/09/2021 to 18/09/2021
		R.V.Suva	19/09/2021 to 08/11/2021
		J.B.Khachar	09/11/2021 to 09/11/2021
		R.V.Suva	10/11/2021 to 11/11/2021
		J.B.Khachar	12/11/2021 to 14/11/2021
		R.V.Suva	15/11/2021 to 15/11/2021



		J.B.Khachar	16/11/2021 to 17/11/2021
		R. V.Suva	18/11/2021 to 20/11/2021
		J.B.Khachar	21/11/2021 to 23/11/2021
		R. V.Suva	24/11/2021 to 01/12/2021
		J.B.Khachar	02/12/2021 to 02/12/2021
		R. V.Suva	03/12/2021 to 03/12/2021
		J.B.Khachar	04/12/2021 to 05/12/2021
		R. V.Suva	06/12/2021 to 30/12/2021
		J.B.Khachar	31/12/2021 to 02/01/2022
		R. V.Suva	03/01/2022 to 16/02/2022
		J.B.Khachar	17/02/2022 to 17/02/2022
		R. V.Suva	18/02/2022 to 22/02/2022
		J.B.Khachar	23/02/2022 to 27/02/2022
		R. V.Suva	28/02/2022 to 07/03/2022
		J.B.Khachar	08/03/2022 to 18/03/2022
		R. V.Suva	19/03/2022 to 31/03/2022
22	Patan	SHRI P P RATHOD	01/04/2021 to 01/10/2021
		SHRI B D VYAS	02/10/2021 to 10/10/2021
		SHRI P P RATHOD	11/10/2021 to 31/03/2022
23	PALANPUR	MR.J.I.DESAI	01/04/2021 TO 06/04/2021
		MR.H.I.CHAUDHARY(I/C)	07/04/2021 TO 21/04/2021
		MR.P.K.BALAT(I/C)	22/04/2021 TO 27/04/2021
		MR.J.I.DESAI	28/04/2021 TO 07/11/2021
		MR.H.I.CHAUDHARY(I/C)	08/11/2021 TO 28/11/2021
		MR.J.I.DESAI	29/11/2021 to 29/11/2021
		MR.A.B.JOSHI(I/C)	30/11/2021 TO 31/03/2022
24	Rajkot	Shri R.R.Gamit	01/04/2021 to 07/05/2021
		Shri C.C.Detroja i/c Senior Treasury officer	08/05/2021 to 23/05/2021

		Shri R.R.Gamit	24/05/2021 to 05/07/2021
		Shri S.D.Sagapariya	06/07/2021 to 08/11/2021
		Shri B.J.Mehta	09/11/2021 to 13/01/2022
		Shri V.C.Gadhvi i/c Senior Treasury officer	14/01/2022 to 23/01/2022
		Shri B.J.Mehta	24/01/2022 to 31/03/2022 CONTINUE.....
25	Tapi	Shri B.M.Patel – Add. Treasury Officer	01/04/2021 TO 14/04/2021
		Shri A.B.Halpati/ Treasury Officer	15/04/2021 TO 28/02/2022
		Shri S.R.Patel – Add. Treasury Officer	01/03/2022 TO 06/03/2022
		Shri A.B.Halpati/ Treasury Officer	07/03/2022 TO 31/03/2022
26	HIMATNAGAR	SHRI U V SUTARIYA	01.04.2021 to 11.04.2021
		SHRI G P VANZARA	12.04.2021 to 31.03.2022
27	Modasa(arvalli)	D.A GAMETI	01/04/2021 to 05/04/2021
		J.A. MAKVANA	06/04/2021 to 07/04/2021
		S.B.DAMOR	08/04/2021 to 15/04/2021
		J.A MAKVANA	16/04/2021 to 30/09/2021
		D.A GAMETI	01/10/2021 to 19/12/2021
		H.D.RAHUL	20/12/2021 to 27/12/2021
		J.A MAKVANA	28/12/2021 to 01/01/2022
		H.D.RAHUL	02/01/2022 to 05/01/2022
		D.A GAMETI	06/01/2022 to 06/01/2022
		H.D.RAHUL	07/01/2022 to 15/02/2022
		D.A GAMETI	16/02/2022 to 27/02/2022
		H.D.RAHUL	28/02/2022 to 31/03/2022
28	Gir/Somanath	Shree V.C.Tirthani	01/04/2021 to 01/07/2021
		Shree R.K.Bharavad (i/c)	02/07/2021 to 11/07/2021
		Shree V.C.Tirthani	12/07/2021 to 31/03/2022
29	botad	SMT. A.A.KUNTE	01/04/2021 to 08/08/2021

