## TABLE OF CONTENTS

Description	Reference to			
•		Page		
Preface		(v)		
Chapter I : Introduction				
Introduction	1.1	1-6		
Chapter II : Performance Audit				
DEPARTMENT OF WATER RESOURCES				
Contract Management in Department of Water Resources	2.1	7-30		
Chapter III : Compliance Audit				
FOREST AND ENVIRONMENT DEPARTMENT				
Interest on delayed payment of Net Present Value not realised	3.1	31		
Sandal Wood, Timber and Poles not disposed	3.2	32-33		
Avoidable expenditure on purchase of Gabions	3.3	33-34		
DEPARTMENT OF WATER RESOURCES				
Avoidable expenditure on cement concrete	3.4	34		
Avoidable cost due to excess provision of cement concrete	3.5	35		
WORKS DEPARTMENT				
Improvement of Road and Bridge Projects with Central Road Fund and Additional Central Assistance	3.6	35-53		
Undue benefit to contractors	3.7	53-54		
Extra cost due to inclusion of inadmissible overhead charges on cost of conveyance of stone products	3.8	55-56		

Description	Reference to	
-		Page
Avoidable cost due to unwarranted/excess provision of bituminous items	3.9	56-57
Avoidable cost due to unwarranted provision of surface dressing	3.10	57-58
Undue benefit to contractors	3.11	58-59
Avoidable cost on provision of capping layer of sand	3.12	59-60
Avoidable expenditure on use of morrum and sand instead of earth	3.13	61
Excess provision of pavement thickness led to extra cost	3.14	62
FINANCE DEPARTMENT		
Response to audit	3.15	62-65

## **APPENDICES**

Appendix	Description	Reference to	
Number		Para Number	Page
2.1.1	Details of extra cost due to manual excavation instead of mechanical excavation	2.1.13.1	17
2.1.2	Details of undue payment due to adoption of excessive hire charges of Dozer	2.1.13.2	18
2.1.3	Details of extra cost due to adoption of rate for higher capacity crane	2.1.13.3	18
3.1.1	Details of interest on delayed payment of Net Present Value not realised	3.1	31
3.2.1	Details of timber and poles not disposed	3.2	32
3.3.1	Details of extra cost on purchase of Gabion	3.3	33
3.4.1	Details of avoidable cost on cement concrete	3.4	34
3.6.1	Details of Other District Roads (ODR) taken up with 5.5 meter pavement width	3.6.3.1	38
3.6.2	Details of savings due to receipt of bids by more than 10 per cent less than the estimated cost	3.6.5.3	44
3.6.3	Details of unwarranted provision of capping layer of sand resulting in extra cost	3.6.6.1	45
3.6.4	Details of avoidable cost due to unwarranted provision of surface dressing	3.6.6.2	45
3.6.5	Details of extra cost due to unwarranted provision of semi dense bituminous concrete and bituminous macadam	3.6.6.3	46
3.6.6	Details of avoidable cost due to excess provision of granular sub base and bituminous macadam	3.6.6.4	46
3.6.7	Details of avoidable cost due to excess provision of SDBC deviating from IRC norms	3.6.6.5	47
3.6.8	Details of avoidable expenditure due to undue provision of dry lean concrete	3.6.6.7	48
3.6.9	Details of extra expenditure due to provision of GSB/WMM without deduction of existing crust	3.6.6.8	48

Appendix	Appendix Description Number	Reference to	
Number		Para Number	Page
3.6.10	Details of undue benefit due to provision of excess burrow earth utilised in the work under CRF	3.6.7	49
3.6.11	Details of extra cost towards transportation of excavated earth	3.6.7	49
3.6.12	Details of non-deduction of differential cost of steel and bitumen	3.6.8.4	52
3.7.1	Details of undue benefit to contractors due to adoption of average lead	3.7	53
3.9.1	Avoidable cost due to unwarranted/ excess provision of bituminous items	3.9	56
3.11.1	Details of undue benefit to contractors due to provision of extra lead charges from mixing plant to worksite	3.11	58
3.12.1	Details of avoidable cost on provision of capping layer of sand	3.12	59
3.14.1	Details of excess provision of pavement thickness led to extra cost	3.14	62
3.15.1	Details of Department-wise Inspection Reports/ Performance Audit/Thematic Audit/compliance Audit paragraphs issued up to March 2017 but not settled by June 2017	3.15	62
3.15.2	Details of year-wise break up of outstanding Inspection Reports/ Performance Audit/Thematic Audit/compliance Audit	3.15	62
3.15.3	Details of serious irregularities observed and reported in Inspection Reports	3.15	62
	Glossary	140-142	