TABLE OF CONTENTS

	Paragraph	Page
Preface		v
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 on Performance Audit	1.6	4
Audit observations on Compliance Audit	1.7	4
Recommendations	1.8	6
CHAPTER II - PERFORMANCE AUDIT		
REVENUE & DISASTER MANAGEMENT, PUBLIC WORKS, MUNICIPAL ADMINISTRATION & WATER SUPPLY, HIGHWAYS & MINOR PORTS AND ANIMAL HUSBANDRY, DAIRYING & FISHERIES DEPARTMENTS		
Encroachments on Government lands	2.1	7
CHAPTER III - COMPLIANCE AUDIT		
CO-OPERATION, FOOD AND CONSUMER PROTECTION DEPARTMENT		
Construction of Godowns and their utilisation	3.1	35
BACKWARD CLASSES, MOST BACKWARD CLASSES AND MINORITIES WELFARE DEPARTMENT		
Imparting education through Kallar Reclamation Schools	3.2	44

	Paragraph	Page
REVENUE AND DISASTER MANAGEMENT DEPARTMENT		
Social Security Pension Schemes	3.3	55
Loss/Wasteful expenditure	3.4	
HEALTH AND FAMILY WELFARE DEPARTMENT		
Loss due to expiry of drugs purchased in excess of requirement	3.4.1	64
Wasteful expenditure in establishment of Stem Cell Research Centre	3.4.2	67
Avoidable/Unfruitful expenditure	3.5	
HIGHER EDUCATION DEPARTMENT UNIVERSITY OF MADRAS		
Unfruitful expenditure on construction of multi- storeyed building	3.5.1	71
FINANCE AND HIGHER EDUCATION DEPARTMENTS		
Avoidable extra expenditure on purchase of furniture for colleges	3.5.2	73
HOME, PROHIBITION AND EXCISE DEPARTMENT		
Avoidable additional expenditure in procurement of jammers	3.5.3	75
Regularity issues	3.6	
HOME, PROHIBITION AND EXCISE DEPARTMENT		
Short-collection of revenue due to non-revision of charges for police guard/escort/bandobust	3.6.1	77
HEALTH AND FAMILY WELFARE DEPARTMENT		
Additional burden due to rejection of insurance claim	3.6.2	79

APPENDICES

Appendix No.	Details	Page No.
1.1	Department-wise details of Outstanding Inspection Reports and Paragraphs	83
2.1	Details of Offices visited/inspected	84
2.2	District-wise details of encroachments as per Government Land Registry	85
2.3	Non-booking of 'B Memos' during the last five years	87
2.4	Road-wise details of encroachments on road margins in test-checked zones of GCC	88
2.5	Details of encroachments in grazing lands	89
3.1	List of godowns constructed without plan approval	90
3.2	Deficiencies in construction	91
3.3	Non-collection of rent for the period of storage of agricultural produce	93
3.4	Poor maintenance of godowns	94
3.5	Kallar Reclamation Schools selected for test check	95
3.6	Comparative Statement of Pass percentage of Class XII students in KR Schools with other schools	98
3.7	Shifting of Nursery blocks to other schools	99
3.8	List of sampled schools lacking vital infrastructure	100
3.9	Statement showing shortage of toilets/bathrooms in hostels	101
3.10	Shortage of manpower in the test-checked Hostels	102
3.11	Pension schemes, funding pattern, scheme benefits and eligibility criteria	103
3.12	List of sampled districts, taluks and villages	104
3.13	Scheme-wise and year-wise number of beneficiaries and expenditure	105

Appendix No.	Details	Page No.
3.14	Scheme-wise number of beneficiaries versus target population	106
3.15	Disparity between districts in number of beneficiaries as a proportion to the target population	110
3.16	Expiry of medicines	111
3.17	Particulars of delays that arose in settling the contractor's bills	112
3.18	Avoidable expenditure on purchase of furniture for colleges	113
3.19	Standardised guard/escort/bandobust charges fixed in August 2008	114
3.20	Details of short-collection of revenue due to non-revision of charges in time	115
3.21	Details of possible additional burden	116
	Glossary of abbreviations	117