

TABLE OF CONTENTS

	Paragraph	Page No.
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 on Performance Audit	1.6	4
Audit observations on Compliance Audit	1.7	7
Recommendations	1.8	9
Follow-up on Audit Reports	1.9	9
CHAPTER II - PERFORMANCE AUDITS		
<i>HEALTH & FAMILY WELFARE, HIGHWAYS & MINOR PORTS AND HOME, PROHIBITION AND EXCISE DEPARTMENTS</i>		
Road Safety System in Tamil Nadu	2.1	11
<i>HEALTH AND FAMILY WELFARE DEPARTMENT</i>		
Performance Audit on Provision of Health Care Services and Medical Education through Indian Systems of Medicine	2.2	55
<i>MUNICIPAL ADMINISTRATION AND WATER SUPPLY DEPARTMENT</i>		
Performance Audit on Computerisation of functions in Urban Local Bodies	2.3	84
<i>MUNICIPAL ADMINISTRATION & WATER SUPPLY AND HOUSING & URBAN DEVELOPMENT DEPARTMENTS</i>		
Observance of Development Regulations for planning permission and building licence in Chennai Metropolitan Area	2.4	111

	Paragraph	Page No.
CHAPTER III - COMPLIANCE AUDIT		
<i>MUNICIPAL ADMINISTRATION AND WATER SUPPLY DEPARTMENT</i>		
Implementation of 'Hogenakkal Water Supply and Fluorosis Mitigation Project'	3.1	139
Avoidable/Unfruitful expenditure	3.2	
<i>HEALTH AND FAMILY WELFARE DEPARTMENT</i>		
Irregular procurement and idling of medical equipment	3.2.1	151
<i>HIGHER EDUCATION DEPARTMENT</i>		
Unfruitful expenditure due to poor planning	3.2.2	155
<i>HEALTH AND FAMILY WELFARE DEPARTMENT</i>		
Irregular purchase of medicines leading to avoidable expenditure	3.2.3	157
<i>MUNICIPAL ADMINISTRATION AND WATER SUPPLY DEPARTMENT TAMIL NADU WATER SUPPLY AND DRAINAGE BOARD</i>		
Avoidable expenditure on laying of pipes without prior permission from National Highways Authority of India	3.2.4	159
<i>HEALTH & FAMILY WELFARE AND PUBLIC WORKS DEPARTMENTS</i>		
Unfruitful expenditure on construction of cafeterias and common rooms	3.2.5	161
<i>SOCIAL WELFARE AND NUTRITIOUS MEAL PROGRAMME DEPARTMENT</i>		
Avoidable expenditure and blocking of funds due to non-completion of hostel project for working women	3.2.6	163
<i>SCHOOL EDUCATION DEPARTMENT</i>		
Irregularities in annual maintenance contract	3.2.7	165

	Paragraph	Page No.
Regularity issues and others	3.3	
<i>DEPARTMENT OF SPECIAL PROGRAMME IMPLEMENTATION AND REVENUE & DISASTER MANAGEMENT DEPARTMENT</i>		
Scheme for free distribution of electric fans, mixies and grinders to women beneficiaries in the State	3.3.1	168
<i>LABOUR AND EMPLOYMENT DEPARTMENT</i>		
Diversion of Manual Workers General Welfare Fund	3.3.2	174
<i>REVENUE AND DISASTER MANAGEMENT DEPARTMENT</i>		
Non-realisation of revenue due to non-revision of lease rent	3.3.3	176
<i>MUNICIPAL ADMINISTRATION AND WATER SUPPLY DEPARTMENT</i>		
<i>TIRUTTANI MUNICIPALITY</i>		
Under-utilisation of Bio-Methanation-cum-Power Generation Plant	3.3.4	178
<i>COIMBATORE CITY MUNICIPAL CORPORATION</i>		
Non-utilisation of artificial hockey turf	3.3.5	180
Loss of revenue	3.4	
<i>MUNICIPAL ADMINISTRATION AND WATER SUPPLY DEPARTMENT</i>		
<i>COIMBATORE CITY MUNICIPAL CORPORATION, GREATER CHENNAI CORPORATION AND PALANI MUNICIPALITY</i>		
Incorrect assessment of property tax	3.4.1	182