		J.J. TRIVEDI	09/08/2021 to 13/08/2021
		SMT . A.A.KUNTE	14/08/2021 to 07/11/2021
		J.J. TRIVEDI	08/11/2021 to 18/11/2021
		SMT. A.A.KUNTE	19/11/2021 to 31/03/2022
30	Chhota udaipur	Shri N.S.Chaudhari	01/04/2021 to 18/04/2021
		Shri S.R. Patel	19/04/2021 to 29/04/2021
		Shri N.S.Chaudhari	30/04/2021 to 08/06/2021
		Shri N.S.Rana	09/06/2021 to 17/06/2021
		Shri N.S.Chaudhari	18/06/2021 to 30/01/2022
		Miss. S.R. Damor	31/01/2022 to 25/02/2022
		Shri N.S.Chaudhari	26/02/2022 to 31/03/2022
31	Mahisagar	Shri D.A.Vasava (T.O)	01/04/2021 to 06/06/2021
		Shri Y.D.Bamaniya (A.T.O)	07/06/2021 to 13/06/2021
		Shri D.A.Vasava (T.O)	14/06/2021 to 21/07/2021
		Shri Y.D.Bamaniya (A.T.O)	22/07/2021 to 25/07/2021
		Shri D.A.Vasava (T.O)	26/07/2021 to 13/02/2022
		Shri K M Kapdiya (A.E)	14/02/2022 to 22/02/2022
		Shri D.A.Vasava (T.O)	23/02/2022 to 31/03/2022
32	Morbi	Shri B K Paghdal	01/04/2021 to 06/04/2021
		SHRI P M JADEJA	07/04/2021 to 15/04/2021
		Shri B K Paghdal	16/04/2021 to 19/05/2021
		SHRI P M JADEJA	20/05/2021 to 20/05/2021
		Shri B K Paghdal	21/05/2021 to 28/06/2021
		SHRI P M JADEJA	29/06/2021 to 01/07/2021
		Shri B K Paghdal	02/07/2021 to 30/08/2021
		SHRI P M JADEJA	31/08/2021 to 01/09/2021
		Shri B K Paghdal	02/09/2021 to 07/11/2021
		SHRI P M JADEJA	08/11/2021 TO 09/11/2021

		Shri B K Paghdal	10/11/2021 TO 29/12/2021
		SHRI P M JADEJA	30/12/2021 TO 31/12/2021
		Shri B K Paghdal	01/01/2022 to 19/01/2021
		Shri P V VAIDYA	20/01/2022 to 21/01/2021
		Shri B K Paghdal	22/01/2021 to 31/03/2022
33	DEVABHUMI DWARKA	SMT J.V.GOVANI	01/04/21 to 12/04/21
		SHREE S. J. RAJAPARA	13/04/21 to 27/04/21
		SMT J.V.GOVANI	28/04/21 to 16/08/21
		SHREE S. J. RAJAPARA	17/08/21 to 22/08/21
		SMT J.V.GOVANI	23/08/21 to 24/12/21
		SHREE S. J. RAJAPARA	25/12/21 to 30/12/21
		SMT J.V.GOVANI	31/12/21 to 21/01/22
		MISS N N SODHA	22/01/22 to 30/01/22
		SMT J.V.GOVANI	31/01/22 to 31/03/22
34	PAO AHMEDABAD	SHREE J.P. MOMIN	01/04/2021 TO 23/04/2021
		SHREE H.K.THAKAR	24/04/2021 TO 26/04/2021
		SHREE H.D. PARIKH	27/04/2021 TO 29/04/2022
		SHREE S.A. SHAH	30/04/2021 TO 30/04/2021
		SHREE H.D. PARIKH	01/05/2021 TO 16/01/2022
		SHREE S.K. PADSHAH	17/01/2022 TO 19/01/2022
		SMT. S.S. GAVANDE	20/01/2022 TO 31/03/2022
35	P.A.O. GANDHINAG AR	SHRI S.S.GAVANDE	01/04/2021 TO 16/08/2021
		SHRI M R CHHARTIWALA	17/08/2021 TO 21/08/2021
		SHRI S.S.GAVANDE	22/08/2021 TO 14/11/2021
		SHRI M R CHHARTIWALA	15/11/2021 TO 20/11/2021
		SHRI S.S.GAVANDE	21/11/2021 TO 31/03/2022

