



सत्यमेव जयते

**ANNUAL REVIEW REPORT ON THE  
WORKING OF TREASURIES  
FOR THE YEAR 2022-23**



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.

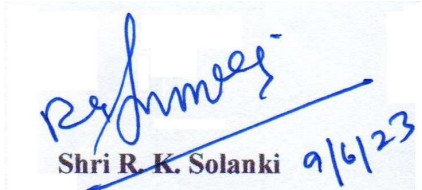
The Annual Review on working of Treasuries in Gujarat State is prepared by the Office of the Accountant General (A&E), Gujarat, Rajkot as per instruction contained in Para 20.17 of C.A.G.'s M.S.O (A&E) Vol.-I. The purpose of the review is to highlight the important and recurrent irregularities/deficiencies noticed in maintenance and submission of accounts and in the functioning of the Treasuries/Sub-Treasuries. Out of 33 Treasuries 5 PPOs and 2 PAOs, 32 Treasuries, 5 PPOs and 2 PAOs inspected. Observations are based on test checks and records provided to us.

This annual review is prepared in four parts as Part one contains general information regarding organizational set-up and computerization of treasuries, Part two contains defects noticed in preparation of accounts, Part three contains defects and other irregularities noticed during inspection, Part four contains IT Controls and IT security.

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 Report 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).

I welcome views and comments from the readers, on this publication, which would help to increase the utility of the review.



Shri R. K. Solanki 9/6/23  
ACCOUNTANT GENERAL (A&E)  
GUJARAT

**Rajkot**  
**Date: 09/06/2023**

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## PART-1

### 1.1 INTRODUCTORY

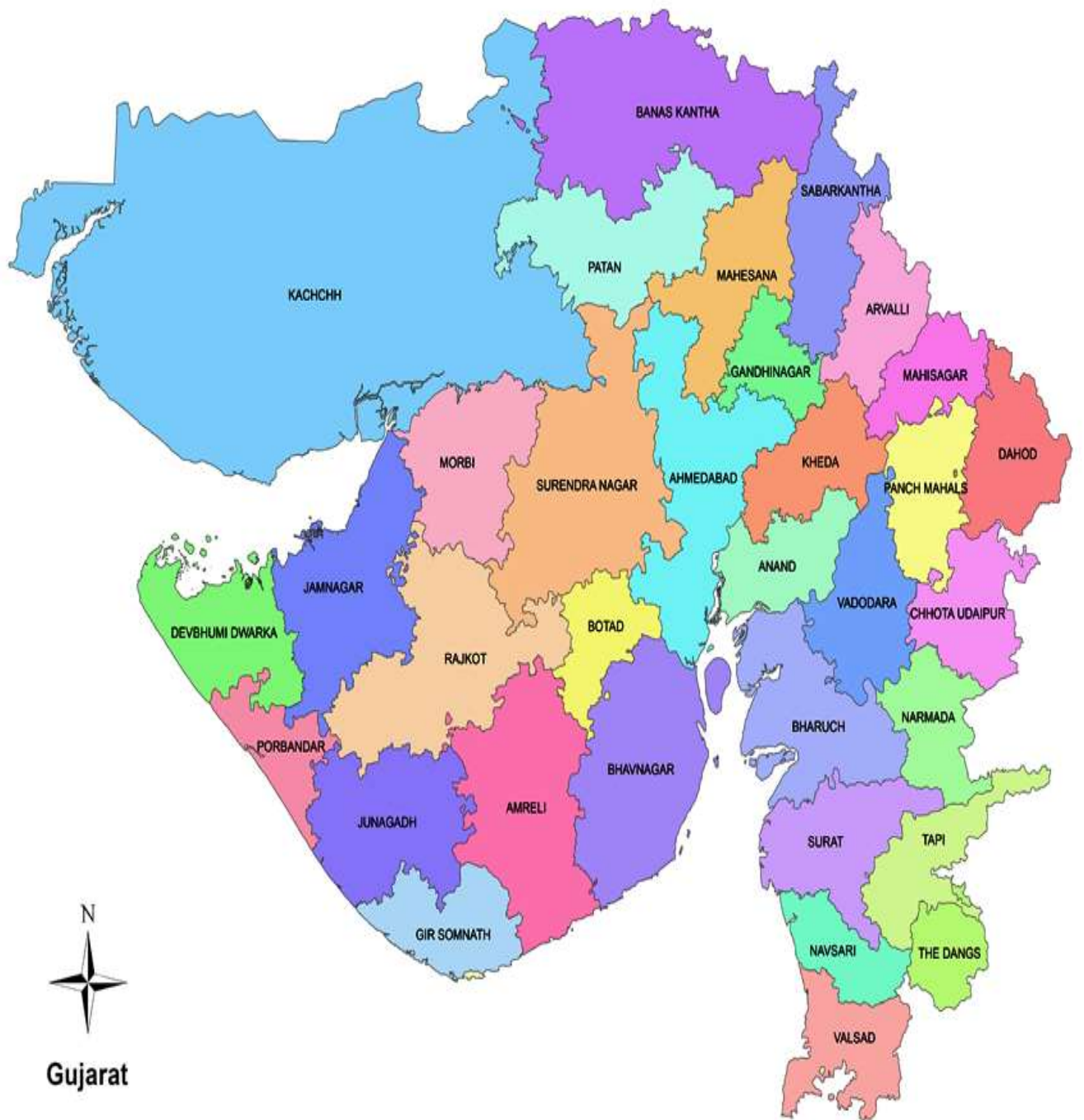
The Treasuries and Sub-Treasuries in Government of Gujarat as well as Pay and Accounts Offices at Ahmedabad and Gandhinagar are functioning under the administrative control of Directorate of Accounts and Treasuries, Gandhinagar which forms a separate Directorate under Finance Department of the State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

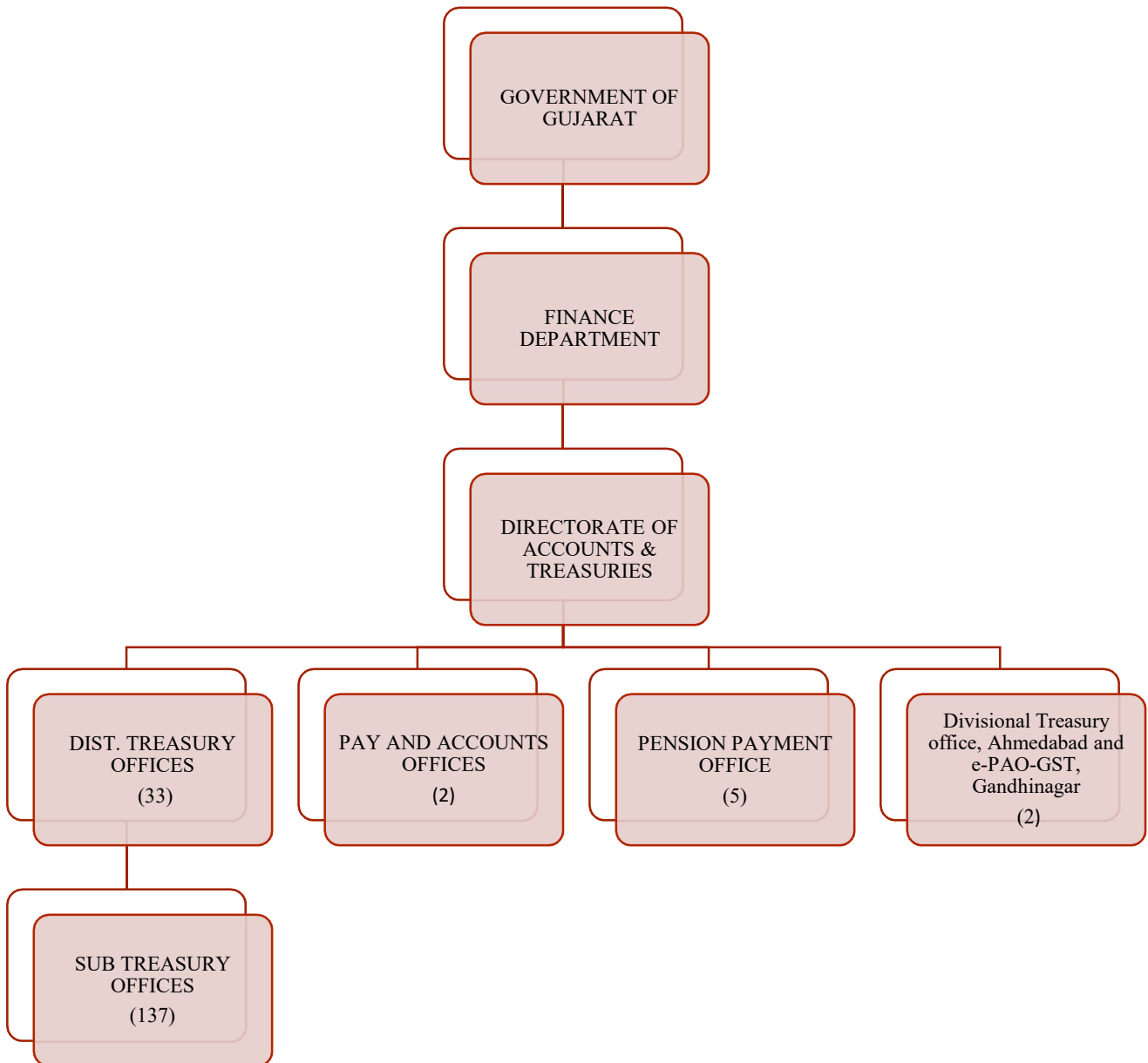
### 1.2 ORGANIZATIONAL SET-UP

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 Offices at Ahmedabad and Gandhinagar and **05** Pension Payments Offices each one at Ahmedabad, Gandhinagar, Vadodara, Rajkot and Surat and **01** Divisional Treasury office at Ahmedabad and **01** e-PAO-GST, Gandhinagar under control of Directorate of Accounts and Treasuries.



**Districts of Gujarat**

The hierarchical structure of the Department of Treasuries and Accounts is as follows



### **1.3 POSITION OF TREASURY STAFF & INSPECTION PARTY**

#### **1.3.1 Men 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 for the audit period 2021-22**

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 2022-23 has been compiled under four parts. There were one/two regular parties engaged for inspection of the Treasuries. Composition of Inspection Party during 2022-23 was as follows:

<b>Designation</b>	<b>No. of officials</b>
Sr. Accounts Officer	01
Assistant Accounts Officer	02
Sr. 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 2022-23, 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
<b>DEFENCE PENSIONERS</b>			
1.	AHMEDABAD PPO	13	10
2.	GANDHINAGAR PPO	18	04
3.	SURAT PPO	61	10
4.	ANAND	49	05
5.	BHARUCH	20	05
6.	GODHRA	47	05
7.	NARMADA (RAJPIPLA)	17	05
8.	PORBANDAR	07	05
9.	SURENDRANAGAR	69	05
10.	TAPI-VYARA	17	05
11.	VALSAD	49	05
	Total	<b>367</b>	<b>64</b>

WESTERN RAILWAY PENSIONERS			
1.	AHMEDABAD PPO	12	07
2.	SURAT PPO	19	09
3	ANAND	05	05
4	NAVSARI	17	05
5	SURENDRANAGAR	45	05
	TOTAL	98	31

### 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 Directorate of Accounts & Treasuries that necessary infrastructure in this regard will be made available in IFMS-II (New IFMS) which is under development with 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 (DC Bills) in respect of all Abstract Contingent Bills (AC Bills) within three months from the date of drawl of AC 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 number of abstract contingent bills are pending for want of DC Bills, since year 2002 onwards. Some illustrative cases where huge number of AC Bills are outstanding as on 31 March 2023 as follows.

Sl. No.	Major Head	No. of Items	Amount (₹)
1	2236	816	119733656
2	2515	761	136917953
3	2055	387	123062744
4	2202	298	50784248
5	2205	137	104695041

#### 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 (DPPF), Gandhinagar. The wrong inclusion of transaction under GPF (State) in which the deficiency noticed during the year 2022-23 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 31.03.2023

Three minus balance cases as detailed below in GPF A/c of Class-IV employees have been reported by DPPF Gandhinagar.

Sl. No.	Name of the Employee	GPF A/c No.	Minus Balance (₹)	Name of Treasury
1	Shri B.S. THAKOR	DW/DPP/5231	(-) 488305	Anand
2	Shri B.M. RATHOD	DW/DPP/4412	(-) 25067	Vadodara
3	Shri A.R. MANSURI	DPP/WC/18834	(-)7709	Vadodara
	Total		(-)521081	

**2.2.2 The details of Un-posted amount of Work-Charged Employees as on 31-March- 2023 are as under:**

Sl. No	Name of the Treasury	Amount ₹
1.	Ahmedabad	61000
2.	Bhuj	3000
3.	Gandhinagar	147000
4.	Himatnagar	129000
5.	Jamnagar	10000
6.	Mahisagar	37000
7.	Mehsana	65000
8.	Kheda-Nadiad	35000
9.	Narmada	335000
10.	Palanpur	15000
11.	Vadodara	42000
	<b>TOTAL</b>	<b>879000</b>

**2.2.3 The details of Un-posted amount of GPF of Class IV Employees as on 31-03-2023 are as under: -**

Sl. No.	Name of the Treasury/PAO	Amount ₹
1.	Ahmedabad	2985851
2.	Amreli	65000
3.	Anand	55000
4.	Aravali	16000
5.	Bharuch	72025
6.	Bhavnagar	93000
7.	Chhotaudepur	110241
8.	Dahod	455000
9.	Bhuj	215010
10.	Gandhinagar	2832848
11.	Godhara	158100
12.	Himatnagar-S.K.	163364
13.	Jamnagar	381500
14.	Mehsana	632168
15.	Nadiad-kheda	595843
16.	Narmada	121000
17.	Navsari	323000
18.	Surat	646000
19.	Surendranagar	47000
20.	Vadodara	3709417
21.	PAO Ahmedabad	10000
	<b>TOTAL</b>	<b>13687367</b>

**2.2.4 The details of Un-posted amount of GPF Daily Wages as on 31-03-2023 are as under:**

Sl. No.	Name of the Treasury/PAO	Amount ₹
1.	Ahmedabad	10000
2.	Arvalli	5000
3.	Jamnagar	67600
4.	Junagadh	77000
5.	Dahod	147846
6.	Narmada	30000
7.	Himmatnagar-S.K.	45000
8.	Rajkot	104000
9.	Vadodara	104000
	<b>Total</b>	<b>590446</b>

**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 2022-23

**2.3 Misclassification of Schedules/Challans in Support of HBA for the year 2022-23**

Try Code	Name Of Treasury	Major Head	Voucher No./Month	Amount ₹	Remarks
65	Himmatnagar	7610	173, 09/2022	800	Amount of HRA shown in Major Head 7610
65	Himmatnagar	7610	03, 10/2022	800	Amount of HRA shown in Major Head 7610
65	Himmatnagar	7401	01, 02/2023	200	Amount of HRA shown in Major Head 7610
65	Himmatnagar	2401	07, 03/2022	200	Amount of HRA shown in Major Head 7610
65	Himmatnagar	7610	02, 07/2022	1600	Amount of HRA shown in Major Head 7610
62	Mehsana	2055	54, 03/2023	450	Amount of HRA shown in Major Head 7610
59	Junagadh	7610	Cash Chalan	3000	Amount of welfare shown in Major Head 7610
63	Godhra	2059	05, 10/2022	46000	Amount of GPF shown in Major Head 7610
	<b>TOTAL</b>			<b>53050</b>	

**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, PAOs 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 2023 is ₹ 3.86 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 2021-22, it was noticed that following PD/PLA accounts of treasuries were inoperative for more than three years as on 31 March 2022.

Sr. No.	Name Of Treasury	Name Of PD/PLA	Balance In The Account as on 31/03/2022 (Amount ₹)	Date Of Last Transaction
1	PORBANDAR	ED/RGT Principal R G T College Porbandar	9,29,773.25	26-03-2019
2	MAHISAGAR-LUNAWADA	District Education Officer, Mahisagar Lunawada	67,06,00,859.00	13-03-2019
3	PATAN	CIVIL COURT CHANASMA	3,840.00	30-03-2019
4	PALANPUR	C.S.POORBOYS FUND PALANPUR	4,00,709.00	06-09-2018
5	GANDHINAGAR	PRINCIPAL GOVT.HIGHER SECONDARY SCHOOL SECTOR-16 GANDHINAGAR	6,93,811.17	17-05-2018
		UNDER SECRETARY LEGAL DEPARTMENT	1,86,472.64	16-08-2018
		A.O. TECHNICAL EXAM. BOARD, GNR.	79,07,062.00	31-08-2018
6	AHMEDABAD	Metropolitan Magistrate Court No. 6	1,46,937.00	18-10-2018
		Metropolitan Magistrate Court No. 8	2,66,830.00	25-10-2018
7	BHUIJ-KUTCH	PFD D.E GANDHINAGAR	0.00	30-03-2015
		042 Govt. H.S- Patri	9003.81	30-08-2018
		040 Govt. H.S Dumra	24054.48	07-12-2018

#### 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 2021-22, it is found that following 05 PD Accounts show minus balance. It shows that there is no provision in the IFMS to stop the over drawal by the Administrator.

