

Report of the Comptroller and Auditor General of India on Economic Sector for the year ended 31 March 2014



Government of Gujarat Report No. 1 of the year 2015

TABLE OF CONTENTS

	Paragraph	Page			
Preface		iii			
CHAPTER I – INTRODUCTION					
About this Report	1.1	1			
Audited Entity Profile	1.2	1-2			
Authority for Audit	1.3	2-3			
Organisational structure of the Office of the Accountant General (E&RSA), Gujarat	1.4	3			
Planning and conduct of Audit	1.5	3			
Significant audit observations	1.6	3-7			
Response of the Government to Audit	1.7	7-9			
CHAPTER II – PERFORMANCE AUDIT					
ROADS AND BUILDINGS DEPARTMENT					
Pragatipath Scheme	2.1	11-27			
AGRICULTURE AND CO-OPERATION DEPARTMENT					
Rashtriya Krishi Vikas Yojana	2.2	28-57			
CHAPTER III – COMPLIANCE AUDIT					
Losses	3.1				
ROADS AND BUILDINGS DEPARTMENT					
Loss to Government due to non-recovery of differential amount between star rate and issue rate of cement	3.1.1	59-61			
ROADS & BUILDINGS AND NARMADA, WATER RE SUPPLY & KALPSAR DEPARTMENTS	ESOURCES,	WATER			
Loss due to non-recovery/ non incorporation of recovery provision in respect of cost of cement saved in mix design	3.1.2	62-63			

Blockage of funds/ wasteful expenditure	3.2				
ROADS AND BUILDINGS DEPARTMENT					
Irregular parking of fund to avoid lapse of grant	3.2.1	63-64			
NARMADA, WATER RESOURCES, WATER SUPPLY AND KALPSAR DEPARTMENT					
Wasteful expenditure due to commencement of work without site survey	3.2.2	65-66			
Extra/ excess expenditure	3.3				
ROADS AND BUILDINGS DEPARTMENT					
Extra expenditure in fixation of rate for extra item	3.3.1	66-68			
NARMADA, WATER RESOURCES, WATER SUPPLY AND KALPSAR DEPARTMENT					
Extra expenditure due to defective estimates	3.3.2	68-69			
Regularity issues	3.4				
FORESTS AND ENVIRONMENT DEPARTMENT					
Short recovery of net present value for diversion of forest land	3.4.1	69-71			

APPENDICES

Appendix No.	Subject	Refer Paragraph	Page
1	Year-wise breakup of outstanding Inspection Reports as on 30 September 2014	1.7.1	73
2	Statement showing non-reconciliation of the expenditure of RKVY for the years 2007-08 to 2013-14.	2.2.6	74
3	Division wise details of non-recovery of difference of cost of cement in grade mix	3.1.2	75