## TABLE OF CONTENTS

|                                                                                         | Reference to |       |  |  |
|-----------------------------------------------------------------------------------------|--------------|-------|--|--|
|                                                                                         | Paragraph    | Page  |  |  |
| Preface                                                                                 |              | V     |  |  |
| Overview                                                                                |              | vii   |  |  |
| CHAPTER – 1                                                                             |              |       |  |  |
| INTRODUCTION Budget profile                                                             | 1.1.1        | 1     |  |  |
| Application of resources of the State Government                                        | 1.1.2        | 1     |  |  |
| Persistent savings                                                                      | 1.1.3        | 2     |  |  |
| Funds transferred directly to the State implementing agencies                           | 1.1.4        | 2     |  |  |
| Grants-in-aid from Government of India                                                  | 1.1.5        | 3     |  |  |
| Planning and conduct of audit                                                           | 1.1.6        | 3     |  |  |
| Lack of responsiveness of Government to Inspection Reports                              | 1.1.7        | 3     |  |  |
| Follow-up on Audit Reports                                                              | 1.1.8        | 4     |  |  |
| Government response to significant audit observations (draft                            | 1.1.9        | 5     |  |  |
| paragraphs/reviews)                                                                     | 1.1.9        | 3     |  |  |
| Status of placement of Separate Audit Reports of Autonomous Bodies                      | 1.1.10       | 6     |  |  |
| in the State Assembly                                                                   | 1.1.10       | U     |  |  |
| CHAPTER – 2                                                                             |              |       |  |  |
| PERFORMANCE AUDIT                                                                       |              |       |  |  |
| DRINKING WATER & SANITATION DEPARTMENT                                                  |              |       |  |  |
| Total Sanitation Campaign/Nirmal Bharat Abhiyan                                         | 2.1          | 7     |  |  |
| LABOUR, EMPLOYMENT & TRAINING DEPARTMENT AT TECHNOLOGY DEPARTMENT                       | ND SCIENC    | E AND |  |  |
| Establishment and Upgradation of Government Women ITIs and                              | 2.2          | 25    |  |  |
| Government Women Polytechnics in Jharkhand                                              |              |       |  |  |
| HUMAN RESOURCES DEPARTMENT (HIGHER EUUCATION                                            | 4)           |       |  |  |
| Functioning of State Universities in Jharkhand                                          | 2.3          | 38    |  |  |
| FOREST AND ENVIRONMENT DEPARTMENT                                                       |              |       |  |  |
| Compliance with Environmental Laws in Dhanbad district including                        | 2.4          | 66    |  |  |
| Dhanbad Agglomeration                                                                   |              |       |  |  |
| SOCIAL WELFARE, WOMEN & CHILD DEVELOPMENT D                                             | EPARTMEN     | T AND |  |  |
| PLANNING & DEVELOPMENT DEPARTMENT                                                       |              |       |  |  |
| Implementation of Schemes for Welfare and Protection of Girls in                        | 2.5          | 77    |  |  |
| Jharkhand                                                                               | 2.5          | 77    |  |  |
| HOME DEPARTMENT                                                                         |              |       |  |  |
| Information Technology Audit on preparedness of Crime and                               | 2.6          | 94    |  |  |
| Criminal Tracking Network System                                                        |              |       |  |  |
| HUMAN RESOURCE DEVELOPMENT DEPARTMENT AND HEALTH, MEDICAL EDUCATION & FAMILY WELFARE DE | PARTMENT     | ,     |  |  |
| Tribal Sub Plan (Education and Health Sectors)                                          | 2.7          | 105   |  |  |
| ENERGY DEPARTMENT                                                                       | 2.7          | 100   |  |  |
| Implementation of Solar Energy programmes in Jharkhand                                  | 2.8          | 116   |  |  |
| impromonium of some bhergy programmes in sharmana                                       | ۷.0          | 110   |  |  |

