



SUPREME AUDIT INSTITUTION OF INDIA  
लोकहितार्थं सत्यनिष्ठा  
Dedicated to Truth in Public Interest

# Report of the Comptroller and Auditor General of India for the year ended March 2023



**Government of Tamil Nadu**  
**Report No. 1 of 2025**  
**(Compliance Audit - Civil)**

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## PREFACE

**This Report for the year ended March 2023 has been prepared for submission to the Governor of Tamil Nadu under Article 151(2) of the Constitution of India.**

**The Report contains significant results of the Subject Specific Compliance Audits and Compliance Audit of the departments of the Government of Tamil Nadu under the audit purview of Principal Accountant General (Audit-I), Tamil Nadu, Chennai, which included the departments of Finance, Health & Family Welfare, Higher Education, Social Welfare & Women Empowerment and Youth Welfare & Sports Development.**

**The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2022-23 as well as those which came to notice in earlier years but could not be reported in the previous Audit Reports; instances relating to the period subsequent to 2022-23 have also been included, wherever necessary.**

**The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.**

# OVERVIEW



## OVERVIEW

This Report contains two Subject Specific Compliance Audits and six Compliance Audit paragraphs.

### Subject Specific Compliance Audit on Enforcement of Food Safety and Standards Act, 2006

- Food Safety Officers in the selected districts were not having complete data of Food Business Operators functioning within the area assigned to them.  
**(Paragraph 2.1.9; Page 8)**
- Procurement and supply of High-end laboratory equipment without adequate planning, ensuring the availability of sufficient infrastructure and adequate skilled manpower to handle the equipment, had an adverse effect on the overall performance of the Food Analysis Laboratories.  
**(Paragraph 2.1.10 (i); Page 11)**
- In the absence of records/details relating to Inspection, Audit could not derive an assurance that all the registered Food Business Operators were actually inspected at least once in a year by the Food Safety Officers as per the Regulations.  
**(Paragraph 2.1.11; Page 15)**
- In the absence of specific targets, there was no uniformity in the number of surveillance samples lifted in the districts.  
**(Paragraph 2.1.11 (i); Page 16)**
- Inordinate delay in testing the samples and reporting the results, allowed the untested food to be consumed by the public and affected the timely corrective action (food recall procedure) which was required to be taken, defeating the basic objective of food safety and exposing public to unsafe food.  
**(Paragraph 2.1.12 (ii); Page 19)**
- Inordinate delay in obtaining accreditation by Food Analysis Laboratories led to samples being sent to NABL accredited private laboratories which resulted in discarding 19.79 *per cent* of the samples collected, as they had expired even before analysis. This resulted in non-ascertainment of the quality of samples lifted for testing thereby defeating the purpose of lifting of the samples.  
**(Paragraph 2.1.12 (v); Page 22)**

- Since 2012-13, the Commissioner of Food Safety had received 7,433 proposals for imposing penalty on Food Business Operators from the Designated Officers seeking approval for prosecution, out of which 1,172 (15.77 per cent) proposals were pending approval, the earliest of which being from the year 2012-13.

**(Paragraph 2.1.13 (iii); Page 25)**

- Vacancies in the cadre of Food Safety Officers resulted in lesser number of inspections, shortfall in collection of food samples for testing, delay in initiating adjudication and prosecution, thereby hampering effective enforcement.

**(Paragraph 2.1.15; Page 28)**

### **Subject Specific Compliance Audit on Integrated Child Development Services in Tamil Nadu**

- Delay of eight years in rationalising/relocating *Anganwadi* Centres defeated the objective of covering all areas under Integrated Child Development Services.

**(Paragraph 2.2.9.1; Page 38)**

- Discrepancies in data of total number of beneficiaries in TN ICDS, *Poshan* Tracker and Monthly Progress Reports led to inconsistencies in the data relied upon to monitor the implementation of the scheme.

**(Paragraph 2.2.9.2; Page 39)**

- Lack of basic infrastructure *viz.*, separate kitchen, water facility, toilets, playing area etc., was noticed in 77 sampled *Anganwadi* centres functioning in Government owned and rented buildings.

**(Paragraph 2.2.10.1; Page 40)**

- There was lack of coordination with line departments and delays in construction of buildings of *Anganwadi* centres. Out of 3,503 buildings sanctioned during 2019-23, 273 buildings were pending completion as of April 2024.

**(Paragraph 2.2.10.5; Page 44)**

- There was shortage in enrolment of beneficiaries aged between three to six years under Supplementary Nutrition Programme and related Pre-school Education activities.

**(Paragraph 2.2.10.7(a); Page 47)**

- Non-testing of weaning food (new composition) resulted in supply of weaning food short of nutrient and energy requirements.

**(Paragraph 2.2.10.7 (b); Page 48)**

- Due to existence of vacancies, *Anganwadi* workers held additional charge of other centres located at distances ranging from half a kilometre to three kilometres from each other.

**(Paragraph 2.2.11; Page 52)**

- Monitoring and Review Committee meetings were not conducted and there was shortfall in supervision by Integrated Child Development Service functionaries.

**(Paragraphs 2.2.12.1 and 2.2.12.2; Pages 53 and 54)**

- A robust and user-friendly grievance redressal system was lacking in the State.

**(Paragraph 2.2.12.4; Page 57)**

### **Compliance Audit Paragraphs**

Failure of Joint Directorates of Collegiate Education as well as Government to monitor the compliance of Government Order relating to collection of application fee/application processing fee by Government aided and Self-financing colleges resulted in excess fee collection from the students amounting to ₹3.14 crore during the period 2021-24.

**(Paragraph 3.1.1; Page 59)**

Failure to mobilise the required additional funds to take up the work of construction of Multipurpose Indoor stadium at Pudukkottai and commencement of work (without obtaining approval from the competent authority) resulted in non-completion of the work even after more than four years from the scheduled date of completion. The other four completed stadiums were also not being optimally utilised due to various deficiencies.

**(Paragraph 3.1.2; Page 61)**

Failure of Director of Medical Education and Dean, ESI hospital, Coimbatore to include the hospital's outsourcing charges of ₹12.34 crore as expenditure while claiming reimbursement from the Employees' State Insurance Corporation cast a financial burden on the State's finances.

**(Paragraph 3.1.3; Page 66)**

Failure of the Departments to revise Contracted Demand based on actual electricity consumption resulted in an excess expenditure of ₹4.88 crore on Demand Charges in 10 Government Buildings in Chennai. Inaction on the part of Government to undertake correction of Power Factor in another Government Building resulted in an avoidable expenditure of ₹1.68 crore.

**(Paragraph 3.2.1; Page 68)**

Deficiencies in planning and lack of synchronisation of works relating to replacement of Telecobalt machine and establishment of Telecobalt centres, leading to inordinate delay in identifying sites for bunkers, delayed construction of bunkers over a period of two years, inordinate delay in completion of turnkey works resulted in non-commencement of life-saving treatment to cancer patients.

**(Paragraph 3.3.1; Page 73)**

Failure of the Principal, Government Polytechnic College, Melur and the Directorate of Technical Education to analyse the actual need for Principal quarters and Guest house, failure to prioritise the completion of the compound wall to create a safe environment and failure to analyse the utility of Sports club and Gymnasium and to procure the requisite sports/gym equipment resulted in an unfruitful expenditure of ₹1.18 crore in constructing three buildings, idling for more than six years.

**(Paragraph 3.3.2; Page 79)**

**CHAPTER I**  
**INTRODUCTION**



# CHAPTER I

## INTRODUCTION

### 1.1 About this Report

This Report of the Comptroller and Auditor General of India (CAG) on Government of Tamil Nadu (GoTN) relates to matters arising from Subject Specific Compliance Audit of selected programmes and activities and Compliance Audit of Government departments and Autonomous Bodies which come under the audit jurisdiction of the Principal Accountant General (Audit-I), Tamil Nadu.

The primary purpose of the Report is to bring important results of audit to the notice of the State Legislature. Auditing Standards issued by the CAG require that the materiality level for reporting should be commensurate with the nature, volume and magnitude of transactions. The audit findings are expected to enable the Executive to take corrective actions as also to frame appropriate policies and directives that will lead to improved financial management of the organisations, thus, contributing to better governance.

Compliance Audit refers to examination of transactions relating to expenditure, receipts, assets and liabilities of audited entities to ascertain whether provisions of the Constitution of India, applicable laws, Rules, Regulations and various orders and instructions issued by the competent authorities are being complied with.

Subject Specific Compliance Audit examines the extent to which objectives of a programme or scheme are achieved economically, efficiently and effectively.

Chapter I provides profile of audited entities, planning and extent of audit and follow-up of Audit Reports. Chapter II of this Report deals with findings of Subject Specific Compliance Audits and Chapter III deals with findings of Compliance Audit of various departments.

### 1.2 Profile of Audited Entities

There are 37 departments in the State at the Secretariat level, headed by Additional Chief Secretaries/Principal Secretaries/Secretaries who are assisted by Commissioners/Directors and Subordinate Officers in the field. Of these, 21 departments including 31 Public Sector Undertakings and 336 Autonomous Bodies falling under these departments, were under the audit jurisdiction of the Principal Accountant General (Audit-I), Tamil Nadu.

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Abbreviations used in this report are listed in the Glossary at Page 134.

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A comparative position of Capital and Revenue expenditure incurred by the Government during the year 2022-23 and in the preceding four years is given in **Table 1.1**.

**Table 1.1: Comparative position of Capital and Revenue expenditure**

(₹ in crore)

Disbursements	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Revenue expenditure</b>	<b>1,97,200</b>	<b>2,10,435</b>	<b>2,36,402</b>	<b>2,54,030</b>	<b>2,79,964</b>
General services	72,450	78,138	78,993	84,894	99,097
Social services	70,202	73,999	89,805	88,749	88,967
Economic services	39,669	42,610	51,808	60,898	71,974
Grants-in-aid and contributions	14,879	15,688	15,796	19,489	19,926
<b>Capital expenditure</b>	<b>24,311</b>	<b>25,632</b>	<b>33,067</b>	<b>37,011</b>	<b>39,530</b>
General services	858	1,064	936	780	1,041
Social services	6,996	5,860	10,831	14,985	14,324
Economic services	16,457	18,708	21,300	21,246	24,165
<b>Total</b>	<b>2,21,511</b>	<b>2,36,067</b>	<b>2,69,469</b>	<b>2,91,041</b>	<b>3,19,494</b>

(Source: Finance Accounts for the respective years)

### **1.3 Authority for Audit**

The authority for audit by the CAG is derived from Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Services) (DPC) Act, 1971. The CAG conducts audit of expenditure of the departments of GoTN under Section 13<sup>1</sup> of the CAG's (DPC) Act. The CAG is the sole auditor in respect of one Autonomous Body which is audited under Section 19(2)<sup>2</sup> of the CAG's (DPC) Act. Audit of Government companies is also conducted under Section 19(1) of the CAG's (DPC) Act. In addition, the CAG conducts audit of Autonomous Bodies which are substantially funded by the State Government under Section 14<sup>3</sup> of the CAG's (DPC) Act. The principles and methodologies for various audits are prescribed in the Regulations on Audit and Accounts (Amendments), 2020 and CAG's Auditing Standards, 2017.

<sup>1</sup> Audit of (i) all transactions from the Consolidated Fund of the State, (ii) all transactions relating to the Contingency Fund and the Public Account and (iii) all trading, manufacturing, profit & loss accounts, balance sheets & other subsidiary accounts.

<sup>2</sup> Audit of the accounts of Corporations (not being Companies) established by or under law made by the Parliament in accordance with the provisions of the respective legislations.

<sup>3</sup> Audit of (i) all receipts and expenditure of a body/authority substantially financed by grants or loans from the Consolidated Fund of the State and (ii) all receipts and expenditure of any body or authority where the grants or loans to such body or authority from the Consolidated Fund of the State in a financial year is not less than ₹1 crore.

## 1.4 Planning and conduct of Audit

Audit process starts with the risk assessment of the Departments/organisations as a whole and that of each unit based on expenditure incurred and its type, criticality/complexity of activities, level of delegated financial powers, assessment of internal controls, concerns of stakeholders and the likely impact of such risks. Previous audit findings are also considered in this exercise. Based on this risk assessment, the frequency and extent of audit are decided. An Annual Audit Plan is formulated to conduct audit on the basis of such risk assessment.

After completion of audit of units, Inspection Reports (IRs) containing audit findings are issued to the Heads of the audited entities. The entities are requested to furnish replies to the audit findings within one month of receipt of the IRs. Whenever replies are received, audit findings are either settled or further action for compliance is advised. Important audit observations pointed out in these IRs are processed for inclusion in the CAG's Audit Reports, which are submitted to the Governor of Tamil Nadu under Article 151 of the Constitution of India for being laid before the State Legislature.

## 1.5 Response to Audit

### 1.5.1 Draft Paragraphs and Subject Specific Compliance Audits

Two Subject Specific Compliance Audits and six Draft Paragraphs were forwarded demi-officially to Additional Chief Secretaries/Principal Secretaries/Secretaries of the departments concerned between July 2023 and May 2024, requesting them to furnish their responses within six weeks. Government replies for both the Subject Specific Compliance Audits and four Draft Paragraphs were received. The replies received are suitably incorporated in the Report. Replies of Heads of Department and the views expressed by the representatives of the Government during Exit Conferences/Exit meetings were also considered while finalising the Report.

### 1.5.2 Pendency of Inspection Reports

A review of the IRs issued up to 30 September 2022 revealed that 2,427 IRs with 9,772 paragraphs remained outstanding for more than six months at the end of March 2023, as detailed in **Appendix 1.1**.

During 2022-23, special efforts were made for clearance of outstanding IRs and paragraphs. Thereby, pendency has come down from 3,129 IRs and 13,777 paragraphs in March 2022 to 2,427 IRs with 9,772 paragraphs in March 2023. While appreciating the cooperation extended by various Heads of Offices and Heads of Departments for clearance of pending IRs/paragraphs, it is still observed that the large pendency of IRs points towards the need to initiate appropriate and adequate action to rectify the defects, omissions and irregularities pointed out in the IRs.

## **1.6 Recommendations**

This Report contains specific recommendations on a number of issues involving non-observance of the prescribed internal procedure and systems, compliance with which would help in promoting good governance and better oversight on implementation of departmental programmes and objectives at large. The State Government is requested to take cognizance of these recommendations and take appropriate action in a time-bound manner.

## **1.7 Follow-up on Audit Reports**

The Committee on Public Accounts of the Legislature prescribed a time limit of two months from the date of placement of the Audit Reports for furnishing Explanatory Notes by Government departments on the audit observations included in the Audit Report. The Explanatory Note should indicate the corrective action taken or proposed to be taken by them.

The position of pendency of paragraphs/Performance Audits, for which Explanatory Notes were not received as of 31 December 2023 is shown in **Table 1.2**.

**Table 1.2: Paragraphs/Performance Audits for which Explanatory Notes not received**

Details of number of Paragraphs/ Performance Audits for which Explanatory Notes are awaited	Audit Report		
	Up to 2019-20	2020-21	2021-22
Government Departments/Autonomous Bodies	17	7	12

Further, Government departments are to submit Action Taken Notes (ATNs) on the recommendations of PAC. As of December 2023, Government departments did not furnish ATNs on 107 recommendations made by PAC in respect of Audit Reports on Government departments and Autonomous Bodies pertaining to the period 2005-06 to 2010-11.

**CHAPTER II**  
**SUBJECT SPECIFIC**  
**COMPLIANCE AUDIT**



## CHAPTER II

### SUBJECT SPECIFIC COMPLIANCE AUDIT

This Chapter contains findings of two Subject Specific Compliance Audits on ‘Enforcement of Food Safety and Standards Act, 2006’ and ‘Integrated Child Development Services in Tamil Nadu’.

### HEALTH AND FAMILY WELFARE DEPARTMENT

#### 2.1 Subject Specific Compliance Audit on Enforcement of Food Safety and Standards Act, 2006

##### 2.1.1 Introduction

The Food Safety and Standards Act, 2006 (FSS Act) was enacted (August 2006) by Government of India (GoI), to consolidate the laws relating to food and to establish the Food Safety and Standards Authority of India (FSSAI). This Statutory body lays down science-based standards for articles of food and regulates their production, storage, distribution, sale and import, to ensure availability of safe and wholesome food for human consumption. The Food Safety and Standards Rules, 2011 (FSS Rules) which came into effect from 05 August 2011, provides for framing of Regulations by GoI from time to time.

Government of Tamil Nadu (GoTN) has not framed separate Rules and Regulations but follows the Rules and Regulations made under the FSS Act. As of 24 June 2024, there were 1,28,978 active Licenses and 5,59,582 active Registration Certificates (RCs) in the State.

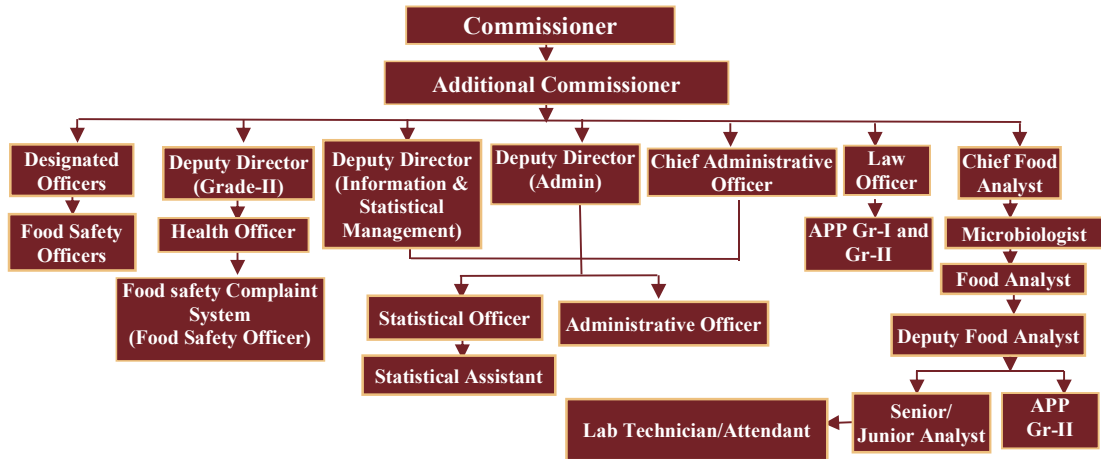
##### 2.1.2 Organisational Setup

The Tamil Nadu Food Safety and Drug Administration Department under the administrative control of Health and Family Welfare Department was formed with effect from 22 December 2011 to implement the FSS Act and Rules. The Department is headed by the Additional Chief Secretary, Health and Family Welfare Department at the Government level. The Food Safety Wing is headed by the Commissioner of Food Safety (CoFS) who is assisted by an Additional Commissioner of Food Safety, 32 Designated Officers (DOs) and 391 Food Safety Officers (FSOs). Six Food Analysis Laboratories (FALs)<sup>1</sup> are notified<sup>2</sup> under the FSS Act for testing of food samples. The Laboratories are headed by Food Analysts assisted by Senior Analysts, Microbiologists and other staff. The organisation chart of the Commissionerate is given in **Exhibit 2.1**.

<sup>1</sup> Chennai, Coimbatore, Madurai, Palayamkottai, Salem and Thanjavur.

<sup>2</sup> Section 43 of the Food Safety and Standards Act, 2006.

**Exhibit 2.1: Organisation Chart**



### 2.1.3 Financial Management

Funds allotted by GoTN and expenditure incurred by the Food Safety Department for the period from 2020-21 to 2022-23 is shown in **Table 2.1**.

**Table 2.1: Allotment and Expenditure for the years 2020-21 to 2022-23**  
(₹ in crore)

Year	Allotment	Expenditure
2020-21	48.59	49.47
2021-22	55.62	54.06
2022-23	54.94	51.56

### 2.1.4 Audit Objectives

The Subject Specific Compliance Audit (SSCA) was carried out to assess:

- whether requisite regularity and administrative mechanisms were in place for enforcement of the FSS Act;
- availability and adequacy of infrastructure and human resources;
- adequacy in the conduct of inspections, lifting and testing of food samples and action taken thereon on the results as stipulated in the FSS Act;
- system for grievance redressal and monitoring.

### 2.1.5 Audit Criteria

The following are the Audit Criteria against which the audit findings were benchmarked:

- Food Safety and Standards Act, 2006;
- Food Safety and Standards Rules, 2011;

- Regulations made under the FSS Act, from time to time;
- Government Orders, guidelines, notifications, instructions and circulars issued by GoI/GoTN, FSSAI and CoFS.

### 2.1.6 Audit Scope and Methodology

A Pilot study on the compliance of Food Safety and Standards Act, 2006 was conducted during December 2022 and based on this, the SSCA was taken up covering three-year period from 2020-21 to 2022-23. The audit was conducted during the period from July 2023 to November 2023. Scrutiny of relevant records of the Department at the Government level; Office of the CoFS; test check of records at the selected District offices including Adjudicating Officers (AOs); FALs, Food Safety Appellate Tribunal and other connected offices was carried out during the Audit. Joint Physical Verification (JPV) of Food Business Operators (FBOs) in the sampled units along with the departmental officials was also conducted to assess the status and effectiveness of enforcement of the FSS Act.

An Entry Conference with the Principal Secretary to Government, Health and Family Welfare Department and the CoFS was held on 26 June 2023 wherein the audit objectives, criteria, audit coverage, methodology and timelines were explained and agreed upon. Exit Conference was held on 12 April 2024 with the Additional Chief Secretary to Government, Health and Family Welfare Department.

Five out of thirty two District offices were selected for test check after giving due weightage for license/registration and stratification<sup>3</sup>. Within the selected District offices, 25 *per cent* of FSOs in each district were selected through random sampling method. Three out of six Food Analysis Laboratories functioning in the State were also selected through random sampling. The details of units selected for test check is detailed in **Appendix 2.1**.

### 2.1.7 Acknowledgement

Audit acknowledges the co-operation and assistance extended by the Department and the audited entities in conduct of this SSCA.

### 2.1.8 Audit findings

The audit findings are discussed in the succeeding paragraphs. The views of the Department, wherever received, have been considered and suitably incorporated in the Report. The findings have been divided into eight sections.

<sup>3</sup> Thirty two District offices were stratified into two groups (16 District offices each) according to their weightage in descending order. Then, three and two District offices were selected through stratified random sampling method from the first and second group respectively.

### **2.1.9 Licensing and Registration**

As per Section 29 of the FSS Act, the State Food Safety authorities shall be responsible for the enforcement of the FSS Act and shall monitor and verify that the relevant requirements of law are fulfilled by FBOs at all stages of food business. Section 30(2) of the FSS Act mandates the CoFS<sup>4</sup> to carry out survey of the industrial units engaged in the manufacture or processing of food in the State to find out compliance by such units of the standards notified by the Food Authority for various articles of food. Section 31 of the FSS Act stipulates that no person shall commence or carry on any food business in India without license or registration<sup>5</sup>.

#### **(i) Non-availability of comprehensive Database of Food Business Operators**

According to Rule 2.1.3.4(f) of FSS Rules, 2011, the FSOs shall maintain a database of all FBOs within the area assigned to them. Besides, CoFS had given clear instructions during April 2019/February 2022 to all the DOs to direct the FSOs to conduct enumeration in May 2019/March 2022 and update the database of all the FBOs without any omission, within their assigned areas.

Audit found that the Department had not considered the trade licenses granted to FBOs in Tamil Nadu by Corporations/Municipalities/Local Bodies so as to bring those FBOs under the purview of the FSS Act and enter them into the State Food Safety Wing's database. The Department is required to liaise with other Government departments by bringing all unregistered and unlicensed FBOs under the ambit of the FSS Act, and strengthen its database.

Audit also observed that the FSOs in the selected districts were not having complete data of FBOs functioning within the area assigned to them. This paved way for the presence of non-standardised food items in the market for consumption of the general public. The audit findings were substantiated by the fact that during JPV, 48 out of 191 FBOs (25 per cent) were functioning without a valid License/Registration Certificate, revealing the presence of unregistered/unlicensed FBOs in the market.

Audit also came across the following inconsistencies in the matter of RCs/Licenses.

**(a) Anganwadi Centres:** As on 30 June 2023, only 40,139 (73 per cent) out of 54,439 Anganwadi Centres (AWCs) functioning in the State were registered with the FSSAI. In the test-checked districts, only 5,376 (66 per cent)

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<sup>4</sup> Heads the Department and is assisted by a Director, an Assistant Commissioner, 32 DOs and 391 FSOs.

<sup>5</sup> Provided that if a license is not issued within two months from the date of making the application or his application is not rejected, the applicant may start his food business after expiry of the said period and in such a case, the DO shall not refuse to issue a license but may, if he considers necessary, issue an improvement notice, under Section 32 and follow procedures in that regard.

out of 8,087 AWCs<sup>6</sup> were registered. The Department could not ensure the safety and standard of the food provided by the unregistered AWCs to very young children who would be at high risk, if substandard or contaminated food were to be served to them.

**(b) Slaughterhouses:** Audit noticed that during the period from 2020-21 to 2022-23, the slaughterhouses in the State ranged between 92 and 93 whereas those which were registered/licensed ranged only between 60 and 62 leaving around one-third of the slaughterhouses outside the ambit of the FSS Act. The Department needs to take urgent action to bring all the slaughterhouses under its control by carrying out registration and licensing procedure.

**(c) Industrial units:** Section 30(2)(b) of the FSS Act prescribes that the Commissioner shall carry out survey of the industrial units engaged in the manufacture or processing of food in the State to find out compliance by such units of the standards notified by the Food Authority for various articles of food. However, Audit found that no survey/inspection was carried out in the State during 2020-23 so as to ensure their compliance.

**(ii) Renewal of licences**

As per Regulation 2.1.7(5) of Food Safety and Standards (Licensing and Registration of Food Businesses), Regulations, 2011, any registration or license for which renewal has not been applied for within the period mentioned in Regulation 2.1.7(2) or 2.1.7(4)<sup>7</sup> shall expire and the FBO shall stop all business activity at the premises and apply for fresh registration or license as provided, if it wants to restart the business.

Analysis of FoSCoS<sup>8</sup> portal data relating to licenses issued during the period 2020-21 to 2022-23 revealed that there were 1,18,054 active licenses as on 30 June 2023. During the period 2020-23, 2,36,911 licenses<sup>9</sup> were issued. Out of this, 56,149 licenses issued during 2020-23 have expired as on 30 June 2023 and its renewal has not been ensured by the DOs. The period of non-renewal ranged between 1 day and 821 days (**Appendix 2.2**).

This resulted in a huge gap between the operating FBOs and those registered with the Department, which was not addressed. Audit noticed that the FBOs themselves voluntarily registered in the portal and no survey was being conducted by the Department to ensure the compliance of FSS Act by the FBOs in terms of registration. Though the facility of automated digital platform existed with the Department, it was observed that the awareness to utilise the facility was not created through any campaign by the Department.

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<sup>6</sup> 420 out of 1,806 in Chennai, 1,646 out of 1,697 in Coimbatore, 801 out of 1,333 in Dharmapuri, 867 out of 1,401 in Kanniyakumari and 1,642 out of 1,850 in Tiruchirappalli.

<sup>7</sup> Regulation 2.1.7(2): not later than 30 days prior to the expiry date indicated in the license. Regulation 2.1.7(4): Any renewal application filed beyond the period mentioned under Regulation 2.1.7(2) above but before the expiry date, shall be accompanied by a late fee of ₹100 per day for each day of delay.

<sup>8</sup> Food Safety Compliance System, an enhanced version of Food Licensing and Registration System (FLRS) launched in 2012 for issuance of pan-India FSSAI Licenses and Registration.

<sup>9</sup> Licenses issued in 2020-21: 59,890; 2021-22: 82,394 and 2022-23: 94,627.

Government replied (April and June 2024) that:

(a) With limited number of 250 FSOs and the extent of geographical area they had to cover across the State, it was practically not feasible to conduct enumeration of FBOs and their regular updation. Hence, an attempt was made to bring maximum number of FBOs of all types of establishments in the ambit of License and Registration Certificates through regular inspection covering all the areas and through conducting periodical camp. The Government further added that after filling up of all the FSOs vacancies, periodical enumeration would be conducted and the database of all FBOs would be maintained.

(b) Government accepted that there was no synergy existing between the food safety authorities and other departments (Local Bodies, GST, etc.) and agreed to function in coordination with other departments, in future.

(c) As regards renewal of licenses, the Government stated that there is no provision in FoSCoS to delete those cases which are no longer valid and the FBOs can renew their licence/RC on payment of fine in case they want to start the business again.

The reply is not acceptable as the Comptroller and Auditor General in the Performance Audit Report No. 37 of 2017 (Union Government - Civil) had recommended the FSSAI and State Food authorities to conduct surveys of food business activity under their jurisdiction as per Rule 2.1.3.4(iii)(f) of the Food Safety and Standards Rules, 2011 to ensure a comprehensive and reliable database of FBOs, for better enforcement and administration of the Act.

**Recommendation 1: The Department should conduct periodical surveys to bring in all FBOs under the ambit of the Act to ensure a comprehensive and reliable database of FBOs for ensuring better enforcement and administration of the provisions of the FSS Act.**

**Recommendation 2: The Department should cross verify the data of FBOs available with them with the data maintained by other Government agencies to identify and bring the FBOs of all categories under the ambit of the FSS Act.**

**Recommendation 3: Government should address FSSAI for enabling an 'alert system' in the FoSCoS software by which FSOs get advance notification ahead of the dates by which their RCs/licenses expire so as to ensure that all FBOs carry out on their business with only valid RCs/Licenses.**

**(iii) Incorrect classification of Caterers as Petty Food Business Operators**

Section 31 of the FSS Act read with Clause 1.2.1(4)(a) of the Food Safety and Standards (Licensing and Registration of Food Businesses) Regulation, 2011 (Regulation 2011) stipulates that a Petty Food Manufacturer, other than a Caterer, is required to be registered with the competent authority and all other

FBOs are to obtain license. The prescribed fee for license for Caterers is ₹2,000 per annum whereas it is ₹100 per annum for registration.

Audit analysis of the data relating to RCs issued during 2020-23 along with the records in the District offices revealed that 2,526 FBOs who were engaged in catering business were issued with RCs instead of licenses in contravention of the Regulation *ibid*, resulting in revenue loss by way of short collection of fee amounting to ₹1.02 crore. In the selected districts, the violation was noticed in respect of 762 FBOs and the short collection amounted to ₹31.29 lakh during the said period.

Government replied (June 2024) that the FSSAI removed 'Caterer' category from applying for RC in Food Safety Compliance System (FoSCoS) portal.

### 2.1.10 Infrastructure and equipment

Section 43(1) and 43(2) of FSS Act provide that FSSAI may notify National Accreditation Board for Testing and Calibration Laboratories (NABL) accredited food laboratories for carrying out analysis of samples by the Food Analysts. Further, in terms of FSSAI letter dated 06 June 2017, accreditation of State food laboratories by NABL and notification of these food laboratories by the FSSAI is a statutory requirement under FSS Act.

#### (i) Availability and extent of usage of the mandatory laboratory equipment

Six NABL accredited Food Analysis Laboratories (FALs)<sup>10</sup> are functioning in the State, for testing of food samples. FSSAI prescribed a list of equipment for the basic functioning of FAL which included 30 equipment for chemical analysis, 15 equipment for Microbiological analysis and 33 General equipment for both chemical and microbiological analysis. However, in the selected FALs<sup>11</sup>, it was observed that FALs, Madurai and Coimbatore were functioning with 15 and nine equipment each for chemical and microbiological analysis respectively. Further, only 20 and 21 equipment were available with FALs Coimbatore and Madurai respectively for both chemical and microbiological analysis. The shortage of mandatory equipment adversely impacted the FALs in completing the analysis in time with quality and completeness besides the assurance of 'Food Safety' envisaged in the FSS Act.

(a) Further, Audit noticed that high-end laboratory equipment valued at ₹343.48 lakh (for which an additional cost of ₹19.40 lakh was also incurred on maintenance) remained unutilised/under-utilised as given in **Table 2.2** and **Appendix 2.3**.

<sup>10</sup> Chennai, Coimbatore, Madurai, Palayamkottai, Salem and Thanjavur.

<sup>11</sup> Chennai, Coimbatore and Madurai (Data in respect of FAL, Chennai was not made available).

**Table 2.2: List of high-end laboratory equipment remained unutilised/ under-utilised in FALs**

Sl. No.	Name of the equipment	Purpose	Name of the FAL	Reason for equipment remaining unutilised/under-utilised
1	Coupled Plasma Mass Spectrometer (ICP-MS)	To detect presence of heavy metals and trace level elements.	Chennai	Equipment fault and non-availability of comprehensive annual maintenance contract.
		To detect presence of pesticides.	Coimbatore	Non-availability of technical personnel.
2	Triple Quadrupole Gas Chromatography Mass Spectrometer (TQ GCMS/MS)	To detect caffeine content, aflatoxin and pesticide levels.	Chennai	Damage to power cord/cable owing to Rodent bite.
			Madurai	Non-availability of technical personnel, faulty machine.
3	High Performance Liquid Chromatography (HPLC)	To detect presence of heavy metals and trace level elements.	Chennai	Equipment fault and non-availability of comprehensive annual maintenance contract.
		To detect presence of pesticides.	Coimbatore	Non-availability of manpower and consumables.
4	Gas Chromatography	To detect caffeine content, aflatoxin and pesticide levels.	Coimbatore	Non-availability of manpower, auto sampler and consumables.

(Source: Details furnished by FALs)

(b) In Madurai FAL, two units of Microbiological equipment<sup>12</sup> used for tissue culture applications, costing ₹1.91 lakh which were received on 28 March 2023 were lying ‘unpacked’ as Microbiology laboratory was still under construction (January 2024). The one-year warranty for these equipment commenced on 24 March 2023 i.e., the date of shipment of the equipment and expired on 23 March 2024. Further, JPV in FAL, Madurai revealed that out of the 115 high-end, small and ancillary equipment in the laboratory, 11 laboratory equipment, including three freezers, one chiller and one refrigerator were in non-working condition and require servicing/repair/condemnation.

