Animal Resources Development	4.2.1	Infructuous expenditure in procurement of piglets
Co-operation	4.2.2	Infructuous expenditure on construction of rural godowns
	<u>4.4.1</u>	Delayed settlement of cash credit account leading to avoidable expenditure
I	4.4.2	Extra expenditure towards payment of interest subsidy
	4.5.5	Recovery at the instance of Audit in Co-operation Department
Environment	3.4	Management of Bio-Medical and Plastic Waste
Fisheries	4.2.3	Infructuous expenditure on a Marine Food Park
Forest	4.1.8	Doubtful and unauthorised expenditure
Food and Supplies	<u>4.5.1</u>	Shortage of subsidised food grains
Health and Family Welfare	3.4	Management of Bio-Medical and Plastic Waste
	<u>4.1.1</u>	Defalcation of Government money
	4.4.3	Avoidable expenditure in outsourcing the scavenging/cleaning work
	4.4.4	Avoidable expenditure on excess drawal of power
	<u>4.4.5</u>	Unfruitful expenditure due to non commissioning of X-ray machines
	<u>4.5.2</u>	Consumption of 'Non-Standard' quality drugs by patients
Higher Education	4.4.6	Avoidable expenditure towards payment of compensation and penalty
Hill Affairs	4.1.2	Misappropriation of Sarva Shiksha Abhiyan funds
Home (Police) Department	<u>4.5.3</u>	Excess payment towards special pay
Industrial Reconstruction	4.2.4	Infructuous investment on a closed unit
	4.4.7	Unfruitful expenditure on a closed industrial unit
Information and Cultural Affairs	4.4.8	Excess payment for telecasting advertisements
Jails	<u>3.1</u>	Management of Correctional Homes
Municipal Affairs	<u>4.4.9</u>	Avoidable expenditure towards interest payment

Panchayat & Rural Development	4.4.9	Avoidable expenditure towards interest payment
Public Health Engineering	3.3	Acclearated Rural Water Supply Programme
Public Works	<u>4.1.4</u>	Loss due to non-revision of recovery rate of electricity charges
	4.4.10	Avoidable interest liability and blocking of borrowed fund
	<u>4.4.11</u>	Additional expenditure due to non- compliance with Financial Rules
Public Works (Roads)	4.1.5	Doubtful execution of excess quantity
	<u>4.1.6</u>	Loss due to unnecessary purchase
	<u>4.3.1</u>	Undue benefit to a contractor
	4.4.12	Avoidable expenditure due to non observance of IRC guidelines
School Education	3.2	National Programme for Nutritional Support to Primary Education
	4.1.2	Misappropriation of Sarva Shiksha Abhiyan funds
Transport	4.1.7	Loss due to inefficient fund management
Tourism	4.4.13	Avoidable expenditure on Income Tax liabilities of a departmental undertaking
	<u>5.1</u>	Internal Control Mechanism in Tourism Department
Urban Development	4.1.3	Loss of revenue from advertising due to mismanagement
	4.2.5	Wasteful expenditure
	4.4.14	Avoidable expenditure and blocking of fund
Women and Child Development and Social Welfare	<u>4.4.15</u>	Excess expenditure in purchase of medicine kits
General	<u>4.5.4</u>	Cash management in Government departments
	<u>4.5.6</u>	Lack of response of Government to audit
	<u>4.5.7</u>	Follow up action on earlier Audit Reports