Sr. No.	Name Of Treasury	PD Account Name	Current balance
1.	BOTAD	Assistant Charity Commissioner, Botad	-1699
2.	GANDHINAGAR	COM. FOR CHILD-SEC. GUJARAT STATE COMMISSION FOR PROTECTION OF CHILD RIGHTS, GANDHINAGAR	-143331
3.		ECOLOGY- GUJARAT ECOLOGY COMMISSION GNR	-10736356
4.	BHUJ-KUTCH	JMFC MANDVI Civil Judge	-754169
5.	MAHISAGAR	District Education Officer, Lunawada	-5191218

**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 per time schedule framed. On review of PD/PL Accounts of Treasuries, it was noticed that there were differences between balances of Treasury Office and Accountant General Office in 230 PD/PLA Accounts of Fourteen (14) treasuries and differences between Treasury office and Administrator in 175 PD/PLA Accounts of sixteen (16) treasuries as on 31 March 2022. Details are given in the ANNEXURE- C, Part-1 for difference between TO & AG, and 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.	Head of Account	PD Account	Name	Balance as on 31.03.2023
1	8443-00-106-02	83106PD06	District Education Office, Mahisagar	(-)2261900

**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 Gujarat State, out of which 44 R&B Division and 59 Irrigation Division have difference in the amount remitted between PW Divisions and concerned Treasuries up to 03/2023. Details of all 44+59 = 103 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 2022-23				
Sr. No	DISTRICT	TRY CODE	MONTH OF ACCOUNTS	NOS. OF DAYS DELAYED RESPECTIVELY
1	AHMEDABAD	51	4/22,9/22,10/22,11/22,	1 day, 3 days,3 days,2 days,
2	AMRELI	52	4/22,9/22,10/22,11/22,	1 day, 2 days,3 days,2 days,
3	PALANPUR	53	4/22,9/22,10/22,11/22,	1 day, 3 days,3 days,2 days,
4	BHARUCH	54	4/22,9/22,10/22,11/22,	1 day, 3 days,3 days,2 days,
5	BHAVNAGAR	55	4/22,9/22,10/22,11/22,	1 day, 3 days,3 days,2 days,
6	DANGS	56	4/22,9/22,10/22,11/22,	1 day, 3 days,3 days,2 days,
7	G'NAGAR	57	4/22,6/22,9/22,10/22,11/22,	1 day, 1 day,2 days,3 days, 3 days,
8	JAMNAGAR	58	4/22,9/22,10/22,11/22,	1 day, 2 days,3 days,2 days,
9	JUNAGADH	59	4/22,9/22,10/22,11/22,	1 day, 2 days,3 days,2 days,
10	NADIAD	60	4/22,9/22,10/22,11/22,	1 day, 2 days,3 days,2 days,
11	KUTCH-BHUJ	61	4/22,9/22,10/22,11/22,	1 day, 3 days,3 days,2 days,
12	MEHASANA	62	4/22,9/22,10/22,11/22,	1 day, 3 days,3 days,2 days,
13	GODHRA	63	4/22,9/22,10/22,11/22,	1 day, 2 days,3 days,2 days,
14	RAJKOT	64	4/22,9/22,10/22,11/22,	1 day, 3 days,3 days,2 days,
15	HIMATNAGAR	65	4/22,9/22,10/22,11/22,3/23,	1 day, 3 days,3 days,2 days,4 days,
16	SURAT	66	4/22,9/22,10/22,11/22,	1 day, 3 days,3 days,2 days,
17	S'NAGAR	67	4/22,9/22,10/22,11/22,	1 day, 3 days,3 days,2 days,
18	BARODA	68	4/22,9/22,10/22,11/22,	1 day, 3 days,3 days,2 days,
19	VALSAD	69	4/22,9/22,10/22,11/22,	1 day, 3 days,3 days,2 days,
20	DAHOD	72	4/22,9/22,10/22,11/22,	1 day, 2 days,3 days,2 days,
21	PATAN	73	4/22,9/22,10/22,11/22,	1 day, 2 days,3 days,2 days,
22	NARMADA	74	4/22,9/22,10/22,11/22,	1 day, 2 days,3 days,2 days,
23	ANAND	75	4/22,9/22,10/22,11/22,	1 day, 2 days,3 days,2 days,
24	PORBANDAR	76	4/22,9/22,10/22,11/22,	1 day, 2 days,3 days,2 days,
25	NAVSARI	77	4/22,9/22,10/22,11/22,	1 day, 3 days,3 days,2 days,
26	TAPI	78	4/22,9/22,10/22,11/22,	1 day, 3 days,3 days,2 days,
27	BOTAD	81	4/22,9/22,10/22,11/22,	1 day, 3 days,3 days,2 days,
28	CHHOTAUDEPUR	82	4/22,9/22,10/22,11/22,	1 day, 3 days,3 days,2 days,
29	MAHISAGAR	83	4/22,9/22,10/22,11/22,	1 day, 3 days,3 days,2 days,
30	MORBI	84	4/22,9/22,10/22,11/22,	1 day, 3 days,3 days,2 days,
31	DWARKA	85	4/22,9/22,10/22,11/22,	1 day, 3 days,3 days,2 days,
32	ARAVALLI	86	4/22,9/22,10/22,11/22,3/23,	1 day, 3 days,3 days,2 days,4 days,
33	SOMNATH-GIR	87	4/22,9/22,10/22,11/22,	1 day, 2 days,3 days,2 days,

## 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 sub-populations. 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 2022-23 for the Audit period 2021-22 are taken from larger data through random sampling. It represents all the information needed during the Inspection.

## PART-3

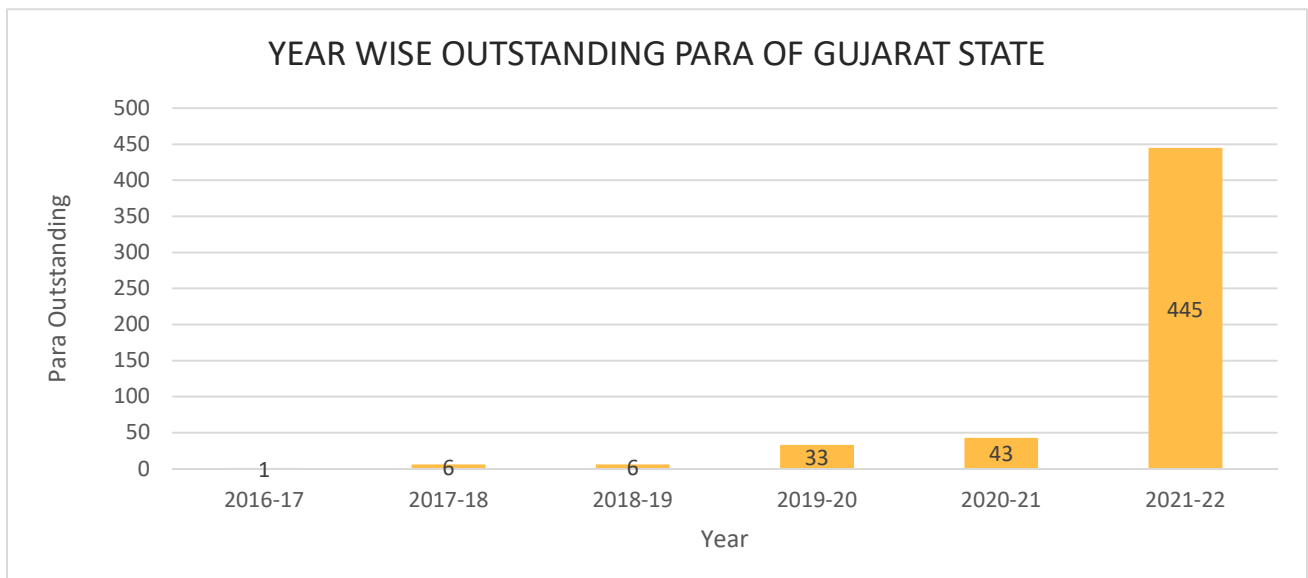
### DEFECTS AND OTHER IRREGULARITIES NOTICED IN THE RECORDS DURING INSPECTION OF THE TREASURY OFFICES AND SUB-TREASURY OFFICES.

#### 3.1 TREASURIES / SUB-TREASURIES INSPECTED DURING THE YEAR 2022-23

There are 33 Treasuries, 05 PPOs and 2 PAOs to be inspected during the year 2022-23. Out of these 32 Treasuries, 05 PPOs and 2 PAOs have been inspected during the year 2022-23 for the Audit period 2021-22 and the Inspection reports have been sent to the Director of Accounts and Treasuries and the concerned Treasury Officers for compliance. Inspection of one Treasury (Rajkot) has not been completed due to renovation work being carried out at treasury office. Treasuries inspected during the year 2022-23 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 534 outstanding paras as on 31 March 2023. The list of outstanding paras of Inspection Reports up to the year 2021-22 is given in ANNEXURE G.



Graph showing year wise outstanding paras of various treasuries up to 31-03-2023

### 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 check.

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.

#### 3.3.1 Discrepancies in Cash Book

While reviewing the Cash Book of Treasuries for the year 2021-2022, some treasury wise illustrative cases are following: -

##### 1. Amreli

Sl. No.	Page No. & Date	Remarks
1	08, 04/06/2021	Mistake in total, ₹ 5066 instead of ₹ 5566 (on receipt side )
2	09, 07/06/2021	Mistake in total, ₹ 20,000 instead of ₹ 20,500 ( on receipt side )
3	12, 01/07/2021	Mistake in total, ₹ 11,31,572 instead of ₹ 11,32,072 (on receipt side)
4	13, 02/07/2021	Mistake in total, ₹ 22,45,539 instead of ₹ 22,46,039 (on receipt side )
5	45, 05/01/2022	Mistake in total, ₹ 34,213 instead of ₹ 34,313 (on both sides )
6	60, 23/03/2022	Mistake in total, ₹ 2,31,109 instead of ₹ 2,31,609 ( on receipt side )

##### 2. Divisional Try, Ahmedabad

Sl. No.	Page No.	Remarks
1	04	Mistake in total, amount should be ₹ 4,98,643 instead of ₹ 5,16,643
2	17	Total of Receipt and Payment side not tallied (₹ 4,948) (₹ 2,948)
3	38	Mistake in total, amount should be ₹ 44,957 instead of ₹ 42,957
4	41	Total of Receipt and Payment side not tallied (₹ 60,866) (₹ 58,866)

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

While reviewing the records of various District Treasury Offices, **96** Pension Payment Orders are not found in 12 District Treasury offices. Payment on missing Pension Payment Order is made amounting to ₹ 24211611 during the Audit period 2021-22. The treasury wise details are illustrated below:

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

Sl. No	Name of Treasury	Total No. of Pensioners	No. of missing PPOs	Amount of payment on missing PPOs (₹)
1.	AMRELI	11432	12	2095669
2.	ANAND	17480	01	139230
3.	ARAVALLI	13162	13	3247714
4.	GODHRA	14909	06	1078505
5.	HIMMATNAGAR	16033	12	2508550
6.	JAMNAGAR	11501	01	146052
7.	BHUJ-KUTCH	10810	16	3168299
8.	MAHISAGAR	13618	27	6723450
9.	MEHSANA	20679	17	3159854
10.	NADIAD	17620	01	168660
11.	VALSAD	13378	08	1714518
12.	GANDHINAGAR PPO	27632	01	61110
	<b>Total</b>	<b>86612</b>	<b>96</b>	<b>24211611</b>

#### 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 (CVP) 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.

After verification of Commuted Value of Pension, Restoration details and Ledger Entitlement report in the following 8 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.	Treasury	PPO Number	CVP Paid Date	CVP Restorati on Date	Remarks
1	Amreli	L/ARL/PE/10340	06-05-2005	01-01-2024	CVP was not restored as per revision date
2		L/ARL/PE/10761	12-01-2007	01-08-2026	CVP was not restored as per revision date
3	Dahod	DPP/P/145624	16-11-2007	01-11-2024	CVP was not restored as per revision date
4	Gir-Somnath	L/JUN/PT/496	02-08-1994	01-09-2009	CVP was not restored as per revision date
5		DPP/P/146747	14-07-2006	01-08-2021	CVP was not restored as per revision date
6	Mahesana	L/MEH/PT/1151	22/01/1996	01/01/2011	CVP was not restored as per revision date
7	Navsari	L/BUL/PT/874	27-08-1987	01-08-2002	CVP was not restored as per revision date
8	PPO, Rajkot	L/RAJ/CL-IV/P/000178	07-04-2004	01-03-2019	CVP was not restored as per revision date

### 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 50 cases were found where no ADP payment has been made to eligible family pensioners. The details are shown in **ANNEXURE-H**.

### 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 draw enhanced family pension for a 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	AMRELI	Chunilal s purohit	L/ARL/PTF/10284	16-07-2004 to 15-07-2011	16-07-2004 to 16-07-2014
2		Kanjibhai m kathriya	L/ARL/PT/1108	31-07-1999 to 16-07-2006	31-07-1999 to 31-07-2009
3		Lalajibhai d Sitapara	L/ARL/PT/10827	31-05-2007 to 30-04-2014	31-05-2007 to 31-05-2017
4		Bhanumatiben p patel	TS/190	30-11-2000 to 01-12-2007	30-11-2000 to 30-11-2017
5		Krushankumar n sampat	DPP/PR4/24050	10-01-2001 to 10-01-2008	10-01-2001 to 10-01-2011
6	BHARUCH	Govindbhai d motawal	DPP/P/147397	31/12/2005 to 31/12/2012	31/12/2005 to 31/12/2015
7		Kalawatiben r vasava	DPP/P/87443	17/12/1999 to 17/12/2006	17/12/1999 to 17/12/2009
8		Susanaben	DPP/P/96155	21/01/2001 to 21/01/2008	21/01/2001 to 21/01/2011
9	BOTAD	Naniben m modhera	DPP/P/104223	14-05-2001 to 14-05-2008	14-05-2001 to 14-05-2011
10		Kanchnben r mathasoliya	DPP/PR-4/106948	30-10-2001 to 30-10-2008	30-10-2001 to 30-10-2011
11		Amrutaben k chavda	L/BVR/PEF/545	21-02-1999 to 21-02-2006	21-02-1999 to 21-02-2009
12		Gitaben r chauhan	DPP/PR-4/21228	11-11-1999 to 11-11-2006	11-11-1999 to 11-11-2009
13	DAHOD	Hiriben n. Patel	L/PANCH-D/PTF/10656	24-08-2003 to 24-08-2010	24-08-2003 to 24-08-2013
14		Vanitaben lalabhai mahida	L/PANCH/D/PE/F/10519	22-07-2004 to 22-07-2011	22-07-2004 to 22-07-2014
15	Devbhumi-Dwarka	S c lal	L/JAM/PTF/1518	01-02-2001 to 01-02-2008	01-02-2001 to 01-02-2011
16		Govind daya aswar	L/JAM/PE/953	24-10-2001 to 24-10-2008	24-10-2001 to 24-10-2011
17	NADIAD	Yoginiben j patel	DPP/P/NG/21777	27-02-2000 to 27-02-2007	27-02-2000 to 27-02-2010
18		S. F. Sodha parmar	DPP/P/142358	14-10-2003 to 14-10-2010	14-10-2003 to 14-10-2013
19		Jayantibhai s baraiya	L/NAD/PTF/11113	02-09-2005 to 02-01-2012	02-09-2005 to 02-01-2015
20		Damyantiben d shrimali	L/KRA/PTF/5837	15-01-2002 to 15-01-2009	15-01-2002 to 15-01-2012
21	PATAN	Savitaben A. Patel	DPP/P/105592	01-09-2001 to 01-09-2008	01-09-2001 to 01-09-2011
22		K. V. Makwana	DPP/P/79918	23-02-1999 to 23-02-2006	23-02-1999 to 23-02-2009
23		Talajabhai j. Desai	DPP/P/88470	29-02-2000 to 14-02-2007	29-02-2000 to 29-02-2010

### 3.6 EXCESS PAYMENT OF PENSION

During the inspection of various Treasuries for the audit period 2021-22, 372 cases of overpayment to pensioners were noticed in 17 Units, it is noticed that over payment to pensioners was made to the tune of ₹ 13.03 crore and out of which ₹ 8.53 crore is still pending to be recovered.

Sl. No	Name of Treasury	No. of the Pensioners	Total amount to be recovered (Amount ₹)	Total amount recovered so far during the year (Amount ₹)	Amount of recovery still Pending as on date 31.03.2022 (Amount ₹)
01	ANAND	04	1505437	900845	604592
02	ARAVALLI	11	1718122	531993	1186129
03	BHAVNAGAR	12	1127778	712082	415696
04	BOTAD	04	229984	71085	158899
05	CHHOTA-UDEPUR	34	13517290	4848631	8668659
06	GODHRA	79	24244844	10315777	13929067
07	JAMNAGAR	16	4012629	1141483	2871146
08	MORBI	01	91743	11000	80743
09	NARMADA(RAJPIPLA )	23	5293276	3543840	1749436
10	SURENDRANAGAR	09	2470506	808307	1662199
11	TAPI-VYARA	03	927767	690303	237464
12	VALSAD	05	1632915	1075332	557583
13	PPO, AHMEDABAD	35	9970471	4048529	5921942
14	PPO, GANDHINAGAR	09	3024591	1198868	1825723
15	PPO, RAJKOT	13	2371571	808379	1563192
16	PPO, SURAT	09	8849082	4774264	4074818
17	PPO, VADODARA	105	49299933	9411946	39742765
	<b>Total</b>	<b>372</b>	<b>130287939</b>	<b>44892664</b>	<b>85395275</b>

### 3.7 NON RETURN 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 2021-22 of various Treasuries, it was noticed that following 499 PPOs lying with Treasury Offices which are required to be returned to PPO issuing Authority after making the last payment as on 31 March 2022.

Name of Treasury	No. of Cases
ANAND	09
ARVALLI	02
GODHRA	08
JUNAGADH	252
DEVBHUMI- DWARKA	20
JAMNAGAR	60
SURENDRANAGAR	148
<b>Total</b>	<b>499</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 Treasuries as detailed below:

Sl. No	Treasury	Type of stamp	Balance as per IFMS Double Lock report	Balance as per manual double lock register	Difference
1	<b>GANDHINAGAR</b>	Non Judicial	48988500	694000	48294500
2		Agreement	665600	452800	212800
3		Special Adhesive	547000	1591000	-1044000
4		Court fee Label	8320880	-3678920	11999800
5		Notary	4827600	5036640	-209040
6		Court fee paper	11632200	8986900	2645300
7		Revenue	128000	-1063040	1191040
8	<b>HIMMATNAGAR</b>	Revenue	4052800	4189440	136640
9		Court Fee Label	12455470	12393200	62270
10		Share transfer	1657821	1657481	340
11		Notary	13390380	13452480	62100
12	<b>MAHISAGAR</b>	Non Judicial	68884720	72353720	3469000
13		Agreement	854500	853500	-1000
14		Special Adhesive	7402970	7332970	-70000
15		Court fee Label	5420636	5403440	-17196
16	<b>PALANPUR</b>	Non Judicial	56465000	359788350	-303323350
17		Judi paper	8586500	18622050	-10035550
18		Notary	-5405400	1425060	-6830460
19		CFL	-1482320	5720400	-7202720



20		Revenue	-333440	1187840	-1521280
21		Sp. Adhesive	12374370	13193400	-819030
22		Agreement	-3116800	2003300	-5120100

### 3.9 OTHER OBSERVATIONS NOTICED DURING THE COMPILATION OF ACCOUNTS AND INSPECTION OF VARIOUS TREASURIES

1. There was delay in receipt of Vouchers from the Treasuries, the details are stated in Para 2.7.
2. There were no wanting vouchers from Treasuries for amounts more than ₹ 50 lakh.
3. There are no misclassified vouchers /incorrect vouchers from Treasuries during 2022-2023.
4. In monthly treasury accounts, large numbers of e-payment transaction were reflected as time barred in plus minus memo under head of accounts 8658-00-102-26 “Unsuccessful Transaction e-Advice” issued by all district treasury officers.
5. There were no missing vouchers from treasuries.