Audit observed that procurement and supply of these high-end laboratory equipment without adequate planning; ensuring the availability of sufficient infrastructure; adequate skilled manpower to handle these equipment; had an adverse effect on the overall performance of the FALs in making available the test reports on the food samples, in time to the DOs which leads to ‘Unsafe food’ not being recalled by the FBOs but continuing to be sold/consumed, thus compromising on overall food safety.

Government replied (June 2024) that:

(a) in respect of non-availability of mandatory laboratory equipment, funds were released in March 2024 to procure the chemical equipment for FAL, Madurai and they would be procured once the period of model code of conduct for the election was over. In respect of FAL, Coimbatore, it was stated that orders were already placed for purchase of equipment.

(b) as regards non/under-utilisation of high-end equipment, out of the seven high-end equipment pointed out by Audit, four equipment were put into use

<sup>12</sup> ABS 600 GI VB Bio Safety Cabinet Class II Type B2.

during the period October 2022 to November 2023 and one machine was under validation process. For one equipment, funds for repair were allotted under Memorandum of Understanding (MoU) 2023-24 and for the remaining one equipment, funds had been sought under MoU 2024-25.

In respect of construction of microbiology laboratory in FAL, Madurai, Government replied (June 2024) that a proposal to include the setting up of microbiology laboratory at Madurai in the turnkey project of FSSAI was agreed in principle by FSSAI and the process was about to get the concurrence of the Government. Once the turnkey process was approved, the setting up of microbiology laboratory will be done by FSSAI vendor. As regards non-working condition of the equipment in FAL, Madurai, it was replied that necessary steps were taken to service three freezers by using general budget and the remaining equipment were not worth servicing.

**(ii) Non-utilisation of facilities made available under the Sample Management System by the DOs**

The FSSAI addressed (February 2020) the CoFS that the equipment for implementation of Sample Management System with cold storage facility would be supplied and requested that the necessary pre-requisites may be made available by the DOs. The same was communicated by the CoFS to all the DOs (February 2020) and the equipment were supplied to the selected districts in August 2020.

However, Audit noticed the following deficiencies in implementation of the Sample Management System with cold storage facility during the audit in the selected districts except Kanniyakumari, as given in **Table 2.3** and shown in **Exhibits 2.2 to 2.5**.

**Table 2.3: Extent of utility of Sample Management System by DOs**

District	Static Cabinet (20° C)	Static Cabinet (4° C)	Static Cabinet, (Ambient temperature)	Mobile freezer unit	Portable chill boxes	Back-pack style bags for carrying samples
Chennai	Not installed. The cabinets were used for keeping the remaining samples.			Kept in unpacked condition.		
Coimbatore	Not installed. The cabinets were kept in unpacked condition.			Kept in unpacked condition.		
Dharmapuri	Being utilised.			Battery not received and hence not used.	At the instance of Audit, the DO distributed these items in September 2023.	
Tiruchirappalli	Not installed due to non-availability of required electricity load, very old building with chances of short circuit. It was also stated that since the FAL was situated nearby, the Sample Management System facility was not necessary.			Kept in the carton boxes without being utilised.		

(Source: Reply furnished by DOs)

**Exhibit 2.2: Cabinets for keeping remaining samples at District office, Chennai**



**Exhibit 2.3: Portable Chill boxes kept at District office, Chennai**



**Exhibit 2.4: Mobile freezer unit at District office, Coimbatore**



**Exhibit 2.5: Portable Chill boxes kept at District office, Chennai**



(Source: Photos taken during JPV)

Government replied (June 2024) that instructions were given to all DOs to ensure that all the facilities available under Sample Management System have been installed and utilised for the purpose for which it was supplied. However, the copy of the instructions issued and the action taken on the same by the field units are awaited.

**(iii) Safe custody of samples by the Designated Officers not ensured**

As per Section 47(1)(c)(ii) of the FSS Act the food samples taken are to be kept under safe custody. This is warranted as they are required to be forwarded to the accredited laboratories (i) at the request of the FBOs and (ii) as replacement sample due to possible loss or damage to the samples sent to the FALs.

Audit noticed that there were inadequate storage facilities in the offices of the DOs and the samples were found dumped in the racks under unhygienic conditions as exhibited in **Exhibits 2.6 and 2.7**.

**Exhibit 2.6 : Samples dumped in the steel almirah and cup-board at District office, Chennai**



**Exhibit 2.7: Samples dumped in the room without proper segregated arrangement at District office, Coimbatore**



(Source: Photos taken during JPV)

Due to non-availability of storage facilities at the District office, Chennai, the remaining parts of the samples were kept by the FSOs themselves based on oral orders since September 2022 which is against the provisions of the FSS Act envisaged for the safe custody of samples. Thus, the basic essential requisite of safe custody of samples for future references could not be ensured.

Government replied (June 2024) that instructions were issued (March 2024) to all DOs to stack all the samples properly and to dispose samples which are no longer needed. Further, a fund of ₹20,000 per district office was proposed in MoU 2024-25 for repairing/improvement of rooms where samples are kept.

**Recommendation 4: Government should take all possible steps to ensure that all the high-end laboratory equipment are utilised optimally with adequate skilled manpower to handle these equipment thereby ensuring that the test results complete in all aspects are communicated to the stakeholders within the prescribed time limit.**

### 2.1.11 Inspection

Section 36(3)(f) of the FSS Act read with Rules 2.1.3.4(iii)(a) and (b) of the FSS Rules stipulates that it shall be the duty of the FSO to inspect, as frequently as may be prescribed by the DO, all food establishments licensed for manufacturing, handling, packing or selling of an article of food within the area assigned to him and to maintain records of all inspection. The FSO should satisfy himself that the conditions of license were being complied with by each of the FBOs carrying on business within the area assigned to him and report to the DO. As per Regulation 2.1.1(6) of FSS (LRSB) Regulations, 2011<sup>13</sup>, the Registering Authority or any officer or agency specially authorised for the

<sup>13</sup> Food Safety and Standards (Licensing and Registration of Food Business) Regulations, 2011.

purpose shall carry out food safety inspection of the registered establishment at least once in a year and Regulation 2.1.2(5) provides that the Licensing Authority shall ensure periodical food safety audit and inspection of the licensed establishments.

**Inspection of licensed FBOs:** During the audit period 2020-23, 89,804 inspections were stated to have been conducted by the Department in five districts<sup>14</sup> against 89,592 licensed FBOs (**Appendix 2.4**). Though the number of inspections is more than the licensed FBOs, mandatory records for the inspections carried out by each FSO and by the DO for the district were not maintained in any form. In the absence of records at the District offices describing the details of inspections, Audit could not verify whether the FBOs were actually inspected as prescribed in the Rules.

**Inspection of registered FBOs:** Similarly in respect of registered FBOs in the selected districts, the number of inspections ranged between 36 and 40 *per cent* (**Appendix 2.5**) during the audit period. In the absence of records/details, Audit could not ensure that all the registered FBOs were actually inspected by the FSOs every year as per the Regulations under the FSS Act.

Audit further observed that the Department had not made use of the specific inspection checklists developed and designed by the FSSAI<sup>15</sup> for grading the FBOs as ‘compliant/non-compliant/partially compliant’, etc. Shortfalls in conduct of inspection and non-maintenance of mandated records, would result in availability of unsafe food in the market besides non-achievement of objectives envisaged in the FSS Act.

Government replied (June 2024) that FSSAI had issued (May 2022) instructions regarding frequency of inspections to be conducted. Accordingly, five *per cent* of licensed FBOs and two *per cent* of registered FBOs selected randomly based on their risk profile should be inspected in a year. It was also instructed that eight high risk categories should be inspected once in a year and the rest should be inspected once in two years. For the year 2023-24, FSSAI fixed a target of 10 inspections per FSO per month and total target of the State was 30,960 inspections, against which, the Department achieved 77,199 inspections during the year. Further, Government also stated that the inspection format issued by FSSAI was followed by the DOs/FSOs for all inspections.

**(i) Lifting of surveillance samples**

As per Clause 4(iii)(d) under Rule 2.1.3, it is the duty of the FSOs to draw samples for purposes of surveillance, survey and research which shall not be used for prosecution.

Specific targets for lifting surveillance samples were not fixed by the FSSAI/CoFS during the period of audit. In the five test-checked districts, for the three-year period, 2,104 samples were lifted at an average of 9.23 samples per year per FSO which worked out to less than one per month per FSO.

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<sup>14</sup> Chennai, Coimbatore, Dharmapuri, Kanniyakumari and Tiruchirappalli.

<sup>15</sup> FSSAI Order dated 02 November 2022 (<https://www.fssai.gov.in/cms/inspection-matrices.php>).

The average number of surveillance samples taken by each FSO/year was 2.13 in 2020-21; 6.45 in 2021-22 and 19.11 in 2022-23 (**Appendix 2.6**).

Out of 2,104 surveillance samples lifted, 346 (16.4 *per cent*) were reported as non-conforming to standards. Further, no action was initiated in respect of 501 samples for which reports of analysis were not received.

The DOs of the selected districts stated that targets were not fixed for lifting surveillance samples. In the absence of specific targets there was no uniformity in the number of surveillance samples lifted in the districts. An increase in lifting of surveillance samples would ensure that monitoring mechanism is in place for effective implementation of the provisions of the FSS Act.

Government replied (June 2024) that in the year 2023-24, target for lifting surveillance samples was fixed at the rate of 25 samples/FSO/month and in total 79,760 samples were lifted which is 103 *per cent* against the target fixed by FSSAI.

The reply of the Government is not acceptable as the number of samples lifted during the audit period (2020-21 to 2022-23) is very less. The fact remained that targets were not fixed for lifting of surveillance samples till 2023-24.

**Recommendation 5: Government should fix scientific and realistic targets considering the increasing trend in the number of FBOs *vis-à-vis* the availability of FSOs in each district.**

**(ii) Lifting of enforcement samples after adverse results on surveillance samples**

As per the Manual for Food Safety Officers issued by FSSAI (2017), if any surveillance sample fails due to any non-conformity, then enforcement sampling may be made and prosecution may be launched.

Audit analysed the data obtained from the six FALs in the State and noticed that 2,601 surveillance samples were reported as 'unsafe' and 'not conformed to standards' out of 9,915 surveillance samples analysed during 2021-23 (**Appendix 2.7**).

Audit ascertained that out of 9,915 surveillance samples tested, 1,219 samples pertained to the five selected districts. Out of the above, 372 samples were reported as unsafe and non-conformed to standards for which enforcement samples have to be taken and tested. The DOs of the two<sup>16</sup> districts had replied (October/November 2023) that enforcement samples were being taken on the unsafe surveillance samples.

Government replied (June 2024) that CoFS instructed all DOs to lift enforcement samples against the surveillance samples which were reported as non-conforming to standards and the same was reviewed in monthly review meeting with DOs.

<sup>16</sup> Coimbatore and Dharmapuri.

## **2.1.12 Testing**

### **(i) Absence of assurance owing to insufficient testing in FALs**

The FSS (Food Products Standards and Food Additives) Regulations, 2011 specify the standards and permissible limit of essential composition and quality factors, food additives, contaminants, toxins and residues, hygiene, labelling and methods of sampling and analysis to be followed for each food and food products. Laboratories are required to test on such parameters as applicable to specific foods. On testing, food samples are classified as ‘conforms to specification’, ‘unsafe’<sup>17</sup>, ‘sub-standard’<sup>18</sup> or ‘misbranded’<sup>19</sup>.

GoTN notified six FALs for carrying out analysis of food samples in the State under various categories<sup>20</sup>. The FALs analyse the food samples under five broad parameters *viz.*, (i) Proximate analysis and Food additives, (ii) Pesticides and Residues, (iii) Metals, (iv) Mycotoxins and (v) Antibiotics.

Audit noticed that checks on all the prescribed parameters and characteristics for analysing the standards were not being carried out in any of these laboratories. For illustration, in FALs, Coimbatore and Madurai in respect of two category of food samples, *viz.*, ‘Dairy’ and ‘Meat’, as against the required parameter and characteristics to be checked, the tests actually checked only 20 *per cent* of the parameters and five to nine *per cent* of the characteristics respectively. Details of parameters and their characteristics of samples tested by the three test-checked FALs during 2020-23 are given in **Appendix 2.8**.

In respect of FAL, Chennai, parameters and characteristics were tested only partially due to want of equipment, CRMs<sup>21</sup>, etc. However, FAL, Chennai indicated that though the ‘Hygiene’ parameters were fully analysed, the ‘Safety’ parameters were analysed partially. As such, the extent of testing of characteristics in each parameter for the food categories in respect of FAL, Chennai could not be analysed in Audit.

Further, in FAL, Chennai, the accreditation for Microbiology Section was not obtained as the laboratory did not have the infrastructure required for NABL accreditation. FAL Chennai, stated that it would be obtained after construction of new laboratory. FALs, Coimbatore and Madurai stated that the construction of the Microbiology laboratory was under process and that the laboratory has not got accredited for Microbiology in the NABL accreditation standards.

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<sup>17</sup> Unsafe food means an article of food whose nature, substance or quality is so affected as to render injurious to health.

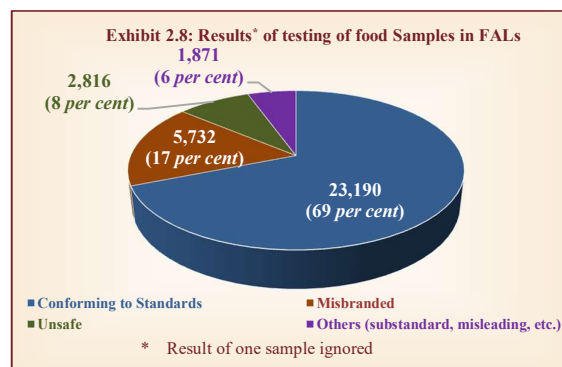
<sup>18</sup> Sub-standard foods do not meet the specified standards but not so as to render the article of food unsafe.

<sup>19</sup> Misbranded food is one which is sold with false, misleading or deceptive claims, sold by a name which belongs to another article of food or under a fictitious name, etc.

<sup>20</sup> (i) Dairy and Dairy products, (ii) Cereal and Cereal Products, (iii) Spices and Condiments, (iv) Beverages, (v) Oils and Fats, (vi) Fruits and Vegetable products, (vii) Fish, Meat and related products, (viii) Proprietary foods, (ix) Sweet and confectionery, (x) Sweetening Agents and (xi) Other Food Products.

<sup>21</sup> Certified Reference Materials.

However, out of the total of 33,610 samples tested in the three selected FALs<sup>22</sup> during 2020-23, Audit noticed (Exhibit 2.8) that, despite the above deficiencies, 23,190 food samples (69 per cent) were declared as ‘Conforming to standards’, while the remaining were declared as ‘unsafe’, ‘sub-standard’, ‘misbranded’, etc.



Government replied (June 2024) that efforts were taken to increase more parameters. Further, in the year 2023-24, all the six FALs obtained FSSAI NABL integrated accreditation and efforts and plan have been made to increase the scope of integrated assessment during the next surveillance audit so as to bring more number of food categories into it.

**Recommendation 6: Infrastructure facilities should be improved in the FALs to test all parameters of food samples as prescribed by FSSAI to ensure strict compliance of provisions of the Act.**

**(ii) Delay in sending the analysis reports by Food Analysis Laboratories**

Section 46(3) of the FSS Act, 2006 and Rule 2.4.2(5) of FSS Rules, 2011 provide that the report of the food analyst shall be sent within 14 days of the receipt of the article of food for analysis.

Audit scrutiny of the data revealed that in six FALs, 62,170 samples (52,255 - Enforcement and 9,915 - Surveillance) were tested and reported during the period 2020-23. Of these, in 55,091 cases (88.61 per cent) the analysis report on the test results was inordinately delayed as detailed in Table 2.4 below and in Appendix 2.9.

**Table 2.4: Delay in sending the Analysis Reports by FALs**

Delay period	Total number of reports issued with delay (Including unsafe)	Percentage of Total Reports	Total number of unsafe reports issued with delay	Percentage of unsafe Reports
Up to 1 month	14,887	27.02	1,613	2.93
1-6 months	29,078	52.78	2,115	3.84
6-12 months	8,399	15.25	417	0.76
12-24 months	2,688	4.88	146	0.27
Over 24 months	39	0.07	1	0.00
<b>Total</b>	<b>55,091</b>	<b>100</b>	<b>4,292</b>	<b>7.79</b>

(Source: Records of FALs)

Thus, inordinate delay in testing the samples and reporting the results, which include reports of ‘unsafe’ samples, allowed these foods to be consumed by the public during the period of delay and affected the timely corrective actions (food recall procedure) which were required to be taken thereby defeating the basic objective of food safety and exposing public to unsafe food.

<sup>22</sup> Chennai, Coimbatore and Madurai.

Government replied (June 2024) that the delay was due to high vacancy of analyst in the FALs and receipt of samples were much higher than the capacity of FALs. Further, during the year 2020 and 2021, due to Covid-19 lockdown, the FALs could not function in full swing which resulted in delay in the analysis of samples. From the year 2023-24, a provision was made in the MoU to send the samples which are over and above the capacity of FALs to private NABL accredited laboratory. Besides, a provision was made to engage Junior Analyst and laboratory technician on outsourcing basis. The above efforts resulted in huge reduction in time taken to give reports.

The Comptroller and Auditor General in the Performance Audit Report No. 37 of 2017 (Union Government - Civil) had recommended ensuring that all the State FALs are fully equipped and functional. However, Audit observed gaps in the above contributing to the inordinate delay in sending the reports by the FALs. This resulted in the 'unsafe' food being allowed for consumption endangering 'food safety'.

**Recommendation 7: Government should take urgent steps to address the gaps and ensure timely delivery of test results by the FALs and ensure 'food safety'. Government should take necessary action against the officials, responsible for the delay.**

**(iii) Functioning of Mobile Food Testing Laboratories attached to the FALs**

During 2016-17, FSSAI launched a scheme to provide mobile units for food testing called as Mobile Food Testing Laboratory (MFTL) to reach out to consumers in far flung areas through as many touch points as possible. Apart from conducting simple tests for common adulterants in milk, water, edible oil and other items of food, it would also be used for awareness building around food safety, hygiene, etc., in citizens at large and for conducting Training and Certification Programme for food handlers and supervisors in food businesses, particularly petty food businesses. FSSAI issued exclusive Guidelines<sup>23</sup> and a Manual<sup>24</sup> detailing the objectives, testing, training, general and safety procedures, etc., in respect of each mobile unit for being followed by the attached FAL towards effective implementation of the scheme.

Audit scrutiny of records of MFTL vehicles, also known as Food Safety on Wheels (FSW) relating to sampled FALs revealed that (a) the tests were not conducted/reported on the same day; (b) samples were received from FSOs and not from public; (c) details of results were not recorded; (d) no dedicated manpower was deployed; (e) had worked less than the prescribed days in a month; (f) prescribed registers were not maintained and (g) display boards were not kept.

During 2022-23, out of 8,923 samples tested by the three MFTLs, 857 samples 'failed' the tests and the same was communicated to the Commissioner through

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<sup>23</sup> Scheme Guidelines, 2017 dated 18-08-2017.

<sup>24</sup> Operational Manual dated 18-08-2017.

monthly progress reports. No further action was taken by the Department on such ‘failed’ cases revealing lack of intent on the part of the Department, in ensuring food safety.

Government replied (June 2024) that all FALs were directed (April 2024) to rectify the issues pointed out by Audit and to strictly adhere to guidelines of FSW. Further, a provision was included in the proposed MoU 2024-25 to engage the dedicated manpower as per the guidelines.

**(iv) Non-utilisation of rapid testing kits for ‘On the spot’ testing**

To test the quality of food samples viz., cooking oil, water, milk, etc., and to test pH value in liquids, etc., rapid testing kits<sup>25</sup> were procured by the CoFS and supplied between March 2020 and June 2021 to the District offices for spot test by FSOs during inspection.

Audit test-checked the availability and utilisation of the rapid testing kits in the selected districts and observed the status of the kits as given in **Table 2.5**.

**Table 2.5: Status of receipt and usage of rapid testing kits in the five test-checked Districts**

Sl. No.	Name of the rapid testing kit	District office				
		Chennai	Coimbatore	Dharmapuri	Kanniyakumari	Tiruchirappalli
1	Betastar-S	Packed condition	Not used	Not received	Brought into stock after expiry	Not received
2	Reveal Q+ Max	Packed condition	Not used	Not received	Brought into stock after expiry	Not received
3	Finn Pipette	Packed condition	Not received	Not received	Not received	Not received
4	Testo-IR Thermometer	Packed condition*	Under use	Under use	Under use	Not received
5	PA Coliform	Not used	Not used	Not used	Not used	Not received
6	Magic Box <sup>26</sup>	Packed condition	Packed condition	Under use	Under use	Under use

\* Not delivered to seven other DOs of the Chennai Zone

(Source: Details furnished by the DOs of the selected districts)

Audit also noticed that in the proposal for procurement of rapid testing kits, the CoFS intimated the need for procurement of ‘Frying monitor and spectrometer’ for testing degradation of frying oil though the same was not procured. Out of ₹32 lakh received (February 2020) from Tamil Nadu Medical Service Corporation (TNMSC) for procurement of rapid testing kits, ₹13.54 lakh was lying with the CoFS without being utilised or being remitted back to TNMSC even after three years from receipt.

<sup>25</sup> (i) Betastar S (for Sulfonamide/Milk – Antibiotics); (ii) Reveal Q+ Max (for Aflatoxin); (iii) Finn Pipette Model (for Milk Products); (iv) Testo – IR Food Safety Thermometer (for Meat products); (v) PA Coliform Water test Kit with Sterile Container (to check water quality) and (vi) Magic box.

<sup>26</sup> A tool kit helps for detection of adulteration in food samples - contains basic chemical and small instruments for conducting 102 tests for 7 food categories.

Thus, Audit could not derive an assurance that the intended objectives for purchase of these rapid testing kits were achieved.

Government replied (June 2024) that the rapid testing kit 'Betastar', 'Reveal Q+ max' and 'Finn Pipette' were sent to all District Offices and DO, Chennai and DO, Thanjavur was instructed to distribute IR Thermometer to all other District Offices in their Zone. Besides, instructions were issued to all DOs for utilising the kits immediately. Further, it was replied that 11 Frying Oil Thermometers were issued to the districts directly by FSSAI and ₹13.54 lakh kept in CoFS account would be fully utilised for the procurement of 21 Frying Oil Thermometers.

**(v) NABL accreditation of Food Analysis Laboratories**

Section 43 of the FSS Act requires that analysis of food specified under it, will be done in food laboratories<sup>27</sup> accredited by NABL or other accredited laboratory approved by the FSSAI. Thus, accreditation of State food laboratory by NABL and notification of the food laboratory by the FSSAI is a statutory requirement.

The FSSAI advised the CoFS of all States and UTs as early as in June 2017/September 2018 to get the FALs accredited by NABL or by any other equivalent agency and to initiate the process within three months and obtain the accreditation within two years (including the period of process), failing which the existing Laboratories would be kept out of provisions of Section 98 of the FSS Act<sup>28</sup> and making the results of such Laboratories invalid from the regulatory point of view.

However, the State had not initiated the process for accreditation and all the six FALs<sup>29</sup> functioning were de-notified for analysis of food samples from 01 January 2021. The CoFS issued (March 2021) instructions to the DOs to continue to send the surveillance samples to the FALs as they could not analyse the enforcement samples and report. Instructions were issued to the FALs for sending the enforcement samples received during the period of de-notification to NABL accredited laboratories for analysis for which funds were released to the FALs. The CoFS transferred (June 2021) ₹82.60 lakh to four<sup>30</sup> FALs towards the cost of analysis in the NABL accredited laboratories.

Audit noticed that as on 31 December 2020, 3,951 samples were pending analysis and 4,999 samples were received during the period from 01 January 2021 to the date of accreditation of the FALs. Out of this,

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<sup>27</sup> Section 3(p) of FSS Act 2006 defines food laboratory as any food laboratory or institute established by the Central or a State Government or any other agency and accredited by NABL or an equivalent accreditation agency and recognised by the Food Authority under Section 43.

<sup>28</sup> Section 98 of the FSS Act provides transitory provisions for food standards that anything done or any action taken under the enactment and Orders under repeal shall be deemed to have been done or taken under the corresponding provisions of this Act and shall continue in force accordingly unless and until superseded by anything done or by any action taken under this Act.

<sup>29</sup> Chennai, Coimbatore, Madurai, Palayamkottai, Salem and Thanjavur.

<sup>30</sup> Coimbatore, Palayamkottai, Salem and Thanjavur.

1,524 samples relating to four<sup>31</sup> FALs were sent to NABL laboratories for analysis. Further, 5,654 samples were analysed in all the six FALs after getting accreditation i.e., after a delay of three to eight months and the remaining 1,772 samples having expired were discarded without being analysed due to delay in getting accreditation/timely transfer of funds for analysis (**Appendix 2.10**).

Due to failure to analyse the samples which were discarded, the quality (safe/unsafe/not confirmed to standards) of those food samples was not ensured and consequent action as per the provisions of the FSS Act could not be initiated, which defeated the very objective of lifting samples.

Government replied (June 2024) that due to corrective measures taken, all the six FALs were now NABL accredited which is valid up to 2025. The Government also replied that a provision was made under MoU for sending samples to NABL accredited private laboratories to avoid non-analysis of samples due to overload of Government FALs and such lapses would be avoided in future.

The reply is not acceptable as the Comptroller and Auditor General in the Performance Audit Report No. 37 of 2017 (Union Government - Civil) had recommended ensuring the accreditation of all State FALs, as per Section 43 of the Act. The fact remained that the inordinate delay of the Government in ensuring accreditation had resulted in 1,772 food samples being 'discarded' as the samples had 'expired' prior to testing.

### **2.1.13 Adjudication, levy of penalty and approval for prosecution**

#### **(i) Non/Delayed initiation of adjudication proceedings and delayed finalisation of adjudication proceedings**

In terms of Rule 3.1.1(2) of FSS Rules, the Designated Officer (DO), shall, after scrutiny of the report<sup>32</sup> of Food Analyst, authorise the Food Safety Officers (FSOs) to file an application with the Adjudicating Officer (AO) (not below the rank of District Revenue Officer), who is empowered to impose penalty on the Food Business Operators (FBOs). The Adjudicating Officer shall pass the final order within 90 days<sup>33</sup> from the date of first hearing and shall send a copy of the order made to the person or persons against whom the inquiry was conducted and to the Food Safety Officer who has filed the application for adjudication.

On scrutiny of records relating to adjudication furnished to Audit in the selected districts, it was noticed that:

<sup>31</sup> Coimbatore, Palayamkottai, Salem and Thanjavur.

<sup>32</sup> Such contravention is not punishable with imprisonment but only with fine under the provisions of FSS Act.

<sup>33</sup> In terms of second proviso under Rule 3.1.1.9 of FSS Rules.

- In three<sup>34</sup> District Offices in respect of 465 cases relating to the period from January 2015 to August 2023 (**Appendix 2.11**), adjudication proceedings were not initiated.
- In 476 cases relating to four<sup>35</sup> AOs during the years 2020-23, authorisations for adjudication by the AO had been issued by the DOs belatedly<sup>36</sup> with the delay ranging between 2 and 886 days in respect of 282 cases (**Appendix 2.12**) after the receipt of the Laboratory Report by the FALs.
- Scrutiny of adjudication proceedings in respect of 397 cases by four AOs<sup>37</sup> during the period 2020-23 revealed that (i) delay of 18 to 870 days in 281 cases in issue of notices by the AOs to the FSOs and other respondents ahead of posting the cases for hearing and adjudication; (ii) delay up to 1,178 days in passage of final order in contravention of proviso to Rule 3.1.1.9 *ibid* and (iii) delay (between 6 and 184 days) in communication of the final order resulting in delay in accrual of penalty imposed by the AO (**Appendix 2.13**).

**(ii) Non-recovery of penalty**

As per Section 96 of the FSS Act, if the penalty imposed under this Act was not paid, it shall be recovered as an arrear of land revenue and the defaulter's license shall be suspended till the penalty was paid.

Audit noticed in the selected districts that the penalty levied in respect of 1,133 cases by the AOs amounting to ₹160.05 lakh was pending collection from the defaulters as early as from 2014 (**Appendix 2.14**). Besides, Audit observed that the Department had neither initiated recovery proceedings as an arrear of land revenue in a single case under Section 96 of the Act nor suspended the licences of the defaulters as warranted under the Act. Audit also observed that even after the delegation<sup>38</sup> of powers by the Collector of Coimbatore District, the DO, Coimbatore had not effected any recovery action at his end.

Government replied (June 2024) that lack of manpower is causing the difficulty in monitoring the pendency of non-payment of penalty. The non-payment of the penalty levied, by the defaulters was conveyed to the FSOs to follow up with the defaulters to recover the pending penalty. Further, required action under Section 96 would be taken more rigorously.

The reply of the Government is not acceptable as the delay was noticed both in initiation and finalisation of adjudication proceedings, from the year 2014.

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<sup>34</sup> Chennai, Coimbatore and Tiruchirappalli.

<sup>35</sup> Chennai, Coimbatore, Dharmapuri and Kanniyakumari.

<sup>36</sup> A period of 35 days from the date of laboratory report, was considered by Audit for the FBOs to prefer an appeal.

<sup>37</sup> Chennai, Coimbatore, Dharmapuri and Kanniyakumari. Cases adjudicated by AO, Tiruchirappalli were not made available.

<sup>38</sup> Proceedings dated 05 December 2022 under Section 5 of the Tamil Nadu Revenue Recovery Act, 1864.

**Recommendation 8: Government should streamline the process of adjudication by formulating a Standard Operating Procedure (SoP) and fix the number of days by which the adjudication proceedings are to be completed, for effective enforcement of the provisions of the Act.**

**(iii) Inordinate delay in grant of approval for prosecution**

According to Section 42(3) of the FSS Act, the Designated Officer, shall send his recommendations within fourteen days to the Commissioner of Food Safety for sanctioning prosecution. Section 42(5) *ibid*, provided that the Commissioner, Food Safety shall communicate his decision to the Designated Officer and the concerned Food Safety Officer who shall launch prosecution before Courts of Ordinary Jurisdiction or Special Court, as the case may be. In terms of Section 77 *ibid*, no court shall take cognizance of an offence, under FSS Act, after the expiry of the period of one year from the date of commission of an offence. Provided that the Commissioner of Food Safety may, for reasons to be recorded in writing, approve prosecution within an extended period of up to three years.

On scrutiny of records and details furnished by the CoFS and the DOs, Audit observed that since 2012-13, the CoFS had received 7,433 proposals from the DOs seeking approval for prosecution, out of which 1,172 (15.77 *per cent*) proposals were pending approval, the earliest of which being from the year 2012-13. In respect of the five test-checked districts, it was further observed that the pendency of the sanction for prosecution by the CoFS as on July 2023, was not reconciled periodically and was widely in variance *viz.*, pendency as per DO, CoFS and District update was shown as 609, 395 and 420 cases respectively (**Appendix 2.15**).

Thus, the inordinate delay in initiating prosecution proceedings posed the risk of cases getting time barred besides highlighting the absence of reconciliation mechanism between the CoFS and the DOs.

Government accepted (June 2024) that there was a lacuna in the process laid down by the FSS Act<sup>39</sup> and FSS Rules<sup>40</sup>. As per the Act, the DO, after scrutiny of the report of Food Analyst, in the case of contravention punishable with imprisonment, shall send his recommendations, within 14 days from the date of receipt of report from the FAL, to the CoFS for sanctioning prosecution. However, in case, the FBO prefers appeal against the report of the FAL, the DO can forward one part of the samples to referral laboratory and the report of the referral laboratory shall be final in this regard. Hence, it is not possible to CoFS to make decision on prosecution-sanction without knowing the status of samples sent to the referral laboratory. So, even after receipt of prosecution-sanction recommendation, queries have to be asked in each such case and this causes delay. Further, a number of samples which are reported as unsafe by FALs are reported as either conform to standard by referral laboratory or

<sup>39</sup> Section 42(3) of the FSS Act, 2006.

<sup>40</sup> Rule 2.4.6 of FSS Rules, 2011.

misbranded/substandard. Therefore, these cases have to be either dropped or to be taken up before Adjudicating Officer. So, the number of prosecution-sanction recommendation submitted by the DO will not tally with the number of prosecution-sanction issued and it may be pending not at the prosecution-sanction stage but with other authorities. To streamline the monitoring system in these intricate procedures, the Department have migrated all the prosecution-sanction recommendation after October 2023 to e-office and this will improve the quality and effectiveness of monitoring. However, the reply is silent about the action taken in respect of cases pointed out in Audit.

**Recommendation 9: Department should consider establishing a system for timely grant of approval for prosecution to punish the erring FBOs.**

#### **2.1.14 Issues noticed during Joint Physical Verification**

##### **(i) Joint Physical Verification of Food Business Operators**

A JPV of 191 FBOs<sup>41</sup> was conducted by the Audit team and jurisdictional Food Safety Officers (FSOs) concerned. The following are the audit observations:

- 48 FBOs (25 *per cent*) were functioning without a valid License/Registration Certificate and FSSAI Certificates were not prominently displayed by 82 out of 143 FBOs;
- 70 FBOs (36 *per cent*) were found lacking in food safety and hygiene management; 140 FBOs (71 *per cent*) did not have Food Safety Training and Certification (FoSTaC) trained personnel and 96 FBOs (38 *per cent*) were not inspected by the FSOs during the three-year period;
- It was noticed that 10 out of 113 FBOs whose annual turnover was above ₹12 lakh (stated by FBOs during JPV) were issued with RC instead of License and no action was initiated to modify the RCs issued to Licenses category;
- Food samples (enforcement/surveillance) were not taken for analysis by the FSOs even once during the last three-year period in respect of 163 FBOs (81 *per cent*).

A few photos taken during the JPV are shared (**Exhibits 2.9 to 2.13**).

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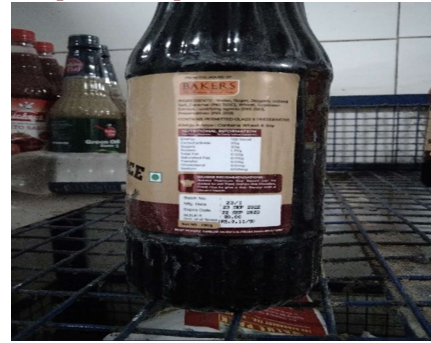
<sup>41</sup> The FBOs included both RC holders and Licensees, covering businesses involving *viz.*, Aqua firms, Restaurants, Milk/Dairy processing units, Fast food joints, meat/fish shops, Departmental stores, etc.

