

Annexure-1
(Referred to in Paragraph 1.6.3; Page 5)
Department wise details of Inspection Reports
and Paragraphs pending

Sl. No.	Name of the Department	Number of Outstanding	
		Inspection Reports	Audit Observations
1.	Public Works Department (Water Resources)	128	353
	Public Works Department (Buildings)	130	399
2.	Highways	307	922
3.	Environment and Forest	202	653
4.	State Autonomous Bodies	17	74
5.	Agriculture	282	988
6.	Animal Husbandry	102	244
	Dairy Development	22	67
	Fisheries	45	126
7.	Handlooms and Textiles	32	99
	Khadi Village Industries	2	11
	Sericulture	22	70
8.	Industries and Commerce	60	168
9.	Tourism	23	57
Total		1,374	4,231

Annexure-2
(Referred to in Paragraph 2.7.3; Page 14)
Excess payment towards Price Adjustment

Sl. No.	Base index to be adopted (*)	Base index actually adopted (#)	Quarter ending	Price variation payable (₹)	Price variation paid by Department (₹)	Excess Payment (₹)
1.	Jul, Aug & Sep 2011	Jan, Feb & Mar 2010	September 2011	0.00	2,76,45,195.15	2,76,45,195.15
2.	Jul, Aug & Sep 2011	Jan, Feb & Mar 2010	December 2011	8,27,647.56	92,02,657.45	83,75,009.89
3.	Jul, Aug & Sep 2011	Jan, Feb & Mar 2010	March 2012	24,97,241.54	1,71,62,756.37	1,46,65,514.83
4.	Jul, Aug & Sep 2011	Jan, Feb & Mar 2010	June 2012	16,68,768.03	76,36,697.02	59,67,928.99
5.	Jul, Aug & Sep 2011	Jan, Feb & Mar 2010	September 2012	7,03,540.35	27,17,129.50	20,13,589.15
6.	Jul, Aug & Sep 2011	Jul, Aug & Sep 2011	December 2012	15,55,131.27	15,54,824.24	-307.03
7.	Jul, Aug & Sep 2011	Jul, Aug & Sep 2011	March 2013	6,69,226.82	6,68,882.99	-343.83
Total					5,86,66,587.15	(or) 5.87 crore

* Base index to be adopted based on the quarter of approval of rates for Substituted items i.e., July 2011 to September 2011

Base index adopted based on quarter of submission of tender i.e January 2010 to March 2010

Annexure-3
(Referred to in Paragraph 2.8; Page 15)
Pending projects and expenditure incurred

(₹ in crore)

Description of the scheme	Number of incomplete works with period after expiry of the scheduled date for completion and expenditure incurred											
	More than one year but less than two years		More than two years but less than three years		More than three but less than four years		More than four but less than five years		More than five years		Total	
	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)
State funded	Nil	Nil	Nil	Nil	Nil	Nil	2	23.12	1	3.79	3	26.91
NABARD assisted	Nil	Nil	Nil	Nil	1	5.13	Nil	Nil	3	34.47	4	39.60
NADP	Nil	Nil	1	0.52	Nil	Nil	Nil	Nil	Nil	Nil	1	0.52
KWSP	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	1	247.10	1	247.10
Chennai City Waterways	Nil	Nil	Nil	Nil	Nil	Nil	2	52.53	1	0.90	3	53.43
Artificial Recharge	2	1.82	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	2	1.82
JNNURM	2	136.23	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	2	136.23
Total	4	138.05	1	0.52	1	5.13	4	75.65	6	286.26	16	505.61

(Source: Details furnished by Department)

Annexure - 4
(Referred to in Paragraph 3.2.3; Page 42)
Ineligible items executed

Sl. No.	Details of work	Amount (₹ in lakhs)
1.	Extension of training hall in three VVKs, Infrastructure facilities in GIS laboratory and for State CAMPA Cell	47.70
2.	Works already executed during 2006-07 towards CA	4.75
3.	First year maintenance for the plantation raised during 2006-07	0.88
4.	Works not sanctioned in APO	27.85
5.	Works not contemplated in the model estimate	10.80
Total		91.98 (or) 0.92 crore