### 3.10 Matters relating to PAO Offices,

#### 3.10.1 PAO-Ahmedabad: 2022-23

1. Outstanding Audit Objections (Total 31 items) amounting of ₹ 28,50,25,051 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 Major Head 2056, under Parking of funds with GSFS for the year 2017-18 has been intimated by O/o the Resident Audit Officer, PAO-Ahmedabad.

#### 3.10.2 PAO-Gandhinagar:2022-23

Outstanding Audit Objections and General Objection as intimated by O/o the Resident Audit Officer, PAO-Gandhinagar as per details given below.

1.	Outstanding Audit Objections (illustrative cases)	OB-272 MV- ₹ 2,91,99,62,184 DC Bill-19 MV- ₹ 9,36,34,726	<b>Remarks:</b> Indicates cumulative figures up to the year 2022-23
2.	General	Objections-120 MV- ₹ 1,46,48,04,095 Objection Settled-115 MV- ₹ 6,05,11,059	<b>Remarks:</b> Indicated figures for the year 2022-23

## 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	No.
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	4203
Controlling Officers	825
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 Treasuries Transaction, it was found that there were some exceptional delays in uploading the transaction in IFMS. The details of number of challans and amount of penal interest treasury wise indicated below:

Sl. No	Treasury	No. of Challans	Interest Amount ₹
1	AHMEDABAD	14	541273
2	BHUJ-KUTCH	26	3520

#### 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 DDOs have to submit bills online to PAO/ Treasury office under Digital Signature System. The DDOs 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 DTOs have not received 03 Digital Signature Certificate (USB Token) from 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	Registrar, Finance, Gujarat High Court, Ahmedabad	256	255	01
2	Conservator of forest, Mehsana	133	131	02
3	Superintending Engineer, Mehsana			

#### 4.4 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**

(Referred to para 1.3.1)

Try Code	Name of Treasury	Sanction Strength	Men in position	Trained	Untrained	% of men in position to sanctioned strength	Rank
53	PALANPUR	60	52	51	1	86.67	1
57	GANDHINAGAR	49	41	40	1	83.67	2
78	TAPI-VYARA	42	34	33	1	80.95	3
64(2)	PPO, RAJKOT	42	33	32	1	78.57	4
57(2)	PPO, GANDHINAGAR	37	29	28	1	78.38	5
56	AHWA-DANG	13	10	9	1	76.92	6
73	PATAN	43	33	32	1	76.74	7
66(2)	PPO, SURAT	38	29	27	2	76.32	8
72	DAHOD	42	32	29	3	76.19	9
51(2)	PPO, AHMEDABAD	62	47	45	2	75.81	10
62	MEHSANA	68	50	49	1	73.53	11
68(2)	PPO, VADODARA	44	32	30	2	72.73	12
64	RAJKOT	84	61	61	0	72.62	13
65	HIMATNAGAR	54	39	38	1	72.22	14
67	SURENDRANAGAR	68	49	48	1	72.06	15
76	PORBANDAR	28	20	19	1	71.43	16
59	JAMNAGAR	61	43	41	2	70.49	17
51	AHMEDABAD	111	78	76	2	70.27	18
59	JUNAGADH	67	47	46	1	70.15	19
63	GODHRA	43	30	27	3	69.77	20
77	NAVSARI	43	29	28	1	67.44	21
70	PAO, AHMEDABAD	43	29	26	3	67.44	22
61	KUCTH-BHUJ	67	45	41	4	67.16	23
52	AMRELI	51	34	31	3	66.67	24
71	PAO, GANDHINAGAR	109	72	69	3	66.06	25
74	NARMADA	38	25	21	4	65.79	26
68	VADODARA	83	54	46	8	65.06	27
81	BOTAD	28	18	17	1	64.29	28
60	KHEDA	58	37	35	2	63.79	29
83	MAHISAGAR	44	28	26	2	63.64	30
55	BHAVNAGAR	82	52	51	1	63.41	31
87	GIR-SOMNATH	46	29	28	1	63.04	32
86	ARVALI	48	30	28	2	62.50	33
69	VALSAD	55	34	33	1	61.82	34
75	ANANAD	59	36	32	4	61.02	35
66	SURAT	66	40	38	2	60.61	36
51(3)	DIV. TO, AHMEDABAD	31	18	17	1	58.06	37
82	CHHOTA-UDEPUR	46	26	23	3	56.52	38
85	DWARKA	41	23	22	1	56.10	39
54	BHARUCH	55	30	27	3	54.55	40
84	MORBI	43	20	20	0	46.51	41
	TOTAL	2192	1498	1420	78	68.34	

1. All Treasury Offices are Computerized.
2. 78 out of 1498 staff of treasury offices are untrained.

## ANNEXTURE-B

(PARA 2.2.5)

## GENERAL PROVIDENT FUND FUNCTION

## DETAILS OF VOUCHERS MISCLASSIFIED UNDER THE M.H. 8009 O.T. CLASS-IV

SL. No.	Month	Amount ₹	Classification	Fund-1 T.E. No.	VLC T.E. No.
1.	MAR-22 [S]	20,000	8009-01-101-12 DFR 8009-01-101-11 CR	95	1140109
2.	MAR-22 [S]	3,93,000	8009-01-101-12 DFR 8009-01-101-11 CR	96	1140116
3.	MAR-22 [S]	25,000	8009-01-101-12 DFR 8009-01-101-11 CR	97	1140120
4.	MAR-22 [S]	60,000	8009-01-101-12 DFR 8009-01-101-11 CR	98	1140124
5.	MAR-22 [S]	1,05,000	8009-01-101-12 DFR 8009-01-101-11 CR	99	1140131
6.	MAR-22 [S]	7,00,000	8009-01-101-12 DFC 8009-01-101-11 DR	100	1140133
7.	MAR-22 [S]	5,17,39,77,446	20-2049-03-104-01-00-45-00 DR 20-2049-03-104-03-00-45-00 DR 20-2049-03-104-05-00-45-00 DR 8009-01-101-11 CR 8009-01-104-11 CR 8009-01-101-13 CR	101	1140293
8.	MAR-22 [S]	1,66,64,234	8009-01-101-11 DFR 8009-01-101-11 CR	102	1140292
9.	JUN-22	20,000	8009-01-104-11 DFR 8009-01-101-12 CR	1	1140311
10.	JUN-22	95,000	8336-00-800-17 DFR 8336-00-800-33 CR	2	1140358
11.	JUN-22	10,000	8009-01-101-12 DFR 8009-01-101-11 CR	3	1140356
12.	JUN-22	1,13,000	8009-01-101-12 DFC 8009-01-101-11 DR	4	1140357
13.	JUN-22	6	8009-01-101-12 DFC 8009-01-101-11 DR	5	1140948
14.	JUN-22	60,000	0000-8009-60-103-14 DFC 0019-2235-60-104-01-00-50-00 DR	6	1140985
15.	JUL-22	15,000	8009-01-101-12 DFR 8009-01-101-11 CR	7	1141009
16.	JUL-22	14,75,000	8009-01-101-12 DFC 8009-01-101-11 DR	8	1141008
17.	JUL-22	20,000	8009-01-104-11 DFR 8658-00-101-00-00-00-78 CR	9	1141011
18.	JUL-22	9,208	8443-00-124-01 DFR 8009-01-101-11 CR	10	1141015
19.	JUL-22	28,70,000	8009-01-101-11 DFC 8009-01-101-12 DR	11	1141116
20.	JUL-22	1,96,000	8009-01-101-11 DFC 8009-01-101-12 DR	12	1141111
21.	JUL-22	60,000	8009-60-103-14 DFC	13	1141260

			0019-2235-60-104-01-00-60-00 DR		
22.	JUL-22	15,07,000	8009-01-101-12 DFC 8009-01-101-11 DR	14	1141249
23.	JUL-22	5,15,323	8009-01-101-12 DFC 8009-01-101-11 DR	15	1141250
24.	JUL-22	1,87,000	8009-01-101-12 DFC 8009-01-101-11 DR	16	1141251
25.	JUL-22	41,794	8009-60-103-14 DFR 8342-00-117-01-00-00-00 CR	17	1141261
26.	JUL-22	5,000	8009-60-103-12 DFR 8009-01-101-11 CR	18	1141252
27.	JUL-22	40,000	8009-01-101-12 DFR 8009-01-101-11 CR	19	1141253
28.	JUL-22	6,500	8009-01-101-12 DFR 8009-01-101-11 CR	20	1141254
29.	JUL-22	50,000	8009-01-101-12 DFR 8009-01-101-11 CR	21	1141255
30.	AUG-22	20,560	8009-01-104-11 DFC 8009-01-101-11 DR	22	1141268
31.	AUG-22	1,00,000	8009-01-101-12 DFC 8009-01-101-11 DR	23	1141269
32.	AUG-22	9,000	8658-00-112-0-02 DFR 8009-01-101-11 CR	24	1141267
33.	AUG-22	9,794	8443-00-124-01 DFR 8009-01-101-11 CR	25	1141271
34.	AUG-22	12,00,000	8009-01-101-12 DFC 8009-01-101-11 DR	26	1141278
35.	AUG-22	2,86,216	8009-01-101-12 DFC 8009-01-101-11 DR	27	1141277
36.	AUG-22	1,36,000	8009-01-101-12 DFR 8009-01-101-11 CR	28	1141276
37.	AUG-22	48,000	8009-01-101-12 DFR 8009-01-101-11 CR	29	1141275
38.	SEP-22	14,44,303	8009-01-101-11 DFC 8009-01-101-12 DR	30	1141531
39.	SEP-22	7,795	8009-01-104-11 DFR 8342-00-117-01-00-00-00 CR	31	1141552
40.	SEP-22	32,46,435	8009-01-101-11 DFC 8009-01-101-12 DR	32	1141553
41.	OCT-22	4,59,000	8009-01-101-11 DFC 8009-01-101-12 DR	33	1141856
42.	OCT-22	17,30,000	8009-01-104-11 DFC 8009-01-101-11 DR	34	1141856
43.	OCT-22	3,85,900	8009-01-101-12 DFR 8009-01-101-11 CR	35	1141867
44.	OCT-22	51,000	8009-01-101-12 DFR 8009-01-101-11 CR	36	1141866
45.	OCT-22	6,97,533	8009-60-103-14 DFC 8009-01-101-11 DR	37/A	1142012
46.	NOV-22	1,41,34,202	8009-01-101-11 DFC 8009-01-104-11 DR 8009-01-101-12 DR 8009-01-101-13 DR 0019-2235-60-104-01-00-50-00NV/DR	40	1142149
47.	DEC-22	26,000	8009-01-101-12 DFR	37	1142273

			8009-01-101-11 CR		
48.	DEC-22	10,35,872	8009-01-101-12 DFC 8009-01-101-11 DR	38	1142274
49.	DEC-22	7,41,121	8009-01-101-12 DFC 8009-01-101-11 DR	39	1142277
50.	DEC-22	5,000	8009-60-103-12DFR 8009-01-101-11 CR	41	1142287
51.	DEC-22	75,000	8009-01-101-12 DFR 8009-01-101-11 CR	42	1142285
52.	DEC-22	16,034	8009-60-103-12 DFR 8342-00-117-01-00-00-00 CR	43	1142286
53.	DEC-22	3,50,000	8009-01-101-12 DFC 8009-01-101-11 DR	44	1142278
54.	DEC-22	45,000/	8009-01-101-12 DFC 8009-01-101-11 DR	45	1142279
55.	DEC-22	74,539	8009-01-101-11 DFR 8009-01-101-12 CR	46	1142272
56.	DEC-22	60,000	8009-01-101-11 DFC 0019-2235-60-104-01-00-50-00 NV/DR	47	1142283
57.	DEC-22	30,61,540	8009-01-101-11 DFC 8009-01-101-12 DR	48	1142284
58.	DEC-22	3,02,676	8009-01-101-11 DFR 8009-01-102-11 CR [CPF]	49	1142316
59.	DEC-22	1,76,784	8009-01-101-11 DFR 8009-01-102-11 CR [CPF]	50	1142317
60.	DEC-22	15,000	8009-01-101-12 DFR 8009-01-101-11 CR	51	1142318
61.	DEC-22	35,000	8009-01-101-12 DFR 8009-01-101-11 CR	52	1142319
62.	DEC-22	6,000	8009-01-101-12 DFR 8009-01-101-11 CR	54	1142348
63.	DEC-22	20,00,000	8009-01-101-12 DFC 8009-01-101-11 DR	55	1142476
64.	DEC-22	5,00,000	8009-01-101-12 DFC 8009-01-101-11 DR	56	1142480
65.	DEC-22	9,20,000	8009-01-101-12 DFC 8009-01-101-11 DR	57	1142482
66.	DEC-22	4,67,648	8009-01-101-12 DFC 8009-01-101-11 DR	58	1142484
67.	DEC-22	1,00,000	8009-01-101-12 DFC 8009-01-101-11 DR	59	1142485
68.	DEC-22	11,76,715	8009-01-101-11 DFC 8009-01-101-12 DR	60	1142487
69.	DEC-22	15,00,000	8009-01-101-11 DFC 8009-01-101-13 DR	61	1142488
70.	DEC-22	20,34,915	8009-01-101-11 DFC 8009-60-103-12 DR	62	1142489
71.	DEC-22	9,05,744	8009-01-101-11DFC 8009-60-103-12 DR	63	1142491
72.	JAN-23	18,600	8009-01-101-12 DFC 8009-01-101-11 DR	64	1142630
73.	JAN-23	15,80,000	8009-01-101-12 DFC 8009-01-101-11 DR	65	1142628
74.	JAN-23	3,846	8009-01-101-12 DFR	67	1142626



			8342-00-117-01-00-00-00 CR		
75.	JAN-23	5,76,316	8009-01-101-12 DFR 8009-01-102-11CR [CPF]	68	1142624
76.	JAN-23	40,000	8009-01-101-12 DFR 8009-01-101-11 CR	69	1142633
77.	JAN-23	7,08,716	8009-01-101-12 DFR 8009-01-101-11 CR	70	1142633
78.	JAN-23	10,00,000	8009-01-101-12 DFR 8009-01-101-11 CR	71	1142642
79.	JAN-23	6,000	8009-01-101-12 DFR 8009-01-101-11 CR	72	1142277 (OLD) +1142707 (NEW)
80.	FEB-23	54,80,132	8009-01-101-11 DFC 8009-01-101-12 DR	73	1142741
81.	FEB-23	2,00,000	8009-01-101-12 DFC 8009-01-101-11 DR	74	1142743
82.	FEB-23	1,50,000	8009-01-101-12 DFC 8009-01-101-11 DR	75	1142742
83.	FEB-23	1,00,000	8009-01-101-12 DFC 8009-01-101-11 DR	76	1142744
84.	FEB-23	27,00,000	8009-01-101-12 DFC 8009-01-101-11 DR	77	1142747
85.	FEB-23	90,000	8009-60-103-11 DFC 8009-60-103-12 DR	78	1142756
86.	FEB-23	91,254	8009-60-103-14 DFR 8342-00-117-10-00-00 CR	79	1142754
87.	FEB-23	4,36,380	8009-60-103-14 DFC 8009-01-101-11 DR	81	1142750
88.	FEB-23	10,000	8009-01-101-12 DFR 8009-01-101-11 CR	82	1142757
89.	MAR-23	19,51,642	8009-01-101-11 DFC 8009-01-101-12 DR	83	1142955
90.	MAR-23	28,784	8009-60-103-14 DFR 8342-00-117-01-00-00-00 CR	84	1142956
91.	MAR-23	68,61,605	8009-01-101-12 FDC 8009-01-101-11 DR	85	1142954
92.	MAR-23	50,000	8009-01-102-11 DFC [CPF] 8009-01-101-12 DR	86	1142999
93.	MAR-23	35,000	8009-01-101-12 DFR 8009-01-101-11 CR	87	1142997

## ANNEXURE-C (PART-I)

(PARA 2.5.1(3))

