## TABLE OF CONTENTS

	Paragraph	Page
Preface		(v)
Overview		(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
Recommendations	1.6	4
Follow-up on Audit Reports	1.7	4
CHAPTER II - PERFORMANCE AUDIT		
MUNICIPAL ADMINISTRATION AND WATER SUPPLY DEPARTMENT		
Sewage Management in Chennai Metropolitan Area	2.1	5
CHAPTER III - COMPLIANCE AUDIT		
HEALTH AND FAMILY WELFARE DEPARTMENT		
Compliance Audit on implementation of Chief Minister's Comprehensive Health Insurance Scheme	3.1	39
MUNICIPAL ADMINISTRATION AND WATER SUPPLY DEPARTMENT		
Compliance Audit on solid waste management in Coimbatore City Municipal Corporation	3.2	53

	Paragraph	Page
Fraudulent claims/payments	3.3	
MUNICIPAL ADMINISTRATION AND WATER SUPPLY DEPARTMENT		
NATHAM TOWN PANCHAYAT		
Failure to disallow fraudulent claims made by contractor for construction of OHT	3.3.1	64
Avoidable/Unfruitful expenditure	3.4	
HEALTH AND FAMILY WELFARE AND SCHOOL EDUCATION DEPARTMENTS		
Avoidable payment of electricity charges	3.4.1	65
HOME, PROHIBITION AND EXCISE DEPARTMENT		
Unfruitful expenditure in installation of CCTV system	3.4.2	68
MUNICIPAL ADMINISTRATION AND WATER SUPPLY DEPARTMENT		
CHIDAMBARAM, JAYANKONDAM AND KODAIKANAL MUNICIPALITIES		
Unfruitful expenditure due to non-utilisation of machinery	3.4.3	71
SCHOOL EDUCATION DEPARTMENT		
Avoidable expenditure in printing and re-printing of free textbooks	3.4.4	74
Unfruitful expenditure on high tech systems of Anna Centenary Library	3.4.5	77
SOCIAL WELFARE AND NUTRITIOUS MEAL PROGRAMME DEPARTMENT		
Implementation of the scheme for Working Women Hostels	3.4.6	80
Loss/Short collection of revenue	3.5	
MUNICIPAL ADMINISTRATION AND WATER SUPPLY DEPARTMENT		
THANJAVUR CITY MUNICIPAL CORPORATION		
Loss of revenue on lease of bus entry fee collection	3.5.1	84

	Paragraph	Page
REVENUE AND DISASTER MANAGEMENT DEPARTMENT		
Short collection of revenue due to non-revision of lease rent	3.5.2	86
Undue favour to contractor	3.6	
MUNICIPAL ADMINISTRATION AND WATER SUPPLY DEPARTMENT		
GREATER CHENNAI CORPORATION		
Injudicious award of contracts	3.6.1	88
MAYILADUTHURAI MUNICIPALITY		
Excess expenditure due to extension of contract	3.6.2	91
Blocking of funds/Idle investments	3.7	
HEALTH AND FAMILY WELFARE DEPARTMENT		
Injudicious and excessive procurement of drugs	3.7.1	94
Improper planning leading to idling of three multi-storeyed buildings at Rajiv Gandhi Government General Hospital	3.7.2	98
HOME, PROHIBITION & EXCISE AND REVENUE & DISASTER MANAGEMENT DEPARTMENTS		
Money kept outside the Government account	3.7.3	100
Regularity issues and others	3.8	
SOCIAL WELFARE AND NUTRITIOUS MEAL PROGRAMME DEPARTMENT		
Encroachment of Government land	3.8.1	103

## **APPENDICES**

Appendix No.	Details	Page No.
1.1	Department-wise details of outstanding Inspection Reports and Paragraphs	107
2.1	Organisation chart of CMWSSB	108
2.2	Sampled field units	109
2.3	Status of ongoing UGSS projects	110
2.4	Features and stages of UGSS in other areas of CMA	111
2.5	Cost escalation in UGSS projects due to undue delays in completion	113
2.6	Estimated sewage generated and untreated due to delay in completion of UGSS projects	114
2.7	Plugging of sewage outfalls under Phase II	115
2.8	Details of STPs	116
3.1	Details of lifts installed in ACL, Chennai	117
3.2	Details of inmates in 20 WWHs sanctioned during 2013-14	118
3.3	Details of construction of WWHs	119
3.4	Details of manpower appointed (As of July 2019)	121
3.5	Details of non-realisation of revenue due to non-revision of lease rent	122
3.6	Items of work agreed at abnormally low rates ignored during execution	123
3.7	Items of work agreed at abnormally low rates partly executed	124
3.8	Items of works executed in excess of the agreed quantities	125
3.9	List of sampled ESIDs under RAMO, Madurai	126
3.10	List of drugs supplied to sampled ESIDs despite non-indenting	127
3.11	Status of pending works at RGGGH, Chennai (As of December 2019)	128
3.12	Estimated loss of interest revenue due to non-investment of the SDRF balance in Government Securities as per SDRF guidelines	129
	Glossary of abbreviations	130