

Annexure-IV



Annual Review Report

**On the working of Public Works/Water
Resources Divisions**

State of Maharashtra

For the year 2018-19

**OFFICE OF THE ACCOUNTANT GENERAL(AandE)-II,MAH,
NAGPUR**

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**Annual Review on the working of Public Works Divisions
in the State of Maharashtra for the year 2018-2019.**

Introduction

As per Para 8.54 of C.A.G.'s M.S.O. (AandE) Vol.-I, this office prepares and submits the report on "Annual Review on working of Public Works Divisions" for every financial year to the Government of Maharashtra and to the CAG of India.

The Annual Review Report for the year 2018-19 gives overall picture of the accounting aspects of the Public Works Department and Water Resources Department of Government of Maharashtra. It intends to bring out general omissions, deficiencies, irregularities noticed in maintenance and submission of accounts by the divisions under the control of these departments. Similarly, it also brings out irregularities noticed during inspection of Public Works Divisions and Water Resources Divisions by the Local Audit Parties of the office of the Accountant General (Audit)-II, Maharashtra, Nagpur so that the Government can take corrective measures for improvement of the working of these Divisions.

There is much scope for improvement in preparing Monthly Accounts of Public Works Divisions. Currently, the compiled accounts of Public Works Divisions are submitted manually as well as online. C-DAC has developed a software for submission of monthly compiled accounts of Divisions to AG office and the divisions have started submission of monthly accounts online from August, 2014. At present this office receives online accounts of 312 divisions out of 338 divisions. However, due to non-computerisation of accounts of 26 divisions pertaining to Water Resources Department, this office receives monthly accounts of these divisions manually.

If all these accounts are received electronically, misclassification of receipts and expenditure, arithmetical errors and need of changing the opening and closing balances manually can be avoided and agreement of compiled accounts with enclosed schedules/abstracts will be easier to arrive at. This would minimize the delay in posting of the compiled accounts in VLC system of this office.

Also, since April 2019, all divisions of Water Resources Departments are sending monthly accounts manually only. The department is in the process of developing a new

accounts submission module in consolidation with C-DAC. It is hoped that the development of the new module will be expedited.

I hope this report will help the department to rectify the general omissions, lapses, irregularities and lead us towards the path of overall improvement in the system.

Date: 13 /12/2019
Place: Nagpur

(L. Hangsing)
Accountant General

OFFICE OF THE ACCOUNTANT GENERAL (AandE) II, MAHARASHTRA, NAGPUR

**ANNUAL REVIEW REPORT ON THE WORKING OF PUBLIC WORKS /
WATER RESOURCES DIVISIONS IN MAHARASHTRA STATE FOR THE
YEAR 2018-19**

1. The Annual Review Report on the working of Public Works/Water Resources Divisions of Government of Maharashtra for the year 2018-2019 gives a general picture of the accounts of

- i) Public Works Divisions
- ii) Water Resources Divisions

1.1 The general / specific deficiencies noticed by this office i.e. Accountant General (AandE)-II Maharashtra, Nagpur, as well as by the Central / Local Audit Parties of the O/o the Accountant General (Audit)-II, Maharashtra, Nagpur are brought out in this report. The Report is divided into two parts.

PART – I deals with omissions / defects noticed in the monthly accounts of the divisions received in the O/o the Accountant General (AandE)-II, Maharashtra, Nagpur.

PART – II deals with omissions / defects noticed by the Central / Local Audit Parties of the O/o the Accountant General (Audit)-II, Maharashtra, Nagpur.

PART – I

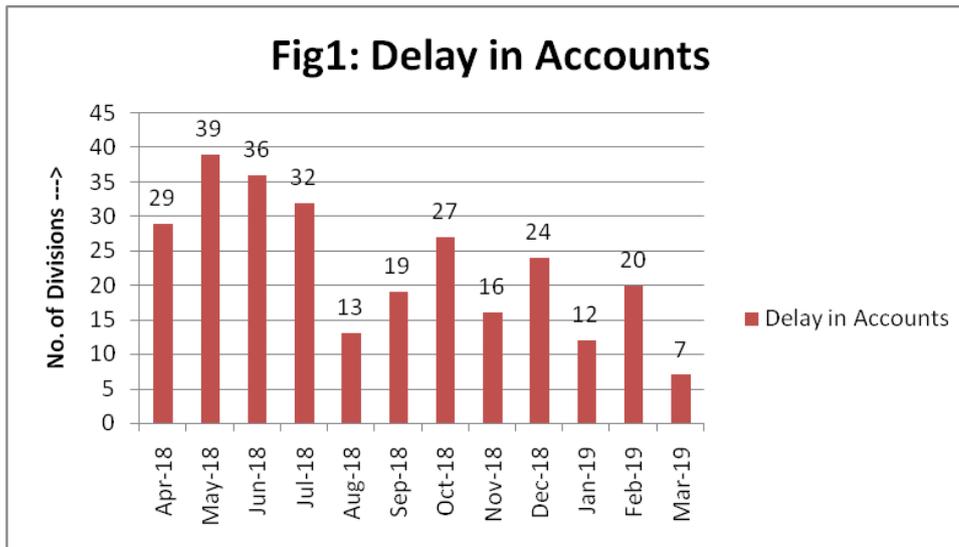
2. Delay in submission of Accounts

2.1 As on 31st March 2019, **338** Divisions of the Public Works Department and Water Resources Department rendered compiled accounts to this office. The department wise break-up of these divisions is given below:-

Sr. No.	Name of Administrative Department	No. of Divisions
1	Public Works Department	160
2	Water Resources Department	178
	Total	338

2.2 Para 22.4.15 of the Maharashtra Public Works Accounts Code stipulates that the monthly compiled account of a division should reach the office of the Accountant General between 7th and 10th of the following month. However, these Codal provisions were not scrupulously followed by some of the divisions. A list of such divisions which delayed the submission of accounts for more than 5 days is given in **Annexure - 1** of this report.

2.3 The defaulter divisions may be instructed to submit the accounts in time.



3. Common deficiencies noticed in the Accounts received from divisions

3.1 Some of the common deficiencies noticed in the monthly accounts of Public Works/Water Resources Divisions during the year 2018-19 are listed below.

- Complete classification of expenditure/receipt booked in the account not given in Form 100/102.
- Detailed Head not depicted in Form 100.
- Amount of receipt side does not tally with expenditure side in Form 101.
- Opening balance of current month does not tally with closing of preceding month.
- Non submission of Receipt Schedules.
- Part II of monthly accounts not submitted.
- Form 94 of Remittances not submitted.
- Difference in amount of Major Head 8782 in Form 101 and 94.
- Repetition of single Major Head in Form 101 instead of showing single amount with respect to one Major Head.
- Difference in amount of Deposit in Form 73 and in Form 101.
- Total of Form 73 of Deposit does not tally.
- Form 93 of Major Head 8658-112-TDS not submitted.

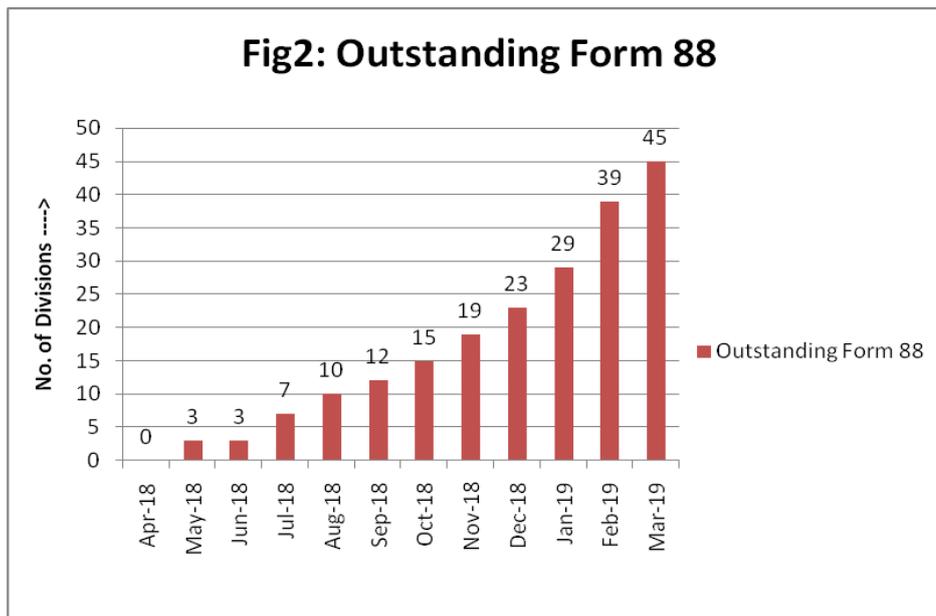
4. Wanting schedules of monthly settlement with Treasuries (Form 88)

4.1 As per Para 22.3.1 of chapter 22 of Maharashtra Public Works Account Code, after the expiry of the month, as soon as possible, monthly settlement should be effected by divisions with all treasuries in respect of the transactions of the entire division.

4.2 Thus reconciliation of remittances into treasuries and cheques drawn by Divisional Officers of Public Work/Water Resources Divisions on treasuries should be done regularly.

4.3 The position regarding wanting “Schedule of monthly Settlement with Treasuries” (Form 88) had been brought to the notice of Departmental Officers i.e. Executive Engineers/Superintending Engineers from time to time. However, in some of the cases it is found that Form 88 is received late by several months after the closure of monthly accounts. In the absence of Form 88, remittances and cheques issued by the divisional officers remains un-reconciled with the Treasuries and large amounts are shown outstanding. Due to delay in reconciliation by Divisional Officers with the Treasuries, possibility of fraud cannot be ruled out.

4.4 Therefore, Government may issue instructions to all the Divisional Officers to strictly observe the codal provisions in this regard and submit Form 88 to this office on due date. List of Divisions from which Form 88 are still wanting is given in Annexure- 2.



5. Balances under Suspense and Remittances Heads

5.1 Under suspense heads, all such transactions are recorded which are ultimately cleared either by payment or recovery in cash or by book adjustment.

5.2 Cash Settlement Suspense Account (CSSA) (Old)

5.2.1 The inter divisional transactions of supply of materials or services rendered among different divisions of Public Works and Water Resources Departments used to be initially

booked by the originating division in its Accounts under the Major Head-8658-Suspense Account-107-Cash Settlement Suspense Account. The concerned responding division was supposed to send a cheque (with endorsement "By Book Adjustment Only") to the originating division by charging the expenditure to the concerned work or stock as the case may be. The originating division used to credit the cheque to MH-8658-Suspense Account-107-Cash Settlement Suspense Account thus clearing the concerned Suspense item in its Account.

5.2.2 Since 1st April 1989, such inter divisional transactions in MH-8658-Suspense Account have been discontinued and shifted to the service Major head of the concerned divisions (i.e. MH-2059, MH-2701, etc.) under a distinct Minor head *799-Suspense*.

5.2.3 A balance to the tune of Rs. 18.69 crores (Water Resources Department – Rs. 17.51 crores and Public Works Department – Rs. 1.18 crores) is still outstanding under the Cash Settlement Suspense (old) Account under Major Head 8658 Suspense Account.

5.2.4 After thorough scrutiny it was concluded that a dead end is now reached and there is no other alternative than to consider writing-off the amount of Rs. **18.69** crores from the Major Head-8658-Suspense Account-107-Cash Settlement Suspense Account, which has been outstanding since long.

5.2.5 In view of the above, a write-off proposal had been forwarded to Govt. of Maharashtra in April 2009. Based on the original write off proposal dated 22/04/2009 and from the information available in that proposal, two separate proposals to write off outstanding balance of Rs. 1,18,27,393/- and Rs. 17,12,05,952/- in respect of Public Works Department and Water Resources Department respectively under MH 8658-107-CSSA had been forwarded to the Principal Secretaries of PWD and WRD for their perusal and consent from the Finance Department.

5.2.6. The matter has been pursued vigorously since then. Regular reminders have been issued by this office, the latest on 02/08/2019.

5.2.7. However, Government of Maharashtra has not given consent to the write off proposal till date. Early action is expected on this issue to clear these old outstanding balances.

5.3 New Cash Settlement Suspense Account (CSSA)

5.3.1 Government of Maharashtra, Finance Department had issued revised accounting procedure for expenditure under Cash Settlement Suspense Account vide G.R. No. MIS.1089/CR-88/TRY-4 dated 29 March, 1989 wherein a new Sub-Head "*Cash Settlement Suspense Account*" below Minor Head "*799 Suspense*" under concerned Revenue or Capital expenditure major head had been opened with effect from 1 April, 1989 as a temporary measure for making advance payment by one division to other for material to be received or the services required or works to be executed. This sub-head "*Suspense C.S.S.Account*" will have no budget provision since it would be closing with "Zero" balance at the end of every financial year. However, it is observed that at the end of Financial Year 2018-19, large old balances were outstanding under these suspense heads. List of Divisions having huge balances under Cash Settlement Suspense Account is shown in **Annexure - 3**.