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**Exhibit 2.9: Chennai - Coloured cooked food items kept uncovered**



**Exhibit 2.10: Coimbatore – Use of expired food products in restaurant**



**Exhibit 2.11: Kanniyakumari- Rusty metal sheet used while making ice cream**



**Exhibit 2.12: Dharmapuri - Mayonnaise kept uncovered, prone for infection**



**Exhibit 2.13: Tiruchirappalli - Toilets located beside the Noon Meal Centre**



(Source: Photos taken during JPV)

Government replied (June 2024) that necessary instructions were issued to rectify the discrepancies pointed out by Audit. Further, replies furnished by the four test-checked districts<sup>42</sup> were also endorsed in which it was stated that corrective action would be taken on the observations pointed out by Audit during JPV.

**Recommendation 10: Government should conduct periodical inspection of the FBOs, especially on street food vendors, to ensure that the food offered for public consumption is safe and conformed to standards besides taking stringent action against the violators.**

**(ii) Observations on the test-checked FSOs**

The following comments are made based on what was observed (**Appendix 2.16**) during the field visits of 19 test-checked FSOs:

- Field surveys of FBOs operating within their jurisdiction were not carried out by test-checked FSOs and five FSOs did not have an office for keeping their records.
- Rapid testing kits were not given to any of the test-checked FSOs for on-site testing; 15 FSOs did not receive portable chiller box for lifting

<sup>42</sup> Chennai, Dharmapuri, Kanniyakumari and Tiruchirappalli.

of samples and 18 test-checked FSOs were not supplied preservatives for handling perishable food products.

- Only five test-checked FSOs were maintaining the records relating to inspection and lifting of samples and none of the test-checked FSOs maintained complaint register.

During the Exit Conference (April 2024), it was requested to furnish specific replies on the action taken on the observation on functioning of test-checked FSOs. However, no reply was furnished.

**Recommendation 11: Government should take expedient steps to address the deficiencies pointed out in Audit and ensure that the FSOs are provided with better infrastructure and the gadgets/testing kits provided to the field formations are utilised optimally.**

### **2.1.15 Human Resources Management**

The FSS Act can be effectively administered only through optimal human resource management, which requires judicious deployment of human resources possessing requisite technical, scientific and administrative skills.

The details of sanctioned strength and persons-in-position as of March 2023 and December 2023 in the essential cadres in the Food Safety Department are shown in **Table 2.6**.

**Table 2.6: Sanctioned Strength vis-a-vis filled-up as of 31 March 2023 and December 2023**

Sl. No.	Name of the Post	SS	31 March 2023			December 2023		
			PIP	V	Vacancy percentage	PIP	V	Vacancy percentage
1	Food Safety Officer	391	260	131	33.50	243	148	37.85
2	Senior Analyst	24	2	22	91.67	11	13	54.17
3	Junior Analyst	41	12	29	70.73	0	41	100.00
4	Laboratory Technician Gr-I	15	0	15	100.00	0	15	100.00

\* SS-Sanctioned Strength; PIP-Persons in Position; V-Vacant

(Source: Details furnished by CoFS)

The Audit observations on the manpower position are summarised below:

- FSOs are the field officers and the backbone of entire food safety compliance structure. The huge number of vacancies in the cadre of FSOs resulted in lesser number of inspections, shortfall in collection of food samples for testing, delay in initiating adjudication and prosecution, etc., hampering effective enforcement.
- The special Rules<sup>43</sup> for the post of Senior Analyst were framed in September 2021 and for Junior Analyst in September 2018.

<sup>43</sup> GO (Ms) No. 412, Health and Family Welfare (M1) Department, dated 23-09-2021.

Non-filling up of vacancies resulted in delayed analysis of samples and their reporting by the FALs.

- The CoFS requested (September 2022) the Government for issue of necessary orders for relaxing the Recruitment Rules and permitting direct recruitment for the post of Laboratory Technician Gr-I, as a special case. Owing to the delay in finalising the issue, all the 15 posts of Laboratory Technician Gr-I were lying vacant till date, adversely affecting the performance of the FALs.

Government replied (June 2024) that in respect of FSOs, the posting orders of 120 newly recruited FSOs were put on hold due to stay order issued by Hon'ble High Court for seeking equivalent qualification. Appeal has been preferred against the stay order and the case was closely monitored. As regards vacancies in other cadres, action to fill up the vacancies was under process. Further, 34 Junior Analysts and 19 Laboratory Technicians have been engaged under MoU 2023-24 on outsourcing basis as an alternative arrangement till the respective posts are filled up on regular basis.

The matter of large number of vacancies in the cadres of DOs and FSOs was also commented by the Comptroller and Auditor General of India's Performance Audit Report No. 37 of 2017 (Union Government - Civil). With the increasing trend in number of FBOs, it is imperative of the Government to take expedient steps to fill up the vacant posts which have a direct impact right from lifting of samples to adjudication/prosecution.

**Recommendation 12: Government should ensure availability of adequate manpower in the Department to enable effective discharge of statutory functions viz., inspection, lifting and testing of food samples.**

### **2.1.16 Monitoring and follow up**

#### **(i) State Level and District Level Advisory Committees meetings**

As per Clause 2.1.15 of Food Safety and Standards (Licensing and Registration of Food Business) Regulation, 2011, the State Government may constitute/designate an advisory committee at State, District and Panchayat level to assist, aid or advise on matters relating to food safety. State Level Advisory Committee (SLAC) meetings and District Level Advisory Committee (DLAC) meetings were to be conducted on a half-yearly and quarterly basis respectively.

Audit observed that the State constituted (December 2019) Advisory Committees at the State (SLAC)/District (DLAC) levels but the Committee at Panchayat level has not been constituted. Audit also noticed that in the entire State, three districts did not conduct even a single meeting in 2020-21, eight districts have conducted two meetings in 2021-22 and three districts have conducted only one meeting in 2022-23. Further, the minutes of the SLAC

meeting were not posted on the website of FSSAI as prescribed. Non-conduct of periodical meetings of the SLAC/DLAC, etc. indicate that the institutional mechanisms did not function as intended under the FSS Act/Rules for ensuring food safety.

Government agreed (June 2024) to the shortfall and stated that necessary steps would be taken to hold SLAC/DLAC meetings towards effective implementation of the FSS Act.

**(ii) Submission of Annual Return by manufacturers**

In terms of Clause 2.1.13 of FSS (Licensing and Regulation of Food Business) Regulation, 2011, every licensee<sup>44</sup> shall, on or before 31 May of each year, submit a Return to the Licensing Authority in respect of each class of food products handled by him during the previous financial year.

Scrutiny of the data regarding details of Annual Returns submitted by the licensed manufacturer/handler/importer/exporter for the period 2020-23 revealed that 24 to 39 *per cent* of total eligible FBOs have not submitted, the Annual Returns (January 2024) relating to the FY 2020-23. In respect of the test-checked districts, Audit noticed non-submission of Annual Return by manufacturers which ranged between 39 and 58 *per cent* except Chennai District (**Appendix 2.17**). Though the details of Annual Returns contained the name of applicant, company, address, License number, issued date etc., it did not contain amount of penalty levied/date of collection, if any, for delay and the same could not be fetched from the FoSCoS portal. This issue was also not taken up by the Department.

Government replied (June 2024) that FSSAI was requested (April 2024) to provide facilities to both CoFS and DOs to generate the line list of FBOs who are due for submission of Annual Returns as well as to link the license with Aadhaar or any other identification to cross check the submission or non-submission of Annual Return, in case the FBO apply for new license instead of payment of penalty for non-submission of Annual Returns.

**(iii) Follow-up on improvement notices issued was not done**

As per Section 32(1) of the FSS Act, if the DO has reasonable ground to believe that any FBO has failed to comply with any regulations, he may, by a notice served on that FBO (in the Act referred to as an improvement notice) require, *inter alia*, the FBO to take those measures which are at least equivalent to them, within a reasonable period (not being less than 14 days) as may be specified in the notice. Clause (2) states that, if the FBO fails to comply with an improvement notice, his license may be suspended. Further, Clause (3) stipulates that if the FBO still fails to comply with the improvement notice,

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<sup>44</sup> Provided however that every licensee engaged in manufacturing of milk and/or milk products shall file half yearly returns for the periods 01 April to 30 September and 01 October to 31 March of every financial year. Such returns will be filed within a month from the end of the period.

the DO may, after giving the licensee an opportunity to show cause, cancel the license granted to him.

On an analysis of the data available in the FoSCoS portal<sup>45</sup>, Audit observed that in respect of 198 FBOs issued with licenses and 29 FBOs issued with RCs, though the improvement notices as provided for in the Act<sup>46</sup> were issued to them from March 2022 to March 2023, they have not reverted on the action taken as required under the FSS Act. Audit also observed that the period of non-response ranged between 229 and 617 days as of 30 November 2023. The Department had not taken any action either to suspend or cancel as per the provisions of the FSS Act<sup>47</sup>.

Government replied (June 2024) that a majority of FBOs do not submit replies in FoSCoS/FoSCoRIS<sup>48</sup> and they submit in hardcopy which have to be uploaded by FSOs which is difficult. It was further stated that instructions were issued (April 2024) to issue improvement notices only through FoSCoS/FoSCoRIS with updation of phone number and email address of FBO. However, the reply is silent about action taken on the cases pointed out by Audit.

**(iv) Non-initiation of Food Recall procedure**

Food Safety and Standards (Food Recall Procedure) Regulations, 2017 shall apply to the food or food products that are determined or *prima facie* considered unsafe and/or as may be specified by the Food Authority from time to time. Scrutiny of results of analysis of food samples revealed that a total of 5,039 (3,959 ‘Enforcement’<sup>49</sup> and 1,080 ‘Surveillance’<sup>50</sup> samples) samples were reported as ‘Unsafe’ by the six FALs in the State during the audit period 2020-23 (**Appendix 2.18**). However, it was observed that the DOs of the test-checked districts neither intimated the FBOs nor initiated recall of the food products reported as ‘Unsafe’ during the audit period. Further, on test check of 236 reports of two FALs *viz.* Chennai (153 food samples) and Coimbatore (83 food samples) during the audit period 2020-23, 134 had been reported as ‘Unsafe’ wherein 53 samples had expiry/best before date. Out of 53 reports, it was noticed that results of 13 samples (five in FAL, Chennai and eight in FAL, Coimbatore) were received after expiry date of food samples and results of 40 food samples (38 in FAL, Chennai and two in FAL, Coimbatore) were reported before the expiry dates (range of expiry between 2 and 281 days), however, no action was taken and allowed to be consumed by public.

Government replied (June 2024) that the CoFS had delegated his powers to the DOs to exercise the power of CoFS regarding food recall to ensure timely action. Further, the Government expressed their constraints in recalling all the

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<sup>45</sup> License Improvement Notice and Registration Improvement Notice Reports.

<sup>46</sup> Section 32(1) of the FSS Act.

<sup>47</sup> Section 32(2) and 32(3) of the FSS Act.

<sup>48</sup> Food Safety Compliance with Regular Inspection and Sampling.

<sup>49</sup> Enforcement samples analysed - 52,255.

<sup>50</sup> Surveillance samples analysed - 9,915.

food products reported as 'unsafe' due to their short shelf-life. However, the reply is silent about the action taken on the cases pointed out by Audit.

**Recommendation 13: Government should ensure timely removal of unsafe food from all stages of the food chain in accordance with Section 28 of the Act and Regulations made thereunder and put in place a proper mechanism in ensuring that 'unsafe' foods are not allowed for consumption.**

**(v) Non-fulfilment of objectives of Campaign on Project BOOST SAFE Oil**

A Pan- India Survey was conducted during August 2020 to assess the quantum of adulteration and to identify the hotspots of adulteration known as 'BOOST – SAFE (Build-Organise-Operate-Systematic Testing based (BOOST) Surveillance Activity Framework to Ensure (SAFE)) Oil Quality'. FSSAI issued guidelines to all CoFS wherein FSOs were required to lift six to eight samples per district and 50 samples per metro city. FSSAI stated that these surveillance samples should, as far as possible, be sent to State-owned notified laboratories for testing. The samples were suggested to be sent to other FSSAI notified Food Testing Laboratories for analysis only if facilities were not adequate/available.

Audit noticed that a total of 331 samples i.e., 50 in Chennai and 281 in other districts, were lifted and sent to M/s Scientific Food Testing Services (P) Ltd., (private notified laboratory) Chennai, for testing despite availability of six State-owned notified FALs.

Out of the above, 236 samples complied with the standards and 95 samples did not comply with the standards and were thus reported 'failed'. However, as per the Edible Oil Survey Report 2020 published by FSSAI, 174 (52.6 *per cent*) out of 331 samples tested were reported as 'failed' while only 157 samples (47.4 *per cent*) met the standards. This is contradictory to the details of the Laboratory (October 2020) and as per records of CoFS.

Citing this, the FSSAI, instructed (October 2021, December 2021 and October 2022) the CoFS to initiate necessary enforcement action and forward the Action Taken Report (ATR). The CoFS did not send the ATR to FSSAI.

Government replied (June 2024) that as the private notified laboratory sent the report directly to the FSSAI without marking copy to the CoFS, the FSSAI was addressed (April 2024) to clarify the variation between the abstract of results and the results available in the FSSAI portal and follow up action would be taken once the result is received from the FSSAI.

The reply is not acceptable as the CoFS failed to initiate timely and credible enforcement action on the surveillance test results more than three years from the dates of survey. The DOs too did not make efforts to obtain the results thereof from the laboratory. The inaction of the CoFS and the DOs resulted in adulterated and substandard oil allowed for public consumption in the State

defeating the objectives of the nation-wide campaign besides rendering the expenditure 'infructuous'.

**(vi) Absence of mechanism to monitor the Redressal of complaints/grievances**

The CoFS primarily handles complaints received through (i) WhatsApp (ii) Email and (iii) online viz., FoSCoS portal, etc. It was also stated that complaints received through email were also processed through WhatsApp and that the instructions were issued in 2017 for redressal of the complaints within 48 hours on receipt of the same.

From the information furnished by CoFS, Audit ascertained that the complaints received were settled electronically but it was observed that there were no registers/records maintained to track the complaint number, details of complaints/grievances, action taken, etc. till they were resolved. Only the abstract of complaints received, resolved and pending during 2020-21 to 2022-23 was furnished to Audit.

The Department stated (August 2023) that 286 complaints were received through Post during the audit period. However, due to non-production of records, the action taken to resolve these complaints could not be verified. Further, test check of complaints received through 'FoSCoS portal' in the selected two months, viz., December 2021 and December 2022 revealed that 40 complaints<sup>51</sup> were lodged, out of which only eight were closed by the complainants themselves and the remaining 32 complaints were closed in the FoSCoS portal without any remarks/feedback of the complainant (**Appendix 2.19**). Thus, Audit could not reasonably assure if the complainants were duly informed of the redressal mechanism on their complaints. Two illustrative cases are referred to in **Appendix 2.20**.

Government replied (June 2024) that necessary instructions were issued (April 2024) to maintain proper register in the district so that they can track the details of complaints and properly record action taken report and inform to the CoFS.

**Recommendation 14: A robust mechanism should be formulated and implemented to monitor the redressal of grievances and communication of the action taken on the grievances received from consumers.**

**(vii) Notification for reporting of food poisoning cases not issued**

According to Section 35 of the FSS Act, the Food Authority may, by notification, require Registered Medical Practitioners carrying on their profession in any local area specified in the notification, to report all occurrences of food poisoning coming to their notice to such officer as may be specified.

<sup>51</sup> 19 during December 2021; 21 during December 2022.

Scrutiny, however, revealed that the CoFS did not issue any notification requiring the Registered Medical Practitioners (RMPs) in the State for reporting cases of food poisoning.

Government replied (June 2024) that a request has been sent to the FSSAI to issue notification requiring RMPs to report all occurrences of food poisoning to such officer as may be specified.

### **2.1.17 Conclusion**

The database of all the FBOs in the State was not available with the Department. Shortage of the mandatory laboratory equipment and non/under-utilisation of high-end equipment adversely impacted the FALs in completing the analysis of the food samples in time and the quality of the tests. Inordinate delay in testing the food samples and reporting the same, resulted in those foods to be consumed by the public during the period of delay and affected the timely corrective actions.

Enforcement of the provisions of the FSS Act was not effective as there was shortage of FSOs and technical staff in the FALs. Absence of prescribed periodicity for inspection of licensed FBOs, shortfalls in conduct of inspection and non-maintenance of mandated records resulted in ineffective monitoring for implementing the provisions of the FSS Act.

Inordinate delay in grant of approval for prosecution resulted in cases being time barred. Undue delay in initiating the process of adjudication had a cascading effect in the process of adjudication which resulted in backlog of cases pending passage of final orders besides non-recovery of penalty imposed on the defaulters.

Monitoring by the Department was inadequate as reflected in the absence of mechanism to follow up on FBOs whose licenses had expired, non-adherence to the norms for inspection of registered FBOs etc.

## SOCIAL WELFARE AND WOMEN EMPOWERMENT DEPARTMENT

### 2.2 Subject Specific Compliance Audit on Integrated Child Development Services in Tamil Nadu

#### 2.2.1 Introduction

In Tamil Nadu, Integrated Child Development Services (ICDS) was introduced initially in three Projects<sup>52</sup> which was extended to 116 Projects by 2003 with main focus on Health, Nutrition, Pre-school Education and Health education for women and children. Government of Tamil Nadu (GoTN) implemented the Tamil Nadu Integrated Nutrition Projects I and II (318 Projects) in collaboration with World Bank aid from 1982 to 2003 which were later renamed and merged under ICDS Projects resulting in ICDS being implemented with 434 Projects<sup>53</sup> in all Blocks of the State. The ICDS Projects function through 54,439 *Anganwadi* Centres<sup>54</sup> (AWCs) (49,499 Main AWCs and 4,940 Mini AWCs) with an aim to provide services to children under six years, Pregnant/Antenatal (antenatal) women, Lactating/Postnatal (postnatal) mothers and adolescent girls.

#### 2.2.2 Organisation setup

The Principal Secretary to Government, Social Welfare and Women Empowerment Department is the overall Head at the Government level. The field formation in respect of ICDS is headed by the Director-*cum*-Mission Director (Director), ICDS. The organisation chart of the ICDS Directorate and the duties and responsibilities of each level are given in **Appendix 2.21**.

#### 2.2.3 Audit Objectives

The Subject Specific Compliance Audit (SSCA) was carried out to assess whether-

- the scheme was implemented effectively to achieve the objective of improving the nutritional status of beneficiaries;
- adequate fund, manpower and infrastructure were available and managed efficiently to ensure quality delivery of services and;
- an efficient system was in place to monitor the implementation of the scheme with inter/intra departmental coordination.

<sup>52</sup> Block level implementing unit consisting of *Anganwadi* Centres at village/habitat level at Chennai (Urban), Nilakottai (Rural) in Dindigul district and Thali (Hills) in Dharmapuri district.

<sup>53</sup> 385 Rural Projects, 47 Urban Projects and two Tribal Projects.

<sup>54</sup> Population norms for the operation of AWCs: For Rural and Urban Projects, Main AWC - 400 to 800 persons; Mini AWC - 150 to 400 persons; For Tribal Projects, Main AWC- 300 to 800 persons and Mini AWC - 150 to 300 persons.

#### **2.2.4 Audit Criteria**

The following criteria were adopted to arrive at the audit conclusions.

- ICDS Implementation Guidelines, orders, directives issued by GoI.
- National Nutrition Mission Guidelines.
- Policy Notes of Government of Tamil Nadu (GoTN).
- Orders and circulars issued by GoTN.
- The Tamil Nadu Transparency in Tender Act, 1998 and Rules, 2000 and
- World Health Organisation Norms.

#### **2.2.5 Sampling, Scope and Methodology**

The SSCA was conducted from June 2023 to October 2023 covering the period from April 2020 to March 2023. Audit methodology involved examination of records in the Department of Social Welfare and Women Empowerment at Government level, ICDS Directorate, selected District Project Offices, Child Development Project Offices at Block level and AWCs at village/habitation level.

Five districts from 38 Districts in the State were selected through stratified sampling based on the status of districts in respect of Infant Mortality Ratio and Maternal Mortality Ratio. Ten *per cent* of the Child Development Project Offices in each of the sampled district with a maximum of two Child Development Project Offices and an additional Urban Child Development Project Office in Theni District (11 Child Development Project Offices) were selected through Simple Random Sampling. Joint Physical Verification (JPV) was also conducted in the sampled 77 AWCs. The details of units<sup>55</sup> selected are given in **Appendix 2.22**.

The commencement of the SSCA of ICDS in Tamil Nadu was intimated to the Principal Secretary to Government, Social Welfare & Women Empowerment department on 29 May 2023. Exit conference was held on 12 September 2024 with the Secretary to Government, Social Welfare and Women Empowerment Department.

#### **2.2.6 Fund allotment and expenditure**

Funds allotted and expenditure incurred under ICDS for the period 2020-23 are given in **Table 2.7**.

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<sup>55</sup> To facilitate supervision, each ICDS Project is divided into four to five geographical sectors by the Department, each having 20-25 AWCs. Two sectors in each Child Development Project Office and a total of 77 AWCs were selected through Simple Random Sampling.

Table 2.7: Fund provision and expenditure incurred

Year	Fund Provision	Expenditure
2020-21	2,227.21	2,224.93
2021-22	2,235.82	2,235.46
2022-23	2,497.34	2,507.35

(Source: Appropriation Accounts)

### 2.2.7 Acknowledgement

Audit acknowledges the co-operation and assistance extended by the Department and the audited entities in the conduct of this SSCA.

### Audit Findings

The audit findings are discussed in the succeeding paragraphs. The views of the Department, wherever received, have been considered and suitably incorporated in the Report. The findings have been divided into five sections viz., Financial Management, Planning, Scheme Implementation, Human Resource and Monitoring.

### 2.2.8 Financial Management

ICDS is a centrally sponsored scheme funded on a cost sharing basis between GoI and GoTN as detailed in Table 2.8.

Table 2.8: Fund sharing pattern under ICDS

Component	GoI share	GoTN share	Remarks
Anganwadi Services (General)	60	40	General services include purchase of medicine kit, preschool kit, equipment/furniture, uniforms to Anganwadi workers (AWWs)/ Anganwadi Helpers (AWHs). Construction/maintenance of AWC buildings, honorarium to AWWs, construction of toilets, drinking water facilities etc.
Supplementary Nutrition Programme	50	50	Providing Weaning food (Sathumavu) and Hot Cooked Meal to children from six months to six years, Adolescent girls, Pregnant women and Lactating mothers.
Poshan Abhiyaan	60	40	Funds provided for activities to improve service delivery system by providing training to utilise Poshan Tracker application and conducting community engagement for nutritional outcomes.
Salary component	25	75	Only for District Project Officer (DPO), Child Development Project Officer (CDPO), Supervisors and Statistical Inspector at District Project Office and Child Development Project Office.

(Source: Directorate records)

GoTN provides total funds in the annual budget for scheme implementation and GoI share is recouped as and when the funds are released by GoI based on the approval of Annual Programme Implementation Plan (APIP).

**Non-receipt of GoI share of ₹17.75 crore:** GoI share of ₹10 crore towards construction of AWC buildings during the year 2020-21 and ₹7.75 crore towards Annual Maintenance Grant (AMG) for the year 2021-22 was yet (March 2024) to be received by GoTN.

GoTN replied (March 2024) that despite the issue having been discussed in various meetings with GoI requesting for release of GoI share, the same was yet to be received.

**Non-utilisation of Poshan Abhiyaan Mission Incentive award:** GoTN received (August 2019) ₹3 crore as *Poshan Abhiyaan* Award 2018-19 to be utilised for any gap filling or innovations. However, the same was kept in the Consolidated Fund of the State without utilisation, defeating the intended objective.

GoTN, though initially replied (March 2024) that the amount was kept in the Consolidated fund for construction of building, later accepted (during the Exit conference in September 2024) the audit contention that the fund is to be utilised for gap filling/innovations only and cannot be utilised for any construction activity and stated that option for providing slippers to children, provision for EB connections etc., would be explored.

## **2.2.9 Planning**

### **2.2.9.1 Delay in rationalisation of AWCs**

*Anganwadi* Centres being the implementing agency of the schemes are located up to the level of habitation as per prescribed population norms. GoI issued (December 2014) directions to relocate AWCs within the existing sanctioned strength in uncovered areas as per requirement of States. Audit, however, observed that District Project Officers (DPOs) were instructed by the ICDS Directorate, to conduct a rationalisation exercise only in August 2021/August 2022, which was finalised-in June 2023 as detailed in **Table 2.9**.

**Table 2.9: Details of AWCs after proposed rationalisation**

Existing AWCs		Number of AWCs merged		Number of AWCs after merger		Number of AWCs kept in reserve	
Main	Mini	Main	Mini	Main	Mini	Main	Mini
49,499	4,940	508	122	48,991	4,818	508	122

(Source: Records furnished by Directorate)

Meanwhile, GoI called for (June 2023) proposals for upgradation of mini AWCs into main AWCs, with instructions that mini AWCs which were not feasible for operation or for upgradation to main AWCs should be surrendered to GoI. Based on the above, a proposal to convert and operate all the existing 4,940 mini AWCs as main centres was forwarded (July 2023) by Director, ICDS to GoTN, without any justification and the same was reverted (August 2023) for re-examination citing the requirement of a proper analysis of the functioning of the AWCs. In this regard, Audit noticed that the Directorate neither had any data with regard (i) to uncovered areas and (ii) the number of mini AWCs requiring upgradation nor carried out any exercise to find out the same. Hence, Audit could not comment on the adequacy of coverage of AWCs.

GoTN replied (March 2024) that GoI norms were based on the population and not on the needs of the people and the sanctioned 54,439 AWCs will not be enough to cover the entire State based on the population norms. GoTN further stated that during initial rationalisation, 630 AWCs have been merged and the number had not been surrendered as they would be utilised for opening new AWCs in uncovered areas. Director, ICDS has further stated (May 2024) that the proposal to either convert all mini AWCs to main AWCs or to run all mini AWCs with State funds have been sent to GoTN in March 2024 and the decision is awaited. The reply is not tenable as there was considerable delay in initiating action on the earlier instruction (December 2014) of GoI to identify the

uncovered areas and re-constitute accordingly. Hence, the intended objective of the rationalisation exercise had not been achieved even after eight years since receipt of GoI instructions. During Exit Conference (September 2024), the Government stated that rationalisation exercise was complete and uncovered areas were identified and assured to furnish details regarding the same. Further, it was also stated that Government had decided not to upgrade mini AWCs as it involved appointment of additional staff.

**Recommendation 1: Government should monitor the effective implementation of rationalisation/relocation of Anganwadi Centres in a time bound manner with emphasis on uncovered areas.**

### 2.2.9.2 Survey and coverage of beneficiaries

As per the User's Manual issued by ICDS Directorate, conduct of survey by the AWWs is required to be done annually in April for enumeration of all eligible beneficiaries and were to be recorded/updated in the family register to be maintained by each AWC comprising details of families, all births and deaths, migration of family, etc. The APIP should have been based on the consolidated survey details. Surveys conducted were to be scrutinised and verified by the Supervisors and Child Development Project Officers (CDPOs) during their AWC visits.

Audit, however, observed that in all the selected AWCs, no records were maintained indicating the conduct of the periodic surveys. Moreover, the entries in the Family registers maintained were made in pencil. Further, Audit could not ensure that the Supervisors/CDPOs have verified the conduct of survey as well as entries in family register as there were no remarks/initials in the same. The Director, ICDS also failed to provide category-wise population details and further stated that details of inter-state migrant beneficiaries were not available with the Directorate.

A sample check of number of beneficiaries (children aged 0 to 6 years) as per TN ICDS App<sup>56</sup>, *Poshan Tracker*<sup>57</sup> and the Monthly Progress Report (MPR) consolidated by the Directorate during the period from January to March 2023 showed variations as detailed in **Table 2.10**.

**Table 2.10: Number of beneficiaries as per various platforms during January to March 2023**

(In numbers)

Month	Number of beneficiaries as per		
	TN ICDS	<i>Poshan Tracker</i>	MPR
January 2023	31,98,659	33,34,014	36,81,174
February 2023	32,63,444	33,50,779	36,49,162
March 2023	32,97,636	33,88,626	36,25,598

(Source: Directorate records)

<sup>56</sup> Software application developed by GoTN to monitor scheme implementation.

<sup>57</sup> Mobile based application rolled out by the Ministry of Women and Child Development, Government of India on 01 March 2021.

Though the base data in all the above reports emanated from AWCs, there were significant variations/inconsistencies in different platforms. The Directorate also did not have a consolidated data (Child Development Project Office/AWC-wise) showing the classification of beneficiaries that could be utilised for the purpose of APIP. Instead, it relied on the monthly reports of DPOs prior to the preparation of APIP and forwarded the proposal. Thus the veracity of data relied upon for preparing proposal of APIP, based on which funds were sought from GoI could not be ensured by Audit.

GoTN replied (March 2024) that CDPOs and Supervisors have been instructed to cross verify the entries made in family register and action is being taken to ensure that field level officials follow the instructions regarding maintenance of family registers including migrant population as per norms. The reply, however, was silent about the non-conduct of the annual survey.

**Recommendation 2: Government should have a mechanism in place to ensure that the annual household surveys and updation/accuracy of data under the scheme are ensured.**

## **2.2.10 Scheme Implementation**

### **2.2.10.1 Non-availability of infrastructure facilities**

In accordance with the Broad Framework for ICDS mission, adequate and appropriate infrastructure for AWC including construction of new buildings, maintenance and repair of existing buildings were to be ensured for the effective implementation of the scheme.

Availability of prescribed AWC infrastructure plays a crucial part in the quality of services provided. As per prescribed GoI norms (March 2011/February 2016), an AWC must provide basic facilities like sitting room, a separate kitchen, a store room for storing food items, baby friendly toilet, separate space for children to play indoor and outdoor games and safe drinking water facilities.

Audit scrutiny of the availability of infrastructure in all the AWCs revealed discrepancies in the data relating to MPR and APIP 2023-24 pertaining to the period ending 31 March 2023 as detailed in **Table 2.11**.

**Table 2.11: Details of availability of basic infrastructure**  
(In numbers)

Sl. No.	Particulars	Data as on 31 March 2023	
		MPR (Build I (P) worksheet)	APIP 2023-24
1	Consolidated total AWC buildings in rural/urban areas	54,137	54,439
2	AWCs in Government owned/Government related buildings	46,436	46,777
3	AWCs in private rental buildings	7,638	7,662
4	Total (Row 2 + 3)	54,074	54,439
	Discrepancy between Row 1 and 4	63	0
5	AWCs having electricity connections	50,672	49,979
6	AWCs having water connection	49,020	54,439
7	AWCs having toilet facilities	50,671	43,360

(Source: Directorate records)

Audit further noticed that in another worksheet (Build II) of above mentioned MPR, the total AWCs was shown as 54,119 with break-up details regarding upgradation required/under construction, etc., which also do not tally with the total of 54,137. Thus, there were two sets of data maintained by the same Department highlighting their inconsistency and as such cannot be relied upon.

Joint Physical Verification of the 77 sampled AWCs revealed the following (Table 2.12).

**Table 2.12: Details of non-availability of basic infrastructure in sampled AWCs (In numbers)**

Sl. No.	Particulars	AWC located in	
		Government owned building	Private rented building
1	Number of AWCs visited	63	14
2	Area of the building (Prescribed norm – 600 sq.ft.)	52 (100 to 560 sq.ft)	14 (100 to 400 sq.ft.)
3	Separate kitchen	6	14
4	Separate store room	13	14
5	Water facility	22	7
6	Toilets	22	10
7	Functioning under asbestos (hazardous material)/tin sheets (Exhibit 2.14(i))	10	6
8	Structural stability certificates not obtained	63	14

(Source: Joint Physical Verification)

Further, facilities viz., compound wall (49), playing area (55), fire extinguisher (46), wicket gate (63) and ramp facility (38) were also not available (Exhibit 2.14(ii)).

**Exhibit 2.14(i): AWC functioning under asbestos roofing - Kanjirangudi Pallivasal Street in Tirupullani Block, Ramanathapuram District**



(Source: Joint Physical Verification)

**Exhibit 2.14(ii): AWC without ramp facility - Thotti Colony, Theni Urban Block, Theni District**



The AWCs functioning in rented buildings do not benefit from the funds provided for upgrading AWCs and are also not eligible for the annual maintenance grant. The delay in construction of AWC buildings as discussed in Paragraph 2.2.10.5 resulted in depriving such AWCs of the various benefits of ICDS and hampered the effective delivery of services under the scheme.

GoTN replied (March 2024) that all possible measures are being taken up, to provide the basic facilities to AWCs in a phased manner and the District Collectors have been instructed to visit the AWCs regularly to ensure that the facilities are made available to the children.

### **2.2.10.2 Provision of drinking water facility to AWCs**

GoI had approved<sup>58</sup> (July 2020) a sum of ₹3.23 crore at the rate of ₹10,000 per AWC towards provision of drinking water facilities, an important component, to 3,230 AWCs that were functioning in the Government owned building. Funds were sanctioned by GoTN (February 2021) and released by Director, ICDS (February 2021) to the DPOs for procuring (i) one number 500 litre Sintex tank along with construction of platform to place the tank (₹5,000 per AWC) and (ii) four water taps<sup>59</sup>, PVC pipes and other related fitting items including labour charges (₹5,000 per AWC).

In this regard the following observations are made:

(i) GoTN's sanction order (February 2021) exhibited that all the AWCs (functioning in Government owned building) in Theni district had drinking water facility within the premises and hence no funds were earmarked for the district. However, the MPR of March 2021 indicated that in Theni district, water facility was available only in 489 out of 800 AWCs functioning in Government owned buildings and in 7 out of 17 AWCs visited during JPV. Thus, the correct position was not verified before issue of sanction order resulting in AWCs of Theni district being deprived of the very basic facility of provision of water.