## A statement showing the difference between T.O. and A.G. for the year 2021-22

Sl. No.	Name of Treasury Office	Name Of Administration	Balance as per District Try. As on 31-03-2022 ₹	Balance as per A.G. as on 31-03-2022 ₹	Amount of Difference as on 31-03-2022 ₹
1.	AMRELI	DISTRIC JUDGE AMRELI A/CNO.6/1	26152706.65	26418233.65	-265527.00
2.		CIVIL JUDGE AMRELI 6/2	62670180.60	62408153.60	262027.00
3.		PRINCIPAL CIVIL COURT DHARI 6/3	1552773.40	1551873.40	900.00
4.		PRINCIPAL CIVIL COURT SAVAERKUNDALA	69133127.82	69134027.82	900.00
5.		DISTRICT JUDGE AMRELI A/C.NO.7/1	2448966.00	1928384.00	520582.00
6.		CHIEF JUDICIAL MAGISTRATE AMRELI 7/2	5264442.45	5302442.45	-38000.00
7.		JUDICIAL MAGISTRATE F.C. SAVARKUNDLA 7/4	2495555.00	2494655.00	900.00
8.		DIST.REG.CO.OP.SOC. AMRELI 8/10	2669460.43	2516097.43	153363.00
9.		ASSTT.LABOUUR COMMISSIONER AMRELI 8/14	7185075.00	7105475.00	79600.00
10.		ASSTT.CHARITY COMMISSIONER AMRELI 8/16	213737.50	246089.50	-32352.00
11.		ACCOUNT OF CR. DIST. PANCHAYAT AMRELI, A/C.NO.100	3026050195.39	3037862961.23	11812766.00
12.		TALUKA DEVELOPMENT OFFICER BAGASARA 107	100197341.00	341409541.00	241212200.00
13.		TALUKA DEVELOPMENT OFFICER,JAFRABAD 111	67324777.91	55122897.91	12201880.00
14.		TALUKA DEVELOPMENT OFFICER,KHAMBHA 109	117901854.13	110501854.13	740000.00
15.		TALUKA DEVELOPMENT OFFICER LILIYA 108	122421328.00	110852762.00	11568566.00
16.		TALUKA DEVELOPMENT OFFICER,RAJULAA104	124941977.85	79941977.85	4500000.00
17.		A.O.DIST.PANCHAYAT	2073564532.31	2117864523.31	4430000.00
18.		MSB 3/1	72343954.96	87779489.96	154355315.00
19.		PRINCIPAL KKPTI 9/2	385344.45	391344.45	-6000.00
20.		ACHARYA J.N.MEHTA GOVT. POL. AMRELI 9/4	3907937.66	3902787.66	5150.00
21.	ANAND	DP-AND	2444922391.00	2322455391.00	122467000.00
22.		DEO-AND	28289755.00	28877308.00	587553.00
23.		DEO-NG-PRI-PFD-AND	91109727.00	39820630.00	51289097.00
24.		CO-SOC-AND	13224676.00	13230076.00	5400.00
25.		CJM-AND-19	6599915.00	6589915.00	10000.00
26.		CRD-AND	18385.90	66600.00	48214.00
27.		CRD-AND-DJ-17	11972965.00	11731177.00	241788.00
28.		CRD-CBY	2005446.20	2006446.20	1000.00
29.		CRD-PTD	4588762.00	4571362.00	17400.00
30.		CRD-SOJI	150000.00	130000.00	20000.00
31.		CRD-UMTH	3838481.25	3754578.25	83903.00
32.		TDO-AND	319216730.93	347626730.93	28410000.00
33.		DDO-AND	2267520233.00	2252907387.00	14612846.00
34.		1001-A O DIST PANCHAYAT BHARUCH	1630261959.86	1630073959.86	188000.00
35.	1004-ADM OFFICER B N P	95257936.27	95445936.27	188000.00	

36.	BHARUCH	1005-ADM OFFICER A N K				
37.		1006-ADM OFFICER J N P				
38.		1007-M S B BHARUCH	71817739.59	171223549.05	2914512.00	
39.		1008-M S B ANKLESWAR	96491297.46			
40.		1321-I T I GANDHAR	1247167.00	1274167.00	27000.00	
41.		1701-A.O. D D O BHARUCH	3444881987.50	3444814987.50	67000.00	
42.		1801-T D O BHARUCH	214098276.57	214100786.57	2510.00	
43.		T.D.O.BOTAD-8448-00-109-12	1,32,14,183.57	1,32,12,862.57	1,321.00	
44.	BOTAD	D.D.O.BOTAD-8448-00-109-11	1,60,86,04,015.00	1,60,86,02,694.00	1,321.00	
45.	DAHOD	8336 GPF 0004 District Panchayat Dahod	2274067426	2401747426	-127680000	
46.		8336 GPF 0005 District Education Officer,Dahod	203274855	235274855	-32000000	
47.		District judge Dahod 8443 CCD 0003	59508384	58857638	650746	
48.		8443 CCD 0005 Civil Judge,(Seniour Divi),Dahod	4876848.33	4891978.33	(-15130)	
49.		8443 CCD 0006 Principal Civil Judge & Judi.Magistrate, Limkheda	109370	91370	18000	
50.		8443 CRIM 0001 District Session Judge,Dahod	879800	850594	29206	
51.		8443 CRIM 0004 Judi.Magi. (FC) Limkheda	2146848	2164848	(-18000)	
52.		8443 CRIM 0006 Chief Judi. Magi. Dahod	5919124	5915124	4000	
53.		8443 PD 0020 Assi.Cherity Commi. Dahod	429387	429350	37	
54.		8448 DDO 0001 District Panchayt Dahod	3134078093.09	1984037209.09	1150040884	
55.		8448 TDO 0002 T.D.O. Jhalod	378799060.72	338817885	39981175.72	
56.		8448 TDO 0004 T.D.O. Limkheda	277185954.02	386086494.02	-108900540	
57.		8448 TDO 0005 T.D.O. D.Baria	228911099.35	238512729.35	-9601630	
58.		8448 TDO 0006 T.D.O. Fatepura	197017726	197016599	1127	
59.		8448 TDO 0007 T.D.O Garbada	453201276	221911055	231290221	
60.		8448 TDO 0009 T.D.O. Sanjeli	245394255	243394355	1999900	
61.		DWARKA	DDO DEVBHOOMI DWARKA	1116949220.00	1577348602.00	460399382.00
62.			TDO KHAMBHALIYA	212134723.50	212109523.50	25200.00
63.			TDO BHANVAD	108963509.78	115025682.78	-6062173.00
64.			CIVIL JUDGE (JD) CRIMINAL) BHANVAD (J13CJBHB)	2180250.00	2177250.00	3000.00
65.	GANDHI-NAGAR	Dir.Of Tech.Edu.Gnr 8336-800-PF	401259198.64	8323329.00	392935869.64	
66.		Guj.Rural Housing Board,Gnr 8336-800-PF	26440073.75	26497136.75	-57063.00	
67.		Comm.Of W.& Chd.Gnr 8336-800-PF	131962255.00	23386421.00	108575834.00	
68.		Dir.Of Sys.Medi.& Homeopathy,Gnr 8336-800-PF	16761479.00	59576852.00	-42815373.00	
69.		Dir.Of Social Def.Gnr 8336-800-PF	275179481.95	279678864.95	-4499383.00	
70.		A.O.DIST.PAN.GODHRA	4976885428.92	4973044226.92	3841202.00	
71.		DEO GODHRA	969470667.13	972478869.13	3008202.00	
72.		T.D.O.MORVA(HADAF)	382435137.00	373341137.00	9094000.00	
73.		CIVIL JUDGE D J GODHRA	101049988.78	101085998.78	36010.00	
74.		CIVIL JUDGE S D COURT ODHRA	28777271.56	15156167.56	13621104.00	
75.		T.D.O.GODHRA	286360350.06	119664321.06	166696029.00	
76.		PRI.CIVIL JUDGE FAMILY COURT GODHRA	236786.00	242787.00	6001.00	
77.		DISTRICT & SESSION COURT GODHRA	422982.00	407800.00	15182.00	

78.	GODHRA	CHIEF J.M. GODHRA	4953642.81	4934142.81	19500.00
79.		JMFC(RLY) GODHRA	859360.00	844360.00	15000.00
80.		D.D.O. PMS GODHRA	3284819816.69	3284879316.69	59500.00
81.		PRI. JUDGE FAMILY COURT ODHRA	1097265.00	1133265.00	36000.00
82.		COLLECTOR PMS GODHRA	15394358.68	15406358.00	11999.32
83.		I T I GODHRA	12270959.15	12256678.15	14281.00
84.		DEO GODHRA	18386103.80	18264111.80	121992.00
85.		DIST. LIBRARY GODHRA	1713290.75	1604440.75	108850.00
86.		ASSTT.COMM.LABOUR GODHRA	56992876.00	57220216.00	227340.00
87.		ASSISTANT CHARITY COMM. GODHRA	769232.00	1083542.00	314310.00
88.	PRI.GOV.T.POLYTECHNIC GODHRA	4920668.00	4548623.00	372045.00	
89.	PRI.GOV.T.ENGG.COLLEGE GODHRA	5121895.00	4941970.00	179925.00	
90.	HIMMAT-NAGAR	8336.GPF01(DDO HIMMATNAGAR	5,43,00,93,885	5,77,04,99,650	34,04,05,765
91.		8336.GPF02)DEO HIMMATNAGAR	1,36,65,62,110	1471523109	10,49,60,999
92.		8443.CCD01)joint DI Judge HMT	2,91,64,507	2,16,33,199	75,31,308
93.		8443.CCD02)Civil Judge (SD)HMT	46184075	19,34,61,954	147277879
94.		8443.CCD03)Civil judge Ida	1,86,91,397	2,57,93,332	71,01,935
95.		8443.CCD04)Cvil judge Khedbrhma	97,48,038	97,46,838	1,200
96.		CCD06)add.chief Judi magistrate Prantij	2,92,62,114	2,92,59,614	2,500
97.		8443.CCD08)Pri.Civil Judge Vijaynagar	94,402	91,402	3,000
98.		8443CCD09)Pri.civil Judge Talod	1,72,162	1,78,395	6,233
99.		8443.CRCD01) Civil judge idar	42,34,326	42,43,026	8,700
100.		8443.CRCD04)Dist Court HMT	21,38,865	21,41,265	2,400
101.		8443.CRCD10)Pri.civil judge Talod	19,05,839	19,08,339	2,500
102.		8443.CRCD14)Pri.civil judge Vadali	9,99,515	10,52,139	52,624
103.		8443PD19)ITI Khedbrhama	38,97,859	37,27,624	1,70,235
104.		8443.PD30)Judge Labour Court HMT	20,49,632	48,69,610	28,19,978
105.		8443.PD31)Ass. Comm.of Labour	73,57,536	70,67,132	2,90,404
106.		8443.PD32)Ass.charity Comm.HMT	6,60,144	5,45,124	1,15,020
107.		8448.PSF01)TDO HMT	17,90,68,998	12,50,68,998	5,40,00,000
108.		8448.PSF09)TDO Ida	9,38,97,700	9,28,67,406	10,30,294
109.		8448.PSF12)TDO Vadali	5,35,02,736	5,45,33,030	10,30,294
110.		8448.DDO HIMMATNAGAR	3,90,38,10,603	3,90,29,85,096	8,25,507
111.		GPF01(DDO HIMMATNAGAR	5658567504	5658473270	94234
112.		GPF02)DEO HIMMATNAGAR	1280616991	1280212990	404001
113.		GPF04)Muni HIMMATNAGAR	42920381	59618162	3838
114.		CRCD01) Civil judge idar	4314826	4323526	8700
115.		CRCD04)Dist Court HMT	3929215	3931615	2400
116.		CRCD10)Pri.civil judge Talod	2535806	2544539	8733
117.		CRCD14)Pri.civil judge Vadali	290000	342624	52624
118.		PD04)Dist Comm.Homeguard HMT	125536	128408	2872
119.		PD13) IPDB HMT	5929212	5945651	16439
120.		PD30)Judge Labour Court HMT	1378570	4198548	2819978
121.		PD31) Ass. Comm.of Labour NEW	8866536	8576132	290404
122.		Work Done For Public Bodies(WDPB)	11472506	6752171	4720335
123.			Registrar Gujarat Ayurveda University Jamnagar	161425828.19	174296888.19
124.	Chief Exec.Officer JADA Jamnagar		11630984.67	12115758.67	484774.00
125.	Asst Labour Commissioner, Jamnagar (P14-AC-1)		6961757.53	695786.53	3892.00
126.	Civil Judge (JD) Bhanwad		1295750.00	1299250.00	3500.00

127.	JAMNAGAR	Civil Judge (JD) Kalavad	1145040.00	1150040.00	5000.00
128.		Asst Labour Commissioner, Jamnagar (P14-AC-1)	5918011.53	5914119.53	3892.00
129.		Civil Judge (JD) Bhanwad (8443-105)	1240650.00	1244150.00	3500.00
130.		Civil Judge (JD) Kalavad (8448-109)	1162540.00	1167540.00	5000.00
131.		TDO Dhrol Jamnagar (8448-109)	121466146.08	130466146.08	900000.00
132.		DDO Jamnagar (8448-109-)	2721317932.25	2526874971.25	194442961.00
133.	BHUJ-KUTCH	PFD DDO KUTCH	2304699936.10	2304631726.10	68210.00
134.		PFD DEO BHUJ	343564354.00	343538704.00	25650.00
135.		KUTCH UNIVERSITY	6863272.00	6938272.00	-75000.00
136.		PFD DEO PRI EDU	12122942	49843400	-37720458.00
137.		054 DIST JUDGE BHUJ	498765294.90	498785294.00	-19999.10
138.		055 CIVIL JUDGE BHUJ	16252175.13	16253167.13	-992.00
139.		059 C.J. GANDHIDHAM	4019538.75	3794826.75	224712.00
140.		060 C.J. BHACHAU	646129.41	652629.41	-6500.00
141.		061 C.J.RAPAR	151825.27	150625.27	1200.00
142.		062 C.J.NAKHATRANA	351837612.67	351837608.67	4.00
143.		063 C.J.NALIYA	206019.40	191019.40	15000.00
144.		JD CCD GANDHIDHAM	52195580.00	51132195.00	1063385.00
145.		066 C.J.M.F.C. BHUJ	14886227.00	14889223.62	-2996.62
146.		070 J.M.F.C. G'DHAM	26074921.50	26295933.5	-221012.00
147.		071 J.M.F.C. BHACHAU	10409660.00	10463160	-53500.00
148.		073 J.M.F.C. N'TRANA	3247695.70	3263829	-16133.30
149.		JD CRIMI. G'DHM	247884.00	229884	18000.00
150.		DL2 PLA DDO BHUJ	4194453455.49	4496550779	-302097324.00
151.		DL3 TDO BHUJ	230696503.68	230002918.68	693585.00
152.		052 REVENUE DEPOSIT	124318815.95	108992367.95	15326448.00
153.		051 TENANCY DEPOSIT	4776025.80	2376858.80	2399167.00
154.		053 SECURITY DEPOSIT	6108515.00	4061815.00	2046700.00
155.		075 W.D.P.B BHUJ	10549874.75	7166814.75	3383060.00
156.	MAHI-SAGAR	District Panchayat Office, lunawada	2,74,67,87,746	2,74,68,27,746	(-)40,000
157.		Civil Court Deposit, Balasinor	1,09,80,804.99	96,44,101	13,36,703.99
158.		Civil Judge JD court, Lunawada	4,95,56,925	4,95,04,553	52,372
159.		Civil Court Deposit, Santrampur	14,18,980	13,80,480	38,500
160.		TDO Khanpur (Bakor)	16,58,62,733	11,28,62,733	5,30,00,000
161.	MORBI	P21MAM WAKANER (8443-00-106)	1672181.08	1672081.08	100.00
162.		C13ASS JUDGE MORBI (8443-00-104-11)	32022161.98	31974161.00	48000.98
163.		C07CJ CIVIL JUDGE MORBI (8443-00-104-11)	472638405.26	459356686.00	13281719.26
164.		Registrar, City Civil & Sessins Court, Bhadra, A'Bad	172554460.1	172498429.9	56030.24
165.		District Judge (Rural) Mirzapur, A'Bad	360757237.4	361318401.4	- 561164
166.		Civil Judge (J.D) Dhandhuka, Dist. A'Bad	546370.35	536370.35	10000
167.		Civil Judge (J.D) Viramgam, Dist. A'Bad	7634606.9	7640760.9	- 6154
168.		Civil Judge (J.D) Sanand, Dist. A'Bad	2000828.89	2020833.89	-20005
169.		Chief Metropolitan Magistrate	16778822	16773822	5000
170.		Metropolitan Magistrate Court No.2	4119852	4169852	-50000
171.		Metropolitan Magistrate Court No.3	3649956	4144852	-494896
172.		Metropolitan Magistrate Court No.9	8812364.15	9087364.15	-275000
173.		Jt.Civil Judge (Jr) & Jmfc Mirzapur,A'Bad	7744381	7719381	25000
174.		2nd Civil Judge, J.D. & Jmfc, Rural, A'Bad	2869887	2894887	-25000

175.	AHMEDABAD	Chief Judicial Magistrate, Mirzapur Rural, A'Bad	53228672.65	53224829.65	3843
176.		Registrar, City Civil And Sessions Court, A'Bad	6829529	6849237	-19708
177.		Metropolitan Magistrate Court No.19	16535485	16533985	1500
178.		Civil Judge, J.D. & J.M.F.C. Dhandhuka, Dist. A'Bad	2961700	2962250	-550
179.		Civil Judge, J.D. & J.M.F.C. Sanand, Dist. A'Bad	9114199	9094194	20005
180.		Civil Judge, J.D. & J.M.F.C. Viramgam, Dist. A'Bad	5936881.7	5940881.7	-4000.0
181.		Judicial Magistrate I.C. (Railway), A'Bad	2061371	2065371	-4000.0
182.		Metropolitian Magistrate Court No.21, Ahmedabad	5210837	5220837	-10000.0
183.		Metropolitian Magistrate Court No.22, Ahmedabad	16578747	16243677	335070
184.		Principal, Gujarat College Ahmedabad	13819842.02	13819843.12	-1.10
185.		Asst. Commissioner Of Labour & Licence	292679574	293134684	-455110
186.		Prin. R.C. Technical Inst. A'Bad	8453843.23	8374045.23	79798
187.		P.R. Training College, A'Bad	693000.25	1163151.25	-470151
188.		Judge Labour Court, P.W.A., A'Bad	2977687.48	2949896.93	27790.55
189.		Supdt. Central Prison, Sabarmati, A'Bad	17238272.89	17215022.89	23250
190.		Commandant, General Home Guard, A'Bad	19962319.18	26967402.89	-7005083.71
191.		Prin. I.T.I. Kurnagar, A	4323982.07	4326158.07	-2176
192.		Charity Commissioner, G.S., A'Bad	63647978.12	63323911.12	324067
193.		Prin. Government Polytechnic, A'Bad	1792767.78	1793717.78	-950
194.		Prin. Government Technical High School, A'Bad	220173.53	219923.53	250
195.		Prin. Desai K.J. Technical High School, Viramgam	79078	74278	4800
196.	Treasurer Of Charitable Endo. A'Bad	6716113.75	6724320.75	-8207	
197.	Official Trustee, G.S., A'Bad	11869131.5	11870703	-1571.5	
198.	Administrator General, G.S., A'Bad	1809135.91	1810687.51	-1551.6	
199.	Prin. Suddha Ayurved Maha Vidhyalaya, A'Bad	40118.5	43950.5	-3832	
200.	Dean, Dental College And Hospital, A'Bad	8958508.26	9235508.26	-277000	
201.	Director Of Social Defence, G.S., A'Bad	2420506.75	9124813.26	-6704306.51	
202.	Deputy Director Of Animal Husbandary, Makarba, A'Bad	20700360.6	20495696.6	204664	
203.	Assistant Commissioner Of Labour (Graduity), A'Bad	28484236.03	26221028.03	2263208	
204.	District Registrar, C.S. Rural, A'Bad	10910968.47	12231541.47	-1320573	
205.	Prin. Rural I.T.I., Sarkhej, A'Bad	6501542.5	5890342.50	611200.00	
206.	Director Of Paraplegia & Rehabilitation Centre, A'Bad	10710923.8	10680923.8	30000.00	
207.	District Education Officer, Rural, G.I.S. A'Bad	1367983	801367011	-799999028	
208.	H/M. Narsinh Bhagat Hostel, A'Bad	2253552.1	2235772.1	17780	
209.	2nd Additional Special Land Acquisition Officer, A'Bad	356662047.7	356662147.68	-100	
210.	Special L.A.Q. Officer, O.N.G.C., A'Bad	228193967.7	225245208.68	2948759.00	
211.	Registrar, Consumers Disputes Redressal Commission, A'Bad	31035236	32059987.28	-1024751.28	
212.	Deputy Director (A/Cs) Spipa, A'Bad	5777625	5784176.6	6551.6	