5.3.2. Government may investigate the reasons for balances outstanding under Cash Settlement Suspense Account since long period despite Government instructions to close the sub-head at zero balance at the end of each financial year. Instructions may also be issued to the divisional authorities to clear these old outstanding balances immediately

5.4 Miscellaneous Public Work Advances (MPWA)

5.4.1 Similarly the *suspense sub head* “*Miscellaneous Public Works Advances*” includes the cases of overpayments, pending recoveries, losses, excess expenditure over deposit in respect of Deposit works, etc. List of divisions showing large outstanding balances under this suspense minor head is given in **Annexure- 4**

5.4.2 Immediate steps need to be taken to recover the outstanding dues from the parties concerned (contractors, etc.) to clear the large balances under Miscellaneous Public Works Advances. The issue needs to be monitored at higher level.

5.5 Balances under Remittances (Heads Major Head 8782 – Remittances – 102 Public Work Remittance)

5.5.1 The Minor Head ‘Public Work Remittances’ comprises three sub-heads:

I – Remittances into Treasury

II- Cheque

III- Other Remittances

5.5.2 Sub Head I-Remittances relates to the amounts/ revenues collected and remitted into Treasuries/ Bank by the Public Works and Water Resources Divisions.

5.5.3 Sub Head *II-Cheque* is operated to account for the Cheques issued by the Public Works and Water Resources Divisions.

5.5.4 Sub Head *III- Other Remittances* is for adjustments of Land Acquisition payments and payments for supplies under DGS and D rate contracts. The payment under this Sub Head (*III-OR*) are made by other agencies (like Special Land Acquisition Officer and PAO-DGSandD) on behalf of Public Works and Water Resources Divisions and their final adjustments to concerned work (or stock) are to be carried out by the divisions through their Monthly Accounts clearing the initial Debit.

5.5.5 The Debit under Sub Head *I-Remittance* is received through the Divisional Accounts and the Credits through the Treasury Accounts, whereas under *II- PW Cheque*, the Credit is received through the Divisional Accounts and Debit (encashment) through Treasury Accounts.

5.5.6 The difference between the Treasury and Divisional figures under the Sub Heads I – Remittances into Treasury and II- Cheques appear as outstanding balances under the respective Sub Heads. The reasons for the differences between the Divisional and Treasury figures are as under:

- i) The time taken by the payee to deposit the cheque into Bank.

- ii) The Sub Divisional Monthly Accounts are closed on 20th of each month so the Sub Divisional transactions of Cheques and Remittances for the period from 20th to the end of the month are incorporated in the Divisional Accounts of the next month, whereas they are included in the Treasury Accounts in the same month.
- iii) Misclassification of the transactions of one division against another division or under different Major Heads.

5.5.7 The Divisional Officer (Executive Engineer) is responsible for ensuring submission to Accountant General, a monthly reconciliation statement (Form-88) exhibiting the difference between the Treasury figure and Divisional figure together with the progressive figures thereunder and item-wise details of the difference. For this purpose, the Divisional Staff is expected to visit the Treasury Office regularly and compare the Divisions details of Cheques and Remittances with the Treasury records. Form-88 must be accompanied by the Treasury certificates for Consolidated Treasury Receipts (CTR) and Consolidated Treasury Issues (CTI).

5.5.8 As the work of reconciliation with the Treasury records and receipt of Consolidated Treasury Receipts (CTR) and Consolidated Treasury Issues (CTI) takes some time after closure of Divisional Accounts, Form-88 for a month is to be submitted by divisions to this office within one month after submission of Monthly Divisional Account of that month.

5.5.9 In **Form-88** of some of the Divisions, items *pertaining* to very old period are still outstanding under the sub-heads, I- Remittances into Treasury and under II-Cheques.

5.5.10 After thorough scrutiny, it was concluded that a dead end is now reached for these old items and hence write-off proposal of old outstanding items i.e. prior to April, 2002 was forwarded to Government in June, 2009. In the proposal, following amounts were included:

(Amounts in crores)

	Public Works Department	Water Resources Department
I-Remittances (Debit)	6.24	10.96
II-Cheques (Credit)	20.93	9.19
III-Other Remittances (Debit)	425.43	

5.5.11 In spite of vigorous pursuance since June 2009, the consent for write off from Government of Maharashtra is still awaited. Early action is expected on this issue to clear these old outstanding balances.

6. Booking of Expenditure by Public Works/Water Resources Divisions by credit to Deposit Head.

6.1 The cases of transferring the budget provision of a financial year to **MH 8443 Civil Deposit** by way of Transfer Entry and exhibiting the equivalent expenditure in the accounts of divisions under relevant Major Head /Grant are recurring. In the year 2018-19, this office has pointed out the irregular expenditure in **2** Water Resources Divisions

amounting to Rs. **53.02** lacs from state civil account of March 2018 (**Division -wise details are shown in Annexure- 5**).

6.2 It is against the constitutional provision laid down under **Article 202(1)** which stipulates that the legislature passes the budget for a particular financial year (i.e. from April to March of the next year).

6.3 Since this matter is relating to financial discipline and affecting Appropriation Accounts, such irregular transfers to deposit heads must be discouraged and the violation of constitutional provisions must be avoided.

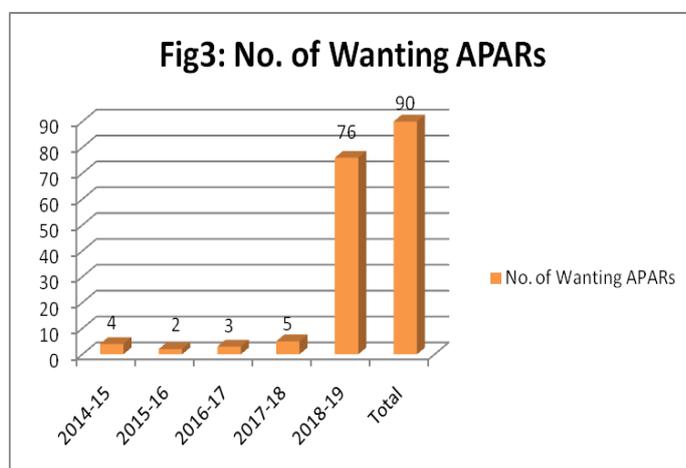
7. Wanting Annual Performance Appraisal Reports (APARs) of Divisional Accountants Cadres.

7.1 Every year, in the month of February/March, this office sends blank Annual Performance Appraisal Report Forms to the Divisional Accountants (for self-appraisal), and also to the Executive Engineers concerned (for reporting), to be returned to this office duly filled-in on or before 30th June.

7.2 It is a well known fact that Annual Performance Appraisal Report is a vital document in the service career of a Government employee. Writing and maintenance of APAR, therefore, assumes great importance.

7.3 It is, however, noticed that some of the Executive Engineers do not adhere to the due dates fixed by this office. Hence, a number of Annual Performance Appraisal Reports are received very late in this office. Also the reporting officers do not follow the instructions for filling up APARs scrupulously. This has been causing administrative problems to this office. The cases of promotion, confirmation, etc. of the Divisional Accountants Cadres are getting delayed for want of their APARs. Position of wanting APARs (year-wise position) is enclosed in **Annexure – 6**.

7.4 Government may issue suitable instructions to all the concerned Executive Engineers for sending outstanding APARs to this office immediately and to adhere strictly to the prescribed due dates in future.



8. Lack of Budget Provision for Centage Charges on Capital Outlay Works

8.1 In the Budget Book of 2018-19, the provision towards Centage Charges (Establishment and Tools and Plant charges) was not made in many Capital Outlay Works relating to Planning Department and Tribal Development Department. In the Budget Book of 2019-20, also the provision for Establishment and Tools and Plant Charges has not been made. The list of such Capital Outlay Works is enclosed in **Annexure 7.**

9. Non-receipt of matching contribution Rs. 21.78 lakh towards NPS in respect of Divisional Accountants appointed on or after 01/01/2004

9.1 Divisional Accountants appointed on or after 01/01/2014 are governed by National Pension Scheme (NPS). The officials working in the post of Divisional Accountant are governed by the Rules applicable to the Central Government employees, but their pay and allowances are borne by the respective State Governments. Contributions towards NPS have been recovered by this office in respect of persons appointed after 01.01.2004 as Divisional Accountants. However, matching government contribution in respect of these employees for the period from 2008-09 to 2012-13 for **Rs. 21,78,327/-** payable by Government of Maharashtra is still pending. Therefore, the employees' contributions recovered from the salary of employees to the tune of Rs. 21,78,327 could not be passed on to NSDL for credit into individual accounts.

The Government of Maharashtra, Ministry of Finance, Mantralaya, Mumbai vide its letter No. अनियो/2012/प्रक07&Seva-4 dated 17/04/2013 had intimated this office that the Drawing and Disbursing Officers responsible for drawal of Pay and allowances of Divisional Accountants is required to remit both employees' and employers' contribution in respect of NPS to this office.

Government of Maharashtra, Water Resources Department, Mantralaya, Mumbai in their letter No. 2016/106/2016 dated 19/03/2016 had issued intructions to all the Divisional/Circle Heads to take necessary action in the matter. However, the Government of Maharashtra, Public Works Department has not issued any instructions in this regard so far. As a result, government contribution to the tune of **Rs. 21,78,327/-** is still wanting from the two departments as below.

i)	Public Works Departments	Rs. 12,66,291
ii)	Water Resources Departments.	<u>Rs. 9,12,036</u>
	Total	Rs. 21,78,327

9.2 The departments/Divisions are requested to look into the matter and instruct the concerned DDOs to remit the matching Government contribution early.

10. Misc. – Lack of Action Taken Report

10.1 Annual Review Report on the working of Public Works and Water Resources Divisions is prepared and sent to the respective authorities by this office with a view to improve the working of these divisions. It is expected that an Action Taken Report should be sent to this office by the concerned authorities. However, this office has not received Action Taken Report from 2009-10 onwards. Non submission of Action Taken Report by the authorities defeats the very purpose of submission of Annual Review Report by this office.

11. Accountant General's Initiative

11.1 An initiative for Reconciliation of Revenue Receipt and Expenditure has been undertaken. This helps to reduce the Note of Error proposals. In this connection, the annual reconciliation meeting was arranged in this office in June, 2019. Representatives of Water Resources Department and Public Works Department from Mantralaya attended the meeting. As a result, reconciliation of receipt and expenditure figures booked by this office with the figures of respective divisions could be done before closure of the annual accounts.

11.2 This office has recently added the provision for online reconciliation by DDOs rendering compiled accounts to this office on the reconciliation server.

PART- II

CENTRAL AUDIT / LOCAL AUDIT:

12. CENTRAL AUDIT:

12.1 List of common types of irregularities noticed during the central audit are summarized below.

- Probable excess payment to the contractors.
- Splitting of works to avoid need to obtain sanction from higher authority.
- Adjustment of CRT staff payments in Transfer Entry Order.
- Irregular diversion of grant from one work to another work.
- Misclassification of expenditure.
- Secured advance paid to contractor at the fag end of March.
- Transfer of grant to deposit head MH 8443 to avoid lapse of grant.
- Non finalization of CNB works whose tenders were finalized during 2016-17 and 2017-18.
- Unauthorised adjustments.
- Excess expenditure incurred over sanctioned estimate/tender amounts.
- Short recovery of royalty charges.
- Non-remittance of Government receipts into Government account.

12.2 5395 Audit notes were pending against the Public Works / Water Resources Divisions as on March, 2018. During the year 2018-2019, 1987 Audit Notes were issued to various divisions under the Public Works / Water Resources Departments. Out of the total 7382 Audit Notes, the divisions have cleared only 512 Audit Notes during the year. Hence, 6870 Audit Notes were still outstanding at the close of the year as per the information given in Annexure 8A. Some major irregularities noticed in the Central Audit of Public Works and Water Resources Division are summarised in Annexure 8B.

13. LOCAL AUDIT:

13.1 The important irregularities noticed during the Local Audit are summarized in Annexure 9.

Action taken on the various observations brought out in this report may please be furnished to this office at the earliest.