(ii) In the remaining four sampled districts, the above works were executed in 13 sampled AWCs out of which installation works were not completed (**Exhibit 2.15**) in six AWCs<sup>60</sup> though full payment to contractors was made and out of the remaining seven AWCs, water supply connection from the respective local body was yet (October 2023) to be obtained in four<sup>61</sup> AWCs.

**Exhibit 2.15: Materials for water supply works kept uninstalled in Saminaikenpatti AWC in Omalur Block of Salem district**



(Source: Joint Physical Verification)

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<sup>58</sup> No funds were provided during 2021-23.

<sup>59</sup> Metal taps – each one for urinals, toilets, kitchen and outside the AWC.

<sup>60</sup> Asthampatti Block: Valluvar Nagar, Ramnagar Odai; Omalur Block: Saminaikenpatti; Mandapam Block: Pudumadam 10th ward, TN Kudiyirrupu; Thanthoni Block: Chinnamanaickenpatti.

<sup>61</sup> Omalur Block: RC Chettipatti; Tirupullani Block: Kanjirangudi Pallivasal Street, Nallankudi; Veppur Block: Paravai West.

Director, ICDS replied (May 2024) that provision was not made for Theni district based on the status as on August 2020 wherein 668 AWCs functioning in government buildings had water facility. The reply is not tenable taking into account that though the number of AWCs functioning in Government buildings have increased by 132 between August 2020 and March 2021, the non-availability exhibited was 311 as on March 2021 which exceeds the increase in AWCs. Directorate had also stated (May 2024) that incomplete works pointed out in Audit were since completed. However, no reasons were specified for making full payment to contractors prior to completion of works.

During Exit Conference (September 2024), Government stated that provision for water facility in Theni District has since been sanctioned. The details of which are awaited (September 2024).

### 2.2.10.3 Non-refilling of fire extinguisher provided to AWCs

AWCs were supplied<sup>62</sup> with 7,962 fire extinguishers during June 2021 to October 2021. The warranty period in respect of the chemical of the fire extinguisher was one year from the date of installation and has to be refilled after the expiry of warranty period. During JPV of 77 sampled AWCs, it was observed that 18 AWCs were provided with fire extinguishers and none of them were refilled even after lapse of 19 months since expiry of warranty period rendering the fire extinguishers unusable.

GoTN replied (March 2024) that no funds were sanctioned for refilling purpose. Further, Director, ICDS replied (May 2024) that ₹650 per cylinder is required for refilling and a separate proposal for allocation of funds for refilling 7,962 fire extinguishers would be sent to Government. The replies are not tenable as the funds available under Annual Maintenance Grant (AMG) was not considered for refilling.

### 2.2.10.4 Procurement of materials under Annual Maintenance Grant

All AWCs functioning in Government owned buildings are eligible for an amount of ₹3,000 per annum as AMG to maintain the physical infrastructure<sup>63</sup> of the building and cleanliness of AWCs. However, the amount sanctioned during 2020-23 was utilised for procuring items as detailed in **Table 2.13**.

Table 2.13: Details of AMG sanctioned and utilised during 2020-23

Year	Sanction details			Details of utilisation
	Date of sanction	Number of AWCs	Amount (₹ in crore)	
2020-21	11-06-2020	41,113	12.34	Procurement of gas tube, stainless steel dryer, aluminium <i>dabra</i> and gas stove for all AWCs
2021-22	16-02-2022	43,214	12.96	Procurement of <i>korai</i> mats (4 numbers), mosquito nets (2 numbers), egg box and name board for all AWCs.
2022-23	15-02-2023	41,989	12.60	Procurement of stainless steel plate (15 numbers) and stainless steel steamer for all AWCs.

(Source: Directorate/District Project Office records)

<sup>62</sup> One fire extinguisher each in 16 AWCs per Block (except in Ariyalur and Perambalur districts, where additional number of units were supplied) - GoTN sanction (August 2020).

<sup>63</sup> Minor masonry, carpentry, plumbing, electrical and other related works.

Despite the Director, ICDS having instructed DPOs to compile the details of maintenance work to be carried out in each AWC, no records were available at the DPOs of the sampled districts regarding compilation of information on maintenance requirements. The CDPOs, to whom the orders were delegated, also did not verify the requirement of each AWC under their control, instead procured items uniformly for all the AWCs (**Table 2.13**) irrespective of the requirement or otherwise and the Directorate did not correlate the information as available in the MPR.

Director, ICDS replied (May 2024) that due to non-receipt of detailed guidelines and considering the meagre quantum of AMG, procurement of items needed for implementing the scheme was carried out. It was further stated that based on Audit observation, clarification was sought (February 2024) from GoI, wherein it was clarified that fund under AMG need to be used for repairing of AWCs as per requirement and that the instructions shall be followed in the future.

#### **2.2.10.5 Delay in construction of Anganwadi Buildings**

Construction of new buildings for existing AWCs in rural areas was taken up in convergence under Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) with the Rural Development and Panchayat Raj (RD&PR) Department at a total cost of ₹12 lakh<sup>64</sup> per AWC wherein the ICDS share of ₹2 lakh was to be met for finishing works like flooring, painting, plumbing, electrification, woodwork, etc. During the period 2019-23, GoI sanctioned construction of 3,503 AWCs.

In this regard, the following observations are made:

(i) As per GoI guidelines, the completion period of each AWC building shall not be more than 11 months from the date of commencement of the work. Further, GoTN directed to monitor the progress of the construction and ensure that the finishing works were taken up as a separate work and the progress reports are sent to Government at regular intervals. However, as per the status furnished by ICDS Directorate in May 2024, out of the 3,503 buildings sanctioned in 2019-23, 273 buildings were indicated as pending completion. ICDS Directorate, however, did not have any details (a) on the age of AWC buildings, (b) the list of works that were sanctioned and pending and (c) the reasons for non-completion of works taken up.

(ii) ICDS share of ₹26.06 crore (1,303 buildings) and ₹20 crore (1,000 buildings) for the years 2019-20 and 2020-21 was released to RD&PR Department during January 2020 and February 2022 respectively. Director, RD&PR had furnished Utilisation Certificate for 2019-20 in March 2020 certifying that the entire funds have been utilised for the intended purpose. However, 54 works were indicated as pending by ICDS Directorate as of October 2023. Further, only 69 works (out of 1,000 sanctioned for 2020-21) were completed (as per status report during the date of release) though entire amount was released. There were no records to substantiate that Director, ICDS

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<sup>64</sup> Prior to 2022-23, unit cost per AWC was ₹7 lakh and from the year 2022-23, construction cost was revised to ₹12 lakh per AWC.

had carried out any monitoring of the works taken up prior to release of funds which was in violation of GoTN's instructions.

GoTN stated (March 2024) that ICDS share of ₹26.06 crore for the year 2019-20 was released taking into account that out of 1,303 AWCs sanctioned, administrative sanction was issued for 1,282 works and work were in progress. The reply is not tenable since ₹26.06 crore meant for finishing works, was released in January 2020 itself (based on administrative sanction) without ensuring the actual completion of construction. Director, ICDS has further replied (May 2024) that the delay in construction was due to delay in getting MGNREGS funds by RD&PR Department and services were rendered without hindrance from other buildings. During Exit Conference (September 2024), Government stated that the constructions taken up to the year 2021-22 has been completed and only the works taken up during 2022-23 were pending. The Government further stated that the location of all the AWCs were available in the 'Poshan Tracker'.

### 2.2.10.6 Upgradation of AWCs

Upgradation of AWCs functioning in Government owned buildings was carried out by implementing agencies of RD&PR Department with funds provided under ICDS at the rate of ₹2 lakh per AWC with a sharing pattern of 60:40 between GoI and GoTN. The upgradation work included works such as laying of concrete roofs, replacing the asbestos sheets, provision of electrical connection, fans and lights, ramps, storage facilities, fire safety equipment, drinking water facilities, construction of baby friendly toilets, compound wall with gate, solar facilities, replacement of cement flooring with vitrified tiles and colour wash with paintings.

As per GoTN instructions, the District Project Officer (DPO) is required to send proposals for upgradation after undertaking a field visit and the administrative sanction for taking up the works were to be issued by respective District Collectors. The disbursement of funds was based on the release made by Director, ICDS to DPOs who in-turn releases the funds to District Collectors based on the administrative sanctions issued. The District Collectors were required to send monthly progress reports to Director, ICDS on status of work and on completion of work, Utilisation Certificates were to be submitted along with statement of expenditure and photos (before and after work).

The details of upgradation work sanctioned during 2019-21<sup>65</sup> are given in **Table 2.14**.

**Table 2.14: Details of upgradation work taken up**

Year	Number of works sanctioned	Release to the DPOs		As on June 2023, number of works	
		Amount (₹ in crore)	Date	completed	pending
2019-20	1,200	24.00	20-09-2019	1,118	82
2020-21	1,370	27.40	03-03-2021	1,185	185
<b>Total</b>	<b>2,570</b>	<b>51.40</b>		<b>2,303</b>	<b>267</b>

(Source: Departmental figures)

<sup>65</sup> Upgradation works were not sanctioned during 2021-23.

In this regard, the following observations were noticed:

(i) There were no records to indicate that the status of works was monitored through the envisaged monthly progress reports/Utilisation Certificates from District Collectors.

(ii) Out of the balance works (**Table 2.14**), 64 works (24 works of 2019-20 and 40 works of 2020-21) were not started and in respect of seven works relating to 2020-21 in Tirupathur District, administrative sanction had not been issued till date (June 2023). Audit noticed during JPV (October 2023) that one AWC viz., T.Venkatapuram in K.Paramathi Block in Karur District was functioning in the corridor of a church building for two months on account of upgradation work being carried out in the Government owned building.

Thus, the failure of Director, ICDS in monitoring the upgradation works as envisaged in GoI guidelines has impacted the completion of works taken up which in turn has forced AWCs to function in unsuitable conditions.

GoTN replied (March 2024) that 16 and 62 works sanctioned during 2019-20 and 2020-21 respectively were under progress and suitable instructions were issued to complete the works immediately and to obtain stability certificate in respect of all AWCs. Director, ICDS in May 2024 stated that 37 works are pending relating to the above period. In respect of AWC in T.Venkatapuram in K.Paramathi Block, Karur District, it has been stated that the upgradation work has been completed and the AWC has been shifted from the church building to the upgraded building. The reply is silent about the reasons for the delay of more than four years in completing the works.

During Exit Conference (September 2024), Government stated that works relating to upgradation of AWCs were completed. The details of the same are awaited (September 2024).

**Recommendation 3: Government should ensure that AWCs are equipped with basic amenities.**

**Recommendation 4: Government should replace old AWC buildings after carrying out age-wise analysis of the buildings.**

**Recommendation 5: Government should strengthen the mechanism for coordination with other departments involved in execution of works to ensure completion of infrastructure works within the timeframe.**

#### **2.2.10.7 Supplementary Nutrition Programme and Pre-school Education**

Supplementary Nutrition Programme (SNP) and Early Childhood Care and Education<sup>66</sup> (ECCE) are crucial components of ICDS scheme. Under SNP, weaning food (*Sathumavu*) is provided to antenatal women, postnatal mothers and children in the age group of six months to six years at varied quantities as per the nutrition norms detailed in **Table 2.15** and more planned non-formal

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<sup>66</sup> Refers to the informal early psychosocial stimulation to provide sustained activities which are child-friendly, focused on play and individuality of the child and aimed towards the child's holistic development and readiness for school.

Pre-School Education (PSE) for children between three to six years through ECCE.

Table 2.15: Nutritional norms

Category	Nutritional norms per beneficiary per day	
	Protein (in grams)	Energy (in kilocalories)
Children 6 months to 6 years	12-15	500
Antenatal women and postnatal mothers	18-20	600

(Source: Policy Note of GoTN)

Audit scrutiny of records of the Directorate revealed the following deficiencies in implementation of SNP and PSE.

(a) *Short Coverage of Supplementary Nutrition fed beneficiaries*

The category-wise position of eligible beneficiaries and those benefitted under SNP at the State level during the period 2020-23 are given in Table 2.16.

Table 2.16: Registered and SNP fed beneficiaries

Year	Category	6 months to 2 years	2 to 3 years	3 to 6 years	Antenatal women	Postnatal mothers
2020-21	Eligible beneficiaries	11,61,036	7,79,221	19,59,357	4,42,666	3,40,329
	SNP fed beneficiaries	11,17,623	7,41,708	6,69,257	3,59,750	3,38,101
	Shortfall (in per cent)	3.74	4.81	65.84	18.73	0.65
2021-22	Eligible beneficiaries	11,82,939	7,80,565	19,68,099	3,78,416	3,50,719
	SNP fed beneficiaries	11,50,596	7,57,428	7,78,101	3,77,940	3,50,113
	Shortfall (in per cent)	2.73	2.96	60.46	0.13	0.17
2022-23	Eligible beneficiaries	11,78,430	7,85,546	18,49,564	3,95,488	3,62,203
	SNP fed beneficiaries	11,51,795	7,59,938	8,18,924	3,94,249	3,61,525
	Shortfall (in per cent)	2.26	3.26	55.72	0.31	0.19

(Source: Directorate's records)

As seen from Table 2.16, children of three to six years constitute 50 per cent of the total eligible beneficiaries aged between six months to six years. However, shortfall in coverage of this category during the period 2020-23 ranged from 55.72 to 65.84 per cent. Further, only 775 ECCE meetings<sup>67</sup> (52.97 per cent), intended as an awareness activity, were conducted in selected AWCs. The above shortfall also effected the coverage in PSE activities.

GoTN stated (March 2024) that the above shortage was due to migration of children to private institutions and further stated that ECCE day would be observed once in a month viz., nineteenth of the month. The reply points to the fact that AWCs were ill-equipped in terms of human resources and suitable infrastructure to prevent the migration and thereby the pre-dominant number of beneficiaries went out of the ambit of coverage under ICDS. Hence, it is observed that Government intervention is required to address this challenge and

<sup>67</sup> Broad Framework for ICDS Mission issued by GoI had stipulated conduct of monthly fixed village ECCE day by AWWs.

explore ways to extend the benefits of the Scheme to pre-primary school so that this age group is not left behind.

**(b) Quality of Weaning Food**

GoTN fixes the nutrient value and calorific value (**Table 2.15**) as per GoI norms<sup>68</sup>, to ensure consistent quality and nutritive value per serving. Further, as per GoI instructions (January 2021), random testing must be conducted once in a quarter of an annual year, per Project by CDPOs/Supervisors after receipt of stock of weaning food (*Sathumavu*) at the AWC or at Block level and send the sample for testing to a FSSAI owned/registered/empanelled/NABL accredited laboratory.

Audit, however, noticed that as against 1,736 samples (434 Projects x 4) to be tested in a year, during 2021-22 and 2022-23 (up to December 2022), only 81 samples and 243 samples were tested respectively and the results were stated to be conforming to the prescribed values. Even though new composition of weaning food was introduced during January 2023, no samples were lifted from AWCs for testing of parameters as of October 2023.

Audit, during the JPV of the AWCs, lifted eight samples of weaning food from AWCs<sup>69</sup> and sent them for testing at the Government Food Analysis Laboratory, Chennai under the control of the Commissioner of Food Safety and Drug Administration, Chennai. The abstract of the results given in **Table 2.17** (detailed in **Appendix 2.23**) indicates that all tested samples were less than the prescribed values of Protein, Fat and Calorific values in the tested weaning food.

**Table 2.17: Results of testing of weaning food**

Sl. No.	Category	Number of samples tested	Quality characteristics	Specification required as per ICDS norms	Result range
1	Antenatal women/postnatal mothers	3	Protein	Not less than 14 per cent	10.60 to 13.90 per cent
			Fat	Not less than 10 per cent	5.30 to 5.80 per cent
			Calorific Value	Not less than 400 Kcal/100 gms	395.70 Kcal to 396.80 Kcal
2	6 months to 2 years	3	Protein	Not less than 15 per cent	13.57 to 13.60 per cent
3	2 years to 6 years	2	Protein	Not less than 15 per cent	12.80 to 13.90 per cent

(Source: Test results)

Failure of the Directorate to ensure testing of the samples of the new composition of weaning food resulted in supply of weaning food short of

<sup>68</sup> Schedule II to National Food Security Act, 2013.

<sup>69</sup> Chinnamanaickenpatti (Karur), Irur North Street (Perambalur), Odiyam (Perambalur), Paravai (Perambalur), T.Venkatapuram (Karur), Thentirupathi Nagar (Karur) and Thotti Colony (Theni).

nutrient and energy requirements thus compromising on the nourishment provided to the beneficiaries.

GoTN replied (March 2024) that the *Sathumavu* is being supplied directly to the AWCs by the suppliers only after obtaining quality certificate. It also stated that considering the huge cost of testing, GoI was requested to sanction separate funds for testing and pending allotment, the DPOs have been instructed to send samples of *Sathumavu* from December 2023 for quality testing. Reply is not tenable as the sample should be taken for testing only by the AWC functionaries and not by the supplier. Further, the Director, ICDS had not analysed possibility of utilisation of available funds viz., *Poshan Abhiyaan* Award of ₹3 crore (Paragraph 2.2.8).

During Exit Conference (September 2024), Government stated that the issue of not supplying weaning foods as per the tender conditions would be examined.

**Recommendation 6: Government should ensure enrolment of all eligible beneficiaries under the ambit of ICDS and explore ways to extend the benefits of the scheme to pre-primary schools.**

**Recommendation 7: Government should ensure supply of weaning food without compromising on its quality and nutritive value.**

#### 2.2.10.8 Health Care facilities - Usage of medicine kits

(i) ICDS mission envisages *Anganwadi* platform as the first village/habitation post for health, nutrition and early learning. As per GoI norms, medicine kits worth ₹1,500 to each main AWC and ₹750 to each mini AWC would be provided every year containing basic medicines for controlling common ailments like fever, cold, cough, worm infestation, etc. and basic equipment for first aid.

During JPV of sampled AWCs, it was noticed that the medicines supplied were issued to the beneficiaries and the first aid components were also available in the AWCs. However, Audit noticed that in 24 out of the sampled 77 AWCs, medicine registers were not maintained. Out of the remaining 53 AWCs, in 17 AWCs, details such as date of manufacture and expiry, names of beneficiaries to whom medicines were issued etc., were not recorded in the medicine stock registers. Due to non-maintenance of required registers, the inflow/outflow management of medicines could not be commented in Audit.

GoTN replied (March 2024) that DPOs have been instructed to put necessary entries in respect of supply of medicine kits and record the expiry date also.

(ii) Health care facilities include regular conduct of monthly Village Health, Sanitation and Nutrition Day (VHSND) to educate women including antenatal women and postnatal mothers about health and nutrition, provision of vitamin supplements, identification of underweight children requiring medical attention etc. and required to be conducted every month along with Medical Officer/Auxiliary Nurse and Midwife.

In the 77 sampled AWCs, Audit observed that as against the stipulated 1,463 meetings (19 months<sup>70</sup> x 77 AWCs), only 920 meetings (62.88 *per cent*) were conducted. The AWCs in Perambalur district had regularly conducted the VHSND whereas in the remaining four sampled districts, during 2021-22 and 2022-23 it was not conducted in 28 AWCs and 18 AWCs respectively. Further, it was noticed in Audit that the meetings were not conducted in presence of Medical Officer /Auxiliary Nurse and Midwife. Conduct of meeting without any professional inputs to the antenatal women tantamounts to deficient service. As VHSND is a platform to educate women as stated above, the shortfall (37.12 *per cent*) in holding meetings impacts the spread of awareness among public thereby adversely affecting the delivery of health services.

Director, ICDS stated (May 2024) that instructions have been issued to conduct VHSND on third Wednesday of every month. During Exit Conference (September 2024), Government instructed the Department to issue circular for proper maintenance of registers for medicines.

#### **2.2.10.9 Other issues in implementation**

##### **(a) AWCs operating without Food Safety license**

Audit scrutiny revealed that as on 30 June 2023, only 40,139 (73 *per cent*) out of 54,439 AWCs were registered with Food Safety and Standards Authority of India (FSSAI). Thus the Department could not ensure the safety and standard of the food provided to beneficiaries.

During field visit of selected 77 AWCs, it was noticed that the food safety license as provided in Section 31(1) of Food Safety and Standards (FSS) Act, 2006 were not renewed in 14 AWCs. It was further observed that no separate funds were provided for renewal of FSSAI license and the expenditure for renewals are borne by the AWWs of respective AWCs.

GoTN replied (March 2024) that exemption for payment of registration/renewal fee of FSSAI licence has been sought (December 2023) from GoI. Further, it was also stated that the Commissioner of Food Safety has addressed GoI to issue amendment to the Central Act exempting AWCs from registration/renewal fee under FSSAI.

The reply is not tenable since Government did not give any reasons for non-provision of funds for the renewal of FSSAI license till date (May 2024), which had resulted in shifting the Government's responsibility of complying with FSS Act provisions on AWWs as well as burdening them financially.

##### **(b) Non-reimbursement of full cost of cooking gas to AWWs**

During field visit of AWCs in the selected districts, it was noticed that expenditure on gas cylinders was borne by AWWs initially and the AWWs were reimbursed to the extent of around ₹400 per cylinder only<sup>71</sup> (except in Ramanathapuram district where the actual cost was reimbursed to AWWs) which is an additional burden financially to them.

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<sup>70</sup> From September 2021 to March 2023.

<sup>71</sup> Cost of a single gas cylinder during 2020-23 ranged approximately from ₹700 to ₹1,000.

The Directorate conceded (November 2023) that the cost of gas cylinders were partially met by the *Anganwadi* employees concerned, which was unacceptable as one of the pillar of the scheme is providing nutritious cooked food and the onus of providing fuel for cooking is on the Government squarely. It was further stated (May 2024) that considering this issue, GoTN has issued (January 2024) orders for enhancing the fuel cost (under feeding charges) from 26 paise per child per day to 60 paise per child per day.

**(c) Injudicious purchase of Carrom Board as a PSE kit**

Test-check of the PSE kits in the sampled 77 AWCs revealed that the items procured<sup>72</sup> during 2020-23 were in line with GoI guidelines<sup>73</sup> except for one item *viz.*, Carrom board purchased during 2021-22 as part of PSE kit. However, the same were kept idle as the AWWs were hesitant to give them to children on account of the possibility of the children swallowing the small size carrom coins. The injudicious procurement of carrom board for children in violation of GoI guidelines has resulted in unfruitful expenditure of ₹3.81 crore.

Director, ICDS replied that (May 2024) though carrom board was not in the GoI recommended list of items, the same was decided to procure to promote cognitive skills of children. It was further stated that instructions have been issued to allow the children in the age group of 3 to 6 years to play the carrom board under watchful eyes of *Anganwadi* workers. The reply is not tenable since considering the safety of children, AWWs were apprehensive to allow the children to play carrom and taking into account the shortage of manpower in AWCs as discussed in **Paragraph 2.2.11**.

During Exit Conference (September 2024), Government assured that such purchases would be avoided in future.

**(d) Upgradation works taken up under 'Saksham Anganwadis'**

GoTN, *inter-alia* accorded (March/April 2023) sanction for provision of LED TV (a component sanctioned by GoI under *Saksham Anganwadi*) in 800 selected AWCs functioning in Government owned buildings in the Aspirational Districts<sup>74</sup> *viz.*, Ramanathapuram and Virudhunagar at the rate of ₹25,000 per LED TV.

Scrutiny of procurement of LED TV by CDPOs of Mandapam and Tirupullani, Ramanathapuram district, revealed that 45 and 27 LED Screen, Stabilizer and Speaker were procured respectively at the rate of ₹24,900 (inclusive of labour and fitting charge) and paid ₹17.92 lakh. In this regard, the following observations were noticed in Audit.

As against the procured cost of the LED TV (Model- AMSTRAD 32" Smart LED Model No. AM32HSVA6A) and speaker (Intex Model: BOOM

<sup>72</sup> Building Blocks, carrom boards, counting beads, crayons, flash cards, fixing toys, handicraft toys, shape puzzles, soft plastic balls, yoga mat etc.

<sup>73</sup> GoI had also issued (September 2017) guidelines wherein a list of play and learning materials was recommended with an assertion that the play and learning materials should be safe for children, *viz.*, should be non-toxic and large enough to prevent swallowing by the children.

<sup>74</sup> Districts identified under the 'Transformation of Aspirational Districts' programme launched by GoI in January 2018.

1666 TUFB-2.1) being ₹17,300 and ₹4,200 respectively, the market price was only ₹12,490 and ₹2,099. Thus for 72 AWCs in the two Blocks, the total excess cost involved amounted to ₹4.98 lakh<sup>75</sup>.

As per the information provided in the website of AMSTRAD, there was no separate installation cost for the LED TV. However, the suppliers charged installation charges at the rate of ₹1,400 per TV amounting to an additional expenditure of ₹1 lakh (₹1,400 x 72 AWCs) incurred by the above two CDPOs.

Further, as the same procedure was adopted by all the 11 CDPOs of Ramanathapuram, the excess amounted to ₹33 lakh<sup>76</sup> for 400 LED TVs. Similar procurement procedure was carried out by the other aspirational district of Virudhunagar.

Entrusting the procurement activities to CDPOs had resulted in procurement being carried out through limited tenders by each CDPO instead of centralised purchase by DPOs thereby ignoring the provisions of Tamil Nadu Transparency in Tenders Act, 1998 and Rules, 2000. Further, failure of the CDPOs to analyse the rates quoted by the firms by comparing them with the market rates has resulted in excess expenditure.

GoTN replied (March 2024) that company's website indicated only the cost of items and does not include delivery and installation charges (including wiring), whereas, the supplier had delivered the items to the AWCs and provided wiring/electrical parts and installed the LED TV besides providing additional warranty period of one year. Reply is not tenable since (i) as per company's website, the delivery and installation was free of cost for the model; (ii) no separate warranty/wiring or electrical parts other than that was quoted was supplied and (iii) had the procurement been centralised at district level by DPOs the cost of procurement would have exceeded the limit prescribed under Tamil Nadu Transparency in Tenders Act and the provisions would have been applicable enabling competitive bidding.

During Exit Conference (September 2024), Government stated that centralised purchase would be adopted in future, considering the costs involved.

### **2.2.11 Human Resource Management**

Human Resources Management is an important aspect of the service delivery mechanism under ICDS. The last mile service providers under ICDS are the AWW and AWH. The AWW/AWH was required to do the duties relating to maintaining cleanliness of the AWC, preparation of hot cooked meal, conduct of ECCE programmes, etc. The Supervisors, CDPOs and DPOs supervise/monitor the above activities.

#### **Shortfall in Human Resources**

The State level sanctioned posts and the vacancy position as of March 2023 in the implementing units was as given in **Table 2.18**.

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<sup>75</sup> Excess amount in two Blocks = ₹4,97,592 (LED TV: 72 x ₹4,810 (₹17,300 - ₹12,490) = ₹3,46,320 plus Speaker: 72 x ₹2,101 (₹4,810 - ₹2,099) = ₹1,51,272).

<sup>76</sup> Excess expenditure: 400 AWCs x ₹8,311 (₹4,810 + ₹2,101 + ₹1,400) = ₹33.24 lakh.

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Table 2.18: Sanctioned strength and Persons-in-Position

Sl. No.	Name of the Post	Sanctioned strength	Persons-in-position	Vacancy	Percentage of vacancy
1	Child Development Project Officer	434	324	110	25.34
2	Supervisor (Grade I and II)	1,782	1,294	488	27.38
3	Anganwadi/ mini Anganwadi worker	54,439	44,188	10,251	18.83
4	Anganwadi helper	49,499	39,851	9,648	19.49

(Source: Details furnished by Directorate)

The substantial vacancy in the cadre of AWW are being managed by giving additional charge to AWWs. Holding charge of two AWCs places additional burden on the AWWs impacting the effective functioning of AWCs.

In the 77 sampled AWCs, it was observed that in 18 main AWCs, the AWWs concerned were holding additional charge of other centres (which were outside Audit's sample). Moreover, in two<sup>77</sup> out of the said 18 AWCs, the post of AWHs was vacant. During JPV, it was stated that the AWCs were being maintained with the help of parents while carrying out the additional charge. Similarly, in 11 sampled AWCs (having a vacancy of AWW), AWWs from other AWCs were holding additional charge. As such 29 AWWs were holding dual charges in the sampled AWCs. These centres were at distances ranging from half a kilometre to three kilometres from each other.

AWWs given additional charge of AWCs adversely impacts the functioning of AWCs especially in the effective imparting of PSE and ECCE curriculum to children. Also, non/poor maintenance of registers were noticed in the sampled AWCs due to non-availability of regular AWWs.

GoTN replied (March 2024) that speedy action will be taken to fill up the vacancies at the earliest.

**Recommendation 8: Government should ensure that the required manpower is provided to Anganwadi Centres for effective implementation of the scheme.**

## 2.2.12 Monitoring

### 2.2.12.1 Monitoring and Review Committee - Non-conduct of stipulated meetings

As per GoI instructions (March 2011), GoTN issued orders (March 2013) for constituting Monitoring and Review Committees for monitoring and implementation of ICDS Scheme in Tamil Nadu at various levels. Accordingly, State Level Monitoring and Review Committee (SLMRC) should meet once in

<sup>77</sup> AWCs at Ekkakudi South and Nallankudi in Tirupullani Block of Ramanathapuram District.

six months to monitor the overall implementation. The District Level Monitoring Review Committee and Block Level Monitoring Review Committee should meet once in a quarter to monitor the operations of AWCs and convergence with line departments. Details of meetings conducted by the various committees are given in **Table 2.19**.

**Table 2.19: Details of meetings conducted by various committees**

Sl. No.	Name of the committee	Norm	Actual	Remarks
1	State Level Monitoring and Review Committee	Once in six months	Nil	No meeting was conducted during 2020-23
2	District Level Monitoring Review Committee in five sampled districts	Once in a quarter – 24 (two districts – Salem and Perambalur during 2020-23)	17 (14 meetings were conducted by Perambalur)	Not constituted in three districts <sup>78</sup>
3	Block Level Monitoring Review Committee in 11 sampled Blocks	Once in a quarter – 60 (for five Blocks during 2020-23)	11	Not constituted in six Blocks <sup>79</sup>

(Source: Details furnished by Directorate)

Lack of robust functioning of the above committees reflects on the shortfall in delivery of services under ICDS as discussed in **Paragraph 2.2.10** defeating the purpose for which they were constituted.

GoTN replied (March 2024) that after inception of *Poshan Abhiyaan* scheme the modality of monitoring of ICDS scheme had changed and hence SLMRC were not conducted. The reply is not tenable as *Poshan Abhiyaan* was launched only in August 2022 and the same cannot be attributed for non-conduct of SLMRC during 2020-22. GoTN has further stated (March 2024) that necessary action will be taken to ensure that in future the meetings would be held as per extant orders.

### **2.2.12.2 Shortfall in supervision by ICDS functionaries**

GoI stipulated (October 2010) monitoring and supervision visit schedule to be carried out by Supervisors/CDPOs/DPOs at different levels (**Table 2.20**) for improving the quality of service delivery by addressing various problems/bottlenecks and also to elicit view and perspectives from the community for improvement in day-to-day functioning of AWCs and services delivery.

<sup>78</sup> Karur, Ramanathapuram and Theni.

<sup>79</sup> Karur: K.Paramathi and Thanthoni Blocks; Perambalur: Alathur and Veppur Blocks; Ramanathapuram: Thirupullani Block and Theni: Theni Urban Block.

Table 2.20: Schedule for monitoring and supervision

Sl. No.	Category of official	Schedule/proposed requirement
1	District Project Officer	All Blocks to be covered in every Quarter. At least three AWCs during each Block to be visited to ensure 10 per cent AWC coverage in a year equally spreading them across the year.
2	Child Development Project Officer	At least 20 AWCs per month on a rotational basis and to ensure coverage of 100 per cent AWCs in a year.
3	Supervisors	A minimum of 50 per cent of AWCs under the Supervisor's jurisdiction every month.

(Source: GoI guidelines)

Scrutiny of visit registers of 77 sampled AWCs for the period from 2020-23 revealed that the supervisory visits by CDPOs and Supervisors to AWCs had a shortfall of 54.11 per cent and 65.30 per cent against targets fixed. Further, DPOs had not visited 56 of the 77 sampled AWCs even once during the period from 2020-23 (**Appendix 2.24**). During JPV (October 2023) of Blocks/AWCs, Audit noticed the following discrepancies:

- (i) Expired goods lying in stock at the CDPO, K.Paramathi in Karur district (**Exhibit 2.16**).
  - (a) 200 bottles (100 ml each) of Iron and Folic Acid syrup (Batch No. IFSI-21-256; Manufacturing date - October 2021; Expiry date - March 2023).
  - (b) 500 Sachets of ORS powder (Batch No. Z-21774; Manufacturing date - September 2021; Expiry date - March 2023).

Exhibit 2.16: Expired Iron/Folic Acid syrup and ORS powder at CDPO, K.Paramathi



(Source: Joint Physical Verification)

- (ii) At Therku Madhavi AWC in Alathur Block, Perambalur District, it was noticed that *Sathumavu* quantity of 50 kilograms having an expiry date of 26 September 2023 was lying in stock.
- (iii) Maintenance of registers at AWCs was poor and there were instances of entries in the registers made with pencil.

(iv) The entries made in the measurement registers by the AWWs were not checked by the Supervisors regularly. Audit verified the height/weight of 337 children in 46 AWCs and found that in 17 AWCs, in respect of 45 children, measurement of height as recorded in the AWC register during the month of JPV varied with the actual measurement taken during JPV.

The above discrepancies could have been avoided had proper monitoring and supervision been done by the DPO/CDPO/Supervisors as envisaged in GoI circular.

GoTN replied (March 2024) that action is being taken to ensure that the prescribed norms in respect of monitoring and supervision by ICDS functionaries to AWCs are adhered to.

During Exit Conference (September 2024), Government stated that a rolling trophy initiative has been implemented for supervision along with other key performance indicators for the supervisory officers.

