TABLE OF CONTENTS

Particulars	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 Principal Accountant General (E&RSA), Gujarat	1.4	3		
Planning and conduct of Audit	1.5	3		
Significant audit observations	1.6	4-6		
Response of the Government to Audit	1.7	6-8		
CHAPTER II – COMPLIANCE AUDIT				
NARMADA, WATER RESOURCES, WAT KALPSAR DEPARTMENT	ER SUPPLY	AND		
Implementation of Extension, Renovation and Modernisation (ERM) of Irrigation Projects	2.1	9-31		
Non-recovery of Annual rent, Maintenance and Repair Charges	2.2	31-33		
SCIENCE AND TECHNOLOGY DEPARTMENT				
Blocking of fund due to non-utilisation of grants	2.3	33-36		
CLIMATE CHANGE DEPARTMENT				
Non-recovery of annual certification charges from windfarm owners	2.4	36-37		
ROADS AND BUILDINGS DEPARTMENT				
Excess Expenditure of star rate difference of asphalt	2.5	37-38		
Avoidable expenditure	2.6	39-41		

Particulars	Paragraph	Page
Undue benefit to the contractor	2.7	41-43

APPENDICES

Appendix No.	Subject	Refer Paragraph	Page
I	Year-wise breakup of outstanding Inspection Reports as on 30 September 2018	1.7.1	45
II	Details showing the project wise and division wise ERM works awarded and completed during 2012-13 to 2017-18	2.1.2	46
III	Details of project wise CCA created and maximum utilisation during any season	2.1.4.1	47
IV	Statement showing the details of splitting up of works	2.1.6.2	48-50
V	Statement showing the details of incomplete ERM works as of June 2018	2.1.6.7	51-52
VI	Statement showing excess expenditure of star rate difference of asphalt	2.5	53
VII	Statement showing excess expenditure for price variation of asphalt	2.5	54
VIII	Statement showing avoidable expenditure	2.6	55