Deputy Accountant General (A/cs and VLC)

Annexure - 1
(Para No.2.2)

STATEMENT SHOWING DELAY IN RECEIPT OF MONTHLY ACCOUNT
(DELAY FOR MORE THAN 5 DAYS) FOR THE YEAR 2018-19

A) Water Resources Divisions

Sr. No.	Name of Divisions	Month of A/c	Due date of Receipt	Actual date of receipt	Delay in Days
1	E.E. Small Scale(WC)Dn. Amravati	6/18	10/07/2018	18/07/2018	8
2	E.E. Small Scale(WC)Dn. Washim	8/18	10.9.2018	18/09/2018	8
3	E.E. small scale(WC) Dn.A'Bad	5/18	10/06/2018	15/06/18	5
4	E.E. Minor irri.Dn.Akola	6/18	10/7/18	24/07/2018	14
5	E.E. Nand ed Irri. Dn. Nanded	7/18	10/8/18	20/8/18	10
6	Distt. WC.Officer soil andWater Conservation Dn. Chandrapur	7/18	10/8/18	20/8/18	10
7	E.E. Small scale LS Dn. Aurangabad	10/18 11/18	10/11/18 10/12/18	19/11/18 17/12/18	9 7
8	E.E.Chief gate Irection unit Islampur	12/18	10/01/19	17/01/19	7
9	E.E. Irri dn. Jalna	8/18	10/09/18	18/09/18	8
10	E.E.Minor Irr.Dn.Jalna	4/18	10/05/18	25/05/18	15
11	Neera Right Bank Canal Dn. Phaltan,Satara	10/18	10/11/18	16/11/18	6
12	Instrumentation Research Dn. Meri,Nashik	8/18	10/9/18	17/09/18	7
13	Instrumentation Research Dn. Meri,Nashik	10/18	10/11/18	19/11/18	9
14	Solapur Irrigation Dn.Solapur	8/18	10/9/18	18/9/18	8
15	Minor Irrigation Dn.No.1 Solapur	4/18 6/18 7/18 9/18 11/18 1/19	10/05/18 10/7/18 10/8/18 10/10/18 10/12/18 10/2/19	21/5/18 19/7/18 20/8/18 22/10/18 20/12/18 18/2/19	11 9 10 12 10 8
16	Ghatghar Hydro Elect.Dn.No.3 Kalwa Thane	6/18	10/7/18	17/7/18	7
17	Minor Irrigation(L.S.) Dn. Pune	7/18 12/18 3/19	10/8/18 10/1/19 24/4/19	20/8/18 17/1/19 30/4/19	10 7 6
18	Minor Irrigation(L.S.) Dn. Solapur	4/18 10/18 3/19	10/5/18 10/11/18 24/4/19	16/5/18 19/11/18 29/4/19	6 9 5

19	Kolhapur Irrigation Dn. (South)Kolhapur	7/18 10/18	10/8/18 10/11/18	20/8/18 19/11/18	10 9
20	Chaskman Irrigation Dn.Pune	6/18 10/18	10/7/18 10/11/18	19/7/18 16/11/18	9 6
21	Nandur Madhmeshwar Irr.Dn.Vaijapur	4/18 6/18 11/18	10/5/18 10/7/19 10/12/18	17/5/18 17/7/18 17/12/18	7 7 7
22	Palkhed Irrigation Dn.	5/18	10/6/18	18/6/18	8
23	Left Irrigation Management Dn.Pune	11/18	10/12/18	17/12/18	7
24	Hydrology Project Dn.Kalwa, Thane	4/18 7/18 9/18 12/18	10/5/18 10/8/18 10/10/18 10/1/19	18/5/18 20/8/18 15/10/18 15/1/19	8 10 5 5
25	Takari Electrical(EandM)andLift Irrigation Dn. Sangli	4/18	10/5/18	16/5/18	6
26	Krishna Irrigation Dn.Satara	5/18 11/18	10/6/18 10/12/18	18/6/18 19/12/18	8 9
27	Hydrology Project Dn. Nagpur	7/18 10/18	10/8/18 10/11/18	16/8/18 16/11/18	6 6
28	Dhom Canal Dn.No.2 Satara	10/18 12/18	10/11/18 10/1/19	16/11/18 15/1/19	6 5
29	Kukadi Irrigation Dn.No.2,Narayangaon,Pune	10/18 12/18	10/11/18 10/1/19	16/11/18 16/1/19	6 6
30	Quality Control Dn.No.1,Shirur,Pune	11/18	10/12/18	17/12/18	7
31	Hydrology Project Dn.Pune	12/18	10/1/19	15/1/19	5
32	Quality Control Dn.Dhule	7/18 9/18 12/18	10/8/18 10/10/18 10/1/19	16/8/18 16/10/18 16/1/19	6 6 6
33	Koyna Design Dn.No.4 Pune	6/18	10/7/18	16/7/18	6
34	Koyna Design Dn.No.4 Pune	11/18	10/12/18	19/12/18	9
35	Soil and Water Conservation Dn.Ahmednagar	6/18	10/7/18	17/7/18	7
36	Quality Control Dn.(UPP) Nanded	5/18	10/6/18	19/6/18	9
37	Kharland Survey and Investigagion Dn. Pen Raigad	5/18 6/18	10/6/18 10/7/18	19/6/18 17/7/18	9 7
38	Bhima Irrigation Dn.Pandharpur	4/18 6/18	10/5/18 10/7/18	16/5/18 17/5/18	6 7
39	Warna Canal Dn.Islampur,Sangli	10/18 2/19	10/11/18 10/3/19	15/11/18 15/3/19	5 5
40	Tembhu Lift Irrigation Mechanical and Electrical Unit	9/18 3/19	10/10/18 10/4/19	18/10/18 22/4/19	8 12

	Oglewadi Karad Satara				
41	Koyna EandM Des.Dn.No.1,Kothrud Pune	4/18	10/04/18	18/05/18	8
42	Quality Cont. Dn.Wahi Pauni Bhandara	4/18	10/04/18	18/05/18	8
43	Kukadi Irr.Dn.No.2 Shrigonda Ahmadnagar	4/18 7/18 9/18 11/18 12/18	10/04/18 10/07/18 10/09/18 10/11/18 10/12/18	18/05/18 16/07/18 17/09/18 18/11/18 17/12/18	8 6 7 8 7
44	Small Scale Irr.(W.C.) Dn. Sangoli	5/18 3/19 9/18	10/05/18 10/03/19 10/09/18	19/05/18 18/03/19 17/09/18	9 8 7
45	Hydro Elect.Lift Irri.Design Dn.Kolhapur	5/18 6/18	10/05/18 10/06/18	18/05/18 18/06/18	8 8
46	Sindhudurg Irr.Dn. Kudal	7/18	10/07/18	16/07/18	6
47	Construction Dn.(EandM) Koynanagar, Satara.	8/18 12/18 01/19	10/08/18 10/12/18 10/01/19	17/08/18 16/12/18 18/01/19	7 6 8
48	Godawari Hydro Ele.andLift Irr.Dn.Aurangabad	10/18	10/10/18	19/10/18	9
49	Koyna (EandM)Des.Dn.No.2 Kothrud Pune	10/18	10/10/18	19/10/18	9
50	Const. Dn. (EandM) 1 Alore Ratnagiri	3/19	10/03/19	18/03/19	8
51	Small Scale Irr. Dn. Kohapur	3/19	10/03/19	25/03/19	15
52	Civil Works Maintanance Nasik	3/19	10/03/19	23/03/19	13
53	Quality Control Dn. Warna Kohapur	3/19	10/03/19	23/03/19	13

B) Public Works Division

1	Public Works Dn.(N) Pune	4/18	10/5/18	16/5/18	6
2	Vigilance and Quality Control Pune	4/18	10/5/18	16/5/18	6
3	Public Works Dn. Akhuj	4/18	10/5/18	16/5/18	6
4	RPD Ratnagiri	4/18	10/5/18	16/5/18	6
5	Town Planning Dn. Pune	4/18	10/5/18	17/5/18	7
6	Spl.Proj. Dn. Thane(PWD Palghar)	4/18	10/5/18	17/5/18	7
7	RPD Dhule (PWD Tribal Dhule)	4/18	10/5/18	17/5/18	7
8	PWD North Mumbai Andheri	4/18	10/5/18	18/5/18	8
9	Mumbai Road Dev. Design Mumbai	4/18	10/5/18	18/5/18	8
10	PWD North Ratnagiri	4/18	10/5/18	18/5/18	8
11	NH Dn. No.11 Dhule	5/18	10/6/18	18/6/18	8
12	RPD Mahad	5/18	10/6/18	18/6/18	8
13	PWD Mahad	5/18	10/6/18	18/6/18	8
14	World Bank Pro. Dn. Ahmednagar	5/18	10/6/18	18/6/18	8
15	Chatrapati Shivaji Mah. Proj. Dn. Mumbai	5/18	10/6/18	18/6/18	8
16	NH Dn. Vasai Thane	5/18	10/6/18	18/6/18	8
17	RPD Dhule(PWD Tribal Dhule)	5/18	10/6/18	18/6/18	8
18	PWD North Mumbai Andheri	5/18	10/6/18	19/6/18	9
19	Const.Dn. Worli Mumbai	5/18	10/6/18	19/6/18	9
20	Intigrated Unit Mumbai	5/18	10/6/18	19/6/18	9
21	Dir.Partks andGardens Mumbai	5/18	10/6/18	19/6/18	9
22	NH No.3 Dn. Thane	5/18	10/6/18	19/6/18	9
23	PWD Kudal	5/18	10/6/18	19/6/18	9
24	Harbour Dn. Ratnagiri	5/18	10/6/18	19/6/18	9
25	Road Dev. Proj Dn. No.4 Mumbai	5/18	10/6/18	19/6/18	9
26	PWD Sawantwadi	5/18	10/6/18	19/6/18	9
27	Harbour Dn. Kudal	5/18	10/6/18	19/6/18	9
28	PW Proj. Dn. Pune	5/18	10/6/18	20/6/18	10
29	Town Planning Dn. Pune	5/18	10/6/18	20/6/18	10
30	NH Dn. Jalgaon	5/18	10/6/18	20/6/18	10
31	VQCC Pune	5/18	10/6/18	20/6/18	10
32	RPD No. 2 Ahmadnagar	5/18	10/6/18	20/6/18	10
33	RPD Pune	6/18	10/7/18	16/7/18	6

34	PWD Mahad	6/18	10/7/18	16/7/18	6
35	Road Dev. Proj.Dn.No.4 Mumbai	6/18	10/7/18	16/7/18	6
36	PWD (South) Ratnagiri(NH)	6/18	10/7/18	16/7/18	6
37	Dir. Parks and Gardens Mumbai	6/18	10/7/18	17/7/18	7
38	Intigrated Unit Mumbai	6/18	10/7/18	17/7/18	7
39	Const.Dn. Thane(PWD 2)	6/18	10/7/18	17/7/18	7
40	PWD Jawhar	6/18	10/7/18	17/7/18	7
41	SPL Proj. Dn. Chembur Mumbai	6/18	10/7/18	17/7/18	7
42	Town Planning Dn.Pune	6/18	10/7/18	18/7/18	8
43	NH Dn. III Thane	6/18	10/7/18	18/7/18	8
44	VQCC Pune	6/18	10/7/18	18/7/18	8
45	VQCC Navi Mumbai	6/18	10/7/18	19/7/18	9
46	SPL Proj. PWD Palghar	6/18	10/7/18	20/7/18	10
47	PWD North Mumbai Andheri	7/18	10/8/18	16/8/18	6
48	RPD Sangli	7/18	10/8/18	16/8/18	6
49	PWD Alibagh	7/18	10/8/18	16/8/18	6
50	PWD Jawhar	7/18	10/8/18	16/8/18	6
51	SPL Proj. PWD Palghar	7/18	10/8/18	16/8/18	6
52	Const.Dn. Worli Mumbai	7/18	10/8/18	20/8/18	10
53	NH Dn. No.11 Dhule	7/18	10/8/18	20/8/18	10
54	NH Dn. III Thane	7/18	10/8/18	20/8/18	10
55	Town Planning Dn. Pune	7/18	10/8/18	20/8/18	10
56	VQCC Pune	7/18	10/8/18	20/8/18	10
57	Chtrapati Shivaji Mah. Proj.Dn.Mumbai	7/18	10/8/18	20/8/18	10
58	VQCC Navi Mumbai	7/18	10/8/18	20/8/18	10
59	RPD No.II Ahmednagar	7/18	10/8/18	20/8/18	10
60	PWD(Building)Pune	8/18	10/9/18	17/9/18	7
61	VQCC Navi Mumbai	8/18	10/9/18	17/9/18	7
62	SPL Proj. Dn. Chembur Mumbai	8/18	10/9/18	18/9/18	8
63	RPD Dhule (PWD Tribal Dhule)	8/18	10/9/18	18/9/18	8
64	(SPL Proj.) PWD Palghar	8/18	10/9/18	18/9/18	8
65	Town Planning Dn. Pune	8/18	10/9/18	19/9/18	9
66	Const.Dn. Worli Mumbai	9/18	10/10/18	16/10/18	6
67	Harbour Dn. Ratnagiri	9/18	10/10/18	16/10/18	6
68	PWD Jawhar	9/18	10/10/18	16/10/18	6
69	EGS Dhule	9/18	10/10/18	16/10/18	6
70	NH Dn. Vasai Thane	9/18	10/10/18	16/10/18	6