**Recommendation 9: Government should address the inadequacies in monitoring and supervision so that eligible beneficiaries are not deprived of scheme benefits.**

### **2.2.12.3 Digitalised monitoring mechanism**

GoI launched (January 2021) a mobile based application viz., 'Poshan Tracker' as a governance tool for dynamic identification of stunting, wasting, under-weight prevalence among children and last mile tracking of nutrition service delivery. Data pertaining to all ICDS beneficiaries were stated to have been uploaded in 'Poshan Tracker'. Apart from this, the State specific components were recorded under a new mobile application viz., TN ICDS from March 2022 onwards in convergence with Tamil Nadu e-Governance Agency (TNeGA). In this connection, the following observations are made:

(i) During the period from January 2023 to October 2023, Audit noticed that there was difference in actual number of beneficiaries and number of beneficiaries measured in the age group of zero to six years. The beneficiaries in the Normal, Severe Acute Malnutrition and Moderate Acute Malnutrition category also varied in the two databases (**Appendix 2.25**).

(ii) In respect of 2,009 beneficiaries in 77 selected AWCs in the five selected districts, Audit noticed that in 66 AWCs, the date of birth of 315 beneficiaries did not match in the two applications (**Appendix 2.26**). The difference in age of the 315 beneficiaries ranged from one day to 843 days (which is more than two years) resulting in wrong portrayal/classification of beneficiaries.

Thus, the discrepancies in data may result in incorrect calculation of parameter for nutrition which is based on all three factors viz., weight, height and age.

Director, ICDS stated (May 2024) that efforts were underway to integrate the above mentioned applications to ensure uniformity and consistency in growth data and nutritional status assessments mitigating future discrepancies.

During Exit Conference (September 2024), Government stated that from April 2024, the data was being fed only in 'Poshan Tracker' and the AWWs were instructed to ensure that all the eligible beneficiaries were Aadhaar registered.

**Recommendation 10: Government should ensure that data uniformity across various software applications be put in place to monitor the implementation of the scheme.**

#### 2.2.12.4 Ineffective functioning of Grievance Redressal System

The Broad framework for ICDS envisages setting up a robust grievance redressal mechanism to strengthen accountability as well as to provide a platform for registering and resolving complaints of beneficiaries/community regarding implementation of ICDS scheme either by calling a toll free number or by submitting written complaint through fax, e-mail and/or by visiting the ICDS Mission web portal.

'Poshan Tracker' application has been enabled to raise a concern besides availability of *Poshan Helpline*. Scrutiny of the redressal mechanism put in place revealed that grievances in the State were received and processed under a common platform<sup>80</sup> viz., '*Mudhalvarin Mughavari*'. It was also observed that the State did not have a dedicated toll-free number for ICDS and the centralised toll-free number available under *Poshan Abhiyaan* (14408) had only two language options viz., Hindi and English. Thus, lack of a robust and user-friendly grievance redressal system in the State has defeated the objective of providing a platform to beneficiaries of ICDS scheme to address their grievances.

Director, ICDS agreed (May 2024) that the centralised call-based system did not have Tamil language option and submission of grievances through web-application has to be relied upon. It was further stated that a 'Beneficiary support centre' has been deployed to ensure service delivery in the State. The reply is not tenable as it was noticed during Audit that the said Centre facilitates outbound calls enquiring service delivery to randomly selected beneficiaries and does not provide the facility for receiving calls from beneficiaries.

During Exit Conference (September 2024), Government stated that steps would be taken to provide an alternate number exclusively by the State Government for Grievance redressal/feedback.

**Recommendation 11: Government should put in place a user-friendly grievance redressal system to ensure effective service delivery.**

#### 2.2.13 Conclusion

There was delay in rationalising/relocating *Anganwadi* Centres and the objective of covering all areas under ICDS was not achieved even after eight years. There was discrepancy in data as the total number of beneficiaries

<sup>80</sup> A common platform meant for registration of complaints for any department/service delivery.

differed in each set of data viz., TN ICDS, *Poshan Tracker* and Monthly Progress Reports. Absence of standard data based on annual household survey resulted in availability of different data in different platforms intended for the same purpose, leading to inconsistencies in the data relied upon to monitor the implementation of the scheme.

Lack of basic infrastructure viz., water facility, toilets, playing area etc., was noticed in 77 sampled *Anganwadi* centres functioning in Government owned and rented private buildings. *Anganwadi* centres functioning in rented buildings were deprived of funds for upgradation and annual maintenance grant. There was lack of co-ordination with line departments and delays in construction of *Anganwadi* buildings. Out of 3,503 buildings sanctioned during 2019-23, 273 buildings were pending completion as of April 2024. There was shortage in enrolment of beneficiaries aged between three to six years under Supplementary Nutrition Programme and related Pre-School Education activities. Non-testing of weaning food (new composition) resulted in supply of weaning food short of nutrient and energy requirements. Non-provision of funds for the renewal of FSSAI license and non-reimbursement of full cost of cooking gas to AWWs resulted in shifting the Government's responsibility on AWWs as well as burdening them financially.

*Anganwadi* workers held additional charge of other centres located at distances ranging from half a kilometre to three kilometres from each other. Monitoring and Review Committee meetings were not conducted and there was shortfall in supervision by ICDS functionaries. A robust and user-friendly grievance redressal system was lacking in the State.

**CHAPTER III**  
**COMPLIANCE AUDIT**



## CHAPTER III

### COMPLIANCE AUDIT

Compliance Audit of Departments of the Government brought out several lapses in management of resources and failures in observance of norms of regularity, propriety and economy. These have been presented in the succeeding paragraphs.

#### 3.1 Regularity and other issues

##### HIGHER EDUCATION DEPARTMENT

##### 3.1.1 Inadmissible collection of application fee/application processing fee

**Failure of Joint Directorates of Collegiate Education as well as Government to monitor the compliance of Government Order relating to collection of application fee/application processing fee by Government aided and Self-financing colleges resulted in excess collection amounting to ₹3.14 crore during the period 2021-24.**

The Government of Tamil Nadu (GoTN) issues guidelines through Government orders every year for admission of students in Undergraduate (UG)/ Postgraduate (PG) courses in Government/Government aided/University Constituent/Self-financing colleges of Arts and Science in the State. Guidelines for the years 2021-22, 2022-23 and 2023-24, were issued in August 2021, June 2022 and May 2023 respectively.

The above guidelines *inter alia* included collection of application fee of ₹48 and ₹58 for UG and PG courses respectively and registration fee of ₹2, but did not authorise collection of application processing fee or any other fee from the applicants. Further, the SC/ST applicants were exempted from payment of application fees. The norms prescribed are applicable to all the Government/Government aided/Self-financing colleges of Arts and Science in Tamil Nadu and should be followed strictly.

Scrutiny of records (July 2021) maintained by the Regional Office of the Joint Directorate of Collegiate Education (JDCE), Chennai Region and Tirunelveli Region (April 2022) and data collected from 95 Government aided/self-financing colleges functioning under the jurisdiction of eight<sup>1</sup> Regional offices of the JDCE from December 2023 to January 2024 for the period 2021-24 revealed that:

<sup>1</sup> Chennai, Coimbatore, Dharmapuri, Madurai, Thanjavur, Tiruchirappalli, Tirunelveli and Vellore.

- (i) In 72 colleges, application fee was collected in excess of the prescribed norms in violation of Government orders from 1,29,579 applicants (other than SC/ST category) during the period 2021-24. The application fee collected was between ₹50 and ₹545 instead of the applicable rate of ₹48 and ₹58. This resulted in collection of excess amount of ₹1.34 crore as detailed vide **Appendix 3.1**.
- (ii) No fees other than application fee and registration fee should be collected from the students as per the Government orders. However, during 2021-24, 16 colleges collected ₹1.28 crore as application processing fee from 82,389 applicants (other than SC/ST category) violating the orders of the Government as detailed vide **Appendix 3.2**.
- (iii) The Government order stipulates that the colleges should not collect any fee except registration fee of ₹2 from SC/ST applicants. However, Audit noticed that in 70 colleges, an amount of ₹39.19 lakh and ₹12.93 lakh has been collected from 30,614 SC/ST applicants as application fee and application processing fee respectively during 2021-24, violating the orders of the Government as detailed vide **Appendix 3.3**.

The overall excess collection amounted to ₹3.14 crore.

The JDCE (Regional Offices) failed to monitor the compliance of Government order in this regard by the Aided colleges/Self-financing colleges and prevent them from collecting the excess amount from the applicants.

The issue of excess collection of application fee from the students was brought to the notice of the Government by Audit in July 2022. The Government, however, failed to take any action on the issue and the colleges continued to collect excess fees violating the Government orders amounting to ₹3.14 crore. Government replied (June 2024) that Regional Joint Directors have been instructed to take immediate action to calculate the excess fee collected from students by way of application fee/processing fees during the academic year 2019-20 to 2022-23 and to arrange to refund the excess fee collected from the students. It was further stated that in respect of Self-financing colleges, Government only accord permission for the establishment of new colleges under the TN Private College Regulation Act, 1976, (Act) but do not have any provisions to evince control over the Self-financing colleges.

This reply is not tenable as Section 28 of the Act clearly states that no private college shall levy any fee or collect any other charge or receive any other payment except a fee, charge or payment specified by the competent authority (means authority, officer or person empowered by Government). As the order was issued by the Government, all the colleges are bound to follow the Government order. Further, as the students of 2019-20 to 2021-22 would have left the college on completion of UG course, the refund to those students would be difficult. The action taken by the colleges in respect of refund of the excess/inadmissible amount collected from the students is awaited (July 2024).

**Recommendation 1: Government should issue strict instructions to all the colleges to collect only the prescribed fees and take steps to direct the colleges to refund the excess fees collected.**

## YOUTH WELFARE AND SPORTS DEVELOPMENT DEPARTMENT

### 3.1.2 Inordinate delay in construction of a Multipurpose Indoor Stadium and inadequate usage of four Multipurpose Indoor Stadiums

**Failure to mobilise the required additional funds to take up the work of construction of Multipurpose Indoor Stadium at Pudukkottai and commencement of work without obtaining approval from the competent authority resulted in non-completion of the work even after more than four years from the scheduled date of completion. The other four completed stadiums were also not optimally utilised due to various deficiencies.**

In order to enable sports persons to undergo longer training sessions and to facilitate conduct of competitions throughout the year irrespective of weather conditions, Government of Tamil Nadu (GoTN) based on the proposal (July 2011) of Member Secretary (MS), Sports Development Authority of Tamil Nadu (SDAT) accorded (February 2012) administrative sanction for construction of Multipurpose Indoor (MPI) stadiums in 20 districts at an estimated cost of ₹1.50 crore each.

GoTN sanctioned (January 2015) the construction of MPI stadiums (third phase<sup>2</sup> - 2013-14) in five<sup>3</sup> districts at a cost of ₹1.50 crore per MPI stadium. While four MPI stadiums were completed and inaugurated<sup>4</sup>, the MPI stadium in Pudukkottai district was pending completion (June 2024), the details of which are given in **Appendices 3.4 and 3.5**.

Scrutiny of records during Audit (January/February 2023) at the Office of the Additional Chief Secretary to Government, Youth Welfare and Sports Development Department (Department) revealed the following:

#### **(i) Inordinate delay in construction and non-completion of MPI stadium at Pudukkottai**

The District Collector, Pudukkottai initially proposed (June 2014) to MS, SDAT, construction of MPI stadium to international standards<sup>5</sup> and sought financial sanction for the estimated cost of ₹4.62 crore<sup>6</sup> from GoTN. In response, MS, SDAT stated (October 2014) that the amount required over and

<sup>2</sup> Under Phase I and II, 10 MPI stadiums in 10 districts were constructed, i.e., five each under each phase in 2011-12 and 2012-13 respectively.

<sup>3</sup> Nagapattinam, Namakkal, Perambalur, Pudukkottai and Virudhunagar.

<sup>4</sup> Between June 2018 and February 2019.

<sup>5</sup> As per GoTN's administrative sanction, the facilities envisaged for the MPI stadiums are Gallery, wooden floor and lighting arrangements. But the district level Sports Committee decided (December 2013) to construct the stadium to international standards by adding additional facilities like Modern fitness centre room, Administrative Office, Rest room for V.I.P.s, Entrance lobby with front portico arrangements, Conference Hall, Dormitory rooms for Gents and Ladies etc.

<sup>6</sup> The estimates were prepared by the Public Works Department (PWD), Pudukkottai Buildings Division based on the Schedule of Rates for 2014-15.

above GoTN's non-recurring grant (₹1.50 crore) should be mobilised by the District Administration either from District Rural Development Authority funds, MPLADS/MLACDS funds<sup>7</sup> or Corporate sponsors.

Subsequently, MS, SDAT while according (February 2016) administrative sanction for the estimated cost of ₹4.62 crore, released GoTN's grant of ₹1.50 crore and instructed the District Collector, Pudukkottai that the work should be entrusted to Public Works Department (PWD) after mobilising the additional funds and that no additional funds beyond GoTN's grant will be made available by SDAT. The Engineer-in-Chief, PWD and the Chief Engineer (Buildings), Chennai Region, PWD were also advised on the above lines.

Later, as there was delay in mobilisation of funds and commencement of work, the MS, SDAT instructed (August 2017) the District Collector, Pudukkottai to prepare and send an estimate within GoTN's allotted grant of ₹1.50 crore. The District Collector replied (December 2017) that the district administration had funds to the tune of ₹5.40 crore<sup>8</sup> and requested MS, SDAT to accord permission/administrative sanction for taking up the work through PWD.

Pending MS, SDAT's permission, District Collector, Pudukkottai decided (January 2018) to execute the work in two<sup>9</sup> phases based on PWD's revised estimate<sup>10</sup> (January 2018) of ₹6.12 crore and released (February 2018) GoTN's grant of ₹1.50 crore to PWD. PWD commenced the Phase I work in November 2018, after completion of tender process with scheduled date of completion being October 2019.

As of October 2019, out of the total contract value of ₹3.74 crore under Phase I<sup>11</sup>, the contractor had completed<sup>12</sup> civil and electrical works valuing ₹3.12 crore (83 *per cent*). However, the contractor was paid only ₹1.21 crore till October 2019. Thereafter, as further funds were not released and the contractor's pending bills amounting to ₹1.91 crore were held up, the contractor stopped work (August 2021). The work is yet to be completed (June 2024).

In this regard, Audit observed that the District Collector, Pudukkottai, having decided to construct a MPI stadium with higher standards and specifications, erred in

- commencing the work based only on GoTN's grant (₹1.50 crore) when the estimated cost was ₹6.12 crore;

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<sup>7</sup> Members of Parliament Local Area Development Scheme/Member of Legislative Assembly Constituency Development Scheme funds.

<sup>8</sup> (i) GoTN's grant: ₹1.50 crore; (ii) MLACDS: ₹60 lakh; (iii) MPLADS: ₹30 lakh and (iv) SSS funds: ₹3 crore (including public contribution of ₹1 crore).

<sup>9</sup> Phase I: Construction of MPI stadium at an estimated amount of ₹4.62 crore and Phase II: Providing teakwood flooring arrangements at an estimated amount of ₹1.50 crore.

<sup>10</sup> Adoption of 2017-18 Schedule of Rates (SoR) in place of 2014-15 SoR due to the delay in commencing the work.

<sup>11</sup> The Phase II portion, i.e., providing teakwood arrangements for the stadium, is yet to be taken up.

<sup>12</sup> While the superstructure and plastering of the stadium was completed, flooring, fixing of doors and painting works were pending.

- not obtaining sanction from MS, SDAT for the work proposed to be executed in two phases at a total revised estimated cost of ₹6.12 crore; and
- not mobilising the required additional funds of ₹3.12 crore before entrusting the Phase I work to PWD in anticipation of the Self Sufficiency Scheme (SSS) funds<sup>13</sup>. Audit observed that although the District Collector stated (December 2017) to MS, SDAT that the district administration had funds to the tune of ₹5.40 crore, this was in anticipation of receipt of SSS funds of ₹3 crore. The District Collector's request for SSS funds did not materialise as the Director, Rural Development and Panchayat Raj Department (DRD) stated (December 2020) that the present work was being executed without any sanction of the competent authority under SSS. He further stated that as per the SSS guidelines, no allocation or fund release can be made for the work which has been executed without sanction/ratification by the competent authority<sup>14</sup>. Further, based on DRD's instructions (April 2022), the District Collector, Pudukkottai returned (May 2022) the public contribution of ₹1 crore (along with interest of ₹3.91 lakh) to the District Sports and Youth Welfare Officer (DSYWO), Pudukkottai.

Further, the Department did not effectively monitor the status of the work as is evident from its inaction in this regard despite the non-furnishing of the utilisation certificate and audited statement of expenditure of the work even after more than six<sup>15</sup> years.

In October 2023, PWD requested the DSYWO to obtain sanction for an amount of ₹6.56 crore<sup>16</sup> to complete the MPI stadium. Accordingly MS, SDAT requested (November 2023) GoTN for sanction of an amount of ₹4.93 crore<sup>17</sup> required to complete the project, which is yet to materialise (June 2024).

#### (ii) Deficiencies noticed in the four completed MPI stadiums

Out of the five sanctioned MPI stadiums in Phase III, four<sup>18</sup> have been completed and inaugurated between June 2018 and February 2019 (**Appendix 3.4**). The MS, SDAT while proposing (July 2011) construction of MPI stadiums had envisaged that certain facilities<sup>19</sup> be provided in these

<sup>13</sup> The SSS, implemented by the Rural Development and Panchayat Raj Department, promotes useful community assets and public participation in Government Schemes. The need for taking up a work may originate from individuals, groups, institutions, public or private companies or from the community who/which also consents to contribute not less than one third of the estimated cost.

<sup>14</sup> As per Tamil Nadu Panchayats (Preparation of plans and estimates for works and mode and conditions of contracts) Rules, 2007, the competent authority for works costing more than ₹1 crore is the Director of Rural Development and Panchayat Raj Department.

<sup>15</sup> GoTN's grant of ₹1.50 crore was handed over to PWD in February 2018.

<sup>16</sup> Includes the pending amount of ₹1.90 crore due to the contractor.

<sup>17</sup> After deducting ₹1.63 crore available in the account of DSYWO, Pudukkottai.

<sup>18</sup> Nagapattinam, Namakkal, Perambalur and Virudhunagar.

<sup>19</sup> Wooden floor for playing all games, Players room, Gallery with seating arrangements, Stadium Officer Room/Admin. Block, Toilet facilities and Lighting arrangements.

proposed MPI stadiums so as to facilitate games like Basketball, Volleyball, Taekwondo, Badminton (Shuttle), Handball, Fencing, Judo etc.

Scrutiny of records at SDAT (September 2023), the offices of the DSYWO in four<sup>20</sup> districts and Joint Physical Inspection of the four completed MPI stadiums therein, revealed the following deficiencies:

- The SDAT's proposal (February 2012) included handball as one of the games that can be played in the proposed MPI stadiums. However, scrutiny of the type design prepared (October 2012) by SDAT revealed that the dimensions of the ground floor plan was only 35 metres (m) x 21.50 m whereas the court area required for handball is 40 m x 20 m. Hence, no provision was made for handball in three<sup>21</sup> MPI stadiums.
- In Nagapattinam, despite having an exclusive Indoor Badminton stadium functioning from 2003 within the Sports complex, the new MPI stadium was built having four badminton courts. The badminton courts in the new stadium, inaugurated in June 2018, were utilised only from April 2023 due to renovation works in the old stadium. The DSYWO, Nagapattinam to an Audit enquiry replied (September 2023) that the old stadium has been renovated. Audit observed that SDAT accorded administrative sanction for the new MPI stadium, despite availability of an exclusive Indoor Badminton stadium, resulting in an avoidable expenditure of ₹1.95 crore.
- Though SDAT created infrastructure required for playing various games, it did not provide equipment like movable posts<sup>22</sup> and requisite mats for Taekwondo, Fencing and Judo to all four MPI stadiums.
- The lighting arrangements at the MPI stadiums at Nagapattinam and Namakkal were improper as the players were not able to play due to the glare.
- Three out of the 10 industrial turbo ventilator fans installed on the roofs of MPI stadiums in Perambalur were blown off during a cyclone in 2021. As a result of the damaged roof, the wooden floor has been damaged in the rains thereby causing difficulty to the players to play indoor games. The proposal for rectification of the damaged roof and floor was sent to SDAT in October 2022 and as of September 2023, no amount has been allotted by SDAT.
- The MPI stadiums at Namakkal and Virudhunagar are being used for playing only badminton as only four courts for badminton have been created at these stadiums. No other facilities exist for other indoor games. To an audit query, the DSYWO, Virudhunagar stated

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<sup>20</sup> Nagapattinam, Namakkal, Perambalur and Virudhunagar.

<sup>21</sup> Nagapattinam, Namakkal and Virudhunagar. In Perambalur, based on the District Collector's instructions, the type design was modified and increased as 54.34 m x 28.97 m to facilitate handball.

<sup>22</sup> For basketball (Nagapattinam and Virudhunagar), volleyball and badminton (Perambalur).

(September 2023) that as badminton game players are more in number compared to other games, provision was not made for other games. The reply is not acceptable as MPI stadium is to promote multiple indoor games such as Basketball, Volley ball, Taekwondo, Handball, Fencing, Judo and not Badminton alone, the objective of establishment of MPI stadiums has been defeated.

- It is also pertinent to mention that there was no dedicated membership patronage for the above completed MPI stadiums. Only 45 badminton players obtained membership and utilised the MPI stadium at Nagapattinam from April 2023 as modification works were being carried out in the old badminton indoor stadium. Further, only 17 tournaments<sup>23</sup> were held in the four completed stadiums during 2018 and 2019 and no other tournaments were held after that, with only one tournament conducted in Perambalur and Virudhunagar during the entire period of serviceability of the MPI stadiums.

Thus, the failure of the District Collector, Pudukkottai in commencing the work of MPI Stadium without obtaining approval from the competent authority and without mobilising the required additional funds led to non-completion of the MPI stadium work even after more than four years after the scheduled date of completion thereby delaying the achievement of the scheme objective. Further, the four completed MPI stadiums were not being optimally utilised due to the above mentioned deficiencies.

Hence, the intended purpose of establishing these five MPI stadiums, despite incurring a total expenditure of ₹9.49 crore<sup>24</sup> with an additional contingent liability of ₹1.91 crore<sup>25</sup>, could not be fully achieved.

The matter was referred to Government in October 2023; reply has not been received (June 2024).

**Recommendation 2: Government should instruct the department to take necessary steps to expedite construction of the MPI stadium, Pudukkottai and to fix responsibility for commencing the work of MPI Stadium without obtaining approval from the competent authority. Government should also issue instructions to optimally utilise the assets for the purpose for which they were created.**

<sup>23</sup> Only district and school level tournaments.

<sup>24</sup> Pudukkottai: ₹1.21 crore; other four MPI stadiums: ₹8.28 crore.

<sup>25</sup> Due to be paid to the contractor of the MPI stadium at Pudukkottai (₹3.12 crore – ₹1.21 crore).

## HEALTH AND FAMILY WELFARE DEPARTMENT

### 3.1.3 Additional financial burden on State Finances

**Failure of Director of Medical Education and Dean, ESI hospital, Coimbatore to include the hospital's outsourcing charges of ₹12.34 crore as expenditure while claiming reimbursement from the Employees' State Insurance Corporation cast a financial burden on the State's finances.**

The Employees' State Insurance (ESI) Scheme, administered<sup>26</sup> by the Employees' State Insurance Corporation (ESIC), New Delhi provides medical care through a network of ESI dispensaries and ESI hospitals to insured employees and their families registered under the scheme. Government of Tamil Nadu (GoTN) implements the ESI Scheme in the State through Labour and Employment Department and the Directorate of Medical and Rural Health Services, ESI (DMRHS (ESI)). The expenditure under ESI Scheme is initially met by GoTN against budget allocation and subsequently shared in the ratio of 7:1 between ESIC and GoTN.

The agreement (March 1956) between ESIC and GoTN, *inter alia* provided that (i) the State Government shall have an account prepared showing the expenditure incurred on the provision of medical care to the insured persons and their families as soon as possible after the close of each financial year and (ii) the ESIC's share of expenditure shall be reimbursed based on Audit Certificate issued by the Accountant General of the State.

Out of the eight ESI hospitals functioning in the State under the administrative control of DMRHS (ESI), one hospital *viz.*, ESI Hospital, Coimbatore was taken over by ESIC in February 2014 for being upgraded as a medical college hospital. Subsequently, a Memorandum of Understanding (MoU) was signed (January 2016) between ESIC and Health and Family Welfare Department (represented by the Director of Medical Education) and the upgraded ESI Medical College and Hospital, (ESI-hospital), Coimbatore was transferred (November 2016) to GoTN under the administrative control of Directorate of Medical Education (DME).

As per the terms and conditions of the MoU, funds for running the ESI hospital (excluding the Medical College) would be available to the State Government under ESI scheme. The expenditure incurred by the State Government for the ESI hospital is reimbursed, when a claim with ESI Corporation in this regard is preferred through DME and DMRHS (ESI).

Accordingly, Dean, ESI-hospital, Coimbatore requested (December 2021) the Accountant General of the State to certify the expenditure incurred by the hospital towards pay and allowances of the staff, office expenses, maintenance of equipment, bio-medical waste, stores, medicines and dietary charges for the financial years 2016-17 to 2020-21.

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<sup>26</sup> As per the provisions of Employees' State Insurance (ESI) Act, 1948.

Based on the Audit Certificate issued (May 2022), the reimbursement claim of ₹170.91 crore for the financial years 2016-17 to 2020-21<sup>27</sup> for ESI-hospital, Coimbatore was preferred with ESI Corporation through DME and DMRHS (ESI) in June 2022. ESI Corporation reimbursed ₹113.91 crore as full and final payment (December 2022) for the financial years 2016-17 to 2019-20 and the same was remitted (December 2022) by DMRHS (ESI) into the State Government's account. The reimbursement for 2020-21 is pending settlement (July 2023) from ESI Corporation.

Scrutiny of records (February 2023/June 2023) at ESI Hospital, Coimbatore and Directorate of Medical Education (DME) revealed the following:

For housekeeping and security services in all medical institutions under its control, including for the ESI-hospital, Coimbatore, DME has an outsourcing arrangement with Tamil Nadu Medical Services Corporation under which an agency, appointed through tender process, renders the required services. DME incurs the expenditure on outsourcing services on a consolidated basis based on attendance report and 'available resource' report submitted by the individual institutions and makes payment to the outsourcing agency.

During 2017-21, DME incurred consolidated expenditure of ₹656.92 crore for outsourced services in all its medical institutions. This included ₹12.34 crore admissible outsourcing charges in respect of ESI-hospital, Coimbatore, as detailed below:

**Table 3.1: Admissible expenditure for outsourcing services during 2017-21**

Year	Admissible expenditure for outsourcing services (₹ in crore)
2017-18 (from September 2017)	1.96
2018-19	4.58
2019-20	3.55
2020-21	2.25
<b>Total</b>	<b>12.34</b>

(Source: Details furnished by Directorate of Medical Education)

However, the above mentioned outsourcing charges of ₹12.34 crore, incurred by DME for ESI-Hospital, Coimbatore from State funds, was not included as an item of expenditure in the Statement of Expenditure submitted for Audit Certification and thus did not form part of the reimbursement claim made to ESI Corporation for the financial years 2016-17 to 2020-21.

Audit noticed that, though the ESI-hospital, Coimbatore came under the control of DME in November 2016 itself, steps to get reimbursement of expenditure incurred by the hospital during 2016-21 was taken only in December 2021 and was not done on a yearly basis as per agreement conditions. Further, the Dean failed to include the outsourcing charges in the Statement of Expenditure for

<sup>27</sup> Reimbursement claim for 2021-22 not yet preferred with ESIC.

2016-21 submitted to DME for Audit certification. DME, in turn, merely forwarded the certified expenditure to DMRHS (ESI) for preferring claim from ESI Corporation without exercising due diligence.

Thus, due to the failure of the Director of Medical Education and Dean, ESI-hospital, Coimbatore to include outsourcing charges of ₹12.34 crore in the hospital's statement of expenditure for the financial years 2017-21 the State Government lost out on reimbursement of outsourcing charges from ESI Corporation and had to bear the consequent additional financial burden. Besides, belated reimbursement claim of hospital expenditure for the financial years 2016-21 from ESIC in June 2022 was not in order.

The matter was referred to Government in August 2023 and reminded in September 2023 and February 2024; reply has not been received (March 2024).

**Recommendation 3: Government should instruct departments to ensure that all admissible expenditures are included before submission of statement of accounts for certification.**

## **3.2 Excess expenditure**

### **FINANCE DEPARTMENT**

#### **3.2.1 Excess payment of electricity charges**

**Failure of the Departments to revise Contracted Demand based on actual electricity consumption resulted in an excess expenditure of ₹4.88 crore on Demand Charges in 10 Government Buildings in Chennai. Inaction on the part of Government to undertake correction of Power Factor in another Government building resulted in an avoidable expenditure of ₹1.68 crore.**

According to Tamil Nadu Electricity Supply Code, (2004) (TNESC) read with Order for Generation and Distribution Tariff passed by the Tamil Nadu Electricity Regulatory Commission (TNERC), consumers having High Tension (HT) Service Connection are required to pay the following Tariff related charges:

- Consumption Charges: These charges are paid on the total Kilowatts per hour (KWh) of power consumed at the rates specified against each category of HT consumer.
- Demand charges: The Tariff Schedule No. 6.1.1.7 of TNERC stipulates levy of demand charges on the demand actually recorded in the month in terms of Kilo Volt Ampere (KVA) or 90 per cent of the Contracted Demand<sup>28</sup>, whichever is higher.

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<sup>28</sup> Contracted Demand is the demand specified in the agreement between the consumer and the Licensee engaged in the business of supplying electricity.

- Disincentive for Power Factor<sup>29</sup> (PF): TNERC necessitates HT consumers to maintain the average PF of the connected loads at 90 *per cent* of the contracted demand failing which compensation is levied.
- Other Miscellaneous Charges and Taxes *viz.*, Tax on Electricity, Capacitor compensation charge, belated payment surcharge etc.

Scrutiny of files related to payment of Electricity Charges by the Offices of various State Government Departments located in Chennai city revealed the following:

**(i) Avoidable payment of higher Demand Charges**

The 'Contracted Demand' for a HT Connection is specified in the agreement between the consumer and Tamil Nadu Generation and Distribution Corporation Limited (TANGEDCO) and is fixed based on the request of the HT consumer. Regulation 17(6) of TNESC enables HT consumers to reduce the existing contracted demand up to 50 *per cent* once in a year, after expiry of the initial agreement period of one year. TANGEDCO shall effect such change within seven days from the date of receipt of application from the consumer. The Demand Charges component in the electricity bill is calculated based on the actual recorded demand or 90 *per cent* of the Contracted Demand, whichever is higher.

Audit scrutiny of records<sup>30</sup> relating to vouchers for payment of electricity bills of 10 HT consumers in Government Departments during 2017-23, revealed that the Recorded Demand was much lower than the Contracted Demand during the entire period as given in **Table 3.2**.

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<sup>29</sup> Power Factor is the ratio of the real power to the apparent power and average power factor is the ratio of the Kilowatt-hours to the Kilovolt-ampere-hours consumed during the billing month.

<sup>30</sup> For which EB bills were available.

**Table 3.2: Contracted Demand vis-à-vis the Recorded Demand of HT consumers (Government Buildings)**

SI No.	HT consumer	Period of Electricity bills checked	Demand details (in KVA)				Number of months where Recorded Demand was less than 50 per cent of Contracted Demand
			Contracted	Minimum recorded	Maximum recorded	Average Recorded Demand during the period	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Commissioner of Treasuries & Accounts, Saidapet, Chennai	April 2017 to March 2023	750	198.80	439.00	315.80	56 out of 71 months
2	Tamil Nadu State Information Commission, Saidapet, Chennai	April 2021 to March 2023	350	53.40	125.12	78.00	24 out of 24 months
3	Commercial Taxes and Registration Department, Chennai	October 2021 to March 2023	850	128.00	202.00	163.00	14 out of 14 months
4	Tamil Nadu Public Service Commission, Chennai	February 2019 to December 2023	400	11.85	221.50	158.50	49 out of 59 months
5	Directorate of Vigilance and Anti-corruption, Chennai	November 2020 to March 2023	322	94.40	199.60	138.40	21 out of 29 months
6	Commissionerate of Municipal Administration, Chennai	January 2019 to October 2023	1,400	483.60	783.00	587.00	51 out of 57 months
7	Institute of Obstetrics and Gynaecology (IOG) and Government Hospital for Women and Children, Egmore, Chennai	June 2018 to November 2023	800	205.92	678.20	449.20	19 out of 59 months
8	Director School Education, Chennai	July 2020 to March 2023	350	92.40	244.40	175.50	15 out of 33 months
9	Employees' State Insurance Hospital, Ayanavaram, Chennai	May 2019 to March 2023	2,614	671.40	1,283.70 <sup>31</sup>	1,011.40	44 out of 44 months
10	Government Polytechnic College, Chennai	April 2020 to March 2023	120	12.96	39.36	23.80	34 out of 34 months

(Source: Scrutiny of Records of the offices)

From **Table 3.2**, it is seen that:

- Four HT consumers did not utilise even 50 per cent of the Contracted Demand in any of the months for which the EB bills were scrutinised by Audit.
- Though the Contracted Demand ranged between 120 KVA to 2,614 KVA, the corresponding Maximum demand ranged only between 39.36 KVA and 1,283.70 KVA.
- The actual consumption ranged between 3 per cent and 84.80 per cent of the Contracted Demand.

<sup>31</sup> The Recorded Demand for January 2020 was 2,193.30 KVA. However, the next maximum demand recorded was only 1,283.70 KVA (October 2019). As the highest recorded demand was an anomaly noticed for only one month, the second highest consumption, which was in line with the regular consumption pattern of the building was taken as the Maximum demand.

- The average Recorded Demand was as low as 19 *per cent* (163 KVA compared to Contracted Demand of 850 KVA) in Registration and Commercial Tax Department building.
- Institute of Obstetrics and Gynaecology and Government Hospital for Women and Children, Egmore recorded the maximum average Recorded Demand at 56 *per cent* (449.20 KVA compared to Contracted Demand of 800 KVA).

None of the offices revised the Contracted Demand in spite of low utilisation, even though provision is available.

