## TABLE OF CONTENTS

|  | Reference |         |  |  |
|--|-----------|---------|--|--|
|  | Para      | Page    |  |  |
| Preface  |           | v       |  |  |
| Chapter I : Introduction   |           |         |  |  |
| Introduction   | 1         | 1-9     |  |  |
| Chapter II : Performance Audit   |           |         |  |  |
| Women and Child Development Depar  |           | 11.22   |  |  |
| Implementation of Integrated Child Development Services scheme   | 2.1       | 11-33   |  |  |
| Housing and Urban Development Depar  | rtment    |         |  |  |
| Implementation of Sewerage projects in the State   | 2.2       | 34-52   |  |  |
| Planning and Convergence Department, Home Department and ST & SC Development, Minorities and Backward Classes Welfare  Department  Special interventions for development of Left Wing 2.3 53-96  Extremism affected districts of the State |           |         |  |  |
| Finance Department   |           |         |  |  |
| Information Technology Audit on Implementation of Integrated Financial Management System   | 2.4       | 97-112  |  |  |
| Chapter III : Compliance Audit   |           |         |  |  |
| Health and Family Welfare Departn  | nent      |         |  |  |
| Neonatal/ paediatrics care in Government run hospitals   | 3.1       | 113-124 |  |  |
| Home Department and Law Departn  | ient      |         |  |  |
| Modernisation of Judicial infrastructure in the State  | 3.2       | 124-130 |  |  |
| Home Department  |           |         |  |  |
| Fire services in the State   | 3.3       | 131-144 |  |  |
| Idle expenditure on incomplete jail building   | 3.4       | 144-146 |  |  |
| Housing & Urban Development Depar  | rtment    |         |  |  |
| Idle investment in drinking water project  | 3.5       | 146-148 |  |  |
| Labour and Employees' State Insurance Department   |           |         |  |  |
| Assessment, collection and utilisation of labour cess  | 3.6       | 148-152 |  |  |
| Rural Development Department   |           |         |  |  |
| Unfruitful expenditure in construction of bridge without approach road   | 3.7       | 152-153 |  |  |

|   |   | Reference          |         |  |  |
|---|---|--------------------|---------|--|--|
|   |   | Para               | Page    |  |  |
| Housing & Urban Development Department, Women & Child Development Department and Rural Development Department |   |                    |         |  |  |
| Loss of   | interest due to imprudent fund management   | 3.8                | 154-155 |  |  |
| ST  | & SC Development, Minorities and Backward<br>Department   | l Classes V        | Velfare |  |  |
| Follow-up Audit on 'Micro Projects for development of Particularly Vulnerable Tribal Groups' (PTG)            |   | 3.9                | 155-164 |  |  |
|   | Finance Department  |                    |         |  |  |
| Lack of   | response to Audit   | 3.10               | 164-165 |  |  |
|   | Appendices  | l                  |         |  |  |
| 2.1.1   | Statement showing allocation and lifting of wheat and rice under Supplementary Nutrition Programme                              | 2.1.7.6            | 167     |  |  |
| 2.1.2   | Statement showing details of children enrolled and covered under pre-school education   | 2.1.8.1            | 168     |  |  |
| 2.1.3   | Statement showing details of beneficiaries provided health check-up services  | 2.1.9              | 169     |  |  |
| 2.1.4   | Statement showing details of referral cases during 2011-16  | 2.1.9.1            | 170     |  |  |
| 2.1.5   | Statement showing details of funds sanctioned by Women and Child Development Department for construction of AWCs during 2010-16 | 2.1.11.4           | 171     |  |  |
| 2.1.6   | Statement showing persons-in-position and sanctioned strength during 2011-16  | 2.1.12.1           | 172     |  |  |
| 2.1.7   | Statement showing persons-in-position and target fixed for training in refresher course during 2011-16                          | 2.1.12.2           | 173     |  |  |
| 2.1.8   | Statement showing shortfall in training of ICDS functionaries   | 2.1.12.2           | 174     |  |  |
| 2.2.1   | Statement showing scheme-wise total receipt and expenditure   | 2.2.7 &<br>2.2.7.1 | 175     |  |  |
| 2.2.2   | Statement showing loss of interest on bank deposit  | 2.2.7.4            | 176-178 |  |  |