71	RPD Dhule (PWD Tribal Dhule)	9/18	10/10/18	16/10/18	6
72	Town Planning Dn. Pune	9/18	10/10/18	17/10/18	7
73	Chatrapati Shivaji Mah.Proj.Dn.Mumbai	9/18	10/10/18	17/10/18	7
74	Town Planning Dn. Pune	10/18	10/11/18	16/11/18	6
75	Const.Dn. Worli Mumbai	10/18	10/11/18	19/11/18	9
76	NH III Thane	10/18	10/11/18	19/11/18	9
77	VQCC Pune	10/18	10/11/18	19/11/18	9
78	PWD Jawhar	10/18	10/11/18	19/11/18	9
79	RPD Dhule (PWD Tribal Dhule)	10/18	10/11/18	19/11/18	9
80	VQCC Navi Mumbai	10/18	10/11/18	19/11/18	9
81	Dir. Parks and Gardens Mumbai	11/18	10/12/18	17/12/18	7
82	PWD Jawhar	11/18	10/12/18	17/12/18	7
83	RPD Satara	11/18	10/12/18	18/12/18	8
84	World Bank Proj. Dn. Ahmednagar	11/18	10/12/18	18/12/18	8
85	Chatrapati Shivaji Mah.Proj.Dn.Mumbai	11/18	10/12/18	18/12/18	8
86	RPD Dhule (PWD Tribal Dhule)	11/18	10/12/18	18/12/18	8
87	Harbour Dn. Kudal	11/18	10/12/18	18/12/18	8
88	PWD Sangamner	12/18	10/01/19	16/01/19	6
89	Intigrated Unit Mumbai	12/18	10/01/19	17/01/19	7
90	Harbour Dn. Ratnagiri	12/18	10/01/19	17/01/19	7
91	Const.Dn.Worli Mumbai	12/18	10/01/19	18/01/19	8
92	Dir.Parks and Gardens Mumbai	12/18	10/01/19	18/01/19	8
93	NH Dn.No.11 Dhule	12/18	10/01/19	18/01/19	8
94	NH Dn.No.3 Thane	12/18	10/01/19	18/01/19	8
95	VQCC Nasik	12/18	10/01/19	18/01/19	8
96	VQCC Pune	12/18	10/01/19	18/01/19	8
97	Chatrapati Shivaji Mah.Proj Dn.Mumbai	12/18	10/01/19	18/01/19	8
98	Sp.Proj.PWD Palghar	12/18	10/01/19	18/01/19	8
99	VQCC Navi Mumbai	12/18	10/01/19	18/01/19	8
100	Intigrated Unit Mumbai	01/19	10/01/19	18/02/19	8
101	Dir.Parks and Gardens Mumbai	01/19	10/01/19	18/02/19	8
102	Town Planning Dn.Pune	01/19	10/01/19	18/02/19	8
103	NH Dn Vasai Thane	01/19	10/01/19	18/02/19	8
104	NH Dn.III Thane	01/19	10/01/19	19/02/19	9
105	RPD Dhule (PWD Tribal Dhule)	01/19	10/01/19	19/02/19	9
106	Intigrated Unit Mumbai	02/19	10/03/19	18/03/19	8

107	Construction Dn.Worli Mumbai	02/19	10/03/19	18/03/19	8
108	Dir.Parks and Gardens Mumbai	02/19	10/03/19	18/03/19	8
109	NH Dn. No.11 Dhule	02/19	10/03/19	18/03/19	8
110	RPD Sangli	02/19	10/03/19	18/03/19	8
111	NH Dn.III Thane	02/19	10/03/19	18/03/19	8
112	Town Planning Dn.Pune	02/19	10/03/19	18/03/19	8
113	RPD Pune	02/19	10/03/19	18/03/19	8
114	Thane Creek Bridge Dn.1 Navi Mumbai	02/19	10/03/19	18/03/19	8
115	Harbour Dn.Ratnagiri	02/19	10/03/19	18/03/19	8
116	VQCC Pune	02/19	10/03/19	18/03/19	8
117	RPD Dhule (PWD Tribal Dhule)	02/19	10/03/19	18/03/19	8
118	RPD No.II Ahmednagar	02/19	10/03/19	18/03/19	8
119	Elect Div Aurangabad	06/2018	10/07/2019	17/07/2018	7
		10/2018	10/11/2018	16/11/2018	6
		01/2019	10/02/2019	18/02/2019	8
120	PWD No 1 Jalana	06/2018	10/07/2018	16/07/2018	6
121	PWD No 2 Latur	04/2018	10/05/2018	16/05/2018	6
		06/2018	10/07/2018	20/07/2018	10
		10/2018	10/11/2018	19/11/2018	9
122	PWD No 2 Nagpur	07/2018	10/08/2018	16/10/2018	6
		01/2019	10/02/2019	18/02/2019	8
		02/2019	10/03/2019	18/03/2019	8
123	NH Jalna	04/2018	10/05/2018	16/05/2018	6
		05/2018	10/06/2018	18/06/2018	8
		07/2018	10/08/2018	23/08/2018	13
		09/2018	10/10/2018	16/10/2018	6
		10/2018	10/11/2018	16/11/2018	6
		11/2018	10/12/2018	17/12/2018	7
124	Agri Constr Div Elect No 5 Mumbai	04/2018	10/05/2018	17/05/2018	7
125	Elect Div Thane	05/2018	10/06/2018	18/06/2018	8
		06/2018	10/07/2018	17/07/2018	7
		07/2018	10/08/2018	16/08/2018	6
		09/2018	10/06/2018	16/10/2018	6
		10/2018	10/11/2018	16/11/2018	6
126	PWD Nagbhid	04/2018	10/05/2018	18/05/2018	8
127	VQCC Aurangabad	05/2018	10/06/2018	18/06/2018	8
		06/2018	10/07/2018	18/07/2018	8
		09/2018	10/10/2018	16/10/2018	6
		02/2019	10/03/2019	18/03/2019	8
128	World Bank Project	05/2018	10/06/2018	18/06/2018	8

	Aurangabad				
		06/2018	10/07/2018	17/07/2018	7
		07/2018	10/08/2018	23/08/2018	13
		09/2018	10/10/2018	16/10/2018	6
		12/2018	10/01/2019	17/01/2019	7
129	PWD Parbhani	04/2018	10/05/2018	16/05/2018	6
130	Elect Div PWD Kolhapur	09/2018	10/10/2018	16/10/2018	6
131	PWD No 1 Gondia	06/2018	10/07/2016	16/07/2018	6
132	PWD Degloor	05/2018	10/06/2018	18/06/2018	8
		06/2018	10/07/018	18/07/2018	8
133	PWD Partur	07/2018	10/08/2018	16/08/2018	6
		12/2018	10/01/2019	17/01/2019	7
134	PWD Osmanabad	06/2018	10/07/2018	16/07/2018	6
135	PWD Beed	04/2018	10/05/2018	17/05/2018	7
		06/2018	10/07/2018	19/07/2018	9
		10/2018	10/11/2018	16/11/2018	6
136	Constr Div Spl Proj Nagpur	07/2018	10/08/2018	16/08/2018	6
		02/2019	10/03/2019	18/03/2019	8
137	PWD Bhokar	05/2018	10/06/2018	18/06/218	8
		06/2018	10/07/2018	16/07/2018	6
138	PWD Khamgaon	04/2018	10/05/2018	17/05/2018	7
		05/2018	10/06/2018	22/06/2018	12
		10/2018	10/11/2018	16/11/2018	6
139	PWD (West) Aurangabad	05/2018	10/06/2018	22/06/2018	12
		06/2018	10/07/2018	19/07/2018	9
		07/2018	10/07/2018	16/08/2018	6
		10/2018	10/11/2018	20/11/2018	10
140	NH Latur	04/2018	10/05/2018	16/05/2018	6
141	Integreted Unit (Med) Div Nagpur	07/2018	10/08/2018	16/08/2018	6
142	VQCC Nagpur	10/2018	10/11/2018	16/11/2018	6
143	Elect Central Div Mumbai	06/2018	10/07/2018	17/07/2018	7
144	PWD Ambajogai	04/2018	10/05/2018	28/05/2018	18
		05/2018	10/06/2018	18/06/2018	8
		08/2018	10/09/2018	18/09/2018	8
		09/2018	10/10/2018	16/10/2018	6
		01/2019	10/02/2019	18/02/2019	8
		02/2019	10/03/2019	18/03/2019	8
145	Constr Div Osmanabad	06/2018	10/07/2018	16/07/2018	6
146	PWD No 2 Beed	04/2018	10/05/2018	17/05/2018	7
		05/2018	10/06/2018	18/06/2018	8
		07/2018	10/08/2018	16/08/2018	6

		08/2018	10/09/2018	18/09/2018	8
		10/2018	10/11/2018	19/11/2018	9
		12/2018	10/01/2019	17/01/2019	7
		01/2019	10/02/2019	18/02/2019	8
		02/2019	10/03/2019	18/03/2019	8
147	PWD Latur	04/2018	10/05/2018	16/05/2018	6
		10/2018	10/11/2018	19/11/2018	9
		01/2019	10/02/2019	18/02/2019	8
		02/2019	10/03/2019	18/03/2019	8
148	PWD Aurangabad	04/2018	10/05/2018	18/05/2018	8
		06/2018	10/07/2018	19/07/2018	9
		10/2018	10/11/2018	19/11/2018	9
		12/2018	10/01/2019	16/01/2019	6

Accounts Officer/WAC I

Annexure -2

(Para No.4.4)

**DIVISION-WISE POSITION OF OUTSTANDING FORM-88 OF WATER
RESOURCES and PUBLIC WORKS DIVISIONS
(POSITION AS ON 31/03/2019)**

Sl. No.	Name of Division	Outstanding Form -88 Upto 3/2019
1	Executive Engineer, Irr., Dn., Latur	02/19,03/19
2	Executive Engineer Mechanical Dn.No.2 Pune (North)	02/19,03/19
3	Executive Engineer Washim Irri. Dn. Washim	01/19,02/19,03/19
4	Small Scale(WC)Dn. O'bad	12/18,01/19,02/19,03/19
5	Small Scale (WC) Dn.Beed	01/19,02/19,03/19
6	Jayakwadi Irr. Dn.No.2 Parbhani	08/18,09/18,10/18,11/18,12/18, 01/19,02/19,03/19
7	Small Scale (LS)Dn.A'bad	01/19,02/19,03/19
8	Chief Gate Erection Unit Dn. Islampur Sangli	12/18,01/19,02/19,03/19
9	Jalna Irr. Dn.Jalna	07/18,08/18,09/18,10/18,11/18,12/18, 01/19,02/19,03/19
10	Solapur Irrigation Division,Solapur	11/18,12/18,01/19,02/19,03/19
11	Kolhapur Irrigation Dn.South Kolhapur	11/18,12/18,01/19,02/19,03/19
12	Chasakman Irrigation Dn.Pune	12/18,01/19,02/19,03/19
13	Minor Irrigation Dn.No.1,Solapur	07/18,08/18,09/18,10/18,11/18,12/18, 01/19,02/19,03/19
14	Palghar Irrigation Dn.Manar, Palghar	03/19
15	Raigad Irrigation Dn. Raigad	03/19
16	Hydrology Project Dn. Kalwa Thane	02/19,03/19
17	PWD (North Dn) ANDHERI MUMBAI	09/18,10/18,11/18,12/18, 01/19,02/19,03/19
18	PWD (N) PUNE	07/18,08/18,09/18,10/18,11/18,12/18, 01/19,02/19,03/19
19	PWD TRIMBAK RD NASIK	02/19,03/19

20	PWD SHAHADA	02/19,03/19
21	PWD (N)PUNE	03/19
22	NH DN 3 THANE	08/18,09/18,10/18,11/18,12/18, 01/19,02/19,03/19
23	RPD MAHAD	10/18,11/18,12/18, 01/19,02/19,03/19
24	RPD PUNE	05/18,06/18,07/18,08/18,09/18, 10/18,11/18,12/18, 01/19,02/19,03/19
25	PWD KUDAL	02/19,03/19
26	PWD PANVEL	11/18,12/18, 01/19,02/19,03/19
27	PWD THANE No.2	03/19
28	PWD THANE NO 1	10/18,10/18,11/18,12/18, 01/19,02/19,03/19
29	PWD PUNE	02/19,03/19
30	PWD PALGHAR	09/18,10/18,11/18,12/18, 01/19,02/19,03/19
31	PRESIDENCY DN MUMBAI	11/18,12/18,01/19,02/19,03/19
32	PWD JAWHAR	11/17, ,12/17, 01/18,02/18,03/18,04/18, 05/18,06/18,07/18,08/18,09/18, 10/18,11/18,12/18,01/19,02/19,03/19
33	MUMBAI ROAD DEVELOPMENT DESIGN	03/19
34	ROAD DEV.PROJ DN NO 4 MUMBAI	02/19,03/19
35	Electrical Division North Mumbai	02/19,03/19
36	Electrical Division Auangabad	01/19,02/19,03/19
37	PWD NO-1 JALNA	02/19,03/19
38	PWD NO-2 LATUR	12/18,01/19,02/19,03/19
39	National Highway Jalna	09/17,10/17,11/17,12/17, 01/18,02/18,03/18,04/18, 05/18,06/18,07/18,08/18,09/18, 10/18,11/18,12/18,01/19,02/19,03/19
40	PWD Parbhani	07/18,08/18,09/18, 10/18,11/18,12/18,01/19,02/19,03/19
41	PWD Washim	10/18,11/18,12/18,01/19,02/19,03/19