The proposal of the Departments seeking the PWD (Electrical) for assessment of the HT demand and the assessment of the PWD arriving at the Contracted Demand was not made available to audit to understand the basis of seeking such high demand which remained unutilised.

Audit calculated the avoidable expenditure on Demand Charges by calculating the difference between the actual Contracted Demand and a reasonable Contracted Demand of each HT consumer. The reasonable Contracted Demand was arrived at by adding 10 *per cent* to the highest Recorded Demand of each HT consumer. The analysis revealed that, despite adopting the above methodology, the excess payment towards Electricity charges calculated at the prevailing rates was ₹4.88 crore (**Appendix 3.6**) indicating that a more realistic revision would have resulted in savings in expenditure.

The HT consumer in its financial prudence should have taken steps to reduce the Contracted Demand to its realistic consumption after one year of the fixation which would have avoided considerable excess payment.

Thus, the Departments' failure in identifying the actual required demand, monitoring the electricity consumed and to revise the excess Contracted Demand resulted in inflated electricity bills and avoidable expenditure of ₹4.88 crore, that could have been allocated more strategically.

In respect of offices/buildings in Sl. Nos. 1, 3 and 5, the Departments have replied that proposals to reduce Contracted Demand is under consideration. In respect of the institutions in Sl. No 9 and 10, it has been stated that the Contracted Demand could not be reduced owing to increased electricity requirement on commissioning of new buildings/equipment.

Government replied (July 2024) that in respect of IOG and Government Hospital for Women and Children (under Health and Family Welfare Department), the electricity consumption was low due to reduced patient strength during Covid-19 pandemic. The Government further added that the current Contracted Demand was necessary for future usage due to construction of new buildings and installation of high end equipment.

Though the electricity consumption of the hospital is on an increasing trend, the fact remains that the outgo on electricity charges was high due to non-optimal

utilisation of contracted demand in the years gone by. Government had not taken prompt action to review the utilisation and reduce the contracted demand. In respect of offices/buildings in **Sl. Nos. 3 to 5 of Table 3.2**, Government replied (August/September 2024) that action has been taken to reduce the Contracted Demand.

**(ii) Disincentive for power factor**

Power Factor (PF) is an indicator of efficient utilisation of power. In case of HT supply, PF of 0.90 lag is required to be maintained, failing which a compensation by way of disincentive at the rates prescribed in Tariff code is levied on the consumer. As per the Explanatory Memorandum to the amendment<sup>32</sup> to TNESC in October 2010, maintaining high power factor at consumer end helps to maintaining the stability of the grid and good voltage profile in the electrical network. This ultimately helps the consumer to avail quality power.

On scrutiny of Electricity Consumption charges of the Kalaivanar Arangam for the period from January 2019, Audit noticed that compensation charges for low PF has been incurred. After this issue of disincentive for low PF was pointed out by Audit in September 2022, the HT consumer requested (September 2022) the Executive Engineer, Public Works Department (PWD) (Electrical) to rectify the issue. In turn, the Executive Engineer, PWD (Electrical) submitted (September 2022) a proposal for providing 'Automatic Capacitor Panel for Improving Power Factor' at an estimated cost of ₹5.50 lakh. The estimate was approved by the Information and Public Relations Department in March 2023. However, it was noticed that no action was taken to install the equipment and the office continued to incur expenditure on compensation due to low power factor till October 2023 amounting to ₹1.68 crore. Thus, lack of timely action to rectify the issue resulted in an avoidable expenditure of ₹1.68 crore.

Thus, failure on the part of the Departments to revise Contracted Demand based on actual consumption resulted in an avoidable expenditure of ₹4.88 crore on Demand Charges in the 10 Government Buildings in Chennai. Inaction on the part of Government to undertake correction of Power Factor in Kalaivanar Arangam resulted in an avoidable expenditure of ₹1.68 crore.

Government replied (October 2024) that in respect of Kalaivanar Arangam necessary corrective action has been taken and the power factor is now being maintained at the specified level to avoid excess payment. Further, it was also stated that reason for not carrying out the installation of the 'Automatic Capacitor Panel for Improving Power Factor' earlier has been called for from the PWD.

**Recommendation 4: Government should direct all the Departments to review the Contracted Demand of all Government Buildings and revise the agreement with TANGEDCO based on actual consumption observed in these offices.**

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<sup>32</sup> Notification No TNERC/SC/7-21 dated 25 October 2010.

### 3.3 Blocking of funds/idle investment

#### HEALTH AND FAMILY WELFARE DEPARTMENT

##### 3.3.1 Non-installation of Telecobalt machines in Tertiary care Hospitals

**Deficiencies in planning and lack of synchronisation of works leading to inordinate delay in identifying sites for bunkers, delayed construction of bunkers over a period of two years, inordinate delay in completion of turnkey works resulted in non-commencement of life-saving treatment to cancer patients.**

In order to ensure sufficient treatment facilities to cancer patients, the Mission Director (MD), National Health Mission (NHM) sanctioned and released ₹57 crore in three instalments<sup>33</sup> to the Tamil Nadu Medical Service Corporation (TNMSC) for replacement of Telecobalt machines in 10 Government Medical College Hospitals (GMCHs) and establishment of four new Telecobalt Centres with bunkers in four GMCHs. In addition to above, the Government of Tamil Nadu (GoTN) sanctioned (August 2017) a sum of

#### Exhibit 3.1: Stages of supply and installation of Telecobalt machines



₹3 crore towards purchase of new Cobalt Therapy Unit (CTU) to Government Arignar Anna Memorial Cancer Hospital (GAAMCH), Karapettai, Kancheepuram. The supply and installation of Telecobalt machines consists of various stages involving approval by Atomic Energy Regulatory Board (AERB)<sup>34</sup>, which has to be taken one after another and on completing the previous stage only (**Exhibit 3.1**).

In April 2018, TNMSC floated a 'Rate contract tender' for supply and installation of 15 Cobalt Therapy Machines<sup>35</sup>. After finalisation of tender proceedings, TNMSC placed orders with M/s. TeamBest Theratronics Asia Pvt. Ltd. (Supplier) for supply and installation of the machines in 15 Medical Institutions, out of which 10 machines were commissioned and patient treatment commenced between August 2021 and October 2023. In the remaining medical institutions, machines supplied to four<sup>36</sup> hospitals between February 2021 and March 2023 were not

<sup>33</sup> vide MD, NHM proceedings dated 17-07-2018 (₹9.12 crore), 14-03-2019 (₹36.48 crore) and 27-09-2019 (₹11.40 crore).

<sup>34</sup> As per the Atomic Energy (Radiation Protection) Rules, 2004 and AERB Safety Codes and AERB Safety Guide for Consenting process for Radiation Facilities.

<sup>35</sup> As per the agreement conditions and procurement order, the rates are valid for a period of three years from the date of issue of Procurement Order.

<sup>36</sup> (i) RGGGH, Chennai, (ii) GMCH, Tiruvannamalai, (iii) GMCH, Dharmapuri and (iv) GAAMCH, Kancheepuram (second unit).

yet installed and the machine for GMCH, Pudukkottai has not been supplied till date (June 2024).

During scrutiny (November 2023) of the relevant documents at TNMSC, Audit observed the following:

In May 2018, TNMSC requested the Deans of four GMCHs to immediately identify suitable site for construction of bunkers and obtain SLA from AERB prior to the supply and installation of the telecobalt machines. After completion of construction of the bunkers at the four GMCHs and after decommissioning the existing cobalt machine at the Rajiv Gandhi Government General Hospital (RGGGH), Chennai, the Turnkey works<sup>37</sup> were to be carried out by the supplier.

The details of bunker and turnkey works carried out at the four GMCHs is given in **Table 3.3**.

**Table 3.3: Details of bunker and turnkey works carried out at four GMCHs (In date)**

Sl. No.	Particulars	Government Medical College Hospital			
		Dharma-puri	Puduk-kottai	Tiruvanna-malai	Vilup-puram
<b>Bunker works</b>					
1	Application made to AERB after identification of site	21-11-2019	20-12-2019	20-11-2019	21-08-2019
2	Handing over of site to TNMSC for construction of Bunker	15-07-2020	18-06-2020	06-01-2020	06-01-2020
3	Commencement of work of Bunker	15-07-2020	18-06-2020	10-03-2020	26-02-2020
4	Completion of Bunker	16-08-2022	16-08-2022	16-08-2022	26-03-2021
5	Site layout approval by AERB (For Cobalt machine)	24-08-2022	14-09-2022	24-02-2021	05-09-2019
<b>Turnkey works</b>					
6	NOC from AERB for procurement of Telecobalt machine	20-09-2022	25-10-2022	24-11-2021	15-07-2021
7	Site handed over to Supplier for Turnkey works and installation of machine <sup>38</sup>	26-10-2022	26-10-2022	26-10-2022	29-03-2021
8	Commencement of Turnkey works	Yet to be started	Yet to be started	10-03-2023	03-07-2021
9	Delivery of Telecobalt machine	08-03-2023	Not delivered	11-12-2021	01-07-2021
10	Completion of Turnkey works	-	-	Under process	20-10-2022
11	Installation of machine	Not yet installed	Not yet installed	Not yet installed	15-07-2021
12	Commissioning of machine and commencement of treatment	-	-	-	May 2023

(Source: Details furnished by TNMSC)

<sup>37</sup> The scope of Turnkey works includes (a) Electrical works and other items; (b) Non-electrical works; (c) Decommissioning and modification of existing cobalt room for 10 sites where Telecobalt machine is taken under buy-back and (d) Construction of Cobalt room for the five new sites in which there is no existing Cobalt machine.

<sup>38</sup> At an estimated cost of ₹12.59 lakh for each GMCH.

Audit observed the following:

**(i) Inordinate delay in identification of sites for construction of Bunkers in four GMCHs**

- There was inordinate delay in identifying sites for bunkers, between 15 to 19 months, and the sites were handed over to TNMSC after nearly 19 to 25 months. This resulted in consequent delay in obtaining SLA from AERB, which were obtained only between September 2019 and January 2020.
- Due to the above delay, the work of ‘Construction of Linear Accelerator Bunker’ awarded to a contractor<sup>39</sup> in January 2019 for ₹5.12 crore<sup>40</sup> could not commence and was subsequently increased to ₹6.93 crore, including GST of 12 *per cent* (as per PWD SoR 2019-20). The sites were finally handed over to the contractor between February 2020 and July 2020 and the construction of bunkers was completed between March 2021 and August 2022.

Thus, failure of the Deans of the four GMCHs/TNMSC to ascertain the facilities/rooms required for the building and of the Deans of the hospital to handover the land in time for construction of bunker resulted in avoidable additional expenditure of ₹36.05 lakh.

GoTN replied (June 2024) that as identification of a suitable site cannot be done independently by TNMSC, the sites were finalised after conducting meetings with the hospitals concerned and the Directorate of Medical Education. The reply further stated that the unavoidable increase in the construction costs was due to change in PWD’s SoR and inflation.

**(ii) Inordinate delay in undertaking Turnkey works resulting in non-installation of Telecobalt machines**

- While the turnkey works were in progress at GMCH, Tiruvannamalai, the works are yet to commence<sup>41</sup> in Dharmapuri and Pudukkottai.
- As of June 2024, the new imported Telecobalt machines delivered at GMCHs at Dharmapuri and Tiruvannamalai are lying idle for a period of 15 months and 36 months respectively. The machine for GMCH, Pudukkottai, which reached Chennai Port in November 2021, is yet to be delivered to the hospital (June 2024).
- At the RGGGH, Chennai, the site was handed over in July 2021 to the firm for turnkey works and the Telecobalt machine was delivered on 06 September 2021. However, the Firm failed to undertake the

<sup>39</sup> M/s. Sakthi Engineers, Bhavani.

<sup>40</sup> Excluding 12 *per cent* GST and based on the Public Works Department’s Schedule of Rates for the year 2018-19.

<sup>41</sup> The main reason attributed by the supplier in May 2023 was increase in prices.

Turnkey work citing increase in cost of prices for the additional reinforcement required for increasing the thickness of the bunker walls to meet AERB standards and furnished (May 2023) a revised quotation of ₹43.75 lakh to TNMSC. As the rates quoted by the firm were 58.26 per cent higher than the rates of PWD SoR 2023-24, TNMSC awarded (September 2023) the work<sup>42</sup> to another contractor for a contract amount of ₹22.75 lakh. GoTN replied (June 2024) that the turnkey works and Cobalt-60 source loading at RGGGH has been completed on 10 May 2024 and the Radiation Safety Officer has applied for approval of AERB to start patient treatment.

Thus, delay in site identification by the Hospital authorities and undertaking Turnkey works by the Firm resulted in the four Telecobalt machines lying idle thereby defeating the objective of the procurement of the same. Further, delay in commencement of turnkey works at RGGGH, Chennai resulted in TNMSC awarding the work to an outside agency and an additional expenditure of ₹10.16 lakh when compared with the quoted rates.

Thus the overall additional expenditure amounted to ₹46.21 lakh (₹36.05 lakh (+) ₹10.16 lakh).

GoTN replied (June 2024) that the delay in construction of bunker is attributable to Covid-19. The firm had planned to start the turnkey works at Dharmapuri and Pudukkottai after completing the work at Tiruvannamalai. Subsequently, the firm would supply the machine to Pudukkottai. It was further replied that the Telecobalt bunker at RGGGH, Chennai was almost 30 years old bunker and due to the additional work like terrace flooring work, wall plastering and additional wall thickness, the bidder M/s. TeamBest Theratronics Asia Pvt. Ltd., had furnished their revised quote of ₹43.76 lakh. However, as the revised quote was higher than the PWD SoR, TNMSC issued work order for turnkey works at RGGGH, Chennai to a third-party agency at ₹22.75 lakh.

Audit, however, observed that TNMSC should have anticipated the need for additional requirement to the bunker at RGGGH before awarding the turnkey works to M/s. TeamBest Theratronics Asia Pvt. Ltd.

**(iii) Telecobalt machine kept idle at GAAMCH, Kancheepuram due to non-transfer to GMCH, Kanniyakumari**

The GAAMCH, Kancheepuram had two Cobalt Therapy Units (CTU) out of which one was decommissioned in 2007. In August 2017, GoTN sanctioned a sum of ₹3 crore towards purchase of a new CTU as a replacement for the decommissioned CTU. The new unit was supplied in February 2020. Further, another unit was sanctioned under NHM. Accordingly, two Telecobalt machines were supplied, one each in February 2020 and October 2021. While

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<sup>42</sup> Providing additional Reinforced Cement Concrete (RCC) wall and special repair work to Radiation Oncology Block at RGGGH, Chennai.

the first machine was installed in May 2021 and is being utilised for treatment of patients from September 2021, the second machine supplied in October 2021 is being kept idle for more than two years.

In October 2021, the Director, GAAMCH requested TNMSC to transfer the second Telecobalt machine to some other needy hospital. In October 2022, the MD, NHM decided that the machine be shifted to GMCH, Kanniyakumari and requested TNMSC to take necessary action to establish the Bunker for the utilisation of the machine. Despite repeated<sup>43</sup> requests from the Director, GAAMCH, TNMSC is yet to (March 2024) shift the machine to GMCH, Kanniyakumari resulting in idling of the machine for more than two years.

GoTN replied (June 2024) that construction of bunker at GMCH, Kanniyakumari is likely to be completed by end of December 2024. On approval of the completed bunker by AERB, the second Telecobalt machine at Kancheepuram site will be shifted to Kanniyakumari for installation.

**(iv) Non-supply of Treatment Planning System by the Supplier**

Treatment Planning System (TPS), an essential part of Radiation Treatment Planning, is a process to plan the appropriate treatment technique for cancer patients. The supplier's technical bid (January 2019) and the purchase order (March 2019) included supply of 'Computerised TPS' with capabilities to support the telecobalt machine based 3-D external beam radiotherapy planning. However, the same was not supplied along with the 14 machines supplied.

Based on requests from hospitals<sup>44</sup> for supply of TPS to give focused treatment to the patients, TNMSC issued (September 2021) Show Cause Notice (SCN) to the supplier for the delay in supply of TPS. The supplier, in his reply (September 2021) and in a meeting held (December 2021) at TNMSC, stated that they have supplied only Basic Telecobalt machines with 2D facility which does not require TPS to work. The supplier further added that TPS will be required only if the Telecobalt machines are upgraded with Multileaf Collimator<sup>45</sup> upgradation with 3D Chemoradiotherapy and Intensity-Modulated Radiation Therapy. TNMSC, however, issued two<sup>46</sup> more SCNs contending that it was not proper on the part of the supplier to link the ordering of the Multileaf Collimator for non-supply of TPS as this was not mentioned anywhere in the supplier's offer. Although TNMSC had given only seven days to respond to the SCNs, the Supplier is yet to (March 2024) respond to the SCNs.

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<sup>43</sup> March 2022 and May 2023.

<sup>44</sup> (i) Stanley MCH, Chennai (August 2021) and (ii) GAAMCH, Kancheepuram (September 2021).

<sup>45</sup> A device to provide conformal shaping of beams.

<sup>46</sup> April and May 2022.

As the cost of each TPS is approximately ₹50 lakh, TPS worth ₹7 crore has not been installed by the supplier in any of the machines and the advantages of precision treatment to the patients could not be achieved till date (March 2024).

GoTN replied (June 2024) that the Multileaf Collimator could not be ordered for want of type approval by AERB at the time of placing orders for the Cobalt therapy machines, which was subsequently obtained by them on 22 August 2022. GoTN further replied that the procurement of TPS would be done for the present machines based on the actual needs and either from the Supplier or from any other firm at a later date.

However, GoTN's reply is not tenable as TNMSC failed to take a firm stand and initiate action against the Supplier as the technical bid and TNMSC's purchase order included supply of TPS.

Thus, deficiencies in planning and lack of synchronisation of works leading to inordinate delay of the Deans in identifying sites for bunkers, delayed construction of bunkers over a period of two years, inordinate delay in completion of turnkey works, non-transfer of one machine to GMCH, Kanniyakumari and failure of TNMSC in ensuring supply of TPS by the Supplier resulted in non-commencement of life-saving treatment to cancer patients in five GMCHs.

**Recommendation 5: Government should**

- (i) issue instructions to take up work after ensuring that the prerequisites are completed and available for execution of the work,
- (ii) ensure completion of the turnkey projects immediately so as to ensure utilisation of the facilities for treatment of cancer,
- (iii) take swift action to shift the excess facilities to the needy hospital so that the facility can be utilised by more patients and
- (iv) fix responsibility for the delays at various stages in the completion of the work.

## HIGHER EDUCATION DEPARTMENT

### 3.3.2 Unfruitful expenditure due to idling of buildings

**Failure of the Principal, Government Polytechnic College, Melur and the Directorate of Technical Education to analyse the actual need for Principal quarters and Guest house, failure to prioritise the completion of the compound wall to create a safe environment and failure to analyse the utility of Sports club and Gymnasium and to procure the requisite sports/gym equipment resulted in an unfruitful expenditure of ₹1.18 crore in constructing three buildings, idling for more than six years.**

In 2010-11, Government of Tamil Nadu (GoTN) established a new Government Polytechnic College (GPTC) at Ambalakaranpatti Village, Melur, Madurai District and is maintained by the Technical Education Division (TED), Madurai. In October 2015, the Principal, GPTC, Melur (Principal) addressed the Directorate of Technical Education (DoTE) and stated that although area for laboratories is available as per All India Council for Technical Education (AICTE) norms, it could not be used as they are in second and third floors and requested DoTE to make necessary arrangements to construct the laboratories<sup>47</sup> on the ground floor and other additional buildings<sup>48</sup> which are required for proper functioning of the GPTC.

Based on the 'rough cost estimates' submitted (March 2016) by PWD and proposals from DoTE (April 2016 and September 2016), GoTN accorded (July 2017) administrative and financial sanction for a sum of ₹2.12 crore for construction of five additional buildings<sup>49</sup>. The completed buildings were handed over by PWD to the Principal in June 2018 (**Appendix 3.7**).

Audit noticed that out of the five additional buildings proposed, Guest house, Sports club/Gymnasium and Principal Quarters were only 'desirable' requirement as per AICTE norms. Further, audit of the accounts of GPTC, Melur in October 2020 and a Joint Physical Verification in April 2024 revealed that, out of the five additional buildings constructed, three<sup>50</sup> were yet to be utilised.

In this regard, Audit observed the following:

<sup>47</sup> In March 2016, the Principal informed DoTE that the laboratories are being accommodated in the available space in the main and library buildings by making internal alterations after conducting meeting with all Heads of the Departments and Public Works Department (PWD) officials.

<sup>48</sup> Like Seminar/Auditorium Hall, Security room, Gymnasium, Guest house, Principal Quarters, Compound wall, two and four-wheeler parking.

<sup>49</sup> (a) Auditorium (304 m<sup>2</sup>); (b) Guest house (110 m<sup>2</sup>); (c) Principal Quarters (180.70 m<sup>2</sup>); (d) Security room (13 m<sup>2</sup>) and (e) Sports club and Gymnasium (182.60 m<sup>2</sup>).

<sup>50</sup> (a) Guest house; (b) Principal's Quarters and (c) Sports club/Gymnasium.

- **Principal's quarters and Guest house:** With no justification submitted at the proposal stage, DoTE replied<sup>51</sup> (September 2016) to a pertinent query (June 2016) by GoTN on the need for the Principal's quarters and Guest house, that they are essential as the GPTC is located 13 kilometres (km) from Melur Taluk and 45 kms from Madurai. However, both these buildings are not 'essential' requirement but are 'desirable' as per AICTE norms.
- **Sports club/Gymnasium:** In response to the Principal's request (July 2023) to convert the gymnasium building into laboratories, the Executive Engineer of TED, Madurai rejected the proposal (August 2023) citing that it contravened AICTE regulations and required approval from Government. Audit observed that DoTE failed to provide adequate justification for construction of a gymnasium, given that the college had no hostel facility and primarily served day scholars located at a considerable distance from the nearest town (Melur). The Principal, replied (April 2024) that there were no gym equipment installed and students show more interest in outdoor games. Audit, however, observed that the Principal did not submit any proposals for purchase of equipment or appointment of a gym trainer. Further, Sports club/Gymnasium buildings are 'desirable' but not 'essential' as per AICTE norms.
- **Compound wall:** Out of the total available boundary length of 1,158 running meters (Rm) of the GPTC campus, only 439 Rm (38 per cent) of the compound wall has been constructed. In February 2022, the Executive Engineer of TED, Madurai, submitted a revised estimate for ₹96.80 lakh to construct the remaining 719.60 Rm of the compound wall. As of June 2024, no funds have been sanctioned, thereby jeopardising the safety and security of the institution and its assets.

Audit noted that the construction of Principal's quarters and Guest house, which are categorised as 'desirable' according to AICTE's infrastructure norms, was given precedence over 'essential' requirements such as construction of laboratories on the ground floor and completion of the compound wall.

In April 2024, the current Principal responded that the Principal's quarters lacks safety due to the incomplete compound wall and the absence of human habitation in the vicinity. Additionally, the necessity to accommodate any official guests in the Guest house has not arisen thus far. Further, he added that the remote location of GPTC, situated in a rural area without food or snack options within a two km radius, made it impractical to accommodate guests. Regarding the Sports club/Gymnasium, the Principal cited the absence of gym equipment and explained that since there are no hostel facilities and all students are day scholars, they are unwilling to stay and work out after college hours.

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<sup>51</sup> Based on the submissions by the Executive Engineer, PWD, TED, Madurai dated 19-08-2016.

Thus, failure of the then Principal, GPTC, Melur and DoTE to analyse the actual need for Principal's quarters and Guest house, failure to prioritise the completion of the compound wall to create a safe environment and failure to analyse the utility of Sports club and Gymnasium and to procure the requisite sports/gym equipment resulted in an unfruitful expenditure of ₹1.18 crore<sup>52</sup> in constructing three buildings, which have been idling for more than six years.

Government replied (October 2024) that the Principal's quarters has since been occupied and the gymnasium has been converted into laboratory. It was also stated that necessary proposals for (i) procurement of furniture and equipment for guest house and (ii) construction of compound wall have been initiated.

**Recommendation 6: DoTE should standardise norms for construction of buildings for Government Polytechnics in the State. DoTE should also seek detailed justifications for buildings from user organisations rather than relying solely on justifications from PWD. Furthermore, the Government should take necessary steps to utilise the idle buildings in the current case.**

Chennai  
The 13 March 2025

  
**(D. JAISANKAR)**  
Principal Accountant General (Audit-I),  
Tamil Nadu

Countersigned

New Delhi  
The 24 March 2025

  
**(K. SANJAY MURTHY)**  
Comptroller and Auditor General of India

<sup>52</sup> Cost of construction: (a) Guest house - ₹28.10 lakh; (b) Principal's Quarters - ₹34.95 lakh; (c) Sports club/Gymnasium - ₹41.06 lakh and (d) Incomplete Compound wall - ₹13.95 lakh.

# APPENDICES



## Appendix 1.1

(Reference: Paragraph 1.5.2; Page 3)

### Department-wise details of outstanding Inspection Reports and paragraphs

Sl. No.	Name of the Department	Number of outstanding	
		Inspection Reports	Audit observations
1	Adi-Dravidar and Tribal Welfare	67	279
2	Backward Classes, Most Backward Classes and Minorities Welfare	19	73
3	Finance	59	172
4	Health and Family Welfare	287	1,580
5	Higher Education	142	868
6	Housing and Urban Development	62	245
7	Human Resource Management (P&AR)	5	7
8	Municipal Administration and Water Supply	197	542
9	Labour Welfare and Skill Development	40	196
10	Planning, Development and Special Initiatives	28	77
11	Public	11	27
12	Revenue and Disaster Management	1,028	3,556
13	Rural Development and Panchayat Raj	108	493
14	School Education	215	897
15	Social Welfare and Women Empowerment	93	477
16	Special Programme Implementation	3	5
17	Tamil Development and Information	15	46
18	Welfare of Differently Abled Persons	18	74
19	Youth Welfare and Sports Development	30	158
	<b>Total</b>	<b>2,427</b>	<b>9,772</b>

**Appendix 2.1**

**(Reference: Paragraph 2.1.6; Page 7)**

**Details of institutions selected for test check**

**A. Designated Offices and Food Safety Offices**

Sl. No.	Designated Offices	Selected Food Safety Offices (FSOs)		
		Sl. No.	Area	FSO Area Code
1	Chennai	1	Chennai Corporation	533
		2		550
		3		545
		4		528
		5		537
2	Coimbatore	1	Periyanaickenpalayam Block	12
		2	Coimbatore Corporation	553
		3		558
		4	Thondamugthur Block	18
		5	Coimbatore Corporation	561
		6	Mettupalayam Municipality and Karamadai Block	402
3	Dharmapuri	1	Morappur Block	35
		2	Pappirettipatti Block	38
4	Kanyakumari	1	Rajakkamangalam Block	86
		2	Nagercoil Municipality	427
5	Tiruchirappalli	1	Tiruchirappalli Corporation	590
		2	Pullambadi Block	314
		3	Tiruchirappalli Corporation	593
		4	Marungapuri Block and Vaiyampatti Block	312

**B. Food Analysis Laboratories (FALs)**

Sl. No.	Selected FAL
1	Chennai
2	Coimbatore
3	Madurai

## Appendix 2.2

(Reference: Paragraph 2.1.9 (ii); Page 9)

Period of Non-Renewal of expired licenses in FoSCoS portal  
as on 30 June 2023

Sl. No.	Delay period	Number of expired licenses
1	1-30 days	1,811 *
2	31-90 days	3,534
3	91-180 days	8,268
4	181-365 days	14,620
5	366-730 days	25,496
6	over 730 days	2,420 **
	<b>Total</b>	<b>56,149</b>

\* Includes 264 cases with one day delay

\*\* Includes four cases with 821 days delay

**Appendix 2.3**

(Reference: Paragraph 2.1.10 (i) (a); Page 11)

**List of high-end equipment kept un-utilised/under utilised**

Name of the equipment	Name of the FAL	Cost of the equipment (₹ in lakh)	Date of Installation of the equipment	Period during which the High-end equipment were idling	Cost of repair (₹ in lakh)
Coupled Plasma Mass Spectrometer (ICP-MS)	Chennai	135.59	28-10-2015	May 2019 to October 2022	9.07
	Coimbatore		22-12-2016	Since installation	1.19
Triple Quadrupole Gas Chromatography Mass Spectrometer (TQ GCMS/MS)	Chennai	140.06	17-10-2014	From July 2019	0.00
	Madurai		31-07-2015	July 2015 to Nov. 2022 & May 2023 to Nov. 2023	5.49
High Performance Liquid Chromatography (HPLC)	Chennai	14.96	17-04-2014	Period of idling not known	0.00
	Coimbatore	22.88	04-09-2014		3.65
Gas Chromatography (GC)	Coimbatore	29.99	16-09-2021	From Sep 2021	0.00
<b>Total</b>		<b>343.48</b>			<b>19.40</b>

## Appendix 2.4

(Reference: Paragraph 2.1.11; Page 16)

Licensed FBOs *vis-à-vis* inspections in the selected districts

District	Number of licensed FBOs			Number of inspection of licensed FBOs		
	2020-21	2021-22	2022-23	2020-21 (per cent)	2021-22 (per cent)	2022-23 (per cent)
Chennai	13,454	11,639	11,449	11,500 (85)	22,543 (194)	27,360 (239)
Coimbatore	7,965	9,952	11,790	1,553 (19)	7,296 (73)	6,684 (57)
Dharmapuri	1,212	1,385	1,813	105 (09)	399 (29)	828 (46)
Kanyakumari	2,304	2,304	2,788	2,737 (119)	1,957 (85)	2,199 (79)
Tiruchirappalli	3,696	3,696	4,145	1,440 (39)	1,550 (42)	1,653 (40)
<b>Total</b>	<b>28,631</b>	<b>28,976</b>	<b>31,985</b>	<b>17,335 (60)</b>	<b>33,745 (116)</b>	<b>38,724 (121)</b>
<b>Three years Total</b>	<b>89,592</b>			<b>89,804</b>		

**Appendix 2.5**

**(Reference: Paragraph 2.1.11; Page 16)**

**Registered FBOs *vis-à-vis* inspections in the selected districts**

District	Number of registered FBOs			Number of inspection of registered FBOs		
	2020-21	2021-22	2022-23	2020-21 (per cent)	2021-22 (per cent)	2022-23 (per cent)
Chennai	29,114	24,649	25,594	4,624 (15.88)	9,615 (39.01)	10,023 (39.16)
Coimbatore	21,546	26,256	30,073	64 (0.30)	423 (1.61)	640 (2.13)
Dharmapuri	5,055	7,189	8,429	4 (0.08)	51 (0.71)	169 (2.00)
Kanyakumari	11,728	11,728	14,191	11,323 (96.55)	9,273 (79.07)	9,835 (69.30)
Tiruchirappalli	18,586	18,586	21,679	15,340 (82.54)	16,220 (87.27)	19,350 (89.26)
<b>Total</b>	<b>86,029</b>	<b>88,408</b>	<b>99,966</b>	<b>31,355 (36.45)</b>	<b>35,582 (40.25)</b>	<b>40,017 (40.03)</b>

## Appendix 2.6

(Reference: Paragraph 2.1.11(i); Page 17)

## Details of surveillance samples lifted by FSOs

District	Total Number of FSOs	2020-21				2021-22				2022-23			
		Number of samples				Number of samples				Number of samples			
		Lifted (Average/ FSO)	Report not received	Report Received	Non confirming to standards	Lifted (Average/ FSO)	Report not received	Report Received	Non confirming to standards	Lifted (Average/ FSO)	Report not received	Report Received	Non confirming to standards
Chennai	20	40 (2.00)	6	34	8	139 (6.95)	56	83	27	590 (29.50)	336	254	81
Coimbatore	23	32 (1.39)	11	21	6	217 (9.43)	22	195	0	329 (14.30)	20	309	50
Dharmapuri	7	26 (3.71)	18	8	2	40 (5.71)	13	27	3	166 (23.71)	8	158	40
Kanyakumari	9	62 (6.89)	0	62	0	50 (5.56)	0	50	2	195 (21.67)	11	184	53
Tiruchirappalli	17	2 (0.12)	0	2	0	44 (2.59)	0	44	2	172 (10.12)	0	172	72
<b>Total</b>	<b>76</b>	<b>162 (2.13)</b>	<b>35</b>	<b>127</b>	<b>16</b>	<b>490 (6.45)</b>	<b>91</b>	<b>399</b>	<b>34</b>	<b>1,452 (19.11)</b>	<b>375</b>	<b>1,077</b>	<b>296</b>

**Appendix 2.7**

**(Reference: Paragraph 2.1.11(ii); Page 17)**

**Surveillance samples analysed *vis-à-vis* their results**

<b>Name of the FAL</b>	<b>Surveillance samples analysed</b>	<b>Reported as Unsafe</b>	<b>Reported as not conformed to standards</b>	<b>Total (3)+(4)</b>	<b>Per cent of unsafe and not conformed to standards</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
Chennai	2,230	499	425	924	41.43
Coimbatore	644	34	133	167	25.91
Madurai	1,949	97	148	245	12.57
Palayamkottai	1,616	60	198	258	15.96
Salem	1,980	220	277	497	25.10
Thanjavur	1,496	173	337	510	34.09
<b>Total</b>	<b>9,915</b>	<b>1,083</b>	<b>1,518</b>	<b>2,601</b>	<b>26.23</b>

## Appendix 2.8

(Reference: Paragraph 2.1.12(i); Page 18)

Details of parameters and characteristics of samples tested  
by FALs in Tamil Nadu during 2020-23

Food Category	Food Analysis Laboratory	Total samples tested	Number of samples confirmed to Standards (Percentage)	Samples Ignored	Number of samples not conformed to Standards (except Unsafe)	Number of samples reported unsafe	Parameters to be tested	Characteristics to be tested	Parameters tested	Characteristics tested	Percentage of characteristics tested	Percentage of parameters tested
Beverages	Chennai*	1,185	638 (53.84)	0	290	257						
	Coimbatore	517	385 (74.47)	0	73	59	5	378	1	25	7	20
	Madurai	859	558 (64.96)	0	178	123	5	378	3	56	15	60
Cereal & Cereal products	Chennai	3,825	2,716 (71.01)	0	897	212						
	Coimbatore	2,568	2,133 (83.06)	0	396	39	5	387	1	24	6	20
	Madurai	2,856	2,256 (78.99)	0	580	20	5	387	3	115	30	60
Dairy and Dairy products	Chennai	657	516 (78.54)	1	136	4						
	Coimbatore	358	326 (91.06)	0	31	1	5	378	1	20	5	20
	Madurai	563	502 (89.17)	0	59	2	5	378	1	33	9	20
Fruits & Vegetable products	Chennai	542	321 (59.23)	0	157	64						
	Coimbatore	257	192 (74.71)	0	56	9	5	367	1	26	7	20
	Madurai	466	331 (71.03)	0	110	25	5	367	3	93	25	60
Meat, Fish and related products	Chennai	54	48 (88.89)	0	4	2						
	Coimbatore	13	9 (69.23)	0	0	4	5	364	1	32	9	20
	Madurai	4	2 (50.00)	0	2	0	5	364	1	23	6	20
Oils & Fats	Chennai	1,616	771 (47.71)	0	729	116						
	Coimbatore	933	678 (72.67)	0	255	0	5	366	1	13	4	20
	Madurai	1,185	841 (70.97)	0	343	1	5	366	1	25	7	20

*Audit Report (Compliance Audit), Tamil Nadu for the year ended March 2023*

Food Category	Food Analysis Laboratory	Total samples tested	Number of samples confirmed to Standards (Percentage)	Samples Ignored	Number of samples not conformed to Standards (except Unsafe)	Number of samples reported unsafe	Parameters to be tested	Characteristics to be tested	Parameters tested	Characteristics tested	Percentage of characteristics tested	Percentage of parameters tested
Other food products	Chennai	2,399	1,038 (43.27)	0	385	976						
	Coimbatore	691	425 (61.51)	0	129	137	5	340	1	7	2	20
	Madurai	2,520	1,544 (61.27)	0	525	451	5	340	1	7	2	20
Proprietary foods	Chennai	44	29 (65.91)	0	15	0						
	Coimbatore	41	27 (65.85)	0	13	1	5	339	1	6	2	20
	Madurai	60	53 (88.33)	0	7	0	5	339	1	6	2	20
Spices, Salts & Condiments	Chennai	1,783	1,098 (61.58)	0	619	66						
	Coimbatore	1,081	815 (75.39)	0	253	13	5	389	1	22	6	20
	Madurai	1,383	1,162 (84.02)	0	212	9	5	389	2	52	13	40
Sweetening agents	Chennai	1,382	957 (69.25)	0	320	105						
	Coimbatore	659	537 (81.49)	0	102	20	5	353	1	25	7	20
	Madurai	1,196	897 (75.00)	0	242	57	5	353	2	24	7	40
Sweets & Confectionery	Chennai	947	599 (63.25)	0	309	39						
	Coimbatore	427	365 (85.48)	0	60	2	5	342	1	12	4	20
	Madurai	539	421 (78.11)	0	116	2	5	342	1	7	2	20
<b>Grand Total</b>		<b>33,610</b>	<b>23,190 (69.00)</b>	<b>1</b>	<b>7,603</b>	<b>2,816</b>						

\* Parameters and characteristics results were not furnished by FAL, Chennai.