| CHAPTER – 3<br>COMPLIANCE AUDIT                           |                                                         |     |  |  |  |
|-----------------------------------------------------------|---------------------------------------------------------|-----|--|--|--|
| Non-Compliance with the Rules, Orders, etc.               | 3.1                                                     | 133 |  |  |  |
| PANCHAYATI RAJ AND NATIONAL RURAL EMPLOYMENT PROGRAMME    |                                                         |     |  |  |  |
| (SPECIAL DIVISION) DEPARTMENT                             |                                                         |     |  |  |  |
| Irregular expenditure                                     | 3.1.1                                                   | 133 |  |  |  |
| HEALTH, MEDICAL EDUCATION AND FAMILY WELFARE              | HEALTH, MEDICAL EDUCATION AND FAMILY WELFARE DEPARTMENT |     |  |  |  |
| Excess payment                                            | 3.1.2                                                   | 135 |  |  |  |
| Audit against propriety/Expenditure without justification | 3.2                                                     | 136 |  |  |  |
| ROAD CONSTRUCTION DEPARTMENT                              |                                                         |     |  |  |  |
| Avoidable expenditure                                     | 3.2.1                                                   | 136 |  |  |  |
| Failure of oversight/administrative control               | 3.3                                                     | 138 |  |  |  |
| HEALTH, MEDICAL EDUCATION AND FAMILY WELFARE              | DEPARTME                                                | NT  |  |  |  |
| Idle expenditure                                          | 3.3.1                                                   | 138 |  |  |  |
| Unfruitful expenditure                                    | 3.3.2                                                   | 139 |  |  |  |
| ART, CULTURE, SPORTS AND YOUTH AFFAIRS DEPARTM            | ENT                                                     |     |  |  |  |
| Unfruitful expenditure                                    | 3.3.3                                                   | 141 |  |  |  |
| RURAL DEVELOPMENT DEPARTMENT                              |                                                         |     |  |  |  |
| Unfruitful expenditure                                    | 3.3.4                                                   | 142 |  |  |  |
| Wasteful expenditure                                      | 3.3.5                                                   | 144 |  |  |  |
| BUILDING CONSTRUCTION DEPARTMENT                          |                                                         |     |  |  |  |
| Unfruitful expenditure                                    | 3.3.6                                                   | 146 |  |  |  |
| Persistent and pervasive irregularities                   | 3.4                                                     | 147 |  |  |  |
| RURAL WORKS DEPARTMENT                                    |                                                         |     |  |  |  |
| Incomplete construction of road                           | 3.4.1                                                   | 147 |  |  |  |
| Non-recovery of government money                          | 3.4.2                                                   | 149 |  |  |  |
| Unfruitful expenditure on incomplete roads                | 3.4.3                                                   | 150 |  |  |  |
| ROAD CONSTRUCTION DEPARTMENT                              |                                                         |     |  |  |  |
| Nugatory expenditure                                      | 3.4.4                                                   | 151 |  |  |  |

## **APPENDICES**

| Appendix | APPENDICES                                                                                                                                                 | Reference to         |      |
|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|------|
| No.      | Descrintion                                                                                                                                                | Paragraph            | Page |
| 1.1.1    | Statement showing the position of Outstanding Inspection Reports, Paragraphs and Amount involved                                                           | 1.1.7                | 155  |
| 1.1.2    | Statement showing types of irregularities in outstanding paragraphs                                                                                        | 1.1./                | 156  |
| 2.1.1    | Details showing under utilisation and uneven UCs in test-checked districts during 2009-14                                                                  | 2.1.7.1 &<br>2.1.7.3 | 158  |
| 2.1.2    | Results of physical verification                                                                                                                           | 2.1.9.4              | 159  |
| 2.1.3    | Statement showing discrepancies between cash book and bank balance                                                                                         | 2.1.15.1             | 161  |
| 2.1.4    | Details of outstanding advances                                                                                                                            | 2.1.15.2             | 162  |
| 2.1.5    | Details of less provision made in 14 IAP districts                                                                                                         | 2.1.15.3             | 164  |
| 2.2.1    | Shortage of tools and equipment in WITIs                                                                                                                   | 2.2.8.2(b)           | 165  |
| 2.2.2    | Sanctioned strength Man-in-position of three test checked WITIs                                                                                            | 2.2.8.3              | 166  |
| 2.2.3    | Details of Trades sanctioned and Trades not in operation in test checked WITIs                                                                             | 2.2.9.1              | 167  |
| 2.2.4    | Details of admission against sanctioned seats and seats remaining vacant in test checked WITIs                                                             | 2.2.9.2              | 167  |
| 2.2.5    | Trades running under affiliation with SCVT                                                                                                                 | 2.2.9.3              | 168  |
| 2.2.6    | Shortage of machine and equipment in GWPs                                                                                                                  | 2.2.12.3             | 169  |
| 2.2.7    | Admission against sanctioned seats, passed out students and their placement in three test checked GWPs                                                     | 2.2.13               | 170  |
| 2.2.8(a) | Details showing requirement as per AICTE norms, posts sanctioned, persons in position and shortfall of teaching cadres at state level GWPs as of July 2014 | 2.2.13.1             | 171  |
| 2.2.8(b) | Details showing Posts Sanctioned, Persons in Position and shortfall of non-teaching/support staff cadres at state level GWPs as of July 2014               |                      | 171  |
| 2.3.1    | Statement showing list of test checked Universities and Colleges                                                                                           | 2.3.4                | 172  |
| 2.3.2    | Statement showing short collection of Examination Fee from Birsa Institute of Technology, Sindri                                                           | 2.3.7.4              | 173  |
| 2.3.3    | Statement showing non/short deposit of collection money (VBU)                                                                                              | 2.3.7.5              | 174  |
| 2.3.4    | Statement showing Teacher Students ratio in test checked colleges under VBU                                                                                | 2.3.11.1             | 175  |
| 2.3.5    | Statement showing under utilisation of Intake Capacity by PG Departments under VBU                                                                         | 2.3.11.2             | 176  |
| 2.3.6    | Statement showing non/short deposit of collection money (NPU)                                                                                              | 2.3.15.4             | 176  |
| 2.3.7    | Statement showing Teacher Students ratio in test checked colleges under NPU                                                                                | 2.3.18.1             | 177  |
| 2.3.8    | Statement showing non-utilisation of Intake Capacity by PG Departments under NPU                                                                           | 2.3.18.2             | 178  |
| 2.3.9    | Statement showing non/short deposit of collection money (KU)                                                                                               | 2.3.22.4             | 178  |
| 2.3.10   | Statement showing Teacher Students ratio in test checked colleges under KU                                                                                 | 2.3.25.1             | 179  |