36	PPO Ahmedabad	Shri H K Thakar	01/04/2021 TO 04/04/2021
		Shri T R Mehta	05/04/2021 TO 05/04/2021
		Shri H K Thakar	06/04/2021 TO 11/04/2021
		Shri A S Patel	12/04/2021 TO 12/04/2021
		Shri H K Thakar	13/04/2021 TO 18/04/2021
		Shri T R Mehta	19/04/2021 TO 20/04/2021
		Shri H K Thakar	21/04/2021 TO 29/05/2021
		Shri A S Patel	30/05/2021 TO 03/06/2021
		Shri H K Thakar	04/06/2021 TO 31/07/2021
		Shri T R Mehta	01/08/2021 TO 08/08/2021
		Shri H K Thakar	09/08/2021 TO 20/08/2021
		Shri T R Mehta	21/08/2021 TO 21/08/2021
		Shri H K Thakar	22/08/2021 TO 16/09/2021
		Shri K G Makwana	17/09/2021 TO 17/09/2021
		Shri H K Thakar	18/09/2021 TO 24/10/2021
		Shri T R Mehta	25/10/2021 TO 25/10/2021
		Shri H K Thakar	26/10/2021 TO 02/11/2021
		Shri T R Mehta	03/11/2021 TO 03/11/2021
		Shri H K Thakar	04/11/2021 TO 12/11/2021
		Shri T R Mehta	13/11/2021 TO 21/11/2021
		Shri H K Thakar	22/11/2021 TO 05/12/2021
		Shri T R Mehta	06/12/2021 TO 06/12/2021
		Shri H K Thakar	07/12/2021 TO 09/12/2021
		Shri T R Mehta	10/12/2021 TO 10/12/2021
		Shri H K Thakar	11/12/2021 TO 26/12/2021
		Shri T R Mehta	27/12/2021 TO 27/12/2021
		Shri H K Thakar	28/12/2021 TO 27/02/2022

		Shri H D Prajapati	28/02/2022 TO 28/02/2022
		Shri H K Thakar	01/03/2022 TO 18/03/2022
		Shri H D Prajapati	19/03/2022 TO 19/03/2022
		Shri H K Thakar	20/03/2022 TO 31/03/2022
37	P.P.O. Gandhinagar	Smt H J Trivedi	01/04/21 to 05/04/21
		Shri S S Shah	06/4/21 to 25/4/21
		Smt H J Trivedi	26/4/21 to 10/10/21
		Shri H B Patel	11/10/21 to 17/10/21
		Smt H J Trivedi	18/10/21 to 7/11/21
		Shri M R Chhatriwala	8/11/21 to 5/12/21
		Shri V V Raol	06/12/21 to 31/3/22
38	P.P.O VADODARA	D.D.luhar	01/04/2021 To 14/11/2021
		J H Chaudari	15/04/2021 To 18/11/2021
		D.D.luhar	19/11/2021 To 26/01/2022
		J H Chaudari	27/01/2022 To 31/01/2022
		V.M.ZAIA	31/01/2022 To 04/02/2022
		D.D.luhar	05/02/2022 To 31/03/2022
39	PPO Surat	Shree A. H. Shaikh	01/04/2021 to 11/04/2021
		Shree D. N. Patel	12/04/2021 to 30/04/2021
		Shree A. H. Shaikh	01/05/2021 to 27/06/2021
		Shree N. K. PADHER	28/06/2021 to 28/06/2021
		Shree A. H. Shaikh	29/06/2021 to 30/07/2021
		Shree N. K. PADHER	31/07/2021 to 31/07/2021
		Shree A. H. Shaikh	01/08/2021 to 15/10/2021
		Shree N. K. PADHER	16/10/2021 to 16/10/2021
		Shree A. H. Shaikh	17/10/2021 to 19/11/2021
		Shree D. N. PATEL	20/11/2021 to 20/11/2021