42	PWD Partur Jalna(Ref. Issued 379-80 dt.21/8/19)	11/16,12/16,01/17,02/17,03/17,04/17 05/17,06/17,07/17,08/17. 09/17,10/17,11/17,12/17,01/18, 02/18,03/18,04/18, 05/18,06/18,07/18,08/18,09/18, 10/18,11/18,12/18,01/19, 02/19,03/19
43	PWD Degloor Nanded(Ref. Made 381-82 dt.21/8/19)	01/19,02/19,03/19
44	RPD DIVN. YAVATMAL	02/19,03/19
45	PWD NO-2 BEED	01/19,02/19,03/19

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Annexure -3

(Para No. 5.3)

**STATEMENT SHOWING OUT-STANDING CASH SETTLEMENT SUSPENSE
ACCOUNT (NEW) BALANCES AT THE END OF THE YEAR 2018-2019**

Sr. No.	Name of Division	Amount (in Rs.)
1	Buldana Ir.Dn. Buldana	2,78,782
2	Small Scale Irr.(WC) Dn. Buldaana	7,76,708
3	Mech. Dn.Kolhapur	42,50,989
4	Gate Manuf. and Erection Dn. Amaravti	25,04,271
5	Mech. Dn.Beed	80,47,603
6	Pench Irri.Dn. Nagpur	3,62,505
7	Mech. Engg. and Workshop Dn. Nagpur	9,04,950
8	Mech.Dn. Akola	18,64,027
9	Mech. Dn.Nashik	89,61,073
10	Chandrapur Irr. Dn. Chandrapur	20,92,210
11	Mech. Dn. Osmanabad	1,91,41,002
12	Aurangabda Irr. Dn. Aurangaad	59,04,521
13	U.P.P. Dn.No.1 Nanded W/AcI	3,63,87,147
14	Ratnagiri Irrigation Dn.(South)Ratnagiri	1,97,005
15	Hydrology Project Dn.Amravati	6,52,505
	Total	9,23,25,298

Accounts Officer/WAC I

Annexure -4

(Para No. 5.4)

**STATEMENT SHOWING OUTSTANDING MISCELLANEOUS PUBLIC
WORKS ADVANCES BALANCES AT THE END OF THE YEAR 2018-2019
(MORE THAN 70 LAKH)**

Sr.No.	Name of Division	Amount in Rs.lakh
1	Executive Engineer Mechanical Dn. Nagpur.	70.46
2	Executive Engineer Chief Gate Erection Dn. Unit No.2 Nagpur	133.46
3	Executive Engineer Mech Division UPP Nanded	79.27
4	Executive Engineer Mech. Dn. Kalwa Thane	549.46
5	Executive Engineer Mech Engg. and Work shop Dn.Nagpur	121.93
6	Executive Engineer Mech Division Akola	482.20
7	P W D (North) Mumbai	83.70
8	P W D (North) Pune	199.48
9	P W D (South) Pune	211.12
10	P W D Nashik	140.16
11	N H Division 11,Dhule	135.41
12	P W D Solapur	76.03
13	P W D Solapur No2	200.56
14	P W D Sangmner	91.24
15	P W D Miraj	134.86

16	PWD Kolhapur	139.17
17	PWD (south) Kolhapur	133.92
18	PWD(west) Satara	72.98
19	PWD Jalgaon	153.87
20	NH Dn Kolhapur	70.38
21	N H Dn Solapur	254.82
22	P W D Pune	145.95
23	P W D Mahad	77.21
24	P W D Dhule	126.17
25	P W D Panvel	109.41
26	PWD PANDHARPUR	184.28
27	PWD JAWHAR	408.71
28	PWD SATARA	684.75
29	R.D.D.NO.4 ANDHERI MUMBAI	90.96
30	P.W.D. Kudal	139.29
31	P.W.D. North Nashik	140.08
32	PWD NO- 1 JALNA	89.55
33	PWD NO-2 NAGPUR	123.41
34	PWD OSMANABAD	138.24
35	PWD NO-2 AMRAVATI	322.61
36	PWD PARBHANI	328.61
37	PWD NANDED	304.60
38	PWD HINGOLI	344.19
39	PWD NILANGA	200.75
40	PWD WASHIM	103.89
41	PWD AMRAVATI	85.35

42	PWD (WEST) AURANGABAD	311.35
43	PWD NAGPUR	106.21
44	PWD CHANDRAPUR	98.62
45	SPD DARYAPUR	109.47
46	PWD PUSAD	265.50
47	PWD AURANGABAD	758.44
48	PWD LATUR	233.56
49	PWD BEED	84.52
	Total	9750.16

Accounts Officer/ WAC I

Annexure -5

(PARA 6.1)

Expenditure raised by Public Works Division/ Water Resources Division by crediting the amount to MH-8443 Civil Deposit in March 2019

(A) Public Works Division

Sr.No.	Name of Division	Amount (in Lakh)	Name of Circle
	NIL	NIL	NIL

(B) Water Resources Division

Sr.No.	Name of Division W/Ac I	Amount (in Lakh)	Name of Circle
1	Soil and Water conservation Deptt., Satara	3.04	Minor Irrigation (Water Conservation) Circle, Pune.
2	Ex. Engineer Small Scale (Water conservation)Division, Solapur	49.98	Small Scale Irrigation (WC) circle, Pune.

Accounts Officer/ WAC I

Annexure -6
(Para 7.3)

Statement showing year-wise wanting Annual Performance Appraisal Reports
in respect of Divisional Accountants Cadres.

Wanting APARs from Water Resources Department

Year - 2014-15

Sr. No	Name and Designation	Division Where Working/posted	Letter/Reminder No. and date	Presently working in	Remarks
1	Shri S.N. Jaiswal, Sr. D.A.O.	Raigad Irrigation Division, Kolad, Tal-Roha, Distt. Raigad	12/15, 3/16, 9/2017	Thane Minor Irrigation Dn., Opp. Sahakar Vidyalaya, Kalwa, Thane	

Year – 2015-16

Sr. No	Name and Designation	Division Where Working/posted	Letter/Reminder No. and date	Presently working in	Remarks
	NIL	NIL	NIL	NIL	NIL

Year – 2016-17

Sr. No	Name and Designation	Division Where Working/posted	Letter/Reminder No. and date	Presently working in	Remarks
1	Shri M.M. Chavan, Sr. D.A.O.	Lift Irrigation Division, Anand Nagar, Osmanabad	9/2017	Lift Irrigation Division, Anand Nagar, Osmanabad	

Year -2017-18

Sr. No	Name and Designation	Division Where Working/posted	Letter/Reminder No. and date	Presently working in	Remarks
1	Shri M.M. Chavan, Sr. D.A.O.	Lift Irrigation Division, Anand Nagar, Osmanabad	9/2018	Lift Irrigation Division, Anand Nagar, Osmanabad	
2.	Shri Laxminarayan Meena Divisional Accounts Officer I	Raigad Irrigation Division, Raigad	9/2018	Raigad Irrigation Division, Raigad	
3.	Shri Parmod DAOII	Osmanabad Irrigation Division No II, Osmanabad	9/2018	Osmanabad Irrigation Division No II, Osmanabad	
4.	Shri Vinay Rahi DA	Pune Irrigation Division Pune	9/2018	Pune Irrigation Division Pune	
5.	ShriS.K.Saxena Sr. DAO	Khadakwasla Irrigation Division Pune	9/2018	Khadakwasla Irrigation Division Pune	

Wanting APARs from Public Works Department

Year - 2014-15

Sr. No.	Name and Designation	Division Where Working/posted	Letter/Reminder No. and date	Presently Working in	Remarks
1	Shri A.S. Khan, Sr..D.A.O.	Public Works Division, Khamgaon, Distt. Buldhana	12/15, 3/16, 9/2017	Public Works (Bridges) Division, Akola	
2	Shri R.R. Pandey, Sr.D.A.O.	Public Works Division, Bhandara		World Bank Project Division, PWD Campus, Nagpur	
3	Shri G.D. Thakre, Sr..D.A.O.	Thane Construction Division, PW Division Compound, Station Road, Thane (West)	3/16, 9/2017	Thane Construction Dn., PWD Compound, Station Road, Thane (West)	

Year – 2015-16

Sr. No.	Name and Designation	Division Where Working/posted	Letter/Reminder No. and date	Presently Working in	Remarks
1	Shri S.B. Dandegaonkar, Sr. D.A.O.	National Highway Division, Sneha Nagar Nanded	10/2016, 9/2017	Public Works Division, Nanded	
2	Rajendra Kumar Meena	Kolhapur Electrical Division, Kolhapur 8	10/2016, 9/2017	Kolhapur Electrical Division, Kolhapur - 8	

Year – 2016-17

Sr. No.	Name and Designation	Division Where Working/posted	Letter/Reminder No. and date	Presently Working in	Remarks
1.	Shri G.C. Jadhav, Sr. D.A.O.	Public Works Division Sangamner	9/2017	Public Works Dn., Sangamner, Dist : Ahmednagar -422 605	
2.	Shri Kuldeep Singh Meena, D.A.O. II	Public Works Division, Partur, Jalna	9/2017	Public Works Division, Partur, Jalna	

Year – 2017-18

NIL

**Wanting APARs for the Year 2018-19(Both Public Works and Water Resources
Division)**

Sr No	Names	Designation
1.	Shri M. A. Aniruddha	DAO I
2.	Shri S.R.Bode	Sr Divisional Accounts Officer
3.	Shri B.J. Bhalerao	Sr Divisional Accounts Officer
4.	Shri B.K.Chaki	Sr Divisional Accounts Officer
5.	Shri S.V.Chipkar	Sr Divisional Accounts Officer
6.	Shri Kumar Chandrashekhar	Divisional Accounts Officer I
7.	Shri Akhileshwar Chaurasia	Divisional Accounts Officer I
8.	Shri A.K. Gupta	Sr Divisional Accounts Officer
9.	Shri N.P.Gathibandhe	Sr Divisional Accounts Officer
10.	Shri V.M.Gosavi	Sr Divisional Accounts Officer
11.	Shri S M Gosavi	Sr Divisional Accounts Officer
12.	Shri Sanjay Kumar Ghosh	Divisional Accounts Officer I
13.	Shri R.R.Ghup	Divisional Accounts Officer I
14.	Shri Debashish Ghosh	Divisional Accounts Officer I
15.	Shri G.C.Jadhav	Sr Divisional Accounts Officer
16.	Shri S.N.Jaiswal	Sr Divisional Accounts Officer
17.	Shri Santhosh Kumar Jha	Divisional Accounts Officer I
18.	Shri Ashwin Kumar Jha	Divisional Accounts Officer I
29.	Shri Sagar Jawla	D A
20.	Shri A.S.Khan	Sr Divisional Accounts Officer
21.	Shri S.V.Kothe	Sr Divisional Accounts Officer
22.	Shri A.K.Kokude	Sr Divisional Accounts Officer
23.	Shri Rakesh Kumar(s/o Jagdish Gope)	Divisional Accounts Officer I
24.	Shri Ajay Kumar (s/o Nagendra Prasad Singh)	Divisional Accounts Officer I
25.	Shri V.A. Kedare	Divisional Accounts Officer I
26.	Shri Sanjiv Kumar (S/o Mithilesh kumar)	Divisional Accounts Officer I
27.	Shri Sanjeev Kumar (s/o Siyasharan Prasad)	Divisional Accounts Officer I
28.	Shri Anand Kumar	Divisional Accounts Officer I
29.	Shri Anuo Kumar s/o ramnavesh Singh)	Divisional Accounts Officer I
30.	Shri Adhikari Vikas Kumar	Divisional Accounts Officer I
31.	Shri Rakesh Kunar (s/o Late Subevam)	Divisional Accounts Officer I
32.	Shri Ajay Kumar (s/o Hardeo Singh Kushwaha)	Divisional Accounts Officer I
33.	Shri Niranjana Kumar ((s/o Ayodhya Prasad))	Divisional Accounts Officer Grade-II
34.	Shri Kunal Singh Khadyot	Divisional Accounts Officer II
35.	Shri S.J.Meshram	Sr Divisional Accounts Officer
36.	Shri T R Mishra	Divisional Accounts Officer I
37.	Shri Laxminarayan Meena	Divisional Accounts Officer I
38.	Shri Kuldeep Singh Meena	Divisional Accounts Officer II
39.	Shri Vinod Nambiar	Sr Divisional Accounts Officer
40.	Shri J.K.Pandey	Sr Divisional Accounts Officer
41.	Shri S.M.Patil	Sr Divisional Accounts Officer
42.	Shri R.P.Pagar	Sr Divisional Accounts Officer
45.	Shri Jagdish Prasad	Divisional Accounts Officer I