**Appendix 2.9**  
**(Reference: Paragraph 2.1.12(ii); Page 19)**  
**Details of analysis of samples in the FALs**

(In numbers (per cent))

Name of the FAL	Discrepancy in date	Data Error	With Delay	Without Delay	Grand Total
<b>Chennai</b>	<b>114 (0.79)</b>	<b>17 (0.12)</b>	<b>12,574 (87.11)</b>	<b>1,729 (11.98)</b>	<b>14,434 (100)</b>
2020-2021	0	5 (0.15)	3,234 (98.57)	42 (1.28)	3,281 (100)
2021-2022	111 (2.37)	7 (0.15)	4,489 (95.94)	72 (1.54)	4,679 (100)
2022-2023	3 (0.05)	5 (0.08)	4,851 (74.93)	1,615 (24.95)	6,474 (100)
<b>Coimbatore</b>	<b>230 (3.05)</b>	<b>14 (0.19)</b>	<b>5,067 (67.16)</b>	<b>2,234 (29.61)</b>	<b>7,545 (100)</b>
2020-2021	1 (0.07)	1 (0.07)	1,424 (99.3)	8 (0.56)	1,434 (100)
2021-2022	7 (0.24)	6 (0.21)	2,873 (98.26)	38 (1.3)	2,924 (100)
2022-2023	222 (6.97)	7 (0.22)	770 (24.16)	2,188 (68.65)	3,187 (100)
<b>Madurai</b>	<b>1 (0.01)</b>	<b>0</b>	<b>11,352 (97.59)</b>	<b>279 (2.4)</b>	<b>11,632 (100)</b>
2020-2021	0	0	2,395 (99.42)	14 (0.58)	2,409 (100)
2021-2022	1 (0.03)	0	3,881 (97.98)	79 (1.99)	3,961 (100)
2022-2023	0	0	5,076 (96.47)	186 (3.53)	5,262 (100)
<b>Palayamkottai</b>	<b>158 (1.94)</b>	<b>36 (0.44)</b>	<b>6,601 (81.17)</b>	<b>1,337 (16.44)</b>	<b>8,132 (100)</b>
2020-2021	33 (2.04)	0	1,470 (90.68)	118 (7.28)	1,621 (100)
2021-2022	43 (1.3)	26 (0.78)	3,125 (94.3)	120 (3.62)	3,314 (100)
2022-2023	82 (2.56)	10 (0.31)	2,006 (62.75)	1,099 (34.38)	3,197 (100)
<b>Salem</b>	<b>10 (0.1)</b>	<b>4 (0.04)</b>	<b>9,690 (96.78)</b>	<b>308 (3.08)</b>	<b>10,012 (100)</b>
2020-2021	0	3 (0.19)	1,597 (98.58)	20 (1.23)	1,620 (100)
2021-2022	1 (0.03)	1 (0.03)	3,067 (96.36)	114 (3.58)	3,183 (100)
2022-2023	9 (0.17)	0	5,026 (96.49)	174 (3.34)	5,209 (100)
<b>Thanjavur</b>	<b>30 (0.29)</b>	<b>25 (0.24)</b>	<b>9,807 (94.16)</b>	<b>553 (5.31)</b>	<b>10,415 (100)</b>
2020-2021	23 (1.23)	18 (0.97)	1,765 (94.64)	59 (3.16)	1,865 (100)
2021-2022	1 (0.03)	2 (0.06)	3,559 (98.59)	48 (1.33)	3,610 (100)
2022-2023	6 (0.12)	5 (0.1)	4,483 (90.75)	446 (9.03)	4,940 (100)
<b>Grand Total</b>	<b>543 (0.87)</b>	<b>96 (0.15)</b>	<b>55,091 (88.61)</b>	<b>6,440 (10.36)</b>	<b>62,170 (100)</b>

**Appendix 2.10**

**(Reference: Paragraph 2.1.12(v); Page 23)**

**Details of receipt and analysis of enforcement samples in the FALs**

Name of FAL and Date of Accreditation	Number of enforcement samples		Total samples	Number of sample analysed in Private Lab	Number of samples analysed in FALs after accreditation	Discarded
	pending analysis as on 31-12-2020	received from 01-01-2021 to the date of accreditation				
Chennai (16-03-2021)	786	274	1,060	0	1,060	0
Coimbatore (23-08-2021)	821	607	1,428	607	821	0
Madurai (16-06-2021)	796	1,005	1,801	0	1,119	682
Palayamkottai (28-06-2021)	215	717	932	241	691	0
Salem (23-08-2021)	830	1,477	2,307	455	1,090	762
Thanjavur (11-08-2021)	503	919	1,422	221	873	328
<b>Total</b>	<b>3,951</b>	<b>4,999</b>	<b>8,950</b>	<b>1,524</b>	<b>5,654</b>	<b>1,772</b>

**Appendix 2.11****(Reference: Paragraph 2.1.13(i); Page 24)****Non-initiation of adjudication proceedings in the selected districts**

<b>Name of the District</b>	<b>Number of cases</b>	<b>Relating to period</b>
Chennai	140	August, 2018 to December 2022
Coimbatore	94	January 2015 to July 2023
Tiruchirappalli	231	October 2021 to August 2023
<b>Total</b>	<b>465</b>	

**Appendix 2.12**

**(Reference: Paragraph 2.1.13(i); Page 24)**

**Delay in initiation of adjudication by DOs**

<b>Name of the District</b>	<b>Number of cases test checked</b>	<b>Number of cases of delay noticed</b>	<b>Range of delay in Number of days</b>
Chennai	150	65	09 days to 886 days
Coimbatore	158	144	02 days to 248 days
Dharmapuri	37	37	46 days to 728 days
Kanyakumari	170	36	37 days to 297 days

## Appendix 2.13

(Reference: Paragraph 2.1.13(i); Page 24)

## Delay in finalisation of adjudication process in the selected districts

Name of the District	Number of cases test checked	Delay in posting cases for hearing from the filing of cases by FSOs	Delay in passage of final orders beyond the stipulated 90 days from the date of first hearing	Delay in communication from the date of final orders to the defaulters
Chennai	150	53 (56 days to 870 days)	34 (7 days to 1,178 days)	60 (06 to 165 days)
Coimbatore	158	151 (31 days to 519 days)	96 (1 days to 195 days)	85 (08 to 184 days)
Dharmapuri	37	37 (18 days to 100 days)	01 (53 days)	-
Kanyakumari	52	40 (31 days to 297 days)	-	-
<b>Total</b>	<b>397</b>	<b>281</b>	<b>131</b>	<b>145</b>

**Appendix 2.14**

**(Reference: Paragraph 2.1.13(ii); Page 24)**

**Pendency in collection of penalty levied in the selected districts**

<b>Name of the District</b>	<b>Number of cases (penalty levied)</b>	<b>Period</b>	<b>Number of cases (penalty pending collection)</b>
Chennai	422 (₹60.83 lakh)	November 2015 to March 2023	222 (₹27.90 lakh)
Coimbatore	1,392 (₹139.82 lakh)	June 2014 to March 2023	719 (₹68.30 lakh)
Dharmapuri	161 (₹17.33 lakh)	September 2018 to March 2023	29 (₹5.28 lakh)
Kanyakumari	14 (₹3.13 lakh)	2020-23	14 (₹3.13 lakh)
Tiruchirappalli	149 (₹57.32 lakh)	August 2017 to March 2023	149 (₹55.44 lakh)
<b>Total</b>	<b>2,138</b> <b>(₹278.43 lakh)</b>		<b>1,133</b> <b>(₹160.05 lakh)</b>

**Appendix 2.15**  
**(Reference: Paragraph 2.1.13(iii); Page 25)**

**Pendency of prosecution cases**

<b>Name of the District</b>	<b>Pendency as per records made available by the Designated Officer</b>	<b>Pending cases at CoFS, Chennai as per District update</b>	<b>Pendency at CoFS, Chennai</b>
Chennai	289	129	204
Coimbatore	42	129	21
Dharmapuri	14	4	11
Kanyakumari	38	35	8
Tiruchirappalli	226	123	151
<b>Total</b>	<b>609</b>	<b>420</b>	<b>395</b>

**Appendix 2.16**

**(Reference: Paragraph 2.1.14(ii); Page 27)**

**Availability of facilities in the sampled Food Safety Offices**

Sl. No.	District	FSO Area code	Area covered	Field Survey conducted	Availability of Office Room	Rapid Test Kit provided	Portable chill box provided	Preservative supplied by office	Maintenance of Records	Complaint Register
1	Chennai	533	Ward Nos. 59, 63 and 114	No	Yes	No	No	No	No	No
2		545	Ward Nos. 129, 130, 131 and 132	No	Yes	No	No	No	No	No
3		528	Ward Nos. 40, 42, 47, 48 and 53	No	Yes	No	No	No	Yes	No
4		537	Ward Nos. 99, 127 and 128	No	Yes	No	No	No	Yes	No
5		550	Ward Nos. 175, 176, 181 and 182	No	Yes	No	No	No	No	No
6	Coimbatore	12	Periyanaickenpalayam Block	No	Yes	No	No	No	No	No
7		18	Thondamuthur Block	No	No	No	No	No	No	No
8		402	Mettupalayam Municipality and Karamadai Block	No	Yes	No	No	No	No	No
9		553	Ward Nos 10, 11, 12, 13, 14 and 22	No	Yes	No	No	No	No	No
10		558	Ward Nos. 40, 41, 44, 45, 46, 47, 48 and 49	No	Yes	No	No	No	No	No
11		561	Ward Nos. 57, 58, 59, 60, 61, 62, 63, 64 and 66	No	Yes	No	No	No	Yes	No
12	Dharmapuri	35	Morappur Block	No	Yes	No	Yes	No	Yes	No
13		38	Pappireddipatti Block	No	Yes	No	Yes	No	No	No
14	Kanniyakumari	86	Rajakka-mangalam Block	No	Yes	No	Yes	No	No	No
15		427	Nagercoil Municipality	No	Yes	No	Yes	Yes	No	No
16	Tiruchirappalli	312	Marungapuri Block and Vayyampatti Block	No	No	No	No	No	No	No
17		314	Pullambadi Block	No	No	No	No	No	No	No
18		590	Tiruchirappalli Corporation	No	No	No	No	No	No	No
19		593	(Two zones)	No	No	No	No	No	Yes (Self maintained)	No

One HP Laptop and JIO SIM was provided in the sampled FSOs except in Rajakkamangalam Block, Kanniyakumari District.

## Appendix 2.17

(Reference: Paragraph 2.1.16(ii); Page 30)

## Annual returns filed / not filed by FBOs

District	Eligible FBOs for the period 2020-23 (Three years total)	Filed in time (per cent)	Delayed filing (per cent)	Not Submitted (per cent)
Chennai	972	152 (16)	820 (84)	0
Coimbatore	6,360	1,961 (31)	1,937 (30)	2,462 (39)
Dharmapuri	2,373	1,316 (55)	38 (02)	1,019 (43)
Kanyakumari	1,741	272 (15)	464 (27)	1,005 (58)
Tiruchirappalli	2,649	1,073 (40)	121 (05)	1,455 (55)

**Appendix 2.18**

**(Reference: Paragraph 2.1.16(iv); Page 31)**

**Enforcement and Surveillance samples reported as 'Unsafe'  
during the period 2020-23**

Food Analysis Laboratory	Samples reported as 'Unsafe'		Total reported as 'Unsafe' in the State
	Enforcement	Surveillance	
Chennai	1,345	496	1,841
Coimbatore	251	34	285
Madurai	593	97	690
Palayamkottai	403	60	463
Salem	466	220	686
Thanjavur	901	173	1,074
<b>Total</b>	<b>3,959</b>	<b>1,080</b>	<b>5,039</b>

## Appendix 2.19

(Reference: Paragraph 2.1.16(vi); Page 33)

## List of test-checked online complaints registered in FoSCoS portal

Sl. No.	Ticket Number	Ticket Register Date & Time
1	4389751134	26/12/2021 15:21
2	4123165411	23/12/2021 13:13
3	4238995016	24/12/2021 21:28
4	3206770790	21/12/2022 01:40
5	3766942020	19/12/2021 10:20
6	4039566624	22/12/2021 14:05
7	4122873088	23/12/2021 13:08
8	4129763586	23/12/2021 15:03
9	4130894967	23/12/2021 15:22
10	4466188335	27/12/2021 12:35
11	4501401235	27/12/2021 22:21
12	4547922470	28/12/2021 11:17
13	72817701	29/12/2021 17:23
14	267460729	31/12/2021 23:29
15	1523591412	01/12/2022 14:08
16	1528287558	01/12/2022 15:26
17	1858581860	05/12/2022 11:11
18	2386856775	11/12/2022 13:54
19	2816500868	16/12/2022 13:14
20	3423359458	23/12/2022 13:49
21	4034000095	30/12/2022 15:27
22	4050446857	30/12/2022 20:01
23	2744758675	15/12/2022 17:21
24	3457162678	23/12/2022 23:12
25	2818988099	08/12/2021 11:01
26	2994450938	10/12/2021 11:41
27	3616748270	17/12/2021 16:37
28	4246361941	24/12/2021 23:31
29	4368281470	26/12/2021 09:23
30	138351795	30/12/2021 11:36
31	1611692341	02/12/2022 14:35
32	1940264845	06/12/2022 09:53
33	2131380774	08/12/2022 14:56
34	2566369860	13/12/2022 15:48
35	2814692836	16/12/2022 12:44
36	3195375013	20/12/2022 22:29
37	3093483551	19/12/2022 18:11
38	3942261832	29/12/2022 13:58
39	3948068294	29/12/2022 15:35
40	4134209190	31/12/2022 19:17

**Appendix 2.20**

**(Reference: Paragraph 2.1.16(vi); Page 33)**

**Illustrative cases for non-redressal of complaints**

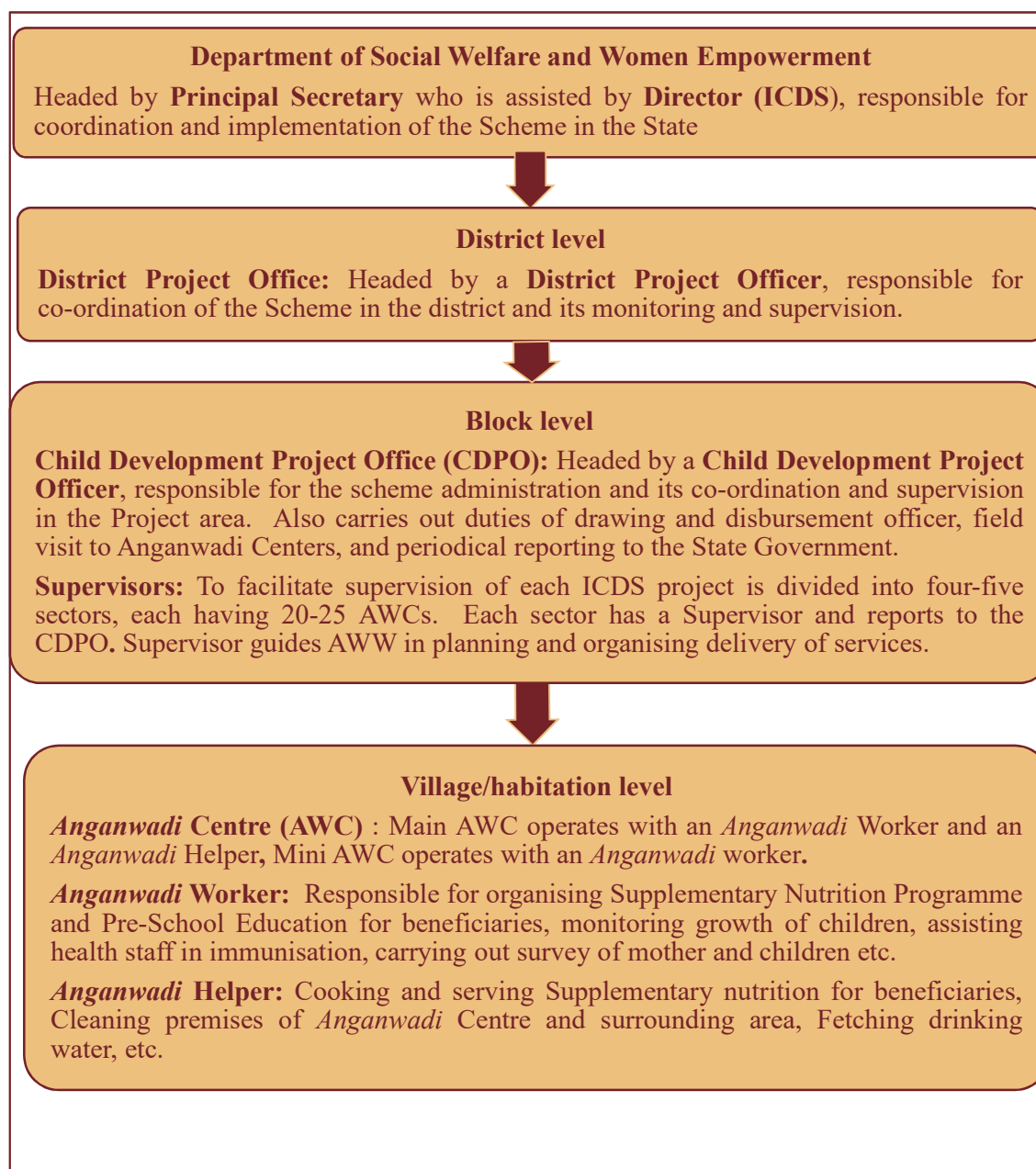
**Case study 1:** A complaint was raised by a consumer (Ticket No.4246361941) on 24 December 2021 for the presence of bird feather in 'X' branded Dates was attended to by the concerned FSO on 31 December 2021. The complaint was reported 'closed' by the DO, Chennai on the same date citing reasons that the FBOs repacking unit was in Tiruchirappalli and that the FBO came under the 'Central License'. The Complainant has, however, sought to know the result to his complaint, which remains unresolved (December 2023).

**Case study 2:** A Ticket No. 3093483551 was raised on 19 December 2022 by a consumer on the absence of Choco chips in the 'Y' branded Krunch Chocochips biscuits. A report was submitted by the FSO (22 December 2022) stating that the premises of the FBO was not in the jurisdiction of the FSO and requested to forward the complaint to the FSO concerned. However, the complaint was shown as resolved by the DO, Chennai on the same date with remarks as 'closed' and in the FoSCoS portal on 30 December 2022. The consumer's complaint remained unresolved (December 2023).

## Appendix 2.21

(Reference: Paragraph 2.2.2; Page 35)

## Organisation chart/Duties and Responsibilities



Appendix 2.22

(Reference: Paragraph 2.2.5; Page 36)

Details of sampled Anganwadi Centres

Sl. No.	Name of the District	Block name	Sector Name	Name of Anganwadi Centre	AWC Code
1	Karur	K.Paramathi	Kasipalayam	Coonampatti	33613020109
2				K.Paramathiperiyarnagar	33613020111
3				Kulathupalayam	33613020218
4				Mettukadai	33613020224
5			K.Paramathi	Salaipalayam	33613020240
6				T.Venkatapuram	33613020246
7				Thennilai	33613020157
8		Thanthoni	Velliyanai	Chinnamanaickanpatti	33613070406
9				Jagadabi Water Tank	33613070407
10				Jallipatti Comman Savadi	33613070410
11				Velliyanai South	33613070435
12			Thanthoni	Kaliappanur	33613070212
13				Karuppagoundanputhur	33613070213
14				Thenthroppathi Nagar	33613070220
15	Perambalur			Alathur	Alathur
16		Irur North street	33615010120		
17		Irur South Street	33615010121		
18		Kannappadi	33615010135		
19		Karai	Therani Colony Street	33615010318	
20			Therkkumadhavi	33615010323	
21			Thimmur Main Road Street	33615010334	
22		Veppur	Kunnam	Andikurumbalur Middle	33615040102
23				Andikurumbalur West	33615040103
24				Moongilpadi	33615040128
25				Paravai West	33615040135
26			Murukkankudi	Asur Middle	33615040233
27				Othiyam	33615040234
28	Perali East			33615040223	

Sl. No.	Name of the District	Block name	Sector Name	Name of Anganwadi Centre	AWC Code	
29	Ramanathapuram	Mandapam	Mandapam	Nochioorani	33626040219	
30				Sethu Rastha	33626040229	
31				T.N.Kudieruppu	33626040231	
32		Thirupullani	Thirupullani	Kanjirangudi (Pallivasal St)	33626100205	
33				Sethukari	33626100230	
34				Vannangundu (Bus Stand)	33626100240	
35			Uchipuli	Kuppan Valasai	33626040407	
36				Pudumadam (10th Ward)	33626040420	
37				Pudumadam (South)	33626040421	
38		Velanur		Servaikaran Oorani	33626040429	
39				Ekkakudi South	33626100308	
40				Mangaleshwari Nagar	33626100317	
41				Nallangudi	33626100323	
42				Sumaithangi	33626100335	
43		Salem	Asthampatti	Anathanapatty	Gugai Kalliamman Koil Street	33608150116
44					Linemedu (Line Medu 3rd Street)	33608150121
45	Linemedu (Mahaboob Nagar)				33608150122	
46	Valluvar Nagar (MGR Silai Theru)				33608150144	
47	Kottai			Pillayar Nagar (2nd Street)	33608150226	
48				Ramnagar (Odai)	33608150229	
49				Mettumakkan Street	33608150219	
50	Omalur		Omalur	Kottagaundanpatti Ad	33608110111	
51				Pudutheru	33608110123	
52				R.C.Chettipatti (Madha Koil)	33608110127	
53				Saminaickenpatti (Nayakkar Street)	33608110129	
54			Sarakka Pillaiyur		Kamalapuram Colony	33608110209
55					Pottiyapuram	33608110227
56		Sarakka Pillaiyur			33608110232	

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Sl. No.	Name of the District	Block name	Sector Name	Name of Anganwadi Centre	AWC Code
57	Theni	Andipatti	Kovilpatti	Balagamuthram	33624010306
58				Kallupatti	33624010309
59				Muthanampatti	33624010317
60				Velayuthapuram	33624010330
61			Rajathani	Jakkammalpatti	33624010508
62				Palakombai Near Kannimarkovil	33624010514
63		Ramakrishnapuram		33624010520	
64		Theni Urban	Vadapudhupatty	Jallipatti	33624060405
65				Saruththupatti (Muthiah Kovil Street)	33624060421
66				Vadaputhupatti (Mandaiamman Koil St.)	33624060429
67			Vaigaipudhur	A.Vadipatti(South Street)	33624060506
68				Kullapuram (Soundrarajapuram)	33624060514
69				Silvarpatti(Kombapillai street)	33624060504
70				Sindhuvampatti(Colony street)	33624060535
71			Periyakulam	Pugailaithottam (Pallivasal St.)	33624080216
72				Thotti Colony	33624080222
73				Vadagarai Market (Market St)	33624080224
74			Theni-2	Kamarajar Balar School (Sivaram Nagar)	33624080402
75				Municipal Dailly Market (Pallivasal St.)	33624080410
76				Municipal Dailly Market V.M.Savadi St.)	33624080411
77				Muthalamankoil St.	33624080416

## Appendix 2.23

(Reference: Paragraph 2.2.10.7(b); Page 48)

## Details of testing of weaning food sampled by Audit

Sl. No.	Name of the composition	Batch No.	Name of the manufacturer	Date of collection of the sample	Date of despatch of sample for testing	Date of receipt of test result	Result of testing		
							Quality characteristics	Specification required as per ICDS norms	Result in per cent
1	Antenatal Women/ Postnatal Mothers	M08/Dr.S	Dr.Soundaram Weaning Food Manufacturing Industrial Co-operative Society, Dindigul	19-09-2023	20-09-2023	26-10-2023	Protein	Not less than 14 per cent	12.70
							Fat	Not less than 10 per cent	05.60
							Calorific Value	Not less than 400 Kcal/100gms	396.80
2	Six months to two Years	PW-220	M/s Rasi Nutri Foods India (Ltd.), Namakkal	19-09-2023	20-09-2023	26-10-2023	Protein	Not less than 15 per cent	13.60
3	Six months to two Years	PW-198	M/s Rasi Nutri Foods India (Ltd.), Namakkal	04-10-2023	04-10-2023	26-10-2023	Protein	Not less than 15 per cent	13.60
4	Antenatal/ Postnatal Mothers	M08/CNP	Chinnalampatti Weaning Food Manufacturing Industrial Co-operative Society, Dindigul	04-10-2023	04-10-2023	26-10-2023	Protein	Not less than 14 per cent	10.60
							Fat	Not less than 10 per cent	05.80
5	Two years to six years	PP-236	M/s Rasi Nutri Foods India (Ltd.), Namakkal	05-10-2023	05-10-2023	26-10-2023	Protein	Not less than 15 per cent	12.80
6	Two years to six years	PP-236	M/s Rasi Nutri Foods India (Ltd.), Namakkal	17-10-2023	17-10-2023	31-10-2023	Protein	Not less than 15 per cent	13.90
7	Six months to two Years	PW-241	M/s Rasi Nutri Foods India (Ltd.), Namakkal	16-10-2023	17-10-2023	31-10-2023	Protein	Not less than 15 per cent	13.57
8	Antenatal/ Postnatal Mothers	PB-265	M/s Rasi Nutri Foods India (Ltd.), Namakkal	25-10-2023	25-10-2023	31-10-2023	Protein	Not less than 14 per cent	13.90
							Fat	Not less than 10 per cent	05.30
							Calorific Value	Not less than 400 Kcal/100gms	395.70

**Appendix 2.24**

(Reference: Paragraph 2.2.12.2; Page 55)

**(i) Number of sampled AWCs not visited by DPOs during 2020-23**

Sl. No.	District Name	Block Name	AWCs not visited by DPOs during 2020-21 to 2022-23
1	Karur	K.Paramathi	5
2		Thanthoni	7
3	Perambalur	Alathur	3
4		Veppur	5
5	Ramanathapuram	Mandapam	5
6		Tirupullani	2
7	Salem	Asthampatti	7
8		Omalur	7
9	Theni	Andipatti	5
10		Periyakulam	7
11		Theni Urban	3
		<b>Total</b>	<b>56</b>

**(ii) Details of number of visits made to sampled AWCs by CDPOs/Supervisors**

Sl. No.	District	Block	Category of Official	2020-21 to 2022-23			
				Target	Achievement	Shortfall	Per cent
1	Karur	K.Paramathi	CDPO	21	5	16	76.20
			Supervisor	126	13	113	89.69
		Thanthoni	CDPO	21	4	17	80.96
			Supervisor	126	47	79	62.70
2	Perambalur	Alathur	CDPO	21	4	17	80.96
			Supervisor	126	31	95	75.40
		Veppur	CDPO	21	11	10	47.62
			Supervisor	126	40	86	68.26
3	Ramanathapuram	Mandapam	CDPO	21	5	16	76.20
			Supervisor	126	13	113	89.69
		Thirupullani	CDPO	21	19	2	9.53
			Supervisor	126	11	115	91.27
4	Salem	Asthampatti	CDPO	21	5	16	76.20
			Supervisor	126	56	70	55.56
		Omalur	CDPO	21	8	13	61.91
			Supervisor	126	62	64	50.80
5	Theni	Andipatti	CDPO	21	16	5	23.81
			Supervisor	126	73	53	42.07
		Periyakulam	CDPO	21	12	9	42.86
			Supervisor	126	58	68	53.97
		Theni Urban	CDPO	21	17	4	19.05
			Supervisor	126	77	49	38.89
<b>Total</b>			<b>CDPO</b>	<b>231</b>	<b>106</b>	<b>125</b>	<b>54.11</b>
			<b>Supervisor</b>	<b>1,386</b>	<b>481</b>	<b>905</b>	<b>65.30</b>

## Appendix 2.25

(Reference: Paragraph 2.2.12.3(i); Page 56)

Statement showing the variation in TN ICDS and *Poshan Tracker*

Month	Data as per TN ICDS					Data as per <i>Poshan Tracker</i>				
	Total Beneficiary	Number of beneficiary measured	Normal	Moderately Malnourished	Severely Malnourished	Total Beneficiary	Number of beneficiary measured	Normal	Moderately Malnourished	Severely Malnourished
January 2023	31,98,659	28,66,859	24,76,839	2,99,878	90,142	33,34,014	32,53,140	21,87,670	8,66,376	3,21,481
February 2023	32,63,444	37,61,527	32,95,846	3,72,656	93,025	33,50,779	33,03,584	22,96,200	8,33,323	2,80,923
March 2023	32,97,636	34,71,448	29,75,767	4,03,657	92,024	33,88,626	33,03,442	23,44,973	8,15,943	2,39,254
April 2023	33,89,285	34,69,606	29,09,539	4,61,691	98,376	34,27,745	33,48,830	23,44,481	8,60,424	2,42,484
May 2023	34,51,942	30,71,417	25,64,330	4,17,614	89,473	34,46,118	33,04,225	23,32,064	8,35,735	2,35,267
June 2023	34,89,443	36,20,941	30,21,297	4,95,186	1,04,458	34,58,814	33,81,785	23,75,440	8,62,431	2,44,460
July 2023	35,18,814	34,06,242	28,59,442	4,60,651	86,149	34,61,654	34,00,237	24,18,261	8,50,269	2,28,921
August 2023	37,18,094	35,27,982	29,83,762	4,61,448	82,772	34,80,473	34,28,249	24,74,476	8,37,481	2,07,364
September 2023	37,68,275	31,37,646	26,39,674	4,23,529	74,443	34,78,549	34,01,905	24,48,761	8,42,709	2,00,019
October 2023	38,61,023	32,73,353	27,76,380	4,22,933	74,040	34,90,948	34,43,416	25,46,902	7,99,704	1,81,495

Appendix 2.26

(Reference: Paragraph 2.2.12.3(ii), Page 56)

Discrepancy in 'Date of Birth' captured in *Poshan* Tracker and TN ICDS applications

Sl. No.	District	Block	AWC Name	Name of the beneficiary	Date of Birth as per <i>Poshan</i> Tracker	Date of Birth as per TN ICDS	Difference in days
1	Karur	K Paramathi	Coonampatti	Dhayalan	04-12-2018	04-12-2019	365
2				Kaaviyan T	25-08-2019	19-09-2019	25
3				Laxshana	25-12-2020	24-12-2020	1
4				M Jagath	14-11-2018	13-09-2018	62
5			Kulathupalayam	G S Athisshnavi	23-01-2021	27-01-2021	4
6				S Vipin	30-09-2018	03-10-2018	3
7			T Venkatapuram	Athulyan	13-07-2021	18-03-2021	117
8				Karnika	07-03-2021	21-03-2021	14
9				V Makasri	07-10-2018	18-10-2018	11
10			Thennilai	Divarshini	02-12-2020	21-12-2020	19
11				M Boovanesh	18-04-2019	17-04-2019	1
12				Mahasri	03-12-2020	27-04-2020	220
13				Vijayabharathi	14-11-2019	04-11-2019	10
14			Thanthoni	Chinnama-naickanpatti	Abimanyu S	12-05-2021	14-05-2021
15		Anushree Nidhi			04-03-2019	11-03-2019	7
16		B Jashmitha			17-07-2019	17-09-2019	62
17		D Deepshika			23-03-2019	23-04-2019	31
18		Dhansikasri			14-12-2021	25-11-2021	19
19		Imayal			25-11-2021	14-12-2021	19
20		Iniyasriniti V			18-03-2021	19-03-2021	1
21		M vishwanth			16-05-2018	15-05-2018	1
22		Mahalakshmi			24-09-2019	26-09-2019	2
23		P Dheena			24-04-2018	24-04-2019	365
24		P Subasri			03-11-2017	03-11-2018	365
25		Pranika			08-10-2021	08-11-2021	31
26		R Krishnan			02-02-2021	01-02-2021	1
27		V Dhansika			01-09-2017	01-09-2018	365
28		Vetrivel	26-02-2018	26-01-2018	31		

