

## TABLE OF CONTENTS

	Reference to	
	Paragraph	Page
<b>Preface</b>		vii
<b>CHAPTER – 1 INTRODUCTION</b>		
About this Chapter	1.1	1
Audited entity profile	1.2	1
Authority for audit	1.3	2
Planning and conduct of audit	1.4	3
Significant audit observations	1.5	3
Performance audit	1.5.1	3
Compliance audit	1.5.4	7
Recoveries at the instance of audit	1.6	9
Lack of responsiveness of Government to Audit	1.7	10
Response of departments to Draft Audit Reports	1.8	10
Follow-up on Audit Reports	1.9	11
Status of placement of Separate Audit Reports of Autonomous Bodies in the State Legislature	1.10	11
<b>CHAPTER – 2 PERFORMANCE AUDIT</b>		
<b>WELFARE DEPARTMENT</b>		
Tribal Welfare Programmes in Meso Areas	2.1	13
<b>URBAN DEVELOPMENT DEPARTMENT</b>		
Implementation of Jawaharlal Nehru National Urban Renewal Mission	2.2	40
<b>WATER RESOURCES DEPARTMENT</b>		
Creation of Irrigation potential in Jharkhand under Accelerated Irrigation Benefit Programme (AIBP)	2.3	73
<b>PANCHAYATI RAJ DEPARTMENT</b>		
Construction of Panchayat Bhawans	2.4	89
<b>CHAPTER – 3 DISTRICT CENTRIC AUDIT</b>		
District Centric audit of Palamu	3.1	101
<b>CHAPTER – 4 CHIEF CONTROLLING OFFICER BASED AUDIT OF A GOVERNMENT DEPARTMENT</b>		
Working of Animal Husbandry and Fisheries Department	4.1	137
<b>CHAPTER – 5 COMPLIANCE AUDIT</b>		
<i>Non-Compliance with the Rules, Orders, etc.</i>	5.1	165
<b>ROAD CONSTRUCTION DEPARTMENT</b>		
Avoidable expenditure on price adjustment	5.1.1	165
<b>BUILDING CONSTRUCTION DEPARTMENT</b>		
Unauthorised execution of agreement	5.1.2	167
<b>RURAL WORKS AND RURAL DEVELOPMENT DEPARTMENTS</b>		
Non-recovery of advances	5.1.3	168

<b>FINANCE DEPARTMENT</b>		
Inadmissible payment of House Rent Allowance and Transport Allowance	5.1.4	169
<i>Audit against propriety/Expenditure without justification</i>	5.2	170
<b>DRINKING WATER AND SANITATION DEPARTMENT</b>		
Inadmissible payment to contractor	5.2.1	171
<b>WATER RESOURCES DEPARTMENT</b>		
Undue financial aid to the contractor	5.2.2	172
<b>ROAD CONSTRUCTION DEPARTMENT</b>		
Unfruitful expenditure on construction of a bridge without approach road	5.2.3	173
<b>RURAL WORKS DEPARTMENT AND JHARKHAND STATE RURAL ROAD DEVELOPMENT AUTHORITY</b>		
Unfruitful expenditure and non-recovery of liquidated damages	5.2.4	174
<i>Failure of oversight/governance</i>	5.3	176
<b>ROAD CONSTRUCTION DEPARTMENT</b>		
Blocking of Government money	5.3.1	176
Lack of planning in erection of Bailey bridge	5.3.2	177
<i>Persistent and pervasive irregularities</i>	5.4	179
<b>DEPARTMENT OF FOREST AND ENVIRONMENT</b>		
Short realisation of Penal Compensatory Afforestation and Net Present Value	5.4.1	179