46.	Shri Abhay Kumar Pandey	Divisional Accounts Officer I
47.	Shri Parmod (s/o Suvesh)	Divisional Accounts Officer II
48.	Shri Jagdeo Prasad	Divisional Accounts Officer I
49.	Shri Y.V.Puri	Divisional Accounts Officer I
50.	Shri Vijay Singh Panwar	Divisional Accounts Officer II
51.	Smt A.A.Prajapati	Divisional Accountant
52.	Shri Vipin Rajora	Divisional Accounts Officer I
53.	Shri Rajendra Prasad Rath	Divisional Accounts Officer I
54.	Shri Vivek Ratan	Divisional Accountant
55.	Shri Vinay Rahi	Divisional Accountant
56.	Shri P Sudarshan Reddy	DA
57.	Shri A. Kumar Shrivastava	Sr Divisional Accounts Officer
58.	Shri S.K.Saxena	Sr Divisional Accounts Officer
59.	Shri S.S.Sonwane	Sr Divisional Accounts Officer
60.	Shri S.S.Sarma	Sr Divisional Accounts Officer
61.	Shri Manoj Kumar Sinha	Divisional Accounts Officer I
62.	Shri B.K.Sinha	Divisional Accounts Officer I
63.	Shri Awadhesh Kumar Singh	Divisional Accounts Officer I
64.	Shri Sanjay kumar Singh	Divisional Accounts Officer I
65.	Shri Sudhanshu Shekhar	Divisional Accounts Officer I
66.	Shri Satendra Sharma	Divisional Accounts Officer I
67.	Shri Bijender Singh	Divisional Accounts Officer I
68.	Shri Vikrant Sinha	Divisional Accounts Officer I
69.	Shri Sanjay Kumar Singh	Divisional Accounts Officer I
70.	Shri Prateek Sharma	Divisional Accountant
82.	Shri Yuvraj Singh	Divisional Accountant
72.	Shri G.D.Thakre	Sr Divisional Accounts Officer
73.	Shri P P Thul	Divisional Accounts Officer I
74.	Shri A.M.Tarway	Divisional Accounts Officer II
75.	Shri U.V.Vighne	Sr Divisional Accounts Officer
76.	Shri Vikash	DA

Summary of wanting APARs

<u>Year</u>	<u>No of wanting APARs</u>
2014-15	04
2015-16	02
2016-17	03
2017-18	05
2018-19	76
Total	90

Sr. Accounts Officer/WAC I

Annexure -8A
(Para 12.2)

PUBLIC WORKS AND WATER RESOURCES DIVISION DETAILS OF AUDIT

NOTES
FOR THE YEAR 2018-19

<u>Month</u>	<u>Opening Balance</u>	<u>Addition</u>	<u>Total</u>	<u>Clearance</u>	<u>Closing Balance</u>
04/18	5395	191	5586	103	5483
05/18	5483	115	5598	35	5563
06/18	5563	109	5672	58	5614
07/18	5614	171	5785	67	5718
08/18	5718	223	5941	29	5912
09/18	5912	171	6083	08	6075
10/18	6075	184	6259	38	6221
11/18	6221	161	6382	74	6308
12/18	6308	171	6479	23	6456
01/19	6456	177	6633	25	6608
02/19	6608	163	6771	16	6755
03/19	6755	151	6906	36	6870
<u>Total</u>		<u>1987</u>		<u>512</u>	

Sr. Accounts Officer/WAC I

Annexure -8 B
(Para 12.2)

**MAJOR IRREGULARITIES NOTICED IN THE CENTRAL AUDIT OF PUBLIC
WORKS AND WATER RESOURCES DEPARTMENT**

Sr. No.	Name of the Division	Period covered by audit	Para No.	Subject	Amount involved (Rs.)
1	Exe. Eng. P.W. Dn. Chiplun	05 / 2018	1	Loss to Government on account of GST	34,18,375
2	Exe. Eng. P.W. Dn. Sangamner	05 / 2018	1	Unauthorized payment of without budget provision	1,06,999
3	Exe. Eng. P.W. Dn. Sawantvadi Sindhurg	05 / 2018	1	Irregular payment towards Price Escalation Charges to the Contractor	23,19,458
4	Exe. Eng. Building Construction Division Mulund Mumbai	05 / 2018	1	Fictitious adjustment through Transfer Entry	1,20,00,000
5	Ex.Engineer PWD West Sangli	05/2018	1	Iregular award of work	73,53,690
6	Ex.Engineer Road Development Division No 4 Andheri Mumbai	06/2018	1	Irregular award of work	8,84,500
7	Ex.Engineer PWD Sawantwadi	6/2018	2	Over payment to Contractor on a/c of payment made at full rate instead of Part Rate	4,16,636
8	Ex. Engineer, Road Development and Design Division No.i, Wadala, East, Mumbai.	6/2018	1	Avoidable expenditure towards interest amount paid to HUDCO Ltd.,	12,44,136
9	Ex. Engineer, PWD(South) Kolhapur	6/2018	2	Refund of Deposit	15,52,,078
10	Ex. Engineer, PWD, Jalgaon	6/2018	1	Fictitious adjustment through T.E	1,39,42,055
11	Ex. Engineer, Multi Storeyed Building Construction Dn., Kurla, West Mumbai	6/2018	1	Irregular splitting up of work to avoid sanction of higher authorities	2,60,00,000
12	Ex. Engineer, PWD (East), Pune	6/2018	2	Irregular drawal of fund	3,00,000
13	Ex.Eng.PWD OSmanabad,	03/2018	1	Refund of Tree Tax from Nagar Palika.	31,53,825
14	Ex.Eng.PWD OSmanabad,	03/2018	2	Non/Short recovery of Royalty Charges.	63,38,216
15	Ex.Eng.PWD (Building) Pune	03/2018	7	Excess Payment made to the Contractor.	24,00,75,465
16	Ex.Eng.PWD Khamgaon,	05/2018	2	Non/Short recovery of CGST/MGST.	1,29,47,528

17	Ex.Eng.PWD Yavatmal	05/2018	1	Non/Short recovery of CGST/MGST.	2,24,96,915
18	Ex.Eng.PWD Jalna	05/2018	1	Non/Short recovery of CGST/MGST.	2,48,87,028
19	Ex. Eng. Chief Gate Erection Unit No. 2, Nagpur	04/2018	1	Incurring Expenditure in excess over deposits leading to under benefit to contractors of Rs. 13264617/-	1,32,64,617
20	Ex. Eng. Nagpur Irrigation Division, Nagpur (North)	04/2018	1	Secured Advance paid for Rs. 1534220/- at fag end March-2018 to avoid lapse of budget.	15,34,220
21	Ex. Eng. Pune Irrigation Division, Pune-1	04/2018	1	Misappropriation of Government fund of Rs. 148.89 Lakh (A+B) due to non submission of original vouchers R.A. bills.	1,48,89,000
22	Ex. Eng. Small Scale Irrigation (Water Conservation) Division, Nanded	05/2018	2	Non remittance of Insurance charges, MVAT, WW Cess and GST amounting to Rs. 136.99 lakh	1,36,99,000
23	Ex. Eng. Kolhapur Irrigation Dn. (North) Kolhapur	05/2018	1	Non remittance of Insurance charges, MVAT, WW Cess and GST amounting to Rs. 135.87 lakh.	1,35,87,000
24	Ex. Eng. Small Scale Irrigation (Water Conservation) Division, Nanded	05/2018	2	Non remittance of Insurance charges, MVAT, WW Cess and GST amounting to Rs. 141.91 lakh.	1,41,91,000
25	Ex. Eng. Nanded Irrigation Division, Nanded (South)	05/2018	1	Improper passing and making paying of R.A. bills by violating Government norms.	--
26	Ex. Eng. Small Scale Irrigation (Water Conservation) Division, Gondia.	05/2018	1	Non remittance of Royalty, S.D. water Testing and Insurance charges, amounting to Rs. 30533347/-	3,05,33,347
27	Ex. Eng. Mechanical Stores and Development Division, Kalwa-Thane	05/2018	1(A)	Non-Adjustment of Rs. 16601619/- under old Cash Suspense Settlement Accounts(CSSA)	1,66,01,619
28	Ex. Eng. Small Scale Irrigation (Water Conservation) Division, Gondia.	05/2018	1	Non remittance of Rs. 48.60 lakh on account of Royalty Charges.	48,60,000

29	Ex. Eng. Mechanical (U.P.P.) Division, Nanded	05/2018	1(B)	Non-Adjustment of Rs. 1083109/- under old Cash Suspense Settlement Accounts(CSSA)	10,83,109
30	Ex.Eng. PWD, Pune	08/2018	3	Excess payment made to the contractor Rs. 12278100/-	1,22,78,100
31	Ex.Eng. PWD, Pune	08/2018	4	Secured advance paid for Rs. 15466650/- to the contractor without proper document.	1,54,66,650
32	EE, RDD No.4, Andheri (West), Mumbai	July, 2018	1	Irregular Splitting up of work to avoid sanction of higher authorities.	58,93,420
33	EE., PWDn. No.2, Jalgaon	July, 2018	1	Inordinate delay and irregular payment without budget provision	27,16,494
34	-do-	-do-	1(A)	Booking of expenditure towards construction of Helipad.	31,500
35	EE., Integrated Unit (PW) Division, Mumbai.	-do-	1	Inordinate delay in completion and finalization of work	9,99,414
36	EE., Multi-storeyed Building Construction Dn., Kurla (West), Mumbai	-do-	1	Avoidable increase in cost of work due to irregular inclusion of the work of lowering of RTL	14,01,15,160
37	EE., P.W (East) Dn., Pune	-do-	3	Irregular booking of expenditure	13,80,000
38	EE., P>W(North) Dn., Nashik.	-do-	1	Excess payment to the contractor	9,982
39	EE., Mumbai Road Development and Design Division No.1, Wadala East, Mumbai	-do-	1	Avoidable expenditure towards interest amount paid to Hudco Ltd.,	11,80,827
40	EE., World Bank Project Division, Aurangabad	July, 2018	1	Unauthorized payment to contractor on account of EIRL	1,23,18,320
41	EE., PWDN., Mahad	-do-	1	Unathorised payment to the contractor	27,08,851
42	-do-	-do-	2	Irregular sanction of EIRL resulting in avoidable expenditure	1,24,98,268
43	EE., PWDn., Malegaon	-do-	1	Irregular booking of expenditure without budget provision	12,00,000
44	EE., PWDn., Panvel	-do-	1	Inordinate delay in execution of work resulting in irregular payment to the	4,00,000

				contractor	
45	EE., PWDn., Alibag (Raigad).	August 18	1	Irregular award and booking of expenditure	1,93,502
46	EE., PWDn. No.1, Thane	-do-	1	Irregular payment and misclassification of expenditure booked towards compensation	2,39,28,000
47	EE., RDDn. No.4, Andheri (West), Mumbai	-do-	1	Irregular splitting up of work to avoid sanction	2,01,10,452
48	EE., PWDn. Akhuj	-do-	1	Improper planning resulting in avoidable expenditure on sanction of EIRL	58,73,811
49	EE., PW (South) Dn., Pune	-do-	1	Fictitious booking of expenditure by diversion of funds	4,87,699
50	EE., PWDn., Jawahar, Palghar	-do-	1	Irregular splitting of work to avoid sanction	2,25,00,000
51	EE., PWDn., Sawantwadi	-do-	2	Short recovery of CGST/MGST	45,22,902
52	EE., PW (East) Dn., Nasik	-do-	1	Misclassification of expenditure	10,58,00,000
53	EE., Central Mumbai (PW) Dn., Worli	-do-	1	Irregular splitting up of work to avoid sanction	13,93,218
54	EE., PW(North) Dn., Pune	September 18	1	Irregular purchase of Asphalt	1,77,94,500
55	EE., PW (South) Dn., Pune	September 2018	3	Diversion of funds from one work to another	21,77,914
56	EE., PWDn., Jawahar, Palghar	-do-	1	Irregular execution of work and booking of expenditure	19,00,000
57	EE., PWDn., Malegaon	-do-	1	Irregular booking of expenditure without budget provision	12,90,213
58	EE., PWDn., Satara	-do-	1	Irregular booking of expenditure without budget provision	7,67,483
59	EE., PWDn., Kudal, Kankavali	-do-	1	Wasteful expenditure on construction	28,52,000
60	EE., RDD No. 4, Andheri (West), Mumbai	-do-	1	Irregular splitting up of work to avoid sanction	2,38,81,698
61	EE., PWDn., Nasik	-do-	1	Inordinate delay in execution of work and booking of expenditure without budget provision.	8,00,454
62	Executive Engineer, Aurangabad Irrigation division, Aurangabad	July, 18	1(A)	Irregular retention of MWSIP charges, L.D. Workers Welfare Cess and Insurance Charges	32,08,000
63	Executive Engineer,	--do--	1	Irregular purchase of stock	-----

