TABLE OF CONTENTS

	Paragraph	Page
Preface		vii
CHAPTER I – INTRODUCTION		
About this Report	1.1	1
Profile of Audited Entities	1.2	1
Authority for Audit	1.3	2
Planning and conduct of audit	1.4	3
Response to Audit	1.5	3
Audit observations of Performance Audits	1.6	4
Audit observations of Compliance Audit	1.7	6
Recommendations	1.8	9
CHAPTER II – PERFORMANCE AUDITS		
SCHOOL EDUCATION DEPARTMENT		
Implementation of Rashtriya Madhyamik Shiksha Abhiyan	2.1	11
SOCIAL WELFARE AND NUTRITIOUS MEAL PROGRAMME DEPARTMENT		
Working of Observation Homes, Children Homes and Special Homes in Tamil Nadu	2.2	35
LABOUR AND EMPLOYMENT DEPARTMENT		
Information Systems Audit on Computerisation of District Employment Offices	2.3	59

	Paragraph	Page
CHAPTER III – COMPLIANCE AUDIT		
BACKWARD CLASSES, MOST BACKWARD CLASSES AND MINORITIES WELFARE DEPARTMENT		
Provision and maintenance of hostels for Backward Classes, Most Backward Classes and Denotified Communities Students	3.1	81
HEALTH AND FAMILY WELFARE DEPARTMENT		
Provision of medical facilities at secondary care hospitals under DMRHS	3.2	89
SPECIAL PROGRAMME IMPLEMENTATION DEPARTMENT		
Free Distribution of laptop computers to students of Government/Government aided Schools and Colleges	3.3	98
MUNICIPAL ADMINISTRATION AND WATER SUPPLY DEPARTMENT CHENNAI METROPOLITAN WATER SUPPLY AND SEWERAGE BOARD		
Information Technology Audit on Computerised Billing and Collection in Chennai Metropolitan Water Supply and Sewerage Board	3.4	103
Unfruitful expenditure	3.5	
HIGHER EDUCATION DEPARTMENT		
Unfruitful expenditure under Tele-education project	3.5.1	110
HEALTH AND FAMILY WELFARE DEPARTMENT		
Unfruitful expenditure on strengthening of pharmacies	3.5.2	111

	Paragraph	Page
Avoidable expenditure	3.6	
HEALTH AND FAMILY WELFARE DEPARTMENT		
Unintended benefit to insurance company	3.6.1	113
CO-OPERATION, FOOD AND CONSUMER PROTECTION DEPARTMENT		
Avoidable liability due to retention of high cost borrowings in District Central Co-operative Banks	3.6.2	115
Idle investment	3.7	
HEALTH AND FAMILY WELFARE DEPARTMENT		
Funds kept outside Government Account	3.7.1	117
SOCIAL WELFARE AND NUTRITIOUS MEAL PROGRAMME DEPARTMENT		
Non-construction of group houses for transgenders	3.7.2	119
HEALTH AND FAMILY WELFARE DEPARTMENT		
Non-establishment of Trauma centre	3.7.3	120
Regularity issues	3.8	
HEALTH AND FAMILY WELFARE DEPARTMENT		
Irregular utilisation of Government receipts	3.8.1	122
HEALTH AND FAMILY WELFARE AND LABOUR AND EMPLOYMENT DEPARTMENTS		
Avoidable financial burden due to non-adherence to Revolving Fund guidelines	3.8.2	124

APPENDICES

Appendix No.	Details	Page No.
1.1	Department-wise details of Inspection Reports and Paragraphs pending	
2.1	Deficiencies noticed in the upgradation of schools component	128
2.2	Number of institutions/homes available in the State and their objectives	129
2.3	List of Government run Homes and orphanages and NGO run homes covered in audit	130
2.4	(A) Number of juvenile crimes during 2010-14 and rate of juvenile delinquency	132
	(B) Number of Juveniles apprehended under IPC and SLL crimes during 2010-14	132
2.5	Nature of crimes committed by juveniles	133
2.6	Cadre-wise men-in-position in the sampled Government homes as on 31 March 2015 (CSW & DSD)	134
2.7	Inadequate infrastructural facilities	138
2.8	Inadequate bathroom and latrines facilities in the sampled homes	140
2.9	Description of Modules of the "Project Empower"	141
2.10	Payment of unemployment allowance to ineligible candidates in 2014-15	142
2.11	Sample cases of large-scale manual interventions in system generated list	143
2.12	Incorrect selection list due to data migration/ input/ process errors	144
2.13	Discrepancies in Qualification table which contain the educational/technical qualifications of the candidates	154
3.1	Particulars of shortfall in availability of toilets and bathrooms in test-checked hostels	155

3.2	Shortage of Manpower in test-checked hospitals	156
3.3	Details of doctors who were diverted to other hospitals	157
3.4	Details of expenditure incurred from Revolving Fund and reimbursement amount due to State Government	158
	Glossary of abbreviations	159