213.	Prin.Industrial Training Institute, Viramgam, A'Bad	2131641	2131713	-72
214.	Gujarat Secondary Education Tribunal A	3200	83597	-80397
215.	H/M Govt. Girls High School, A'Bad	160049.62	161694.62	-1645
216.	Prin.Govt. Polytechinc, A'Bad	1,71,09,649.82	1,71,09,650.62	0.80
217.	Prin. L.D.College Of Engineering, A'Bad	55166997.65	55094397.25	72,600.40
218.	Prin.Govt. Polytechnic For Girls, A'Bad	5421772.13	5470747.13	-48975
219.	Prin. Govt. I.T.W.S. Saraspur, A'Bad	9628133	9653404	-25271
220.	Prin. Gujarat College (Evening Arts College) A'Bad	14901017.25	14910390	-9372.75
221.	Jilla Parishad Fund, A	4971913950	3925491204.15	1046422746.22
222.	Panchayat Samity Fund, T.D.O. City Ahmedabad	81280516.61	81280515.97	0.64
223.	Panchayat Samity Fund, T.D.O. Dascroi Ahmedabad	256969162.1	257969161.4	-999999.37
224.	Panchayat Samity Fund, T.D.O. Sanand.	228987153	228987422.56	-269.60
225.	District Education Officer, City Ahmedabad	2256212332.91	3905989615.74	43188959.00
226.	Account Officer District Panchayat.Ahmedabad	1821849070.86	1833731070.86	-11882000.00
227.	Dholka Nagar Palika,Dholka Dist. Abd	8043176.33	112666933.84	1377633.00
228.	Ahmedabad Municipal School Board. Ahmedabad	1883903099.49	1933048491.49	-49145392.00
229.	Chairman,Gujarat Slum Clearance Board. Ahmedabad	116663.82	124766.82	-8103.00
230.	Deposit Of Prv Fund Pri School Teach. Staff	57074385.00	14057193.00	43017192.00

## ANNEXURE-C (PART-II)

(PARA 2.5.1(3))

## Statement showing the PD/PLA difference between Treasury Office and Administrator 2021-22

Sl. No.	Name of Treasury Office	Name of Administration	Balance as per District Try. As on 31-03-22 ₹	Balance as per Administrator as on 31-3-22 ₹	Amount of Difference as on 31-03-2021 ₹
1.	ANAND	CCD-BSD 8443-00-104-11	726031662.65	726028462.65	3200
2.		CCD -CBY 8443-00-104-11	3432756.67	3415071.27	17685.4
3.		CRD- BSD 8443-00-105-00	1277494.40	1283094.40	-5600
4.		CRD- CBY 8443-00-105-00	2005446.20	2010439.2	-4993
5.		DEO-AND 8336-00-800-12	28289755.00	50340097	-22050342
6.		DEO-NG-PRI-PFD-AND 8336-00-800-12	91109727.00	69059385	22050342
7.		GPF-ODE 8336-00-800-14	10450080.00	10599356	-149276
8.		GPF-SOJI 8336-00-800-14	533311.00	0	533311
9.		GPF-UMTH 8336-00-800-14	2564133.48	0	2564133.48
10.		TDO-ANK 8448-00-109-12	153450056.00	153584418	-134362
11.	CHHOTA- UDEPUR	0099 - MUNICIPALITY C'PUR	429975	575325	-145350
12.		0100 - DISTRICT PANCHAYAT CHHOTAUDEPUR	1043228936	120610322	-922618614
13.		0145 - CIVIL JUDGE SANKHEDA	15538112.74	15482866.00	55246.74
14.		0211 - PRINCIPAL CIVIL JUDGE - JETPUR PAVI	56225.00	51225.00	5000.00
15.		0146 - civil judge chotaudepur	2470018.15	243074	2226944.15
16.		0160 - J.M.F.C. SANKHEDA	2279608.45	2317545.45	37937.00
17.		0161 - J.M.F.C. - CHHOTAUDEPUR	6039553.00	6108116.00	68563.00
18.		0163 - J.M.F.C. - JETPUR PAVI	1200850.00	1197650.00	3200.00
19.		0007 - OFFICE OF THE ASSISTANT CHARITY COMMISSIONER, CHHOTAUDEPUR	86302.00	84802.00	1500.00
20.		0064 - MINI I.T.I. NASWADI	1239322.00	1438930.00	199608.00
21.	SURENDR ANAGAR	0137 - T.D.O.- CHHOTAUDEPUR	529493053.07	697868422.82	168375369.75
22.		0138 - T.D.O. JETPUR PAVI	234309322.53	275813582.95	41504260.42
23.		0236 - T.D.O. - KAWANT	253623282.00	404719954.00	151096672.00
24.	DAHOD	8336 GPF 0005 District Education Office	203274855	197832974	5441881
25.		Principal I.T.I Limkheda -8443 PD 0009	6383700	6381900	1800
26.		Assitant Charity Commisioner Dahod- 8443 PD 0020	429387	444226	(-14839)
27.		Civil Judge (J.D) D.Baria 8443 CCD 0001	819593	648967	170626
28.		District judge Dahod 8443 CCD 0003	59508384	51335799	8172585
29.		8443 CCD 0004 CIVIL JUDGE (J.D) JHALOD	4066372.95	4025284.95	41088
30.		8443 CCD 0005 Civil Judge,(Seniour Divi),Dahod	4876848.33	4434076.33	442772
31.		8443 CCD 0006 Principal Civil Judge & Judi.Magistrate, Limkheda	109370	76370	33000
32.	VALSAD	8443 CCD 0008 Principal Civil Judge Fatepura	230000	60000	170000
33.		8443 CRIM 0001 District Session Judge,Dahod	879800	876800	3000
34.		8443 CRIM 0002 Judicial Magi. (FC) Zalod.	880273	949248	(-68975)
35.		8443 CRIM 0003 Judi.Magi. (FC)D. Baria	6184838.15	6363914.15	(-179076)



36.	<b>TAPI-VYARA</b>	8443 CRIM 0004 Judi.Magi. (FC) Limkheda	2146848	1954348	192500	
37.		8448 TDO 0002 TDO JHALOD	378799060.72	290006407	88792653.72	
38.		8448 TDO 0004 T.D.O. Limkheda	277185954.02	391434035	(-114248081)	
39.		8448 TDO 0010 T.D.O Singvad	76037008	181100581	(-105063573)	
40.	<b>DWARKA</b>	DDO DEVBHOOMI DWARKA	1116949220.00	1015595018.00	101354202.00	
41.		TDO KALYANPUR	235184933.25	218431783.25	16753150.00	
42.		TDO KHAMBHALIYA	212134723.50	197881131.50	14253592.00	
43.		TDO DWARKA	172929536.00	171900780.00	1028756.00	
44.		TDO BHANVAD	108963509.78	105639716.78	3323793.00	
45.		CHIEF OFFICER MUNI BURO KHAMBHALIYA	11730207.00	11701707.00	28500.00	
46.		CHIEF OFFICER MUNI BURO SALAYA	1619546.00	1553952.00	65594.00	
47.		DISTRICT EDUCATION OFFICE DBD (DEOGPF)	0.00	-1438990.00	1438990.00	
48.		CIVIL JUDGE (JD) CRIMINAL) BHANVAD (J13CJBHB)	2180250.00	2177250.00	3000.00	
49.		CIVIL JUDGE (JD) CRIMINAL - DWARKA (J12 CJ-DWK)	7129112.55	7128912.55	200.00	
50.		ASS. CHERITY COMM. KMBL (P01ACC)	4061966.00	4061416.00	550.00	
51.		<b>GANDHIN AGAR</b>	DHE.PF8336-00-800-PF	5563113627.63	5563138627.63	25000.00
52.			DTE.PF8336-00-800-PF	401259198.64	401261198.64	-2000.00
53.			GRHB.PF8336-00-800-PF	26440073.75	---	26440073.75
54.			MUNI.M8336-00-800-PF	435636.00	475830.00	-40194.00
55.			KMU8336-00-800-PF	100000.00	---	100000.00
56.	DEO.PF8336-00-800-PF		596370035.81	593832035.81	2538000.00	
57.	I.I.T.E8336-00-800-PF		38800.00	13800.00	25000.00	
58.	CCDG		228645490.13	217650197.13	92973.00	
59.	CCDGASTJUD		39628088.00	38911896.00	388280.00	
60.	CCDK		12545216.70	12119412.70	447177.00.	
61.	CRCDD8443 - 00 -105		3216774.20	3226324.20	9550.00	
62.	CRCDG8443 - 00 -105		1602396.25	1604393.25	1997.00	
63.	CRCDGASTJUD8443 - 00 -105		70,38,229.00	67987	239488	
64.	CRCDK 8443 - 00 -105		5431793.45	5447970.00	51627.00	
65.	CRCDM8443 - 00 -105		3034907.00	3039907.00	5000.00	
66.	CHARITY 8443 - 00 -106		1223560.00	1322001.00	4.00	
67.	GTI8443 - 00 -106		229180.80	240989.80	11809.00	
68.	ITIDEH8443 - 00 -106		1361435.00	1351470.00	13899.00	
69.	ITIK8443 - 00 -106		464924.00	497035.00	32111.00	
70.	LAB.COURT.KALOL8443-00-106		870282.04	677184.04	1056159.00	
71.	PD.DEO8443 - 00 -106		27800288.53	26500730.53	720262.00	
72.	PDMEDIHOME		126791.37	178600.00	51810.00	
73.	ART 8443 -00 -123		5935562.05	4733168.00	25113.00	
74.	DDO8448 - 00 - 109		2720409827.71	2309731983.71	2279639.00	
75.	TDO D8448 - 00 - 109		122490870.71	104797506.00	17699364.00	
76.	TDO G8448 - 00 - 109		375181543.00	372112924.00	360.00	
77.	TDO K8448 - 00 - 109		489947656.30	483784455.00	29050366.00	
78.	TDO M8448 - 00 - 109		100055097.00	99077773.00	6453324.00	
79.	<b>GIR-SOMNATH</b>		C.C.D C.J VERAVAL C-104 /07	2,87,68,967.12	2,73,32,725.00	16,167.12
80.			C.C.D JT.D.J. VERAVAL C- 04/10	1,76,37,461.00	1,68,06,597.00	8,30,864.00
81.			CR.C.D C.J VERAVAL C-105/03	1,05,88,700.60	1,04,99,263.00	89,437.60
82.	<b>GODHRA</b>		A.O.DIST.PAN.GODHRA	4976885428.92	4666692372.00	310193056.92
83.		DEO GODHRA	969470667.13	969056729.63	413937.50	
84.		CIVIL JUDGE D J GODHRA	101049988.78	99687849.03	1362139.75	
85.		CIVIL JUDGE S D COURT GODHRA	28777271.56	28753151.56	24120.00	
86.		DISTRICT & SESSION COURT GODHRA	422982.00	412982.00	10000.00	

87.		CHIEF J.M. GODHRA	4953642.81	4954391.81	749.00
88.		COLLECTOR PMS GODHRA	15394358.68	15407950.00	13591.32
89.		I T I GODHRA	12270959.15	12264496.15	6463.00
90.		ASSISTANT CHARITY COMM.GODHRA	769232.00	763812.00	5420.00
91.		TECHNICAL H S GODHRA	270770.45	263236.45	7534.00
92.	<b>HIMMAT NAGAR</b>	8336.GPF04)Muni HIMMATNAGAR	43311510	40984357	2327153
93.		8336.GPF05)Muni Ida	11806999	11801597	5402
94.		8336GPF08)Muni Prantij	107245	113181	5936
95.		8336GPF09)Muni Talod	1652445	1646509	5936
96.		8336CCD01)joint DI Judge HMT	29164507	29164757	250
97.		8336.CCD03)Civil judge Ida	18691397	18647197	44200
98.		8336.CCD09)Pri.civil Judge Talod	172162	176895	4733
99.		8336.CRCD01) Civil judge idar	4234326	4172826	61500
100.		8336.CRCD07)Judi .magi Khedbrhama	2661888	2659388	2500
101.		8336.CRCD10)Pri.civil judge Talod	1905839	1901106	4733
102.		8336.PD06)Pri.Dist.Edu.cen Ida	102745	191254	88509
103.		8336.PD14)Dist.Librarian HMT	380376	380126	250
104.		8336.PD32)Ass.charity omm.HMT	660144	661736	1592
105.		8448.PSF09)TDO Ida	93897700	132984953	39087253
106.		8448.PSF12)TDO Vadali	53502736	78580886	25078150
107.		8448.PSF11)TDO Talod	135244738	137853037	2608299
108.		8448DDO HIMMATNAGAR	3903810603	3903380475	430128
109.		GPF01(DDO HIMMATNAGAR	5658567504	5655662107	2905397
110.		GPF04)Muni HIMMATNAGAR	42920381	43133717	213336
111.		CCD01)joint DI Judge HMT	71397666	71397416	250
112.	CCD03)Civil judge Ida	32570901	32526701	44200	
113.	CRCD01) Civil judge idar	4314826	4356026	41200	
114.	CRCD07)Judi .magi Khedbrhama	1195488	1192988	2500	
115.	CRCD02) addi chief magi.Prantij	2117354	2117550	196	
116.	PD06)Pri.Dist.Edu.cen Ida	106865	238437	131572	
117.	PD14)Dist.Librarian HMT	607333	607621	288	
118.	PD32)Ass.charity Comm.HMT	754051	752459	1592	
119.	<b>JAMNAGA R</b>	Civil Judge Dhrol	187800.60	189405.60	1605.00
120.		Civil Judge Dhrol (Criminal)	161122.00	1611594.00	372.00
121.		Asst Charity Commissioner Jamnagar	3777451.00	3884457.00	107006.00
122.		Pri Senior Civil Court Jamnagar	764581869.30	764053650.14	528219.00
123.		Administrator NPPSS Jamnagar	359007289.88	359006044.88	1245.00
124.	Pri Dist Judge Jamnagar	50153826.26	44912161.16	5241665.10	
125.	<b>BHUJ- KUTCH</b>	PFD DDO KUTCH	2304699936.10	2304631726.10	68210.00
126.		PFD DEO BHUJ	343564354.00	343538704.00	25650.00
127.		KUTCH UNIVERSITY	6863272.00	6938272.00	-75000.00
128.		PFD DEO PRI EDU	12122942	49843400	-37720458.00
129.		054 DIST JUDGE BHUJ	498765294.90	498785294.00	-19999.10
130.		055 CIVIL JUDGE BHUJ	16252175.13	16253167.13	-992.00
131.		059 C.J. GANDHIDHAM	4019538.75	3794826.75	224712.00
132.		060 C.J. BHACHAU	646129.41	652629.41	-6500.00
133.		061 C.J.RAPAR	151825.27	150625.27	1200.00
134.		062 C.J.NAKHATRANA	351837612.67	351837608.67	4.00
135.		063 C.J.NALIYA	206019.40	191019.40	15000.00
136.		JD CCD GANDHIDHAM	52195580.00	51132195.00	1063385.00
137.		066 C.J.M.F.C. BHUJ	14886227.00	14889223.62	-2996.62
138.		070 J.M.F.C. G'DHAM	26074921.50	26295933.5	-221012.00
139.		071 J.M.F.C. BHACHAU	10409660.00	10463160	-53500.00
140.		073 J.M.F.C. N'TRANA	3247695.70	3263829	-16133.30
141.		JD CRIMI. G'DHM	247884.00	229884	18000.00
142.		DL2 PLA DDO BHUJ	4194453455.49	4496550779	-302097324.00
143.	DL3 TDO BHUJ	230696503.68	230002918.68	693585.00	