	Wardha Irrigation Dividsion, Wardha			materials of Rs. (-) 1454044/- in excess of requirement	
64	Executive Engineer, Bagh Itiadh Irrigation Division, Gondia	--do--	1	Non remittances of Security Deposit, Water Testing Insurance Charges, and Royalty Charges	1,45,67,000
65	Executive Engineer, District Water Conservation Officer, Soil and (Water Conservation) Department, Gondia	--do--	1	--do--	3,30,07,000
66	Executive Engineer, Small Scale Irrigation (Water Conservation) Division, Aurangabad	--do--	1	Viollation of codal provisions of MPWA Code in the submission of Monthly Accounts by the Executive Engineer due to non posting of Cash Vouchers and Transfer entry orders etc. in to Schedule Docket Form- 91	-----
			2	Gross Negligence in submission of monthly accounts to the Accountant General (AandE), Nagpur by the Divisional Officer	-----
			2(A)	Inte4ntional non submission of list of Cheques along with Form-94 in respect of Cheques of Rs. 291674288	----
			2(B)	Non submission of list of remittances of Rs. 7313800	-----
			2(C)	Non submission of Forms-97 i.e. Schedule of work expenditure along with Part- I monthly accounts	-----
			3(A)	Discrepancies/ Irregularities noticed in respect of Voucher number 181 as per Guidelines of Jalyukta Shiwar Abhiyan	-----
			4	Chances of misappropriation of Government money by	-----

				making the payment of Rs. 28.32 lakh to the contract or without passing the IInd R.A. bill and by violating the codal provisions	
			5	Rs. 117.83 lakhs	-----
			7	Non submission of Completion Reports and No Objection Certificates of completed works duly certified, signed and stamped of the by Executive Engineer	-----
			10	Irregular payment of Rs. 80.36 lakh on account of bills of Construction of ‘Cement Nalla Bandhara’	-----
			11	Non remittances of Royalty Charges of Rs. 439.51 lakh realized during the month of March 2018	4,39,51,000
			14	Tampering of final RA bill and contradiction between periods of completion as stated in the Completion Certificate	-----
			15	Creation of liability by purchase of materials of Rs. 84.33 lakh in excess of Resereve Fund	-----
			16	Huge amount of Rs. 172.77 lakh lying blocked under category of Miscellaneous Deposit (Form-73 i.e. Schedule of Deposits) due to non review by the Executive Engineer	-----
67	Executive Engineer, Small Scale (Water Conservation) Division Thane Kalwa, Thane	--do--	1	Non recovery of MGST from the contractors RA bills	1,01,62,000
68	Executive Engineer, Governance Computerisation Division Kothrud, Pune	--do--	1	Non submission of Original Vouchers of Rs. 2963586/-	-----
69	Executive Engineer, Mechanical Division, Osmanabad	August, 18	1	Clarification regarding (-) balances of Rs. (-) 742967/- noticed in Certificate of Cash Balance	-----

70	Executive Engineer, Mechanical Division. No. 2, Swargate, Pune	--do--	3	Non submission of original vouchers of Rs. 3347125	-----
71	Executive Engineer, Mechanical Division (U.P.P.) Nanded	September, 2018	1	Irregular retention of Insurance Charges and Workers Welfare Cess	47,28,000
72	Executive Engineer, Girna Irrigation Division, Jalgaon	--do--	1	--do--	31,74,000
73	Executive Engineer, Small Scale Irrigation (Water Conservation) Division, Aurangabad	--do--	2	Non submission of Form 97 i.e. Schedule of work expenditure alongwith Part-I monthly accounts	-----
74	Executive Engineer, , Small Scale Irrigation (Water Conservation) Division, Aurangabad	--do--	6	Irregular payment of Rs. 66,88,522/- on a/c of bills of Construction of "Cement Nalla Bandhara	----
75	Executive Engineer, Soil and Water Conservation Department, Nanded	--do--	1	Non remittance of Workers Welfare Cess and Insurance charges	1,83,93,000
76	Ex. Eng.PWD,IUM(medical,Nagpur	November, 2018	1	Unauthorise pament of Rs.1435428/- and non deduction of satuary deduction to the tune of Rs.97995/-	14,35,428
77	Ex. Eng.PWD No. II,Gondia	November, 2018	X	Rs.30002194 paid to the contractor which was not passed and signed by the Ex. Engineer.	3,00,02,194
78	Ex. Eng.PWD,Arvi, dist, Wardha	November, 2018	1	Payment of mobilization advance of Rs.77260000/- defying contract condition.	7,72,60,000
79	Ex. Eng.PWD,Latur	November, 2018	1	Irregular payment of Secured Advance of Rs.1599756/-	15,99,756
80	Ex. Eng.(construction)Dn.(SP), Latur	November, 2018	4	Excess payment made to contractor Rs.1230192/-.	12,30,192
81	Ex. Eng.PWD,Osmanabad	November, 2018	4	Excess payment made to contractor Rs.1051485/-.	10,51,485
82	Ex. Eng.PWD,Khamgaon	December,18	1	Irregular payment of Secured Advance of Rs.1440000/-	14,40,000
83	Ex. Eng.PWD,Nagbhid	December,18	1	Payment of mobilization advance of Rs.85225000/- defying contract condition.	8,52,25,000

84	Ex. Eng.PWD,Nanded	December,18	1	Non booking of expenditure of Rs97600000/- under the M.H.5054	9,76,00,000
85	Ex. Eng.PWD,Nanded	December,18	2	Irregular Payment of mobilization advance of Rs.97600000/- defying contract condition.	97,60,00,00
86	Ex. Eng.World Bank Project Dn.Akola	December,18	1	Non booking of expenditure of Rs18362960/- under the M.H.4059	1,83,62,960
87	Ex. Eng.World Bank Project Dn.Akola	December,18	3	Non booking of expenditure under the M.H.4059	-
88	Public Works (South) Division Pune	October	1	Creation of additional liability	14,92,60,000
89	Public Works (North)Division 103Pune	October	1	Irregular drawal and booking of expenditure	1,00,000
90	Multistoreyed Building Cons (Kurla) Mumbai	October	1	Irregular booking of expenditure of Funds	1,04,79,669
91	Public Works Division Thane	October	2	Diversion of fund one work to another work	75,000
92	Public Works (Tribal) Division,Thane	October	1	Diversion of fund from one work to another work	57,440
93	Public Works (Tribal) Division,Dhule	October	1	Irregular splitting up of work to avoid sanction of higher authorities	5,58,58,688
94	Executive , Road project Division , Mahad, , Distt, Raigad	October	1	Fictitious Booking of expenditure	1,00,00,00.000
95	Public Works Division Andheri (West) Mumbai	October	1	Irregular splitting of work to avoid sanction of higher authorities	2,67,62,291
96	Public Works Division, Amalner Distt Jalgaon	October	1	Diversion of fund from one work to another work	28,33,951
97	Public Works Division Jawhar , palghar	October	1	Irregular payment made to the tune	2,68,41,000
98	EE PWD(NORTH)Ratnagiri	October	2	Irregular booking of expenditure towards constr.of halipad	1,09,663
99	EE PWD(NORTH)Ratnagiri	October	3	Irregular expenditure without budget provision	14,30,584
100	EE PWD(NORTH)Ratnagiri	October	4	Fraudulent booking of Expenditure under the Major Head 5054 C.O.R.B360610	3,60,610
101	Multistoreyed Building Cons (Kurla) Mumbai	November	1	Irregular payment	31,25,877

102	Executive Road project Division , Mahad, , Distt, Raigad	November	2	Non submission of Original Vouchers	3,83,649
103	EE.public Works, mahad Div,Raigad	November	1	Irregular drawaland booking of expenditure	3,00,000
104	EE.Public Works (South)div,Pune	November	1	Irregular drawaland booking of expenditure	3,00,000
105	EE.National highway Div Thane-3	November	1	Irregular Splitting up of Purchase to avoid sanction of higher authorities	2,02,973
106	EE.PWD,nashik	November	1	Non recovery of CGST/MGST	8,29,244
107	EE.PWD,nashik	November	2	Non recovery of Insurance charges	36,971
108	EE PWD(NORTH)Ratnagiri	November		Inordinate delay resulting in irregular release	1,04,425
109	EE.Road development Div No4 Andheri(West)Mumbai	November	1	Irregular splitting up of work to avoid sanction of higher authorities	58,88,072
110	EE.PWD(North) Mumbai,Andheri	November	1	Irregular splitting up of work to avoid sanction of higher authorities	4,87,887
111	EE.eng. PWD Div , Panvel ,Raigad	November	1	Irregular parking of fund Rs.	1,61,67,000
112	EE.eng. PWD (EGH) DHULE	November	1	Fictitious adjustment of expenditure	25,01,418
113	Public Works Division, Kudal Distt. Sindhudurg	December	1	Irregular Purchase of Asphalt	31,59,450
114	Public Works Division , (East) Nashik	December	1	Inordinate delay In Finalization of work	2,09,47,000
115	Multistoreyed Building Cons (Kurla) Mumbai	December	2	Irregular parking and Booking of expenditure	1,08,9,658
116	EE.Public Works (South)div,Pune	December	1	Irregular sanction andpayment	36,95,753
117	EE.eng. PWD Div,Raigad	December	1	Irregular expenditure on Maintenance and Repairs on Vehicles	10,35,858
118	Public Works Division, Amalner Distt Jalgaon	December	1	Non submission of Original Vouchers	4,86,32,699
119	Public Works (Tribal) Division,Dhule	December	1	Irregular splitting up of work to avoid sanction of higher authorities	98,15,023
120	EE.Road development Div No 4 Andheri(West)Mumbai	December	1	Irregular splitting up of work to avoid sanction of higher authorities	1,58,10,475
121	EE.Road development Div No4 Andheri(West)Mumbai	December	1	Irregular retention of Insurance	40,38,514
122	EE.eng. PWD Mahad,	December	1	Irregular booking of	22,50,000

	District,Raigad			Expenditure	
123	EE PWD(West) Satara	December	1	Unauthorized retention of Royalty	2,04,734
124	EE Thane creek bridge Div No 1,Navi mumbai	December	1	Missclassification of Expenditure	14,43,439
125	EE.PWD Div No 2,Jalgaon	December	1	Fictitious adjustment through T.E	3,17,02,329
126	EE.PWD ,panvel ,Raigad	December	1	Irregular booking of Expenditure	2,71,700
127	EE.PWD ,North Mumbai,Andheri	December	1	Irregular splitting up of work to avoid sanction of higher authorities	13,28,248
128	EE PWD(Central)Worli, Mumbai	December	1	Irregular booking of expenditure without budget allocation	5,00,000
129	Executive Engineer Water Conservation officer, Soil and Water Conservation-Beed.	Oct, 2018	1	Irregular payment of Rs. 90.11 lakh on account of bills of Construction of 'Çement Nalla Bandhara'	90,11,000
130	--do--	--do--	2	Non remittances of Insurance Charges and Labour Welfare Cess Rs.77.88 Lakh.	77,88,000
131	Executive Engineer Kharland Development Division, Thane-Kalwa.	--do--	1	Irregular payment of Rs. 595.58 lakh on account of bills of Construction of 'Çement Nalla Bandhara'	5,95,58,000
132	Executive Engineer Water Conservation officer, Soil and Water Conservation-Beed.	Oct, 2018	3	Non remittances of Insurance Charges and Labour Welfare Cess Rs.77.72 Lakh.	77,72,000
133	Executive Engineer Water Conservation officer, Soil and Water Conservation Osmanabad.	--do--	1	Irregular expenditure of Rs. 2151691 /-	21,52,000
134	Executive Engineer Water Conservation officer, Soil and Water Conservation Nashik.	--do--	6	Non Submission of Completion report no. objection certificate and Quality Control Report of completed works of Rs.41.50	41,50,000
135	Executive Engineer Ahmednagar Irrigation Division. Ahmednagar	--do--	1	Irregular retention of MWSIP Insurance Charges and Workers Welfare Cess of Rs. 29.89	29,89,000
136	Executive Engineer Water Conservation officer, Soil and Water Conservation Dhule.	--do--	2	Irregular retention of Insurance Charges and Workers Welfare Cess of Rs. 521.40	5,21,40,000