Annexure – 5

(Referred to in Paragraph 3.2.4.1; Page 43)

Short assessment due to incorrect adoption of rate/extent of land

Sl. No.	Name of the Office	Nature of Recovery	Amount short collected (₹ in lakhs)
1.	Wild Life Warden, Chennai	Conservation and Protection of sanctuary	25.00
		Net Present Value	10.33
2.	Wildlife warden, Udthagamandalam	Net Present Value	8.19
3.	District Forest Officer, Vellore	Net Present Value	36.74
4.	Principal Chief Conservator of Forests	Net Present Value	2.27
Total			82.53 (or) ₹ 0.83 crore

Annexure – 6
(Referred to in Paragraph 3.2.4.2; Page 43)
Receipts to CAMPA Fund
(Pending collection from user agencies)
(Seven Cases)

Sl. No.	Year	The area of forest land transferred (In Ha)	The total amount recoverable (Amount in ₹)	Amount recovered (Amount in ₹)	Reasons for transfer of land without recovery
1.	2004	Inner jawadhi RF -40 ha. for Forest land lease out to Indian Institute of Astrophysics at Kavalur.	3,27,60,000	50,00,000	Diversion of forest land for this project was cleared by GOI in letter dated 7.7.2004. However, orders were received from Ad-hoc CAMPA regarding collection of NPV during 2006-07 only. Hence, demand notice was sent to the user agency by the DFO, Thirupathur. The user agency has remitted ₹ 50 lakh only and assured to remit the balance later.
2.	2006	Vellakkal RF - 35.84 ha	2,93,53,000	Nil	Demand letter has been sent to the Executive Engineer, PWD, Andiyappanur Odai Reservoir Project Division, Thirupathur vide DFO, Thirupathur letter no.4974/98 D dated 28.11.06 and reminded on 20.12.06, 4.4.07, 31.5.07, 27.7.07, 26.5.08, 6.8.08, 31.12.08. But till date the NPV amount has not been received from the PWD. Now the E.E., Shenbagathope Reservoir Project Division, Polur has informed in his letter No. JDP /D1/ Vellakkal Kanar 9 Misc/2010 dated 17.6.10 that the scheme has now been dropped due to the reason that the B.C. ratio comes to 0.5:1.
3.	2003	Karapattu RF- 3.07 ha for formation of a pond across Karal river, Ponnampalli village	17,80,600	Nil	Diversion of forest land for this project was cleared by GOI in letter dated 22.5.03. However, orders were received from Ad-hoc CAMPA regarding collection of NPV during 2006-07 only. Hence, demand notice was sent to the user agency by the District Forest Officer, Thirupathur in his letter No. 1043/2000/D dated 11.11.05 and repeated reminders to remit the NPV amount. But till date the NPV amount has not been received from the PWD.

Sl. No.	Year	The area of forest land transferred (In Ha)	The total amount recoverable (Amount in ₹)	Amount recovered (Amount in ₹)	Reasons for transfer of land without recovery
4.		Punganur RF 2.67ha for construction of check dam across Kanar	20,02,500	Nil	Diversion of forest land for this project was cleared by GOI in letter dated 12.5.2003. However, orders were received from Ad-hoc CAMPA regarding collection of NPV during 2006-07 only. Hence, demand notice was sent to the user agency by the DFO, Vellore in his letter No.8741/99/D1 dated 24.1.2007 and reminders were sent to the user agency to remit the NPV.
5.	2002	Andipatti south RF 2,820 ha for laying pipe line	3,90,000	Nil	Diversion of forest land for this project was cleared by GOI in letter dated 31.12.2002. However, orders were received from Ad-hoc CAMPA regarding collection of NPV during 2006-07 only. Hence, demand notice was sent to the user agency by the DFO, Madurai
6.	2004	Thumbakkal RF 24.88 Ha for construction of Reservoir across Varator	1,86,60,000	Nil	Diversion of forest land for this project was cleared by GOI in letter dated 28.5.2004. However, orders were received from Ad-hoc CAMPA regarding collection of NPV during 2006-07 only. Hence, demand notice was sent to the user agency by the DFO, Harur.
7.	2002	Wenlockdown RF 27.51 Ha for establishment of Radio Astronomy Centre	1,73,00,000	Nil	Diversion of forest land for this project was cleared by GOI in letter dated 20.12.2002. However, orders were received from Ad-hoc CAMPA regarding collection of NPV during 2006-07 only. Hence, demand notice was sent to the user agency by the DFO, The Nilgiris south in June 2005 for ₹ 1,36,93,800 only due to oversight. Now audit pointed out the omission.
Total Recoverable			₹ 10,22,46,100		
Amount recovered			₹ 50,00,000		
Amount yet to collected			₹ 9,72,46,100		