144.	<b>MAHISAGAR</b>	District Education Officer Mahisagar	44,70,45,681	72,71,82,628	28,01,36,947	
145.		Lunawada Muni.	18,54,914	15,58,171	2,96,743	
146.		District Panchayat Office Lunawada	2,74,67,87746	2,59,32,70,533	15,35,17,213	
147.		Civil Court Deposit, Balasinor	1,09,80,804.99	1,09,81,804.99	-1,000	
148.		Civil Judge JD Court, Lunawada	4,95,56,925	4,71,72,975	23,83,950	
149.		Civil Judge JD Court, Santrampur	14,18,980	14,11,521	7,459	
150.		JMFC Lunawada	57,12,443	57,07,443	5,000	
151.		JMFC Santrampur	38,16,198.25	38,28,657.25	(-)12,459	
152.		Taluka Library, Santrampur	28,232	28,440	(-)208	
153.		DDO, Lunawada	1,99,91,92,690	1,55,45,27,234	44,46,65,456	
154.		TDO, Lunawada	30,63,33,905.2	24,19,32,846	6,44,01,059.2	
155.		TDO, Kadana	27,39,83,452	23,53,55,156	3,86,28,296	
156.		TDO, Khanpur	16,58,62,733	17,82,04,370	(-)1,23,41,637	
157.		Add. Dist. and Session Judge Court, Lunawada	12,40,89,860	8,50,24,591	3,90,65,269	
158.		<b>MORBI</b>	GPF007B CHIEF OFFICER HALVAD (8336-00-800-14)	1646668.00	1689290.00	(-)42622.00
159.			C07 CIVIL JUDGE MORBI (8443-00-104-11)	472638405.26	472282669.09	355736.17
160.			E14 PRINCIPAL VC TECH MORBI (8443-00-123-00)	54137.23	70962.04	(-)16824.81
161.	T06 TDO MALIYA (8448-00-109-12)		149369360.26	138156065.00	11213295.26	
162.	TDO 009 TDO HALVAD (8448-00-109-12)		144822305.00	129521138.00	15301167.00	
163.	T14 TDO TANKARA (8448-00-109-12)		149211384.00	145091514.00	4119870.00	
164.	<b>NADIAD</b>	CIVIL COURT DEPOSIT KHEDA	38908756.63	6809583.63	32099173	
165.		CIVIL COURT DEPOSIT DAKOR	1368030.2	1373970.2	-5940	
166.		CRIMINAL COURT DEPOSIT DAKOR	3527995.26	3496633.26	31362	
167.		CRIMINAL COURT DEPOSIT KHEDA	3087316.45	3077316.45	10000	
168.		TALUKA DEVELOPMENT OFFICE MATAR	210537707.2	212708033.2	-2170326	
169.		TALUKA DEVELOPMENT OFFICE NADIAD	206252162.5	235731758.5	-29479596	
170.		TALUKA DEVELOPMENT OFFICE THASARA	183024710.5	180222214.4	2802496.1	
171.		TALUKA PANCHAYAT GALTESHVER	51804378	55206970	-3402592	
172.		TALUKA PANCHAYAT VASO	70816810	67910399	2906411	
173.		S.T. NADIAD	636133.4	717113.4	-80980	
174.		JUDGE LABOUR COURT NADIAD	447351.35	30000.00	417351.35	
175.	SUPDT. SUB-JAIL NADIAD	414580.63	414556.63	24.0		

## ANNEXURE-D

(PARA 2.6)

## DIFFERENCE IN THE AMOUNT BETWEEN PW DIVISIONS AND TREASURY

## Outstanding Balance as on March-2023 of various R&amp;B Divisions

Sr. No	Div.Code	Name of Divisions	Remittance ₹	Cheque ₹
1.	001	City R&B On. Ahmedabad	-7,75,000.00	8,73,03,975.00
2.	005	R&B Dn. Mehsana	-1,26,81,638.67	14,65,75,863.00
3.	006	R&B Dn. Palanpur	-8,69,49,874.00	14,47,94,398.00
4.	007	R&B On. Himatnagar	-4,27,679.00	12,72,54,704.00
5.	008	Kheda R&B On. Nadiad	-48,53,251.21	3,74,45,738.40
6.	010	City R&B On. Rajkot	5,81,607.48	14,61,13,894.00
7.	011	R&B Dn. Jamnagar	-84,215.00	10,59,03,451.00
8.	012	R&B On. Surendranagar	-2,79,352.00	1,19,59,013.00
9.	015	R&B Dn. Amreli	-2,32,424.00	3,16,45,405.00
10.	016	R&B Dn. Bhavnagar	1,14,389.00	1,57,22,111.00
11.	017	R&B On. Junagadh	1,00,365.00	1,56,80,038.00
12.	019	R&8 Dn. Navsari	-75,471.26	12,21,60,831.77
13.	022	R&B Dn. Bharuch	13,59,610.25	9,48,77,521.56
14.	023	Road Project Dn. Rajkot	-4,217.00	00.00
15.	027	C.P.On. No.3 Gandhinagar	-2,64,56,480.75	9,18,74,325.00
16.	029	Capital Project Dn. No. 4 Gandhinagar	00.00	77,01,168.00
17.	032	Electrical R&B On.No. 1 Ahmedabad	4,55,420.10	2,10,49,604.25
18.	033	Electrical R&B On. No. I Vadodara	19,19,911.47	3,13,27,984.02
19.	034	Electrical R&B Dn. Rajkot	38,82,786.34	38,82,786.34
20.	036	Central Work-Shop R&B Dn Ahmedabad	15,81,938.86	2,95,817.75
21.	037	Mech.R&B Dn. Rajkot	-2,50,000.00	63,729.00
22.	044	National Highway R&B On. No. 1 Ahmedabad	2,81,345.00	-1,32,693.00
23.	046	District R&B Dn. Rajkot	-24,79,706.21	3,27,14,455.00
24.	049	National Highway Dn. Bharuch	8,91,654.00	7,75,938.00
25.	054	District R&B Dn. Vadodara	2,25,986.63	26,35,66,108.00
26.	055	Mech. R&B Dn. Vadodara	187.00	24,05,932.65
27.	056	City R&B On. Vadodara	-3,24,680.00	8,41,92,958.00
28.	058	Expressway Dn. No. 4 Ahmedabad	62,64,901.00	2,07,17,867.00
29.	059	Ele. R&B Dn.No.2 Ahmedabad	00.00	3,22,22,981.00
30.	060	High Court Electrical R&B Dn. Ahmedabad	4,500.00	4,82,418.00
31.	061	State Road Project On. I Rajkot	00.00	2,87,84,013.00
32.	063	State Road Project On. Vadodara	00.00	1,06,63,855.00
33.	064	High Court (R&B) Dn. Ahmedabad	00.00	5,35,616.00
34.	068	R&B On. Rajpipla	78,95,680.00	7,89,53,434.00
35.	069	R&B Dn. Patan	81,402.00	1,63,58,529.00
36.	070	R&B On. Porbandar	45090	107397942
37.	071	National Highway Dn. Vadodara	2,01,204.00	22,31,952.00
38.	198	Tapi R&B Dn. Vyara	-11,25,787.00	13,95,94,128.00
39.	202	Mahisagar R&B Dn. Lunawada	12,38,545.00	5,85,15,539.00
40.	204	R&B DIVISION BOTAD	00.00	1,65,26,097.00
41.	205	R&B Dn. Modasa	-54,673.00	13,47,99,588.00
42.	206	R&8 On. Morbi	23,423.00	22,68,12,715.00
43.	209	R&B Division Chhotaudepur	28,610.00	1,71,21,250.00
44.	210	R&B Division Devbhoomi Dwarka	1,23,720.00	1,95,44,895.00

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

Sl. No.	Div. code	Name of Divisions	Remittance ₹	Cheque ₹
1.	072	Kadana On. No. 1 Diwada colony	2,00,07,845.15	5,42,41,731.00
2.	073	Salinity Control Dn. Bhuj	-11,86,970.00	3,31,65,788.00
3.	074	Ukai Dn. No. 1 Ukai	-9,45,85,773.30	10,61,38,476.54
4.	075	U.L.B.C. Invest Dn. No. 2 Valod	-1,56,842.77	-1,56,842.77
5.	076	U.R.8.C. Dn. Ankleshwar	8,65,476.20	88,74,291.38
6.	079	irrigation Mech. On. No. 2 Ukai	1,10,649.00	00.00
7.	080	Sujlam Suflam On No. 2 Visnagar	-68,073.00	64,81,674.00
8.	081	Dharoi Canal On. No. 3 Visnagar	-8,150.91	1,56,30,257.00
9.	082	Salinity Control On. Bhavnagar	00.00	52,05,062.00
10.	083	D'ganga Project Canal 1 M'colony	2,59,77,022.00	1,05,84,231.00
11.	084	D'ganga canal Invest.-1 Valsad	-217.00	18,980.00
12.	089	Panam Project On. Godhra	-3,02,76,213.00	12,00,16,133.00
13.	090	Nadiad Irrigation On. Nadiad	83,08,845.00	1,10,76,399.60
14.	091	Anand Irrigation Dn. Anand	-33,071.00	-33,071.00
15.	092	Petlad Irrigation Dn. Petlad	11,25,152.00	44,21,583.00
16.	093	Irrigation Mech. Dn. No. S Ahmedabad	2,60,739.94	9,95,962.67
17.	094	Irrigation Dn. Ahmedabad	-73,760.38	1,68,37,963.00
18.	095	Irrigation Earthan Dam Dn. Ahmedabad	1,31,611.19	2,50,717.00
19.	097	Irri. Project Dn. Modasa	8,13,691.66	2,85,10,699.15
20.	098	W.P.C. On. Modasa	-91,479.10	1,83,17,528.69
21.	099	Deesa Irrigation Dn. Deesa	-5,98,341.00	5,86,74,978.00
22.	101	Und irrigation Dn. Jamnagar	-4,41,491.00	31,79,79,792.00
23.	103	Pipe line Project division No.1 Chhotaudepur	-1,28,586.00	12,46,672.00
24.	104	Shedhi Irri. Dn. Nadiad	58,25,781.00	1,48,89,341.34
25.	105	Drainage Dn. Navsari	6,372.53	45,05,096.00
26.	107	Soil Survey On. Surat	00.00	97,696.00
27.	108	Irrigation Project Dn. Junagadh	43,02,562.00	11,34,28,664.00
28.	109	Irrigation Project Dn. Rajkot	43,832.00	7,68,53,234.00
29.	111	I.P.Dn. No. 4 Rajpipla	54,60,854.00	5,54,42,805.00
30.	113	W.R.I. Dn. Ahmedabad	9,600.00	60,52,836.00
31.	122	Dahod Irri. Dn. Dahod	1,59,428.00	55,89,328.00
32.	123	K.R.B.C. Dn. Surat	3,662.00	1,56,85,420.00
33.	126	Irrigation Dn. Bhavnagar	15,000.00	1,35,82,257.00
34.	128	Irrigation Dn. Rajkot	-66,14,463.95	3,50,93,740.00
35.	130	M.I.P. Dn. Ankleshwar	9,34,758.00	2,35,39,670.31
36.	133	VER-II Project Dn. Vyara	3,05,858.15	12,39,59,653.00
37.	136	Irrigation Dn. Himatnagar	-30,71,976.00	4,60,29,722.00
38.	137	Vadodara Irrigation Dn. Vadodara	11,79,687.40	11,79,687.40
39.	140	North Gujarat Research Dn. Gandhinagar	-12,07,94,626.00	11,65,582.00
40.	142	Saurashtra Research Dn. Rajkot	5,431.00	42,637.00

41.	146	Kutchh Irrigation Const.Dn. Bhuj	-16,06,05,430.00	90,04,640.00
42.	147	Irrigation Mech On. No. 7 Ahmedabad	57,203.82	52,65,977.37
43.	152	Engineeering Geologiocal Dn. Vadodara	00.00	48,857.00
44.	153	Engineering Geological W.R.I. Dn. Rajkot	00.00	19,370.00
45.	154	Ground Water (SIP) Dn. Rajkot	00.00	2,19,755.00
46.	155	Soil Survey Dn. Rajkot	00.00	9,585.00
47.	164	Irrigation Mech. Dn.No. 6 Rajkot	1,000.00	15,64,445.00
48.	165	Irrigation Mech. Dn. No. 3 Gandhinagar	21,72,543.12	3,88,740.00
49.	166	Irrigation Project Dn. Junagadh	900.00	9,91,09,731.00
50.	171	Surendranagar Irrigation Division, Rajkot	-3,99,836.41	86,22,455.00
51.	186	Irrigation Mech. Store -1 Vadodara	7,65,43,709.00	22,80,942.76
52.	188	Drainage Dn. Gandhinagar	-55,284.00	13,99,13,719.00
53.	192	P.S.I. Dn. Anjar	00.00	27,493.00
54.	195	Sujlam Suflam Dn. No. 1 Gandhinagar	00.00	36,90,514.00
55.	199	Project Implementation Unit Navsari	21,600.00	3,389.00
56.	207	Irrigation Dn. Morbi	895.00	5,45,70,456.00
57.	208	S.P.S.D.&Q.C.Dn. Jamnagar	00.00	1,77,289.00
58.	211	Gir Somnath Irrigation Dn Veraval	900.00	6,61,65,240.00
59.	212	Salinity Control Dn Jamkhambhaliya	281543	30903271

## ANNEXURE-E

(PARA 3.1)

## LIST OF DISTRICT TREASURIES INSPECTED DURING THE YEAR 2022-23

Sr. No.	District Treasury	Audit Period	Date of Inspection	
			From	To
1	Junagadh	2021-22	27-04-2022	09-05-2022
2	Bhavnagar	2021-22	10-05-2022	19-05-2022
3	Jamnagar	2020-21, 2021-22	20-05-2022	30-05-2022
4	Gir Somnath	2021-22	27-04-2022	09-05-2022
5	Amreli	2021-22	10-05-2022	19-05-2022
6	Botad	2021-22	20-05-2022	30-05-2022
7	Valsad	2021-22	01-06-2022	16-06-2022
8	Aravalli	2020-21, 2021-22	17-06-2022	29-06-2022
9	Godhra	2021-22	30-06-2022	08-07-2022
10	Anand	2021-22	11-07-2022	19-07-2022
11	Chhota-Udepur	2021-22	20-07-2022	28-07-2022
12	Ahmedabad (Pension, PAO)	2021-22	01-08-2022	26-08-2022
13	Narmada	2021-22	29-08-2022	09-09-2022
14	Tapi-Vyara	2021-22	12-09-2022	17-09-2022
15	Navsari	2021-22	01-06-2022	16-06-2022
16	Himmatnagar	2020-21, 2021-22	17-06-2022	29-06-2022
17	Dahod	2021-22	30-06-2022	08-07-2022
18	Nadiad-Kheda	2021-22	11-07-2022	29-07-2022
19	Lunawada-Mahisagar	2021-22	20-07-2022	28-07-2022
20	Ahmedabad(Treasury, Div Treasury)	2021-22	01-08-2022	26-08-2022
21	Bharuch	2021-22	29-08-2022	09-09-2022
22	Dang-Ahwa	2021-22	12-09-2022	17-09-2022
23	Gandhinagar (DAT, PAO, e-PAO GST, Cyber TRY, TRY+PPO)	2021-22	21.09.2022	21.10.2022
24	Mehasana	2021-22	02.11.2022	17.11.2022
25	Vadodara(PPO+TRY)	2021-22	09.12.2022	19.12.2022
26	Surat(PPO+TRY)	2021-22	20.12.2022	16.01.2023
27	Surendranagar	2021-22	18.01.2023	01.02.2023
28	Morbi	2021-22	02.02.2023	13.02.2023
29	Patan	2021-22	09.12.2023	21.12.2022
30	Palanpur	2021-22	22.12.2022	04.01.2023
31	Dev-Bhumi Dwarka	2021-22	05.01.2023	16.01.2023
32	Kutch Bhuj	2019-20, 2020-21, 2021-22	18.01.2023	13.02.2023
33	Rajkot PPO	2019-20, 2020-21, 2021-22	15.02.2023	14.03.2023

**Note: Inspection of Rajkot treasury was postponed due to renovation work was being under progress and office record is transferred to some other place.**

## ANNEXURE-F

(Para No. 3.1)

## Name of The Treasury Officers and Period of charge held during the financial year 2022-23

Sl. No.	Name of Treasury	Name of Treasury Officer	Period of charge
1	JUNAGADH	Mr.P.N.Popat	01/04/2022 to 29/05/2022
		Mr.B.D.Sangani	30/05/2022 to 04/06/2022
		Mr.P.N.Popat	05/06/2022 to 12/06/2022
		Mr.B.D.Sangani	13/06/2022 to 31/03/2023
2	PORBANDAR	Mr.R.R.Ravaliya	01-04-2022 to 12-04-2022
		Mr.D.M.Sonara	13-04-2022 to 26-04-2022
		Mr.R.R.Ravaliya	27-04-2022 to 21-06-2022
		Mr.A.P.Vaghela	22-06-2022 to 26-06-2022
		Mr.D.M.Sonara	27-06-2022 to 28-07-2022
		Mrs.J.V.Govani	29-07-2022 to 02-08-2022
		Mr.D.M.Sonara	03-08-2022 to 25-09-2022
		Mrs.J.V.Govani	26-09-2022 to 04-10-2022
		Mr.D.M.Sonara	05-10-2022 to 12-02-2023
		Mr.A.P.Vaghela	13-02-2023 to 21-02-2023
3	VALSAD	Mr.D.M.Sonara	22-02-2023 to 31-03-2023
		Ku. T.S Bacha(I/C)	01-04-2022 to 23-06-2022
		Shree A.C. Dhorajiya	24-06-2022 to 31-03-2023
4	AHWA-DANG	Shri D.B. Patel	01-04-2022 to 10-04-2022
		Shri V A Patel	11-04-2022 to 28-04-2022
		Shri D.B. Patel	29-04-2022 to 31-03-2023
5	JAMNAGAR	Miss Z.A. Khafif	01-04-2022 to 17-04-2022
		Mr. A.A. Karmur	18-04-2022 to 03-05-2022
		Miss Z.A. Khafif	04-05-2022 to 19-06-2022
		Mr. V.C. Gadhavi	20-06-2022 to 23-12-2022
		Miss Z.A. Khafif	24-12-2022 to 02-01-2023
		Mr. V.C. Gadhavi	03-01-2023 to 05-02-2023
		Miss Z.A. Khafif	06-02-2023 to 08-02-2023
		Mr. V.C. Gadhavi	09-02-2023 to 31-03-2023
6	BHARUCH	Mr. S S KHAMBHATI	01/04/2022 to 03/05/2022
		Shri D.G VASAVA	04-05-2022 to 27-05-2022
		Mr. S S KHAMBHATI	28-05-2022 to 16-06-2022
		Shri D.G VASAVA	17-06-2022 to 23-06-2022
		Shri J.N.PATEL	24-06-2022 to 11-07-2022
		Shri D.G VASAVA	12-07-2022 to 17-07-2022
		Shri J.N.PATEL	18-07-2022 to 11-12-2022
		Ku. TANAZ S. BACHA	12-12-2022 to 17-12-2022
		Shri J.N.PATEL	18-12-2022 to 31-03-2023
		7	NARMADA
MS. S.S.VASAVA	02-05-2022 to 02/05/2022		
MS. S.S.VASAVA	11-05-2022 to 14/05/2022		
MR. N.M.GAVIT	15-05-2022 to 20/05/2022		
MS. S.S.VASAVA	21-05-2022 to 22/05/2022		
MR. N.M.GAVIT	23-05-2022 to 04/06/2022		
MR. S.R.PATEL	05-06-2022 to 12/06/2022		
MR. N.M.GAVIT	13-06-2022 to 18/06/2022		
MS. S.S.VASAVA	19-06-2022 to 02/07/2022		
MR. S.R.PATEL	03-07-2022 to 05/07/2022		
		MS. S.S.VASAVA	06-07-2022 to 10/08/2022