137	Executive Engineer Mechanical Division, (U.U.P.) Nanded.	--do--	2	Non Adjustment of Rs. 10.83 under old cash Suspense Settlement Accounts.	10,83,000
138	Executive Engineer, Girna Irrigation Dn. Jalgaon	--do--	1	Non submission of original vouchers of Rs. 1743644/-	-
139	Executive Engineer Raigad Irrigation Division. Kolad- Raigad.	Nov-2018	1	Non remittances of Misc. Deposit (Other) of amounting to Rs.42.24 lakh.	42,24,000
140	Executive Engineer Water Conservation officer, Soil and Water Conservation Gondia..	--do--	1	Non remittances of S.D. W.T.Insurance Charges and Royalty Charges Rs.311.79 Lakh.	3,11,79,000
141	Executive Engineer Hoist Design Manufacturing Division. Dapodi -Pune..	--do--	1	Non remittances of Other Deposit of amounting to Rs.104.90 lakh.	1,04,90,000
142	Executive Engineer Water Conservation officer, Soil and Water Conservation Gondia..	--do--	1(A)	Clarification regarding short remittances of Rs. 20.09 lakh.	20,,09,000
143	Executive Engineer, District Water Conservation Officer Soil and Watr Conservation Department Division , Aurangabad Road, Ahmednagar	Dec. 2018	1	Irregular payment of Rs. 400.05 lakh on account of bills of Construction of “Cement Nalla Bandhara”	-
144	Executive Engineer, District Water Conservation Officer Soil and Watr Conservation Department Division , Aurangabad Road, Ahmednagar	--do--	2	Non remittances on account of royalty charges	76,84, 000
145	Executive Engineer, Public Works Division, Panvel, Raigad.	January'19	1	Irregular payment of Mobilisation Advance	14,66,98,000
146	Executive Engineer, Public Works Division (East) Nashik	January'19	1	Irregular payment of Mobilisation Advance	40,76,00,000
147	Executive Engineer, Public Works Division (North) Ratnagiri	January'19	3	Irregular purchases	10,93,000
148	Executive Engineer, National Highway Division No.1, Pune	January'19	1	Irregular booking of expenditure	1,08,97,000
149	Executive Engineer, Public Works (Tribal) Dhule	January'19	1	Irregular splitting of work	2,33,10,000
150	Executive Engineer, Road Development Division	January'19	1	Irregular splitting of work	90,45,000

	No.4, Andheri (West), Mumbai				
151	Executive Engineer, Public Works Division (North) Jalgaon	January'19	1	Fictitious adjustment through T.E	3,29,68,000
152	Executive Engineer, Road Development Division No.1, Wadala (East), Mumbai	February'19	1	Irregular parking of funds	14,00,00,000
153	Executive Engineer, Public Works Division No.2, Jalgaon	February'19	1	Avoidable expenditure	16,34,00,000
154	Executive Engineer, Public Works Division, Ahmednagar	February'19	1	Undue benefit to the contractor	43,78,42,000
155	Executive Engineer, Public Works Division, Miraj, Sangli	February'19	1	Irregular release of government share	16,72,20,000
156	Executive Engineer, World Bank Project Division, Aurangabad.	February'19	1	Irregular release of government share	7,43,73,00,000
157	Executive Engineer, Integrated Unit (P.W) Division, Mumbai	February'19	1	Splitting up of purchases	50,58,000
158	Executive Engineer, Integrated Unit (P.W) Division, Mumbai	February'19	2	Irregular booking of expenditure	85,00,000
159	Executive Engineer, Public Works Division, Palghar	February'19	1	Fraudulent booking of expenditure	10.97,000
160	Executive Engineer, Public Works Division, Solapur	February'19	1	Fraudulent booking of expenditure	13,85,000
161	Executive Engineer, Public Works Division, Shahada	February'19	1	Non-submission of vouchers	20,60,000
162	Executive Engineer, Public Works Division, Malegaon	February'19	1	Irregular sanction of EIRL	17,48,000
163	Executive Engineer, Public Works Division, Satara	February'19	1	Undue benefit to the contractor	12,04,000
164	Executive Engineer, Public Works Division, Satara	February'19	2	Unauthorized release of funds	19,43,52,000
165	Executive Engineer, Public Works Division, Nashik	February'19	1	Irregular booking of expenditure	73,43,000
166	Executive Engineer, Public Works Division (North) Pune	March'19	1	Irregular booking expenditure	12,65,000
167	Executive Engineer, Public Works Division, Amalner, Jalgaon	March'19	1	Irregular parking of funds	4,60,95,000
168	Executive Engineer, Public Works Division, Amalner,	March'19	3	Diversion of funds	63,95,000

	Jalgaon				
169	Executive Engineer, National Highway Division No.1, Pune	March'19	1	Fictitious booking of expenditure	58,000
170	Executive Engineer, Road Project Division, Mahad, Raigad	March'19	1	Irregular award of work	63,18,000
171	Executive Engineer, Road Project Division, Mahad, Raigad	March'19	2	Non submission of vouchers	50,29,000
172	Executive Engineer, Road Development Division No.4, Andheri (West), Mumbai	March'19	1	Irregular splitting of work	90,27,000
173	P.W.D. Khamgaon	Jan,2019	1	Irregular payment of secured advance of Rs.5184250/-	51,84,250
174	World Bank Project Dn.,Akola	Jan,2019	1	Non booking of expenditure of Rs.83695960/- under M.H.4515 and 5054	8,36,95,960
175	P.W.D. Khamgaon	Feb,2019	1	Non disclosure of true and fair position of recovery of royalty.	8,17,614
176	P.W.D. Khamgaon	Feb,2019	2	Irregular payment of secured advance of Rs.5377500/-	53,77,500
177	Exe. Eng. Mechanical Division (U.P.P.) Nanded	Jan, 2019	1	Irregular retention of insurances charges and WWC	28,57,000
178	Exe. Eng., Girna Irrigation Division, Jalgaon	Jan, 2019	1	Irregular retention of workers Welfare Cess	31,75,000
179	Exe. Eng., Jayakwadi Irrigation Division, Nathnagar (North), Paithan	Jan, 2019	1	Irregular drawal of Rs. 4.19 lakh just to avoid lapse of grants during the financial year 2018-19 and has also resulted in violation of codal provisions	4,19,000
180	Exe. Eng., Quality Control Divison, Nagpur	Feb, 2019	1(A)	Creation of liability Rs. 37.34 lakh on Government by incurring expenditure in excess over deposits	-
181	Exe. Eng., Small Scale Irrigation (Water Conservation) Division, Washim	Feb, 2019	1	Irregular Expenditure of Rs. 31.48 lakh due to non submission of required vouchers	-

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Annexure 9
(Para 13.1)

**LIST OF IMPORTANT IRREGULARITIES NOTICED DURING LOCAL AUDIT
OF WORKING OF P.W./WATER RESOURCES DIVISIONS FOR THE YEAR
2018-19**

<u>Sr. No</u>	<u>Name of the Division</u>	<u>Period Covered by audit</u>	<u>Para NO.</u>	<u>Subject</u>	<u>Amount Involved in Lakh</u>
1	E.E.MPD Dn.NO.II Jalgaon	01/04/2014 to 31/03/2018	01	Unfruitful Expenditure of construction of Shegaon barrage for Irrigation in Command Area of Taluka Yawal with ensuring reach of Water for Irrigation through LIS- Rs.264.70 Crore.	26,470.00
2	Executive Engineer Lower Wardha Project Dn. Wardha	01/04/2017 to 31/03/2018	01	Short recovery of Rs. 32 crore to expenditure on narration of command area of the project land loss of Rs. 22.40 crore on account of penal interest.	2240.00
3	Executive Director Vidharbha Irrigation Development Corporation, Nagpur	01/04/2017 to 31/03/2018	01	Para 1) Irregular award of Work for Construction of Human River Project, Taluka Sindewahi, Chandrapur without acquisition of required land	20200.00

				resulted into blocking of funds to the tune of Rs.202 crore.	
4	E.E. Minor irrigation Division, Akola.	01/04/2017 to 31/03/2018	01	Para 1) Increase in quantities of Items of Work due to improper survey and estimation resulted in extra cost of Rs. 241.63 Lakh	241.63
5	Chief Administrator CADA Aurangabad.	01/04/2012 to 31/03/2018	01	Para 1) Extra expenditure to the extent of Rs.3.04 crore in the work of construction of Tail Distributory in Km 0 to 21.76 for lower Dudhana Project due to non observation of Government non stipulating correct estimation and acquisition of land before award of work.	304.00
6	E.E. PWD No II Latur	01/08/2016 to 30/09/2018	02	Para 2) Avoidable expenditure on maintenance+ and repair and improvement of road length on declared NH of Rs. 450.76 lakh	450.76

7	E.E. PWD-2 Gondia	01/05/2016 to 30/11/2018	01	Para 1) Extra Expenditure of Rs. 1.82 crore due to avoiding of work without obtaining Environment Clearance/perm ission from Forest Department.	182.00
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ANNEXTURE 7
(Para 8)

Sr. No.	Year	Grant No.	Provision in CRC	Notes
1	2019-20	O-45	Provision under 44021943 / (53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
2	2019-20	O -45	Provision under 45150709/(53)	No provision in 2018-19for Centage Charges No provision in 2019-20 for Centage Charges
3	2019-20	O -35	Provision under 40592381/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
4	2019-20	O-35	Provision under 40592648/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
5	2019-20	O -17	Provision under 40591285/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
6	2019-20	O-17	Provision under 40592559/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
7	2019-20	O -43	Provision under 44031866/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
8	2019-20	O-43	Provision under 44021925/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
9	2019-20	O -41	Provision under 44021907/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
10	2019-20	O-41	Provision under 44031801/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
11	2019-20	O-39	Provision under 42501925/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
12	2019-20	O-39	Provision under 44021881/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
13	2019-20	O-29	Provision under 42101647/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
14	2019-20	O-29	Provision under 44021783/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
15	2019-20	O-31	Provision under	No provision in 2018-19 for Centage Charges

			45150656/(53)	No provision in 2019-20 for Centage Charges
16	2019-20	O-31	Provision under 44021809/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
17	2019-20	O-85	Provision under 44053327/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
18	2019-20	O-85	Provision under 40592942/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
19	2019-20	O-25	Provision under 44021747/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
20	2019-20	O-25	Provision under 44031599/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
21	2019-20	O-19	Provision under 44063232/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
22	2019-20	O-19	Provision under 45150502/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
23	2019-20	O-43	Provision under 42502162/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
24	2019-20	O-21	Provision under 44052797/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
25	2019-20	O-21	Provision under 45150594/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
26	2019-20	O-27	Provision under 44031641/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
27	2019-20	O-27	Provision under 44021765/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
28	2019-20	O-59	Provision under 45150611/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
29	2019-20	O-59	Provision under 44022082/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
30	2019-20	O-61	Provision under 50544863/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
31	2019-20	O-61	Provision under	No provision in 2018-19 for Centage Charges

			45150522/(53)	No provision in 2019-20 for Centage Charges
32	2019-20	O-67	Provision under 44022162/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
33	2019-20	O-67	Provision under 42161331/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
34	2019-20	O-69	Provision under 45150781/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
35	2019-20	O-69	Provision under 44022182/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
36	2019-20	O-57	Provision under 45150496/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
37	2019-20	O-57	Provision under 44022064/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
38	2019-20	O-53	Provision under 40592981/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
39	2019-20	O-53	Provision under 44022028/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
40	2019-20	O-55	Provision under 45150683/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
41	2019-20	O-55	Provision under 44031697/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
42	2019-20	O-77	Provision under 45150487/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
43	2019-20	O-49	Provision under 42501415/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
44	2019-20	O-49	Provision under 44021981/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
45	2019-20	O-51	Provision under 42500482/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
46	2019-20	O-51	Provision under 42501471/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
47	2019-20	O-71	Provision under	No provision in 2018-19 for Centage Charges

			45150763/(53)	No provision in 2019-20 for Centage Charges
48	2019-20	O-71	Provision under 50544981/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
49	2019-20	O-73	Provision under 44022224/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
50	2019-20	O-63	Provision under 44063464/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
51	2019-20	O-63	Provision under 45150772/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
52	2019-20	O-65	Provision under 40592002/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
53	2019-20	O-65	Provision under 45150745/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
54	2019-20	O-79	Provision under 44022289/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
55	2019-20	O-79	Provision under 44031623/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
56	2019-20	O-75	Provision under 44022378/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
57	2019-20	O75	Provision under 44031572/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
58	2019-20	O-81	Provision under 45150754/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
59	2019-20	O-81	Provision under 44022304/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
60	2019-20	O-47	Provision under 44031732/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges
61	2019-20	O-47	Provision under 44021961/(53)	No provision in 2018-19 for Centage Charges No provision in 2019-20 for Centage Charges

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