		Shree A. H. Shaikh	21/11/2021 to 31/12/2021
		Shree M. M. PATEL	01/01/2022 to 01/01/2022
		Shree A. H. Shaikh	02/01/2022 to 14/01/2022
		Shree D. G. Vasava	15/01/2022 to 15/01/2022
		Shree A. H. Shaikh	16/01/2022 to 23/02/2022
		Shree P. A. MALANKIYA	24/02/2022 TO 25/02/2022
		Shree A. H. Shaikh	26/02/2022 to 31/03/2022
40	P.P.O. Rajkot	Shree V. C. Gadhavi	01/04/2021 to 03/04/2021
		Shree N. V. Vithlani	04/04/2021 to 11/04/2021
		Shree V. C. Gadhavi	12/04/2021 to 07/08/2021
		Shree N. V. Vithlani	08/08/2021 to 16/08/2021
		Shree V. C. Gadhavi	17/08/2021 to 08/10/2021
		Shree N. V. Vithlani	09/10/2021 to 17/10/2021
		Shree V. C. Gadhavi	18/10/2021 to 18/11/2021
		Dr. K. L. Vaghela	19/11/2021 to 28/11/2021
		Shree V. C. Gadhavi	29/11/2021 to 27/01/2022
		Shree C. M. Vachhani	28/01/2022 to 02/02/2022
		Shree V. C. Gadhavi	03/02/2022 to 31/03/2022
41	DIVISIONAL T.O. Ahmedabad	Mr. J.B.Rabari	01/04/2021 to 18/04/2021
		Mr.P.K.Parmar	19/04/2021 to 07/05/2021
		Mr. J.B.Rabari	08/05/2021 to 17/12/2021
		Smt. S.P.Agrawal	18/12/2021 to 24/12/2021
		Mr. J.B.Rabari	25/12/2021 to 03/02/2022
		Mr. K.M.Gandhi	04/02/2022 to 04/02/2022
		Mr. J.B.Rabari	05/02/2022 to 31/03/2022

## ANNEXTURE-G

(PARA 3.2)

## Statement showing the position of outstanding Para as on 31.03.2022

SL. No.	Code No.	Name of the Treasury	Outstanding Para
1	51	Ahmedabad	15
2	52	Amreli	14
3	53	Palanpur-BK	13
4	54	Bharuch	9
5	55	Bhavnagar	24
6	56	Dangs-Ahwa	5
7	57	Gandhinagar	11
8	58	Jamnagar	16
9	59	Junagadh	23
10	60	Kheda-Nadiad	9
11	61	Kutch-Bhuj	20
12	62	Mehsana	24
13	63	Godhra	13
14	64	Rajkot	4
15	65	Himatnagar-SK	13
16	66	Surat	19
17	67	Surendranagar	15
18	68	Vadodara	11
19	69	Valsad	11
20	72	Dahod	10
21	73	Patan	17
22	74	Narmada	11
23	75	Anand	10
24	76	Porbandar	18
25	77	Navsari	5
26	78	Tapi-Vyara	10
27	81	Botad	14
28	82	Chhotaudepur	11
29	83	Mahisagar	17
30	84	Morbi	18
31	85	Dwarka	17
32	86	Arvalli	13
33	87	Gir-Somnath	19
34	51 (2)	P.P.O.-Ahmedabad	13
35	57 (2)	P.P.O.-Gandhinagar	10
36	68 (2)	P.P.O.-Vadodara	12
37	66 (2)	P.P.O.-Surat	16
38	64 (2)	P.P.O.-Rajkot	0
39	51 (3)	Divisional Treasury Office-Ahmedabad	1
40	--	e-PAO-(GST)-Gandhinagar	0
41	70	P.A.O.-Ahmedabad	6
42	71	P.A.O.-Gandhinagar	7
		TOTAL	524