		MR. S.R.PATEL	11-08-2022 to 16/08/2022
		MS. S.S.VASAVA	17-08-2022 to 09/09/2022
		MR. S.R.PATEL	10-09-2022 to 13/09/2022
		MS. S.S.VASAVA	14-09-2022 to 01/11/2022
		MR. S.R.PATEL	02-11-2022 to 06/11/2022
		MS. S.S.VASAVA	07-11-2022 to 30/12/2022
		MR. D.A.VASAVA	31-12-2022 to 01/01/2023
		MS. S.S.VASAVA	02-01-2023 to 11/01/2023
		MR. H.P.DAVE	12-01-2023 to 15/01/2023
		MS. S.S.VASAVA	16-01-2023 to 17/02/2023
		MR. H.P.DAVE	18-02-2023 to 12/03/2023
8	BHAVNAGAR	Shri B. B. Raval	01/04/2022 to 27/05/2022
		Shri B. V. Rathod	28/05/2022 to 02/06/2022
		Shri B. B. Raval	03/06/2022 to 14/06/2022
		Shri J. R. Jebaliya	15/06/2022 to 19/06/2022
		Shri K. J. Goswami	20/06/2022 to 25/10/2022
		Shri T. R. Mehta	26/10/2022 to 31/10/2022
		Shri K. J. Goswami	01/11/2022 to 09/12/2022
		Shri T. R. Mehta	10/12/2022 to 13/12/2022
		Shri K. J. Goswami	14/12/2022 to 14/12/2022
		Shri T. R. Mehta	15/12/2022 to 20/12/2022
		Shri K. J. Goswami	21/12/2022 to 04/02/2023
		Shri T. R. Mehta	05/02/2023 to 08/02/2023
		Shri K. J. Goswami	09/02/2023 to 10/02/2023
		Shri V. A. Patel	11/02/2023 to 19/02/2023
		Shri T. R. Mehta	20/02/2023 to 31/03/2023
9	GANDHINAGAR	Shree V. S. Charkata	01/04/2022 to 19/06/2022
		Shree H. D. Parikh	20/06/2022 to 01/11/2022
		Shree J. P. Trivedi	02/11/2022 to 31/03/2023
10	MEHSANA	Shri S.B.Khaped	01/04/2022 to 26/09/2022
		Shri D.A. CHaudhari	27/09/2022 to 30/09/2022
		Ku. H.B.Parmar	01/10/2022 to 31/03/2023
11	SURAT	MR.H.V.PATEL	01/04/2022 to 27/04/2022
		MRS G.S.GAMIT	28/04/2022 to 07/05/2022
		MR.H.V.PATEL	08/05/2022 to 26/05/2022
		MR D.N.PATEL	27/07/2022 to 27/07/2022
		MR.H.V.PATEL	28/07/2022 to 04/08/2022
		MR D.N.PATEL	05/08/2022 to 05/08/2022
		MR.H.V.PATEL	06/08/2022 to 10/10/2022
		MR D.N.PATEL	11/10/2022 to 11/10/2022
		MR.H.V.PATEL	12/10/2023 to 08/03/2023
		MR.N.K.PADHER	09/03/2023 to 13/03/2023
		MR.H.V.PATEL	14/03/2023 to 31/03/2023
12	NAVSARI	SHRI R M SANGADA	01.04.2022 to 19.06.2022
		MISS S S KHAMBHATI	20.06.2022 to 31.03.2023
13	ANANAD	Shri B. F. Patel	01/04/2022 to 20/06/2022
		Shri S.B.Damor	21/06/2022 to 02/07/2022
		Shri P.J.Panchal	02/07/2022 to 11/07/2022
		Shri S.B.Damor	11/07/2022 to 01/10/2022
		SushriS.R.Damor	03/10/2022 to 6/10/2022
		Shri S.B.Damor	07/10/2022 to 09/10/2022
		Shri A.k.patel	10/10/2022 to 10/10/2022
		Shri S.B.Damor	11/10/2022 to 25/10/2022
		SuShriS.R.Damor	26/10/2022 to 31/10/2022

		Shri S.B.Damor	01/11/2022 to 18/11/2022
		Shri H.M.Badi	19/11/2022 to 14/02/2023
		Shri S.B.Damor	15/02/2023 to 19/02/2023
		Shri H.M.Badi	20/02/2023 to 31/03/2023
14	VADODARA	MR.R.D.KHUNTI	01/04/2022 to 25/05/2022
		MR.N.Z.MAHYAVANSHI	26/05/2022 to 26/06/2022
		SMT G.S.GAMIT	27/06/2022 to 31/03/2023
15	DAHOD	R.N.Prajapati	01/04/2022 to 15/04/2022
		R.V.Garg	16/04/2022 to 20/04/2022
		R.N.Prajapati	21/04/2022 to 08/05/2022
		R.V.Garg	09/05/2022 to 09/05/2022
		R.N.Prajapati	10/05/2022 to 19/06/2022
		S.J.Mehta	20/06/2022 to 28/06/2022
16	KUCTH-BHUJ	MR M. N. BADI	01/04/2022 to 02/07/2022
		MR D. R. MUSAR	03/07/2022 to 05/08/2022
		MR M. N. BADI	06/08/2022 to 23/09/2022
		MR R. R. RAVALIYA	24/09/2022 to 10/10/2022
		MR M. N. BADI	11/10/2022 to 31/03/2023
17	GODHRA	Mr. P.B.GAMIT	01-04-2022 to 24-04-2022
		Mr.T.B. CHAUDHARY	25-04-2022 to 13-05-2022
		Mr. P.B.GAMIT	14-05-2022 to 19-06-2022
		Mr. S.S.SHAH	20-06-2022 to 20-07-2022
		Mr.T.B. CHAUDHARY	21-07-2022 to 24-07-2022
		Mr. S.S.SHAH	25-07-2022 to 25-10-2022
		Mr.T.B. CHAUDHARY	26-10-2022 to 31-10-2022
		Mr. S.S.SHAH	01-11-2022 to 07-12-2022
		Mr.T.B. CHAUDHARY	08-12-2022 to 01-01-2023
		Mr. S.S.SHAH	02-01-2023 to 31-03-2023
18	SURENDRANAGAR	A B VAGHELA	01-04-2022 to 15/04/2022
		B V RATHOD	16-04-2022 to 16/04/2022
		A B VAGHELA	17-04-2022 to 24/04/2022
		B V RATHOD	25-04-2022 to 26/04/2022
		A B VAGHELA	27-04-2022 to 08/05/2022
		B V RATHOD	09-05-2022 to 11/05/2022
		A B VAGHELA	12-05-2022 to 25/05/2022
		B V RATHOD	26-05-2022 to 26/05/2022
		A B VAGHELA	27-05-2022 to 07/06/2022
		B V RATHOD	08-06-2022 to 10/06/2022
		A B VAGHELA	11-06-2022 to 11/08/2022
		B V RATHOD	12-08-2022 to 12/08/2022
		A B VAGHELA	13-08-2022 to 26/10/2022
		B V RATHOD	27-10-2022 to 29/10/2022
		A B VAGHELA	30-10-2022 to 27/11/2022
		B V RATHOD	28-11-2022 to 09/12/2022
		A B VAGHELA	10-12-2022 to 25/12/2022
		B V RATHOD	26-12-2022 to 26/12/2022
		A B VAGHELA	27-12-2022 to 24/01/2023
		B V RATHOD	25-01-2023 to 25/01/2023
		A B VAGHELA	26-01-2023 to 19/02/2023
		B V RATHOD	20-02-2023 to 21/02/2023
		A B VAGHELA	22-02-2023 to 08/03/2023
		B V RATHOD	09-03-2023 to 09/03/2023
		A B VAGHELA	10-01-2023 to 31/03/2023
19	AHMEDABAD	Shri. S.K.PADSHAH	04-04-2022 to 21-04-2022

		Shri P R BARANDA	22-04-2022 to 22-04-2022
		Shri. S.K.PADSHAH	23-04-2022 to 15-05-2022
		Shri P R BARANDA	16-05-2022 to 16-05-2022
		Shri. S.K.PADSHAH	17-05-2022 to 14-07-2022
		SHRI D V PARIKH	15-07-2022 to 22-07-2022
		Shri. S.K.PADSHAH	23-07-2022 to 09-08-2022
		Shri P R BARANDA	10-08-2022 to 10-08-2022
		Shri. S.K.PADSHAH	11-08-2022 to 17-08-2022
		Shri P R BARANDA	18-08-2022 to 18-08-2022
		Shri. S.K.PADSHAH	19-08-2022 to 23-08-2022
		Shri P R BARANDA	24-08-2022 to 24-08-2022
		Shri. S.K.PADSHAH	25-08-2022 to 25-08-2022
		SHRI H D PRAJAPATI	26-08-2022 to 02-09-2022
		Shri. S.K.PADSHAH	03-09-2022 to 05-10-2022
		SHRI R R THAKKAR	06-10-2022 to 06-10-2022
		Shri. S.K.PADSHAH	07-10-2022 to 26-10-1022
		SHRI R R THAKKAR	27-10-2022 to 28-10-2022
		Shri. S.K.PADSHAH	29-10-2022 to 08-12-2022
		SHRI R R THAKKAR	09-12-2022 to 09-12-2022
		Shri. S.K.PADSHAH	10-12-2022 to 15-12-2022
		SHRI H D PARIKH	16-12-2022 to 19-12-2022
		SHRI H D PRAJAPATI	20-12-2022 to 20-12-2022
		Shri. S.K.PADSHAH	21-12-2022 to 15-02-2023
		SHRI R R THAKKAR	16-02-2023 to 17-02-2023
		Shri. S.K.PADSHAH	17-02-2023 to 31-03-2023
20	KHEDA	SHRI T H SHARMA	01/04/2022 to 23/05-2022
		SHRI P J PANCHAL	24/05/2022 to 25/05/2022
		SHRI T H SHARMA	26/05/2022 to 18/06/2022
		SHRI P J PANCHAL	19/06/2022 to 19/06/2022
		SHRI P H CHARAN	20/06/2022 to 22/06/2022
		SHRI P J PANCHAL	23/06/2022 to 23/06/2022
		SHRI P H CHARAN	24/06/2022 to 28/06/2022
		SHRI P J PANCHAL	29/06/2022 to 30/06/2022
		SHRI P H CHARAN	01/07/2022 to 08/07/2022
		SHRI P J PANCHAL	09/07/2022 to 17/07/2022
		SHRI P H CHARAN	18/07/2022 to 07/08/2022
		SHRI P J PANCHAL	08/08/2022 to 10/082022
		SHRI P H CHARAN	11/08/2022 to 16/08/2022
		SHRI P J PANCHAL	17/08/2022 to 18/08/2022
		SHRI P H CHARAN	19/08/2022 to 25/09/2022
		SHRI P J PANCHAL	26/09/2022 to 31/03/2023
21	AMRELI	R.V.Suva	01/04/2022 to 18/04/2022
		J.B.Khachar	19/04/2022 to 21/04/2022
		R.V.Suva	22/04/2022 to 05/05/2022
		J.B.Khachar	06/05/2022 to 06/05/2022
		R.V.Suva	07/05/2022 to 18/05/2022
		J.B.Khachar	19/05/2022 to 19/05/2022
		R.V.Suva	20/05/2022 to 27/05/2022
		J.B.Khachar	28/05/2022 to 12/06/2022
		R.V.Suva	13/06/2022 to 20/06/2022
		J.B.Khachar	20/06/2022 to 27/07/2022
		V.P.Patel	28/07/2022 to 09/09/2022
		J.B.Khachar	10/09/2022 to 18/09/2022

		V.P.Patel	19/09/2022 to 01/10/2022
		J.B.Khachar	02/10/2022 to 16/10/2022
		V.P.Patel	17/10/2022 to 21/10/2022
		J.B.Khachar	22/10/2022 to 31/10/2022
		V.P.Patel	01/11/2022 to 12/12/2022
		J.B.Khachar	13/12/2022 to 13/12/2022
		V.P.Patel	14/12/2022 to 26/12/2022
		J.B.Khachar	27/12/2022 to 29/12/2022
		V.P.Patel	29/12/2022 to 29/12/2022
		J.B.Khachar	30/12/2022 to 01/01/2023
		V.P.Patel	02/01/2023 to 21/01/2023
		J.B.Khachar	22/01/2023 to 29/01/2023
		V.P.Patel	30/01/2023 to 09/03/2023
		J.B.Khachar	10/03/2023 to 12/03/2023
		V.P.Patel	13/03/2023 to 31/03/2023
22	PATAN	Shri Prashant P.Rathod	01/04/2022 to 18/06/2022
		Shri Mahavirsinh S.Chavda	19/06/2022 to 23/06/2022
		Shri Vijaysinh L.Rajput	24/06/2022 to 31/03/2023
23	PALANPUR	MR.A.B.JOSHI	01/04/2022 to 30/06/2022
		MR.M.K.PANDYA	01/07/2022 to 02/10/2022
		MR.A.B.JOSHI	03/10/2022 to 04/10/2022
		MR.M.K.PANDYA	05/10/2022 to 11/12/2022
		MR.A.B.JOSHI	12/12/2022 to 16/12/2022
		MR.M.K.PANDYA	17/12/2022 to 05/02/2023
		MR.A.B.JOSHI	06/02/2023 to 10/02/2023
		MR.M.K.PANDYA	11/02/2023 to 12/03/2023
		MR.A.B.JOSHI	13/02/2023 to 21/03/2023
		MR.M.K.PANDYA	22/03/2023 to 31/03/2023
24	RAJKOT	Shri B.J.Mehta	01/04/2022 to 03/04/2022
		Shri D.K.Raja i/c	04/04/2022 to 10/04/2022
		Shri B.J.Mehta	11/04/2022 to 01/05/2022
		Shri D.K.Raja i/c	02/05/2022 to 08/05/2022
		Shri B.J.Mehta	09/05/2022 to 26/06/2022
		Shri D.K.Raja i/c	27/06/2022 to 10/07/2022
		Shri B.J.Mehta	11/07/2022 to 31/03/2023
25	TAPI	Shri A.B.Halpati	01/04/2022 to 18/06/2022
		Shri S.R.Patel	19/06/2022 to 19/06/2022
		Shri N.M.Ganvit-	20/06/2022 to 26/07/2022
		Shri S.R.Patel	27/07/2022 to 31/07/2022
		Shri N.M.Ganvit	01/08/2022 to 09/01/2023
		Shri S.R.Patel	10/01/2023 to 15/01/2023
		Shri N.M.Ganvit-	16/01/2023 to 17/02/2023
		Shri S.R.Patel	18/02/2023 to 26/02/2023
		Shri N.M.Ganvit	27/02/2023 to 31/03/2023
26	HIMATNAGAR	Shri G.P. Vanjara	01-04-2022 to 16-06-2022
		Shri B.S. Chaudhary	19-06-2022 to 19-07-2022
		Shri U.V. Sutariya	20-07-2022 to 22-07-2022
		Shri B.S. Chaudhary	23-07-2022 to 26-10-2022
		Shri U.V. Sutariya	27-10-2022 to 29-10-2022
		Shri B.S. Chaudhary	30-10-2022 to 18-12-2022
		Shri U.V. Sutariya	19-12-2022 to 02-01-2023
		Shri B.S. Chaudhary	03-01-2023 to 31-03-2023
27	ARRAWALLI	Shri H.D. Rahul	01-04-2022 to 18-06-2022
		Ku. A.P. Soni	19-06-2022 to 03-11-2022