|        |  | Reference |         |
|--------|--|-----------|---------|
|        |  | Para      | Page    |
| 2.2.3  | Statement showing loss of interest on mobilisation advance   | 2.2.7.5   | 179-180 |
| 2.2.4  | Statement showing Financial and Physical progress of the ongoing Sewerage Projects                           | 2.2.8     | 181     |
| 2.3.1  | Statement showing list of 30 sampled executing agencies  | 2.3.4     | 182     |
| 2.3.2  | Statement showing details of 43 projects remained idle/ utilised for other purposes/ objectives not achieved | 2.3.6.1   | 183-187 |
| 2.3.3  | Statement showing year-wise expenditure incurred under SRE during 2011-12 to 2015-16                         | 2.3.7.3   | 188-189 |
| 2.3.4  | Statement showing illustrative cases of incomplete projects  | 2.3.8.2   | 190     |
| 2.3.5  | Statement showing details of non-imposition of compensation for delay in execution of works                  | 2.3.8.3   | 191-193 |
| 2.3.6  | Statement showing details of bridges/culverts executed with higher width than that prescribed in IRC         | 2.3.8.7   | 194     |
| 2.3.7  | Statement showing excess payment to PHHL and unrecovered penalty   | 2.3.14.1  | 195     |
| 2.3.8  | Statement showing irregularities observed on rehabilitation measures taken for LWE surrenderees              | 2.3.16    | 196-197 |
| 2.3.9  | Statement showing structure of FRA authorities along with their functions                                    | 2.3.18    | 198     |
| 2.3.10 | Statement showing response of FRC members on awareness   | 2.3.18.2  | 199     |
| 2.3.11 | Statement showing cancellation of OTFD titles in Panposh Sub-Division of Sundargarh                          | 2.3.19.3  | 200     |
| 2.3.12 | Statement showing discrepancies in MPR relating to forest rights claims submitted by GoO to GoI              | 2.3.22.1  | 201     |
| 2.3.13 | Statement showing missing documents in support of MPR submitted by DLCs for March 2016                       | 2.3.22.1  | 202     |

|        |   | Reference          |         |
|--------|---|--------------------|---------|
|        |   | Para               | Page    |
| 2.4.1  | Statement showing status of modules identified for Integrated Financial Management System   | 2.4.1 &<br>2.4.6.1 | 203-204 |
| 2.4.2  | Statement showing idle investment in hardware and system/uility software procured under iFMS  | 2.4.6.4            | 205-206 |
| 3.2.1  | Statement showing list of works remaining incomplete as of March 2016   | 3.2.4.1            | 207-212 |
| 3.3.1  | Statement showing Fire Station buildings completed without approach road  | 3.3.4.2            | 213     |
| 3.3.2  | Statement showing cost and time overrun due to slow pace of execution   | 3.3.4.3            | 214-216 |
| 3.3.3  | Statement showing purchase of equipment without inviting tender   | 3.3.5.1            | 217     |
| 3.3.4  | Statement showing deficiencies in availability of facilities/ equipment of test-checked premises  | 3.3.6.4            | 218-221 |
| 3.6.1  | Statement showing non-realisation of cess by Development Authorities  | 3.6.1              | 222-223 |
| 3.10.1 | Statement showing year-wise break up of outstanding Inspection Reports/ Paragraphs issued up to March 2016 but not settled by June 2016   | 3.10               | 224     |
| 3.10.2 | Statement showing department-wise Inspection Reports/ Paragraphs issued up to March 2016 but not settled by June 2016   | 3.10               | 225     |
| 3.10.3 | Statement showing department-wise analysis of non-submission of explanatory notes in respect of paragraphs including Performance Audit/ Reviews included in the Audit Reports as on 30 September 2016               | 3.10.1             | 226-227 |
| 3.10.4 | Statement showing department-wise position of Action Taken Notes (ATNs) on Recommendations of PAC (10 <sup>th</sup> Assembly to 15 <sup>th</sup> Assembly) including pending for discussion as on 30 September 2016 | 3.10.2             | 228-230 |
|        | Glossary  |                    | 231-234 |