APPENDICES

Appendix No.	Details	Page No.
1.1	Department-wise details of Outstanding Inspection Reports and Paragraphs	187
2.1	District-wise offices visited	188
2.2	Sample Selection Process	189
2.3	Details of road safety measures as per IRC provisions lacking in test-checked roads/reaches of Chennai District	190
2.4	Details of inadequate equipment in the trauma care centres of the test-checked hospitals in sampled districts	191
2.5	Details of inadequate staff in the Trauma Care Centres of the test checked hospitals in sampled districts	194
2.6	Details of non-implementation of road safety measures recommended by District Road Safety Committee/ noticed during joint physical verification	195
2.7	Sampled ISM Institutions	197
2.8	Non-provision of in-patient facilities in test checked ISM wings	198
2.9	Details of equipment supplied/not-supplied/non-functioning in Siddha, Ayurveda and Unani Wings	199
2.10	Equipment supplied to non-functioning ISM Units in The Nilgiris District	202
2.11	Shortage of manpower in ISM hospitals and ISM Wings (AMO/MO)	203
2.12	Non-functioning of ISM Wings in test checked districts due to non-posting of doctors	206
2.13	Shortfall in drawing samples	207
2.14	Leakage of revenue on account of non-receipt of Profession Tax from traders	208
2.15	Pending requests received during September 2015 to January 2018 in the test-checked municipalities	209
2.16	Delay in delivery of municipal services	210
2.17	Arrears of Profession Tax in the test-checked municipalities	211

Appendix No.	Details	Page No.
2.18	Non-tax arrears in the test checked municipalities	212
2.19	Statement showing the workflow of planning permission	213
2.20	Property Tax assessment details	214
2.21	Violations in planning permissions issued by local bodies	215
2.22	Collection of and disbursement of Development Charges and Open Space Reservation Charges in Chennai Metropolitan Area during 2013-18	216
2.23	Collection of OSR charges in lieu of provision of OSR land	217
2.24	Non-transfer of gift deeds of OSR land to local bodies in test-checked planning permissions	218
2.25	Details of Floor Space Index and Premium Floor Space Index for various types of buildings	219
2.26	Incorrect assessment of Floor Space Index	220
2.27	Inadequate parking facilities	221
2.28	Delay in conduct of site visit and issue of building licences by Greater Chennai Corporation	222
2.29	Environment Clearance obtained after issue of Planning Permission	223
2.30	Construction commenced before issue of Planning Permission	224
3.1	Selected Implementing Units	225
3.2	Supply of Hogenakkal water to local bodies served by pumping mains and gravity mains	226
3.3	Statement showing the excess payment due to adoption of new rates for additional quantities	228
3.4	Statement showing the avoidable expenditure due to provision of separate item for jointing DI pipes	229
3.5	Details of blood samples tested using existing auto/semi auto analysers in two sampled hospitals (Illustrative)	230

Appendix No.	Details	Page No.
3.6	Avoidable extra expenditure on purchase of <i>Rub N Run oil</i> and <i>Liver Tonic</i>	231
3.7	Details of sampled districts and taluks	232
3.8	Details of avoidable extra expenditure on Pre-Delivery Inspection (PDI) charges	233
3.9	Details of loss due to storage of FMGs in uninsured godowns	234
3.10	Details of damaged and faulty FMGs in godowns	235
3.11	Short levy of Property Tax by Coimbatore City Municipal Corporation	236
3.12	Short levy of Property Tax by Palani Municipality for the period 2014-18	237
	Glossary of abbreviations	238