## **APPENDICES**

| Appendix | Descrintion                                                                                                                                                     | Reference to                     |      |
|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|------|
| No.      |                                                                                                                                                                 | Paragraph                        | Page |
| 2.3.11   | Statement showing unutilisation of Intake Capacity by PG Departments under KU                                                                                   | 2.3.25.2                         | 180  |
| 2.4.1    | Statement showing name of units selected for joint physical verification                                                                                        | 2.4.5                            | 181  |
| 2.4.2    | Proposed Activities as per Dhanbad Action Plan                                                                                                                  | 2.4.6                            | 183  |
| 2.4.3    | <ul><li>(A)Standards of water quality fixed by Central Pollution</li><li>Control Board</li><li>(B)Year wise reports of water quality of Damodar River</li></ul> | 2.4.7                            | 184  |
| 2.4.4    | Measurements of SPM and RSPM at Dhanbad                                                                                                                         | 2.4.8.1                          | 185  |
| 2.5.1A   | List of 20 test-checked CDPOs                                                                                                                                   | 2.5.5                            | 186  |
| 2.5.1B   | List of 100 Anganwadi Centres                                                                                                                                   | 2.5.5 &<br>2.5.7                 | 186  |
| 2.5.2    | Statement of funds allotted, surrendered/lapsed and parked in bank accounts                                                                                     | 2.5.6.3,<br>2.5.6.4 &<br>2.5.6.5 | 189  |
| 2.5.3    | Status of Sanctioned strength, Persons in Position and Shortfall of Staff and Officers in the Department                                                        | 2.5.10.2                         | 190  |
| 2.6.1    | <ul><li>(A)Funds released by GoI</li><li>(B)Funds released by GoJ</li><li>(C)Expenditure against funds released by GoI and GoJ</li></ul>                        | 2.6.6                            | 191  |
| 2.6.2    | Statement showing various activities to be performed by SI                                                                                                      | 2.6.7                            | 192  |
| 2.6.3    | Statement showing state specific additional functions under CAS                                                                                                 | 2.6.7<br>(F.N.6)                 | 193  |
| 2.6.4    | Sample status of complaints redressal through SI's Helpdesk                                                                                                     | 2.6.7.3                          | 194  |
| 2.6.5    | Few examples of Blank General Diary Number & Date                                                                                                               | 2.6.9.1                          | 195  |
| 2.6.6    | Cases of mismatched FIR year with generated year code in the FIR_Reg_Num                                                                                        | 2.6.9.2                          | 196  |
| 2.6.7    | Cases of identical serial numbers of different FIRs of same PS in same year                                                                                     | 2.6.9.2                          | 197  |
| 2.6.8    | Some examples of gaps found in the General diary dates                                                                                                          | 2.6.9.3                          | 198  |
| 2.7.1    | Statement showing audit methodology and sampling under Tribal Sub-Plan review                                                                                   | 2.7.5                            | 199  |
| 2.7.2    | Details of fund released by GoI and State and expenditure under TSP                                                                                             | 2.7.6                            | 201  |
| 2.7.3    | Funds released by GoI and State for SSA under TSP                                                                                                               | 2.7.6                            | 202  |
| 2.7.4    | Status of targets and achievements: Immunisation coverage                                                                                                       | 2.7.10                           | 202  |
| 2.7.5    | Status of Institutional Deliveries in Public & Private Health Facilities                                                                                        | 2.7.11                           | 203  |
| 2.8.1    | (a) Expenditure under SPV programmes (b) Expenditure under solar thermal programme (c)Expenditure under remote village electrification programme                | 2.8.7                            | 205  |