**ANNEXURE-H****(PARA-3.6)****Excess payment of Pension as on 31.03.2022**

Sl. No.	Name of Treasury	No. of the Pensioners	Total amount to be recovered (Amount in ₹)	Total amount recovered so far during the year (Amount in ₹)	Amount of recovery still Pending as on date (Amount in ₹)
01	Ahmedabad	38	7484680	2986939	4497741
02	Dahod	09	1168980	825000	343980
03	Gir-Somnath	02	927779	68000	859779
04	Nadiad-Kheda	28	8134964	3040078	5094886
05	Palanpur	09	4152394	1779467	2372927
06	Mahisagar	06	237829	55458	182371
07	Narmada	23	5650854	3203142	2447712
08	Porbandar	01	130370	17000	113370
09	Mehsana	15	4546505	1467724	3088781
10	Navsari	07	1402446	847682	554764
11	Anand	04	1505437	693000	812437
12	Bhavnagar	13	2041961	1448270	593691
13	Devbhumi Dwarka	01	138416	123959	14457
14	Junagadh	10	2359988	1101774	1258214
15	Surendranagar	09	2206308	442406	1763902
16	Valsad	06	1713807	991252	722555
17	Tapi- Vyara	03	882150	646725	235425
18	Chhota- Udepur	41	12288931	3632201	8656730
19	Bharuch	02	429492	398958	30534
20	Vadodara	58	19228052	4805781	14422271
21	Gandhinagar	07	2063464	1291593	771871
22	Amreli	09	2164564	553726	1610838
23	Godhra	90	25662321	9413724	16248597
	<b>Total</b>	<b>371</b>	<b>106521692</b>	<b>39833859</b>	<b>66687833</b>

## ANNEXTURE –I

<b>General Objections Noticed during The Year 2021-22</b>						
<b>OB Item No.</b>	<b>Year</b>	<b>Audit objection issued Date</b>	<b>Nature of objection</b>	<b>Money value</b>	<b>Gist of objection</b>	<b>Name of Office</b>
1002	2020-21	23.02.2021	Misclassification	17,74,405/-	Misclassification of expenditure	O/o the General Admn. Dept.
1003	2021-22	24.05.2021	Misclassification	15,52,252	Misclassification of expenditure	Gujarat Panchayat Service Selection Board, Gandhinagar
1004	2021-22	28.05.2021	Insufficient documents	NMV	Insufficient documents	O/o the Commissioner of Cottage Industries
1006	2021-22	30.06.2021	Irregular Invoice	14,16,000/-	Irregular Invoice	O/o the Commission for protection of Child Rights, Gnr.
1007	2021-22	02.07.2021	Procedural	1,63,93,012	Misclassification of Expenditure	Home Department
1008	2021-22	13.07.2021	Procedural	65,277	Misclassification of Expenditure	Director of Prohibition & Excise Gujarat State Gandhinagar
1009	2021-22	13.07.2021	Procedural	48,56,880	Misclassification of Expenditure	Commissioner of Geology & Mining
1010	2021-22	31.08.2021	Procedural	NMV	Misclassification of Expenditure	Commissioner of Geology & Mining
1011	2021-22	31.08.2021	TDS	192076/-	Non - deduction of TDS	Commissioner of Geology & Mining
1012	2021-22	30.09.2021	Income Tax	1,12,790/-	Non Deduction of Income Tax	Inspector General of Registration, Gandhinagar (PG:117)
1013	2021-22	30.09.2021	GST	NMV	Irregular payment of GST	Director of Government Printing and Stationery
1014	2021-22	13.10.2021	TDS	7,695/-	Non Deduction of Income Tax	Commissioner of Tourism
1015	2021-22	13.10.2021	Misclassification	NMV	Misclassification of Expenditure	Additional D.G of Police, Int Gujarat State, Gandhinagar. (P.G.: 161)
1016	2021-22	30.10.2021	Misclassification	NMV	Misclassification of Expenditure	Commissioner of Higher Education, GNR
1017	2021-22	30.10.2021	Misclassification	NMV	Misclassification of Expenditure	Commissioner of Higher Education, GNR
1018	2021-22	12.11.2021	Misclassification	6,33,600	Misclassification of Expenditure	Commissioner of Higher Education, GNR
1019	2021-22	12.11.2021	Misclassification	5,48,100	Misclassification of Expenditure	Commissioner of Higher Education, GNR
1020	2021-22	12.11.2021	Misclassification	46,01,097	Misclassification of Expenditure	Commissioner of Higher Education, GNR
1021	2021-22	15.11.2021	Misclassification	22,56,890	Misclassification of Expenditure	Office of the Registrar, Cooperative Societies