		Shri G.P. Vanjara	04-11-2022 to 14-12-2022
		Shri M.M. Mahesaniya	15-12-2022 to 08-01-2023
		Shri G.P. Vanjara	09-01-2023 to 31-03-2023
28	GIR-SOMNATH	Shree V.C.Tirthani	01-04-2022 to 19-06-2022
		Shree R.K.Fumakiya	20-06-2022 to 24-06-2022
		Shree V.C.Tirthani	25-06-2022 to 23-12-2022
		Shree R.K.Fumakiya	24-12-2022 to 01-01-2023
		Shree V.C.Tirthani	02-01-2023 to 04-02-2023
		Shree R.K.Fumakiya	05-02-2023 to 12-02-2023
		Shree V.C.Tirthani	13-02-2023 to 31-03-2023
29	BOTAD	Smt.A.A.Kunte	01-04-2022 to 05-06-2022
		Ku.J.J.Trivedi	06-06-2022 to 24-06-2022
		Smt.A.A.Kunte	25-06-2022 to 11-12-2022
		Shree K.B.Dhameliya	12-12-2022 to 17-12-2022
		Smt.A.A.Kunte	18-12-2022 to 31/03/2023
30	CHHOTA-UDEPUR	Shri N.S.Chaudhari	01/04/2022 to 18/06/2022
		Miss. S.R. Damor	19/06/2022 to 27/06/2022
		Shri H.H Parmar	28/06/2022 to 05/07/2022
		Miss. S.R. Damor	06/07/2022 to 10/07/2022
		Shri H.H Parmar	11/07/2022 to 20/08/2022
		Miss. S.R. Damor	21/08/2022 to 24/08/2022
		Shri H.H Parmar	25/08/2022 to 03/09/2022
		Miss. S.R. Damor	04/09/2022 to 11/09/2022
		Shri H.H Parmar	12/09/2022 to 25/12/2022
		Shri G.M Damor	26/12/2022 to 04/01/2023
		Shri H.H Parmar	05/01/2023 to 31/03/2023
31	MAHISAGAR	D. A. VASAVA	01/04/2022 to 18/06/2022
		K. S. KATARA (I/C)	18/06/2022 to 2/07/2022(I/C)
		R. M. PATEL	02/07/2022 to 31/03/2023
32	MORBI	SHRI B K PAGHDAL	01/04/2022 to 15/05/2022
		SHRI P V VAIDYA	16/05/2022
		SHRI B K PAGHDAL	17/05/2022 to 26/05/2022
		SHRI P V VAIDYA	27/05/2022
		SHRI B K PAGHDAL	28/05/2022 to 17/07/2022
		SHRI P V VAIDYA	18/07/2022
		SHRI B K PAGHDAL	19/07/2022 to 11/08/2022
		SHRI P V VAIDYA	12/08/2022
		SHRI B K PAGHDAL	13/08/2022 to 17/08/2022
		SHRI P V VAIDYA	18/08/2022
		SHRI B K PAGHDAL	19/08/2022 to 13/01/2023
		SHRI P V VAIDYA	13/01/2023 to 22/01/2023
		SHRI B K PAGHDAL	23/01/2023 to 31/03/2023
33	DEV BHUMI DWARKA	smt. J. V. Govani	01/04/2022 to 15/05/2022
		shri S. M. Gusai	16/05/2022 to 16/05/2022
		mis. N. N. Sodha ATO	17/05/2022 to 21/05/2022
		shri D. M. Sonara, ATO	22/05/2022 to 29/05/2022
		mis. N. N. Sodha ATO	30/05/2022 to 22/06/2022
		sri R.P. chhelana TO	23/06/2022 to 27/06/2022
		mis. N. N. Sodha ATO	28/06/2022 to 30/06/2022
		sri R.P. chhelana TO	01/07/2022 to 23/09/2022
		mis. N. N. Sodha ATO	24/09/2022 to 09/10/2022

		sri R.P. chhelana TO	10/10/2022 to 23/12/2022
		mis. N. N. Sodha ATO	24/12/2022 to 16/01/2023
		sri R.P. chhelana TO	17/01/2023 to 31/03/2023
34	P.A.O./AHD	S GAVANDE	20/01/2022 to 05/06/2022
		H C TRIVEDI	06/06/2022 to 31/10/2022
		A B VASANI	01/11/2022 to 02/11/2022
		H D PARIKH	03/11/2022 to 31/03/2023
35	P.A.O./GNR	Shri S.S. Gavande	01-04-2022 to 17-04-2022
		Shri M.R. Chhatrivala	18-04-2022 to 24-04-2022
		Shri S.S. Gavande	25-04-2022 to 08-06-2022
		Shri J.P trivedi	09-06-2022 to 02-11-2022
		Shri A.D. baraiya	03-11-2022 to 14-11-2022
		Shri D.N. brahmabhadd	15-11-2022 to 19-03-2023
		Shri D.A. Gameti(I/C)	20-03-2023 to 22-03-2023
		Shri D.N. Brahmabhadd	23-03-2023 to 31-03-2023
36	P.P.O./AHD	MR.H.K.THAKER	01/04/2022 to 15/04/2022
		MR.HARDIK D PRAJAPATI	16/04/2022 to 16/04/2022
		MR.H.K.THAKER	17/04/2022 to 02/05/2022
		MR.HARDIK D PRAJAPATI	03/05/2022 to 15/05/2022
		MR.H.K.THAKER	16/05/2022 to 20/05/2022
		MR.HARDIK D PRAJAPATI	21/05/2022 to 21/05/2022
		MR.H.K.THAKER	22/05/2022 to 19/06/2022
		MR.HARDIK D PRAJAPATI	20/06/2022 to 04/07/2022
		MR.HARIVADAN D PRAJAPATI	05/07/2022 to 24/07/2022
		MR.HARDIK D PRAJAPATI	25/07/2022 to 25/07/2022
		MR.HARIVADAN D PRAJAPATI	26/07/2022 to 25/08/2022
		MR.HARDIK D PRAJAPATI	26/08/2022 to 26/08/2022
		MR.HARIVADAN D PRAJAPATI	27/08/2022 to 04/09/2022
		MR.HARDIK D PRAJAPATI	05/09/2022 to 05/09/2022
		MR.HARIVADAN D PRAJAPATI	06/09/2022 to 03/10/2022
		MR.HARDIK D PRAJAPATI	04/10/2022 to 04/10/2022
		MR.HARIVADAN D PRAJAPATI	05/10/2022 to 31/10/2022
		MR.HARDIK D PRAJAPATI	01/11/2022 to 01/11/2022
		MR.HARIVADAN D PRAJAPATI	02/11/2022 to 13/11/2022
		MR.HARDIK D PRAJAPATI	14/11/2022 to 14/11/2022
		MR.HARIVADAN D PRAJAPATI	15/11/2022 to 07/12/2022
		KU. G.D.PATEL	08/12/2022 to 09/12/2022
		MR.HARIVADAN D PRAJAPATI	10/12/2022 to 19/12/2022
		MR.HARDIK D PRAJAPATI	19/12/2022 a.n.to 19/12/2022
		MR.HARIVADAN D PRAJAPATI	20/12/2022 to 15/01/2023
		MR.HARDIK D PRAJAPATI	16/01/2023 to 29/01/2023
		KU. G.D.PATEL	30/01/2023 to 01/02/2023
		MR.HARDIK D PRAJAPATI	02/02/2023 to 04/02/2023
		MR.HARIVADAN D PRAJAPATI	05/02/2023 to 05/03/2023
		MR.HARDIK D PRAJAPATI	06/03/2023 to 06/03/2023
		MR.HARIVADAN D PRAJAPATI	07/03/2023 to 27/03/2023
		MR.HARDIK D PRAJAPATI	27/03/2023 a.n.to 27/03/2023
		MR.HARIVADAN D PRAJAPATI	28/03/2023 to 31/03/2023
37	P.P.O./GNR	Shri M.R. Chhatrivala	01-04-2022 to 12-06-2022
		Shri S.S.Shah	13-06-2022 to 15-06-2022
		Shri U.S. Bhayani	16-06-2022 to 14-12-2022
		Shri B.M. Rathod	15-12-2022 to 31-03-2023
38	P.P.O./VADODARA	SHRI D D LUHAR	01/04/2022 to 16/06/2022

		SHRI K K PASTAGIYA	18/06/2022to20/06/2022
		SHRI H M BADI	21/06/2022to 10/07/2022
		SHRI K K PASTAGIYA	11/07/2022to 13/07/2022
		SHRI H M BADI	14/7/2022 to 26/09/2022 bn
		SHRI R M RAVAL	26/09/2022to26/10/2022
		SHRI H M BADI	27/10/2022to 31/10/2022
		SHRI R M RAVAL	01/11/2022to 09/12/2022
		SMT G S GAMIT	10/12/2022to 26/12/2022
		SHRI R M RAVAL	27/12/2022to 22/01/2023
		SHRI K K PASTAGIYA	23/01/2023to 26/01/2023
		SHRI R M RAVAL	27/01/2023 to 31/03/2023
39	P.P.O./SUTAT	Shri A.H.Shaikh	01-04-2022 to 05-05-2022
		Shri P.A.Malankiya	06-05-2022 to 07-05-2022
		Shri A.H.Shaikh	08-05-2022 to 07-07-2022
		Shri P.A.Malankiya	Dt.08-07-2022
		Shri A.H.Shaikh	09-07-2022 to 18-09-2022
		Shri P.A.Malankiya	Dt.19-09-2022
		Shri A.H.Shaikh	20-09-2022 to 25-09-2022
		Shri P.H.Charan	26-09-2022 to 05-10-2022
		Shri P.A.Malankiya	06-10-2022 to 07-10-2022
		Shri P.H.Charan	08-10-2022 to 25-10-2022
		Shri H.V.Patel	26-10-2022 to 28-10-2022
		Shri P.H.Charan	29-10-2022 to 11-11-2022
		SMT Krishna Rafaliya	12-11-2022
		Shri P.H.Charan	13-11-2022 to 02-12-2022
		Shri P.A.Malankiya	Dt.03-12-2022
		Shri P.H.Charan	04-12-2022 to 11-12-2022
		Shri H.V.Patel	12-12-2022 to 31-12-2022
		Shri P.H.Charan	01-01-2023 to 15-01-2023
		Shri H.V.Patel	16-01-2023 to 31-01-2023
		Shri P.H.Charan	01-02-2023 to 21-02-2023
		SMT Krishna Rafaliya	Dt.22-02-2023
		Shri P.H.Charan	23-02-2023 to 31-03-2023
40	P.P.O./RAJKOT	V. C. GADHAVI	01-04-2022 to 18-06-2022
		C. M. VACHHANI	19-06-2022 to 19-06-2022
		M.K. NANDANIA	20-06-2022 to 31-03-2023
41	DIV.T.O./AHD	Mr. J.B.Rabari	01-04-2022 to 18-06-2022
		Mr. K.M Gandhi	19-06-2022 to 30-06-2022
		Mr. A.K Patel	01-07-2022 to 08-02-2023
		Mr. J.B.Rabari	09-02-2023 to 10-02-2023
		Mr. A.K Patel	11-02-2023 to 31-03-2023

## ANNEXTURE-G

(PARA 3.2)

**Statement showing the position of outstanding Para as on 31.03.2023**

Sr. No.	Code No.	Name of the Treasury	Outstanding Para
1	51	Ahmedabad	11
2	52	Amreli	16
3	53	Palanpur-BK	13
4	54	Bharuch	10
5	55	Bhavnagar	12
6	56	Dangs-Ahwa	4
7	57	Gandhinagar	14
8	58	Jamnagar	18
9	59	Junagadh	11
10	60	Kheda-Nadiad	15
11	61	Kutch-Bhuj	19
12	62	Mehsana	20
13	63	Godhra	22
14	64	Rajkot	4
15	65	Himatnagar-SK	18
16	66	Surat	17
17	67	Surendranagar	16
18	68	Vadodara	14
19	69	Valsad	12
20	72	Dahod	14
21	73	Patan	12
22	74	Narmada	18
23	75	Anand	14
24	76	Porbandar	7
25	77	Navsari	10
26	78	Tapi-Vyara	7
27	81	Botad	11
28	82	Chhotaudepur	17
29	83	Mahisagar	13
30	84	Morbi	16
31	85	Dwarka	10
32	86	Arvalli	24
33	87	Gir-Somnath	12
34	51(2)	P.P.O.Ahmedabad	16
35	57(2)	P.P.O.Gandhinagar	12
36	68(2)	P.P.O.Vadodara	15
37	66(2)	P.P.O.Surat	11
38	64(2)	P.P.O.Rajkot	19
39	51(3)	Div. T.O,Ahmedabad	3
40	-	e-PAO (GST) Gandhinagar	0
41	70	PAO Ahmedabad	3
42	71	PAO Gandhinagar	4
	Total		534



## ANNEXURE-H

(Para No. 3.5.2)

## Non-payment of ADP to family Pensioners

Sr. No.	TRY	Name of Service pensioner	PPO No.	DOB of service pensioner	DOD of service pensioners	Name of family pensioner	Date of birth of family pensioner
1.	Botad	Savailal Chhaganlal Jodhani	DPP/P/14851	29-06-1932	19-11-2015	Jayagauri Harjivandas Ranpura	25-07-1938
2.	Dahod	SHIVANCEBH AI. KRITION	DPP/P/NG/15430	08-03-1938	04-10-2017	ANJLINABEN.P . PATEL	14-11-1941
3.		RENUKABEN. D. DESAI	LPD/GIA/DEO/P PT/33	13-11-1944	17-12-2021	DASHRATHLA L. G. DESAI	17-04-1940
4.		RASHIKLAL KANAIYALA L SHAH	L/PAN/PE/727	20-03-1938	21-09-2019	CHANDRIKAB EN. R. SHAH	14-06-1939
5.	Dangs-ahwa	SITARBHAI JANUBHAI	DPP/P/112496	16-03-1945	16-01-2001	SOMIBEN SITARBHAI	15-04-1940
6.	Gir-somnath	Harilal D Bhatt	DPP/10130	18-03-1932	18-12-2002	Labhkuvar U Upadhyay	09-12-1940
7.		M. G. Shah	DPP/P/22553	13-06-1936	30-06-1991	Kanchanen H Shah	01-07-1938
8.		S A Gondaliya	L/JUN/PT/496	05-11-1935	06-09-2017	S.B Hariyani	01-04-1939
9.	Himmat-nagar	Mathurbhai M. Solanki	L/SK/STATE/CL -IV/P-17	27-03-1942	27-09-2012	Menibn Dhanabhai	27-03-1938
10.		Kalavatiben k. Raval	L/SK/PT/1735	19-05-1940	05-02-2020	Mangaldas h. Raval	04-09-1939
11.	Junagadh	Panalal Shashtri	D/PP/P/25789	10-03-1934	03-04-2020	Anilaben	06-01-1942
12.		Manshuklal Bhatt	D/PP/P/73141	04-12-1934	14-02-2022	Pramilaben	11-03-1941
13.	Mahi-sagar	Sumitraben	PT/2856	17-10-1940	19-05-2015	Arvindkumar C Gandhi	09-07-1939
14.		Ramanlal A Panchal	PT-1832	09-02-1937	01-01-2018	Jasodaben S Panchal	29-01-1940
15.	Nadiad	Trilochanaben K Bhatt	L/KRA/PT/4206	31-03-1944	09-10-2020	Sheerischand T Dave	18-06-1938
16.		M M Harijan	L/KRA/PE/460	27-09-1930	09-02-1989	Sonaben M Harijan	15-03-1935
17.	Navsari	Ushaben	L/BUL/PT/N/318	28-07-1943	09-03-2006	Maganbhai S Patel	05-10-1941
18.		Jasuben M Patel	L/BUL/PT/2145	24-07-1937	08-12-2011	Shankarbai L Patel	20-02-1931
19.	PPO, Gandhinagar	M V KHALASI	DPP/P/91701	16-07-1942	27-05-2021	B M KHALASI	28-05-1937
20.		P R ACHARYA	DPP/P/11041	26-02-1932	15-12-2012	INDIRABEN	19-08-1936
21.		L V DABHI	DPP/P/45548	17-03-1934	04-10-2014	JIVUBEN	22-04-1939
22.		B V MODI	L/MEH/PT/2273	12-12-1939	26-11-2020	K S MODI	20-03-1940
23.		KESHABHAI U PATEL	L/AMD/PT/1600	01-01-1941	06-01-2014	SHAKRIBEN C PATEL	22-10-1938
24.		JASVANTRA Y K THAKAR	L/GNR/PT/531	11-11-1945	31-03-2001	JASVANTLAL. K.	04-11-1940
25.		B R MEHTA	DPP/P/24738	27-11-1933	28-10-1991	B R MEHTA	15-05-1941
26.		JANTILAL	DPP/P/65423	07-05-1939	25-12-2007	J K GADHIYA	13-04-1939
27.		G C ONDHIYA	DPP/NG/010119	04-11-1936	14-02-2003	G C ONDHIYA	11-08-1938
28.		M T DAVE	L/RAJ/PT/001419	14-04-1944	19-12-2018	S K MEHTA	07-06-1941

29.	PPO, Rajkot	V R SINGALA	DPP/P/023378	02-06-1943	30-05-2016	RATUBHAI L SHINGALA	16-03-1941	
30.		SUSHILABEN M MEHTA	L/JAM/PT/00049 2	13/07/1935	08/05/2021	NAVINCHAND RA SHUKLA	01-10-1934	
31.		KANAIYALA H/O PUSHPAE	DPP/P/053774	18-09-1937	04-01-2008	K H PANDYA	03-02-1938	
32.		PUSHPABEN M MEHTA	DPP/035549	07-05-1939	20-04-2021	DILIPKUMAR VRAJLAL THA	17-06-1941	
33.		ANANTRAY P MEHTA	L/RAJ/PT/00042 0	08-08-1938	06-11-2020	R A MEHTA	10-01-1942	
34.		L T PANDYA	L/RAJ/PT/00087 1	31-03-1938	23-04-2021	B D DAVE	06-02-1940	
35.		JAYSUKHLAL B MEHTA	L/ARL/PT/1211	09-06-1941	27-03-2018	CHAMPABEN J MEHTA	05-12-1942	
36.		DAULATRAI N DHAGAT	DPP/PA-2/49839	03-02-1937	14-02-2022	BEBYBEN N DAVE	02-06-1941	
37.		P R TRAMBADIY A	DPP/P/122540	01/07/1946	18-06-2022	BAVANJI T JIVANI	02/01/1942	
38.		A.N.GANDHI	L/JAM/PT/00022 7	08/04/1932	10/02/2022	SMT. J.K. KOTHARI	07/09/1938	
39.		DEVAJIBHAI H/OSMT.K L PADHIYAR	L/JAM/PT/00081 1	03/03/1939	18/12/2007	D T KACHA	16/05/1938	
40.		SHRI ANANTBHAI J. JOSHI	L/JAM/PT/1628	25/12/1950	02/03/2008	ANANTRAY J. JOSHI	02/09/1941	
41.		Amreli	Bholashankar m Trivedi	L/ARL/PT/356	11-08-1939	15-08-2012	B M Trivedi	21/12/1936
42.			KantabenUpadh yay	L/ARL/PT/P211	28-03-1935	02-09-2017	Prabhashankar N Raval	13-04-1924
43.	Daulatrai N Dhagat		DPP/PA2/49839	03-02-1937	14-02-2022	Bebyben N Dave	02-06-1941	
44.	Naniben J Bathvar		L/ARL/PT/MSB/ 1828	01-08-1936	15-12-2019	Rajabhai Surabhai Bagda	18-03-1934	
45.	Arvalli	R M Jaiswal	DPP/P/25400	11/01/1934	31/01/2016	Savitriben Soni	23/07/1939	
46.	Bharuch	Kanchanben B. Chavda	DPP/P/81618	12-04-1939	01-12-2018	Bababhai Jagjivanbhai	12-11-1935	
47.		Shashikant Asharam	DPP/P/32118	12-04-1934	18-04-2021	Dharmishtaben C. Joshi	07-09-1935	
48.		Masaben Mohammed	L/BCH/PT/1619	06-04-1937	21-07-2014	Musabhai Umarji Sule	24-10-1931	
49.	Valsad	Amrutbhai K Desai	L/BUL/PT/1549	05/03/1934	07/03/2001	Madhuben	06/06/1942	
50.		Dilipbhai m Desai	L/BUL/PT/3275	20/08/1941	12/10/2011	Savitriben	22/05/1942	

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