Annexure - 7
(Referred to in Paragraph 3.2.8; Page 45)
Ineligible items included in APO

Sl. No.	Details of work	Amount (₹ in lakh)
1.	Extension of training hall in three VVKs, Infrastructure facilities in GIS laboratory and for State CAMPA Cell	47.70 (Expenditure incurred)
2.	Survey and Demarcation of Ayyankoil area of Cherangodu village in Gudalur Division for relocation of inhabitants living in Mudumalai Tiger Reserve, Udhagai	33.64 (not sanctioned, not executed)
3.	Survey and Demarcation of the lands to an extent of 11,204.47 ha of Gudalur Janmam Estates	64.60 (Not executed)
4.	Works already executed during 2006-07 towards CA	04.75 (Expenditure incurred)
5.	First year maintenance for the plantation raised during 2006-07	00.88 (Expenditure incurred)
Total		151.57

Annexure – 8
(Referred to in Paragraph 3.4.1; Page 53)

Interest loss on parking of funds outside Government account
Villupuram

Rate of interest of 8.83 <i>per cent</i> was adopted for calculation of interest loss being the average Rate of interest of Open Market Borrowings by Government of Tamil Nadu from September 2012 to March 2013								
Year	Total amount kept outside Government Account (₹)	Period		No. of days	Interest amount (₹)	Interest earned (₹)	Loss to Government (₹)	
		From	To					
2012-13	11,15,19,700	14-09-12	31-03-13	199	53,68,742	8,85,936	44,82,806	I

Cuddalore

Rate of interest of 8.83 <i>per cent</i> was adopted for calculation of interest loss being the average Rate of interest of Open Market Borrowings by Government of Tamil Nadu from July 2012 to March 2013								
Year	Total amount kept outside Government Account (₹)	Period		No. of days	Interest amount (₹)	Interest earned (₹)	Loss to Government (₹)	
		From	To					
2012-13	61,62,12,400	30-07-12	26-03-13	240	3,57,77,461	2,56,35,660	1,01,41,801	II

TOTAL: I + II = ₹ 1,46,24,607

Annexure-9

(Referred to in Paragraph 3.5.1; Page 54)

Statement showing the Interest loss on short collection of consultation fee

Sl. No.	Amount due (₹)	Amount collected		Amount pending collection (₹)	Period		No. of days	Interest Loss (₹)	
		Date	Amount (₹)		From	To			
1.	13,33,00,000	02.07.2010	1,96,00,000	11,37,00,000	02-07-2010	30-09-2010	91	21,96,902	
2.	11,37,00,000	01.10.2010	65,00,000	10,72,00,000	01-10-2010	27-12-2010	88	20,03,025	
3.	10,72,00,000	28.12.2010	66,00,000	10,06,00,000	28-12-2010	24-03-2011	87	18,58,344	
4.	10,06,00,000	25.03.2011	66,00,000	9,40,00,000	25-03-2011	27-06-2011	95	18,96,096	
5.	9,40,00,000	28.06.2011	66,00,000	8,74,00,000	28-06-2011	28-09-2011	93	17,25,851	
6.	8,74,00,000	29.09.2011	66,00,000	8,08,00,000	29-09-2011	31-12-2011	94	16,12,679	
7.	8,08,00,000	Nil	0	8,08,00,000	01-01-2012	31-12-2012	366	62,79,156	
8.	8,08,00,000	Nil	0	8,08,00,000	01-01-2013	31-03-2013	90	15,44,055	
Total									1,91,16,108