1022	2021-22	15.11.2021	Misclassification	89,950	Misclassification of Expenditure	Commissioner of Health, Medical Services & Medical Education.
1023	2021-22	30.11.2021	Misclassification	6,12,07,776	Misclassification of Expenditure	Director General of Chief Police Officer
1024	2021-22	07.12.2021	Misclassification	74,08,538	Misclassification of Expenditure	Labour and Employment Department
1025	2021-22	07.12.2021	Misclassification	1,82,66,885	Misclassification of Expenditure	Director General of Chief Police Officer
1026	2021-22	16.12.2021	Misclassification	20,73,92,036	Misclassification of Expenditure	Director of Technical Education
1027	2021-22	16.12.2021	Misclassification	45,13,54,918	Misclassification of Expenditure	Director General of Chief Police Officer
1028	2021-22	13.12.2021	Misclassification	10,97,685	Misclassification of Expenditure	Commissioner of Information
1029	2021-22	28.01.2022	Insufficient documents	NMV	Insufficient documents	Legal Department
1030	2021-22	28.01.2022	Electricity Duty	9180	Irregular payment of electricity duty and late payment charges.	Director General and Chief police officer
1031	2021-22	05.01.2022	Misclassification	2,45,59,000	Misclassification of Expenditure	Director of Forensic Science Laboratory
1032	2021-22	31.01.2022	Electricity Duty	6170	Irregular payment of electricity duty and late payment charges.	Director General and Chief police officer
1033	2021-22	31.01.2022	Electricity Duty	18820	Irregular payment of electricity duty and late payment charges.	Director General and Chief police officer
1034	2021-22	02.02.2022	Misclassification	42,54,786	Misclassification of Expenditure	Commissioner of Geology and mining
1035	2021-22	03.02.2022	Electricity Duty	50190	Irregular payment of electricity duty.	Industries Commissioner
1036	2021-22	03.02.2022	Electricity Duty	87240	Irregular payment of electricity duty and late payment charges.	Commissioner of Rural Development
1037	2021-22	03.02.2022	Electricity Duty	53660	Irregular payment of electricity duty and late payment charges.	Commissioner of Geology and mining
1038	2021-22	03.02.2022	Misclassification	521054	Misclassification of Expenditure	Roads and Building Department
1039	2021-22	03.02.2022	Expenditure incurred without authority of Law	981300	Expenditure incurred without authority of Law	PAO
1040	2021-22	28.02.2022	Expenditure incurred without authority of Law	326140	Expenditure incurred without authority of Law	PAO
1041	2021-22	04.03.2022	Misclassification	666196	Misclassification of Expenditure	Director of Forensic Science Laboratory

1042	2021-22	04.03.2022	Misclassification	171000	Misclassification of Expenditure	Director of Forensic Science Laboratory
1043	2021-22	15.03.2022	Misclassification	24131852	Misclassification of Expenditure	Home Department
1044	2021-22	15.03.2022	Misclassification	589750000	Misclassification of Grant in Aids as Capital Expenditure.	General Administration Department
1045	2021-22	25.03.2022	Electricity Duty	48	Irregular payment of electricity duty and late payment charges.	Director of Prohibition & Excise Gujarat State Gandhinagar
1046	2021-22	25.03.2022	Electricity Duty	904.19	Irregular payment of electricity duty and late payment charges.	Commissioner of geology and mining
1047	2021-22	25.03.2022	Misclassification	10912217	Misclassification of Expenditure	Commissioner of geology and mining
1048	2021-22	25.03.2022	Electricity Duty	40.19	Irregular payment of electricity duty and late payment charges.	directorate of pension and provident fund
1049	2021-22	25.03.2022	Misclassification	15,30,000	Misclassification of Expenditure	Director of Primary Education
1050	2021-22	25.03.2022	Electricity Duty	600.31	Irregular payment of electricity duty and late payment charges.	Commissioner of geology and mining
1051	2021-22	25.03.2022	Electricity Duty	1216.87	Irregular payment of electricity duty and late payment charges.	Commissioner of geology and mining
1052	2021-2	25.03.2022	Misclassification	2,80,00,000	Misclassification of Expenditure	Additional D.G of Police, Int Gujarat State, Gandhinagar. (P.G.: 161)
1053	2021-22	25.03.2022	Misclassification	213600	Misclassification of Expenditure	office of the chief electrical inspector
1054	2021-22	25.03.2022	Misclassification	4,20,000	Misclassification of Expenditure	Director of Forensic Science Laboratory