Sl. No.	District	Block	AWC Name	Name of the beneficiary	Date of Birth as per <i>Poshan</i> Tracker	Date of Birth as per TN ICDS	Difference in days	
29	Karur	Thanthoni	Jagadabi Water Tank	A S Vaishika	15-12-2020	29-12-2020	14	
30				Dhanushree	21-06-2021	26-12-2020	177	
31				Janani	11-12-2018	11-11-2018	30	
32				Jyoshiko	15-09-2021	15-10-2021	30	
33				Karthikai Kumaran	09-12-2021	10-12-2021	1	
34				Kukan	10-09-2019	13-09-2019	3	
35				Lokeshwaran	28-06-2019	30-06-2019	2	
36				Nakshathra	28-03-2020	20-02-2020	37	
37				Nidarshana	06-11-2021	16-11-2021	10	
38				Santhanapugal	29-10-2020	27-10-2020	2	
39				Suphika	13-01-2022	20-01-2022	7	
40				Swedha	07-08-2020	03-08-2020	4	
41				Yuvithasri	28-01-2019	31-01-2019	3	
42			Jallipatti Comman Savadi	Balusamy	01-08-2019	01-08-2020	366	
43					Devaprasath	23-12-2019	25-12-2019	2
44			Kaliappanur	Dhiya sri	03-01-2022	07-01-2022	4	
45			Karuppagoundanp uthur	Harshita	10-05-2019	05-05-2019	5	
46					Iniya	17-02-2020	17-03-2020	29
47					Prise Solomon	27-07-2021	29-07-2021	2
48					S Maaran	07-09-2019	07-01-2019	243
49					Vijay and Dhoni	17-12-2020	12-12-2020	5
50			Thenthroppathi Nagar	A Dharun	21-01-2018	11-01-2018	10	
51					Devadharsan	04-06-2020	04-04-2020	61
52					Devarakshan	22-07-2020	12-07-2020	10
53					Dharsan	24-08-2020	29-03-2022	582
54					J Sasimithra	27-08-2018	30-09-2018	34
55					Kopika	23-08-2021	29-03-2022	218
56					Laktheesh	30-05-2019	27-06-2019	28
57					M R Koushik	07-06-2019	01-07-2019	24
58					M Rakshan	25-01-2018	01-01-2018	24
59					P Nithika	21-06-2018	02-06-2018	19
60					P Sandeepshree	14-10-2019	11-10-2019	3
61					P Sarvesh	12-03-2021	08-03-2021	4
62					Pranish	21-05-2019	25-01-2019	116
63					R Dhanusri	29-05-2021	28-05-2021	1
64	R Mithra	08-09-2018			07-09-2018	1		
65	Rutharson	05-11-2021	09-11-2021	4				

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Sl. No.	District	Block	AWC Name	Name of the beneficiary	Date of Birth as per <i>Poshan</i> Tracker	Date of Birth as per TN ICDS	Difference in days		
66	Karur	Thanthoni	Thenthruppathi Nagar	S Niranjana	30-01-2019	28-01-2019	2		
67				S Sarva	08-01-2018	02-01-2018	6		
68				Seyasmithran	22-10-2020	11-10-2020	11		
69				Sharvesh	09-09-2021	08-09-2021	1		
70				Sudhan	12-11-2017	01-11-2017	11		
71				T Varnika	25-08-2019	24-08-2019	1		
72			Velliyanai South	K Shathvik	19-08-2019	19-01-2019	212		
73				M Sanjana	26-02-2020	25-02-2020	1		
74				M santhip	20-12-2020	19-12-2020	1		
75				Thamilini	06-04-2020	05-04-2020	1		
76				Udthayasri	29-01-2020	26-01-2020	3		
77				Y Karnika	16-02-2019	15-02-2019	1		
78			Perambalur	Alathur	Alathur	Rishikesh	22-09-2021	21-09-2021	1
79					Irur North Street	Rohan	24-05-2021	24-04-2021	30
80	Sathviha	28-09-2021				21-11-2021	54		
81	P kirubasree	08-07-2020				08-08-2020	31		
82	Rohith	06-02-2018				11-12-2017	57		
83	Vinitha	12-06-2021				06-12-2021	177		
84	Thimmur	Abnesh				10-11-2020	15-11-2020	5	
85		Brindha			07-01-2018	14-01-2018	7		
86		Dharshini			09-08-2019	19-08-2019	10		
87		M Nehashri			31-10-2019	24-10-2019	7		
88		R Maivizhi			25-06-2020	27-06-2020	2		
89		S Suthan			12-05-2020	13-05-2020	1		
90	Thanisha	05-03-2021			08-03-2021	3			
91	Veppur	A K Middle			Mithra	13-05-2019	13-03-2019	61	
92					Nithisri	28-09-2020	28-09-2019	366	
93					Sathana	02-07-2019	19-07-2019	17	
94					Yogesh	15-06-2020	16-06-2021	366	
95		A K West			Saran	06-11-2019	03-11-2019	3	
96			Subiksha	20-06-2020	28-06-2020	8			
97			Veeramani	04-03-2020	03-05-2020	60			
98		Asur Middle Street	Ashvanth	08-06-2021	09-06-2021	1			
99			Harsametran	16-05-2021	17-05-2021	1			
100			Kaven	20-07-2020	19-07-2020	1			
101			Mitran	09-03-2020	09-03-2019	366			
102		Sevapalan	03-07-2021	02-07-2021	1				

Sl. No.	District	Block	AWC Name	Name of the beneficiary	Date of Birth as per <i>Poshan Tracker</i>	Date of Birth as per TN ICDS	Difference in days		
103	Perambalur	Veppur	Moongilpadi	Kamalika M	08-07-2020	07-07-2020	1		
104				Mithunraj R	24-11-2021	24-10-2021	31		
105				Pazhanivel	31-07-2020	30-07-2020	1		
106				Saiyiparanith	14-07-2020	13-07-2020	1		
107			Othiyam	Aakash	04-10-2021	21-10-2021	17		
108				Dhakcha	25-06-2021	21-06-2021	4		
109				Sanjay	23-08-2020	08-08-2020	15		
110				Service	15-10-2020	11-10-2020	4		
111			Paravai West Street	Dhanishka	23-07-2021	27-07-2021	4		
112				Hari Balan	14-05-2020	20-05-2020	6		
113				Kavishasree	14-11-2021	12-11-2021	2		
114				M Gokuldeephan	06-05-2021	05-06-2021	30		
115				Tharnish	11-04-2018	11-04-2019	365		
116				Perali East Street	B Sanjeev	08-10-2019	07-10-2019	1	
117					Chandru	01-02-2022	02-01-2022	30	
118					Deveesh D	26-08-2021	26-10-2021	61	
119			K.Kavisha		30-12-2020	31-12-2020	1		
120			Ramanathapuram	Mandapam	Kuppanvalasai	Aakif Noor	24-06-2019	24-06-2018	365
121						Mohamed Imranudeen	04-08-2020	08-04-2020	118
122	Noorulfaritha	17-10-2019				17-11-2019	31		
123	Thanu shreya	24-09-2020				24-09-2021	365		
124	Nochioorani	Bala Harshini			06-10-2019	07-10-2019	1		
125	Pudumadam 10th Ward	F Mohamed Faaq			12-03-2021	12-03-2020	365		
126	Pudumadam South	Hamdaan Hameed			18-05-2019	16-05-2019	2		
127		Mohammed saajil			05-11-2018	11-05-2018	178		
128		Nasrin			27-12-2017	06-12-2017	21		
129		Sabika			12-10-2019	22-11-2019	41		
130	Servaikaran Oorani	Keerthi Sudhan			07-05-2018	12-06-2018	36		
131		Mukitharshan			18-08-2020	08-08-2020	10		
132		Nivetha Sri			19-05-2019	09-05-2019	10		
133		Saashmika Sri			23-11-2021	23-12-2021	30		
134		Srimukileswaran			29-10-2021	29-11-2021	31		
135	Sethurastha	Aathira			17-06-2020	26-06-2020	9		
136		Prakya			11-01-2021	18-01-2021	7		
137		Rashwanth			28-10-2020	17-11-2020	20		
138		Shekabthulkathar	29-11-2019	18-12-2019	19				

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Sl. No.	District	Block	AWC Name	Name of the beneficiary	Date of Birth as per <i>Poshan Tracker</i>	Date of Birth as per TN ICDS	Difference in days	
139	Ramanathapuram	Mandapam	T.N.Kudieruppu	Dhanshikraj	03-09-2020	04-09-2020	1	
140				Gobi krish	10-07-2018	11-07-2018	1	
141		Thirupullani	Ekkakudi South	A l sashana	21-09-2019	31-08-2019	21	
142				A L Shifaya	05-09-2018	05-09-2019	365	
143				Aasim rakuman	06-06-2018	06-06-2019	365	
144				Riya thasneem	01-06-2021	07-06-2021	6	
145				S Afshan Sameeha	20-04-2019	24-04-2019	4	
146				Alin kayama	10-06-2019	11-06-2019	1	
147				Kanjirangudi Pallivasal	Muhammad asam	12-07-2021	07-12-2021	148
148			Sumaiya		13-11-2019	13-10-2019	31	
149			Vishna kavin		24-11-2018	18-12-2018	24	
150			Nallankudi	Mugilan	19-09-2019	20-09-2019	1	
151			Sethukarai	Pavaneesh	05-10-2020	10-12-2020	66	
152				Rishanth	23-02-2019	23-02-2020	365	
153			Sumaithangi	Anamiga	05-07-2021	13-12-2021	161	
154				Jeniskumar	22-03-2018	20-03-2018	2	
155		Kavinastri		27-08-2018	29-08-2018	2		
156		Shethrastri		16-05-2018	10-05-2018	6		
157		Yokini stri		04-06-2021	06-04-2021	59		
158		Vanangundu Busstand	Akiltrithwa	13-12-2017	03-12-2017	10		
159		Salem	Asthampatti (Salem Project 1)	(2nd Street)	R Krishanth	22-02-2021	12-02-2021	10
160				Gugai Kalliamman Kovil Street	A Kavenayaa	13-12-2018	28-08-2018	107
161					Darshika	10-07-2020	09-07-2020	1
162					Kaniska	31-05-2021	31-03-2021	61
163					Samithrashree	06-05-2020	15-06-2020	40
164					Vishwa Thulasi	08-09-2020	07-09-2020	1
165					Linemedu (Line Medu 3Rd Street)	Mohammed Raiyan A	04-04-2019	29-04-2019
166	Zara			28-03-2019		29-03-2019	1	
167	Linemedu (Mahaboob Nagar)			Athifkhan	04-11-2021	05-11-2021	1	
168	Mettumakkan Street			A Mohammad Ashfaq	16-08-2019	11-08-2019	5	
169				G Harshavarthini	02-04-2020	03-04-2020	1	
170				J Hajira	02-08-2018	02-07-2018	31	

Sl. No.	District	Block	AWC Name	Name of the beneficiary	Date of Birth as per <i>Poshan</i> Tracker	Date of Birth as per TN ICDS	Difference in days
171	Salem	Asthampatti (Salem Project 1)	Pillayar Nagar	Hariharan	29-04-2020	29-09-2020	153
172				Jabrin	29-05-2021	03-06-2020	360
173			Ramnagar (Odai)	N Mounika Sri	30-05-2020	31-05-2020	1
174				V Anbarasan	18-04-2018	27-05-2018	39
175			Valluvar Nagar (MGR Silai Theru)	A Sai Adhiyan	10-02-2021	23-02-2021	13
176				Lithun kumaran	18-02-2021	18-04-2021	59
177				M Usena	05-10-2018	05-12-2018	61
178				Pugal S	29-06-2020	26-06-2020	3
179		Omalar	Kamalapuram Colony	R Moumitha	16-04-2019	16-04-2018	365
180				Sagithyan P	19-05-2020	28-04-2020	21
181				Samvrutha R	20-01-2021	23-12-2020	28
182				Tanvika	08-11-2020	07-11-2020	1
183			Kottagoundanpatti Ad	Hari pranav	20-07-2021	20-04-2021	91
184				Varsan	16-09-2019	16-10-2019	30
185				Vivinsai	10-10-2019	10-09-2020	336
186			Pottiyapuram	Avigna Sree	18-08-2019	17-08-2019	1
187				Dharanesh	01-09-2020	01-10-2020	30
188				Kavya Sri	30-03-2020	29-03-2020	1
189				Magilya Sri	03-01-2021	29-01-2021	26
190				Manisha Shree	04-04-2019	03-04-2019	1
191				Manisha Shree	04-04-2019	03-04-2019	1
192				Nikhila	09-01-2021	09-01-2020	366
193				Shri Saran	15-02-2021	14-02-2021	1
194			Pudutheru	Logieeswaran	18-12-2020	17-02-2020	305
195				Mazilan	30-11-2020	29-11-2020	1
196				Mukin	23-09-2020	15-10-2020	22
197				Pugalesh	06-10-2021	05-10-2021	1
198				Thirumurugan	16-08-2018	15-08-2018	1
199			Saminaickenpatti Nayakkar Street	Kanish	04-08-2020	14-08-2020	10
200				Pranav V P	10-06-2019	12-03-2020	276
201				Thasvanth	12-03-2020	23-10-2020	225
202			Sarakka Pillaiyur	Deepavarshan M	05-12-2019	11-05-2019	208
203				Menaga P	21-11-2019	02-11-2019	19
204				Nagathtcith	27-07-2021	26-07-2021	1
205	Prajith			02-11-2021	01-11-2021	1	
206	Pranave			22-01-2020	21-01-2020	1	
207	Rithish	27-07-2020		26-07-2020	1		

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Sl. No.	District	Block	AWC Name	Name of the beneficiary	Date of Birth as per <i>Poshan</i> Tracker	Date of Birth as per TN ICDS	Difference in days
208	Salem	Omalur	Sarakka Pillaiyur	Sidvikharan	01-09-2020	31-08-2020	1
209				T Devadhithya	04-03-2021	03-03-2021	1
210				Yalnilavan	03-07-2020	02-07-2020	1
211	Theni	Aandipatti	Balasamuthram	Tamilruthra	29-04-2018	20-04-2018	9
212				Vetrimaaran	15-05-2019	15-05-2020	366
213			Jakkammalpatti	Anbumani	23-12-2020	26-12-2020	3
214				Jai Krishna	18-08-2021	30-08-2021	12
215				Kevindev	30-12-2020	01-01-2021	2
216				Lakchmi	10-05-2021	10-08-2021	92
217				Logamithra	11-05-2021	11-08-2021	92
218				Manokrishna	16-06-2020	16-05-2020	31
219				Ramu	10-05-2021	10-08-2021	92
220				Kallupatti	Dikshant	16-05-2021	28-05-2021
221			Indira Gandhi		10-05-2019	10-04-2019	30
222			Madhu mithran		16-04-2019	24-04-2019	8
223			Parthiksan		02-10-2021	04-10-2021	2
224			Prithika		13-04-2020	13-03-2020	31
225			Sanjna		26-09-2021	29-09-2021	3
226			Thiya Sri		27-07-2021	22-08-2021	26
227			Varsha		11-12-2019	11-11-2019	30
228			Varshini		11-12-2019	11-11-2019	30
229			Vasudevan		29-10-2019	07-03-2020	130
230			Muthanampatti	Amulya	06-12-2020	04-12-2021	363
231				Harni	22-08-2020	23-11-2020	93
232				Hemant Sri	03-10-2020	17-09-2020	16
233				Jivithra	17-12-2020	27-12-2021	375
234				Kunal	16-04-2020	24-04-2020	8
235				Lishanthini	18-02-2021	18-12-2021	303
236				Prabanjan	14-10-2020	14-06-2020	122
237				Sabinesh Balaji	25-05-2020	30-04-2020	25
238			Palakombai Near Kannimarkovil	Raksana	06-05-2020	16-06-2020	41
239			Ramakrishnapuram	Kavinkumar	22-06-2019	27-06-2019	5
240			Periyakulam	A.Vadipatti(South Street)	C Lithish	16-10-2019	11-10-2019
241	Dhavas Pandya	15-08-2020			13-06-2020	63	
242	K Samyuktha	22-09-2021			20-09-2021	2	
243	Kesavan	15-12-2019			14-12-2019	1	

Sl. No.	District	Block	AWC Name	Name of the beneficiary	Date of Birth as per <i>Poshan</i> Tracker	Date of Birth as per TN ICDS	Difference in days	
244	Theni	Periyakulam	Kullapuram (Soundrarajapuram)	Aathisivan	10-12-2021	09-12-2021	1	
245				Akilan	07-09-2018	06-09-2018	1	
246				Jai Vishnu	10-03-2021	20-11-2020	110	
247				Kabinesh	25-08-2019	13-12-2018	255	
248				Karispanti	08-02-2020	07-02-2020	1	
249				Keerthana	21-06-2020	20-06-2020	1	
250				Kopinath	17-08-2019	16-08-2019	1	
251				Pandiselvi	21-08-2019	22-08-2019	1	
252				S Kiruthikashri	17-05-2018	23-05-2018	6	
253				Saisaran	04-09-2020	03-09-2020	1	
254				Samyuktha	26-01-2021	25-01-2021	1	
255				Sanjana Sri	13-06-2019	16-12-2018	179	
256				Sarves	26-02-2021	25-02-2021	1	
257				Venba	25-10-2021	24-10-2021	1	
258				Visves	20-11-2021	19-11-2021	1	
259				Yoveka	09-03-2019	22-02-2018	380	
260				Asmita	13-11-2019	12-11-2019	1	
261				Hara Sudhan K	30-01-2018	31-01-2018	1	
262				Saruthupatti Muthaiah koil street	Dhairsan	18-10-2021	10-10-2020	373
263					Jayanithik	14-11-2021	15-10-2021	30
264			K Aditi		15-04-2021	24-02-2022	315	
265			K Dhivashini		01-04-2021	24-02-2021	36	
266			Kapilan		02-11-2021	15-10-2021	18	
267			Kapilan		02-11-2021	15-10-2021	18	
268			Kokul		11-09-2019	07-09-2019	4	
269			Pukalmathi		29-03-2021	27-03-2021	2	
270			Rijithasree		20-09-2020	19-09-2020	1	
271			Samrikasree		15-11-2020	03-12-2020	18	
272	Yogesh P	04-10-2019	22-10-2019	18				
273	Yohtasri	21-01-2020	19-01-2020	2				
274	Silvarpatti - Kombapillai Street	Aaruran	17-12-2019	17-12-2020	366			
275		Kiruthi sri	21-10-2020	01-07-2018	843			
276		P Kavin	11-03-2021	11-04-2021	31			
277		S Yokanya Sri	11-11-2018	17-12-2018	36			
278	Tamil Kumaran S	31-05-2019	30-05-2019	1				

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Sl. No.	District	Block	AWC Name	Name of the beneficiary	Date of Birth as per Poshan Tracker	Date of Birth as per TN ICDS	Difference in days
279	Theni	Periyakulam	Sindhuvampatti (Colony street)	Gogulraja	08-07-2020	09-07-2020	1
280				M Dharanieswaran	23-01-2020	22-01-2020	1
281				Maghilini	03-08-2019	03-10-2019	61
282				Mahilavan	15-09-2020	14-09-2020	1
283				Yuvadharani	27-06-2021	27-05-2021	31
284			Vadapudupati Mandai Amman Koil st	Dhanshika	14-07-2020	11-07-2020	3
285				Mansi Shri	23-04-2021	25-03-2021	29
286				Sanmathi	04-12-2019	05-12-2019	1
287			Theni Urban	Kamarajar Ballar Palli (Sivram Nagar)	K Viswa Mithran	31-08-2021	21-08-2021
288		Yojith			03-09-2020	06-09-2020	3
289		Municipal Daily Market (Pallivasal St)		Narendra Kumar	07-11-2021	07-12-2021	30
290				Sri Laya	20-11-2019	01-08-2019	111
291				Yogesh	12-09-2021	26-09-2021	14
292		Municipal Daily Market(V.M. Savadi St)		Yougayaleni	11-01-2021	11-11-2020	61
293				Krishika	21-11-2020	02-11-2020	19
294				Meganasri	30-04-2021	21-04-2021	9
295				Mujaina fathima	14-12-2020	10-12-2020	4
296				Nithya Rubini	03-12-2021	02-12-2021	1
297				S Rilawana Fathima	14-06-2021	13-06-2021	1
298				Sumaira Fathima	03-04-2021	03-03-2021	31
299				Yuva Dharani	28-01-2022	27-01-2022	1
300		Muthallamman Kovil Street		Dhasvanth B P	19-11-2020	18-11-2020	1
301				Lanshiya V	15-07-2020	05-07-2020	10
302				Mathiksan M	26-08-2021	14-07-2021	43
303				Meneela	21-05-2021	21-06-2021	31
304				Pandimithran	05-10-2020	10-10-2020	5
305				Suba Sri	25-10-2021	16-10-2021	9
306				Aksarai	24-11-2021	23-11-2021	1
307			Pugaiyilai Thottam (Pallivassal Street)	Angelmary	30-06-2020	30-05-2020	31
308				Annikajowuita	20-06-2022	21-06-2022	1
309				Hasriya	27-04-2022	05-04-2022	22
310		Thotti Colony	Rajmika	03-04-2021	13-04-2021	10	
311			Iniyasri	27-08-2019	27-05-2019	92	
312			K Sivani	30-05-2019	29-05-2021	730	
313			Kavin	10-08-2021	06-08-2021	4	
314	N Lithvin		18-09-2019	01-11-2019	44		
315	S Preethi		28-02-2021	01-03-2021	1		

## Appendix 3.1

(Reference: Paragraph 3.1.1(i); Page 60)

## Details of excess collection of application fee from non-SC/ST category applicants

Sl. No.	Region	Name of the College	Course	Total number of applications received during 2021-24	Total excess amount collected (in ₹)	
1	Chennai	Anna Adarsh College for women	UG	19,120	42,34,625	
			PG	1,970	5,52,860	
2		Pachaiyappa's College for Men (Shift-II)	UG	1,832	1,04,424	
			PG	428	41,516	
3		Prof. Dhanapalan College	UG	1,067	1,62,184	
			PG	81	11,502	
4		Coimbatore	Erode Arts & Science College (Shift-II)	UG	2,121	1,10,292
				PG	260	23,920
5			Kongunadu Arts & Science College (Unaided)	UG	3,434	3,50,268
				PG	589	83,638
6			Kovai Kalaimagal	UG	436	22,672
				PG	57	8,094
7			PPG College of Arts & Science	UG	883	1,34,216
				PG	56	7,952
8			SNMV College of Arts & Science	UG	2,505	1,30,260
				PG	805	33,810
9	Dharmapuri		Sri Vidya Mandir College of Arts & Science	UG	429	1,08,108
				PG	17	7,514
10	Madurai		KR Arts & Science College	UG	19	988
11			MSS Wakfboard College-Shift-II	UG	1,389	72,228
12			Noble Arts & Science College	UG	551	28,652
				PG	35	1,470
13		PSY Arts & Science College	UG	316	16,432	
			PG	13	546	
14		St. Antony's College of Arts & Science	UG	939	48,828	
			PG	178	25,276	
15		Theni Kammavar Sangam College of Arts & Science	UG	473	10,406	
			PG	60	720	
16	Velu Manoharan Arts & Science College	UG	795	81,090		
		PG	102	9,384		

Sl. No.	Region	Name of the College	Course	Total number of applications received during 2021-24	Total excess amount collected (in ₹)
17	Thanjavur	Abi & Abi Arts & Science College	UG	370	56,240
			PG	211	29,962
18		Adaikala Matha College	UG	233	12,116
			PG	564	80,088
19		Annai Arts & Science College	UG	633	32,916
			PG	487	20,454
20		ARC Viswanathan College	UG	110	5,720
			PG	4	168
21		Best Arts & Science College	UG	381	16,002
			PG	90	7,380
22		Bharath College	UG	1,080	1,10,160
			PG	494	45,448
23		Bon Secous College for women	UG	852	44,304
			PG	90	8,280
24		Bon Secous Arts & Science College	UG	3,094	1,60,888
			PG	795	33,390
25		Dean Arts & Science College	UG	449	68,248
			PG	24	3,408
26		Dr. Sivakkannu Arts & Science College	UG	204	10,608
27		EGS Pillay Arts & Science College	UG	2,648	1,37,696
			PG	831	34,902
28		Global College of Arts & Science	UG	30	1,560
29		Idhaya College of Arts & Science	UG	1,715	1,74,930
			PG	495	45,540
30		Maruthupandiyar Arts & Science College	UG	702	36,504
			PG	702	64,584
31		Mass Arts & Science College	PG	669	28,098
32		Meenakshi Chandrasekaran College of Arts & Science	UG	153	7,956
			PG	72	3,024
33		Modern Arts & Science College	UG	188	9,776
			PG	286	12,012

Sl. No.	Region	Name of the College	Course	Total number of applications received during 2021-24	Total excess amount collected (in ₹)
34	Thanjavur	Navalar NM Venkatasamy Nattar Thiruvarul College	UG	128	6,656
35		Nethaji Subash Chandra Bose College for women	UG	139	7,228
			PG	115	10,580
36		Rabiammal Ahamed Maideen women's College	UG	1,381	71,812
			PG	233	21,436
37		Rajagiri Dawood Batcha College	UG	294	15,288
			PG	239	10,038
38		RV Arts & Science College	UG	102	5,304
39		Sengamala Thayar Ednl. Trust women's College	UG	2,346	1,21,992
			PG	1,081	1,53,502
40		Sir Issac Newton Arts & Science College	UG	772	78,744
			PG	912	83,904
41		SK College of Arts & Science	UG	126	6,552
			PG	68	6,256
42		Sri Venkateshwara College of Arts & Science	UG	454	1,14,408
			PG	352	85,184
43		Sultana Abdulla Rowther College for women	UG	181	9,412
44		Swami Vivekananda Arts & Science College	UG	244	37,088
			PG	291	41,322
45		Swamy Dayananda Arts & Science College	UG	1,895	98,540
	PG		92	8,464	
46	Veilankanni Arts & Science College	UG	69	10,488	
47	Vinayaga College of Arts & Science	UG	150	67,800	
48	Vivekananda Arts & Science College	UG	687	35,724	
		PG	85	7,820	
49	AIMAN College of Arts & Science	UG	2,180	1,13,360	
		PG	345	14,490	
50	Cauvery College	UG	5,004	2,60,208	
		PG	917	1,17,614	
51	Holy Cross (Self financing)	UG	7,706	4,00,712	
		PG	1,890	2,68,380	
52	Kongu	UG	789	17,328	
		PG	513	37,046	
53	MIT College of Arts & Science	UG	954	1,45,008	
		PG	134	19,028	
54	Sri Sarada Niketan College for women	UG	603	31,356	
		PG	105	14,910	

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Sl. No.	Region	Name of the College	Course	Total number of applications received during 2021-24	Total excess amount collected (in ₹)	
55	Tiruchirappalli	Sri Saradha College for women	UG	751	1,68,452	
			PG	333	78,786	
56		Srimad Andavan Arts & Science College	PG	778	29,564	
57		St. Joseph's College-Shift-II	UG*	1,574	2,39,248	
			UG**	18,105	6,86,490	
			PG#	496	88,732	
			PG##	2,474	2,36,558	
58		Tirunelveli	Annai Hajira women's College	UG	785	11,320
59			Sarah Tucker College (Shift-II)	UG	2,884	2,94,168
				PG	681	1,64,802
60			Sardar Raja Arts & Science College	UG	131	19,912
				PG	111	15,762
61			Vellore	Chezhan Arts & Science College	UG	271
62		Idhaya College of Arts & Science		UG	437	27,374
				PG	16	672
63		Immaculate College for women		UG	1,901	2,88,952
				PG	271	65,582
64		Kaveripakkam		UG	376	19,552
	PG			43	1,806	
65	KS Raja Arts & Science College	PG		12	1,104	
		UG		184	9,568	
66	Mazharul Uloom College-shift-II	UG		349	17,450	
		PG		50	4,500	
67	Merit Haji Ismail Sahib Arts & Science College	UG		287	14,924	
68	Sishya Arts & Science College	UG		335	17,420	
		PG		20	840	
69	Siddhar Sivagnaani Arts & Science College	UG		73	7,446	
		PG		8	1,536	
70	Sri Vinayaga College of Arts & Science	UG		438	22,776	
		PG		259	10,878	
71	St. Anne's College of Arts & Science	UG	258	13,416		
		PG	15	2,130		
72	Theivanai Ammal College for women	UG	1,300	3,92,600		
		PG	381	1,11,252		
<b>Total</b>				<b>1,29,579</b>	<b>1,33,60,883</b>	

\* For B.Com courses; \*\* Other than B.Com courses; # for Data Science course; ## for other than Data Science courses

## Appendix 3.2

(Reference: Paragraph 3.1.1(ii); Page 60)

## Details of inadmissible collection of processing fee from non-SC/ST category applicants

Sl. No.	Region	Name of the College	Course	Total number of applications received during 2021-24	Total excess amount collected (in ₹)	
1	Chennai	AM Jain College	UG	15,625	39,06,250	
			PG	900	2,16,000	
2		The New College (Shift-I)	UG	6,306	6,30,600	
			PG	537	65,740	
		The New College (Shift-II)	UG	9,461	9,46,100	
			PG	646	76,800	
3		Coimbatore	Pollachi College of Arts & Science	UG	808	8,08,000
				PG	102	1,53,000
4			SNMV College of Arts & Science	UG	2,505	25,05,000
				PG	805	8,05,000
5		Dharmapuri	Sri Vidya Mandir College of Arts & Science	UG	429	42,900
				PG	17	1,700
6		Madurai	Madurai Gandhi NMR Subbaraman College	UG	1,174	29,350
				PG	173	4,325
7		Tiruchirappalli	AIMAN College of Arts & Science	UG	2,180	1,63,500
				PG	345	25,875
8	Sri Sarada Niketan College for Women		UG	603	60,300	
			PG	105	10,500	
9	Srimad Andavan Arts & Science College		UG	5,044	10,088	
			PG	778	3,112	
10			St. Joseph's College (Shift-I)	UG	20,832	7,84,020
			St. Joseph's College Shift-I (PG MCA)	PG	1,138	2,16,220
	St. Joseph's College Shift-I (PG except MCA)		PG	3,792	3,81,165	
11	Tirunelveli		Annai Hajira Women's College	UG	785	34,250
				PG	3,840	1,53,600
12			Govindammal Aditanar College for Women	UG	253	12,650
				PG	375	9,375
13			SAV Sahayathai Arts & Science College	UG	375	9,375
				PG	1,748	43,700
14			Thassim Beevi Abdul Kader College for Women	UG	1,748	43,700
		PG		390	19,500	
15	Vellore	ANR College of Arts & Science	UG	30	3,000	
			PG	472	4,72,000	
16		Valliammal Women's College of Arts & Science	UG	472	4,72,000	
			PG	191	1,91,000	
<b>Total</b>				<b>82,389</b>	<b>1,27,84,620</b>	

Appendix 3.3

(Reference Paragraph 3.1.1(iii); Page 60)

Details of inadmissible collection of application fee/application processing fee from SC/ST category applicants

Sl. No.	Region	Name of the College	Course (UG/PG)	Total number of applications received during 2021-24	Total amount collected (Application Fee)	Total amount collected (Processing Fee)	
					(In ₹)		
1	Chennai	Anna Adarsh College for women	UG	3,780	10,99,845	-	
			PG	339	1,13,585	-	
2		Pachaiyappa's College for Men (Shift-I)	PG (Shift-I)	56	3,248	-	
			UG (Shift-II)	515	54,075	-	
			PG (Shift-II)	93	14,415	-	
3			Prof. Dhanapalan College	UG	646	64,600	-
		PG		21	2,100	-	
4		The New College	UG (Shift-I)	2,655	1,27,440	1,53,900	
			PG (Shift-I)	141	8,178	12,100	
			UG (Shift-II)	1,868	89,664	88,300	
			PG (Shift-II)	112	6,496	10,020	
5		Erode Arts & Science College	UG (Shift-II)	840	84,000	-	
	PG (Shift-II)		58	8,700	-		
6	Kongunadu Arts & Science College (Unaided)		UG	545	81,750	-	
			PG	60	12,000	-	
7	Kovai Kalaimagal		UG	127	6,350	-	
			PG	12	720	-	
8	PPG College of Arts & Science		UG	145	14,500	-	
			PG	6	600	-	
9	Coimbatore		Shree Venkateshwara Arts & Science College	UG	539	2,695	5,390
				PG	10	50	50
10			SNMV College of Arts & Science	UG	580	29,000	5,80,000
				PG	177	8,850	1,77,000
11		Sri Vasavi College	UG (Aided)	743	35,664	-	
			PG (Aided)	19	1,102	-	
			UG (Self-finance)	347	16,656	-	
			PG (Self-finance)	27	1,566	-	
12		Dharmapuri	Sri Vidya Mandir College of Arts & Science	UG	94	28,200	9,400
				PG	5	2,500	500

Sl. No.	Region	Name of the College	Course (UG/PG)	Total number of applications received during 2021-24	Total amount collected (Application Fee)	Total amount collected (Processing Fee)
					(In ₹)	
13	Madurai	Madurai Gandhi NMR Subbaraman College	UG	116	-	2,900
			PG	6	-	150
14		MSS Wakfboard College	UG	58	5,800	-
15		PSY Arts & Science College	UG	73	7,300	-
			PG	3	300	-
16		Theni Kammavar Sangam College of Arts & Science	UG	340	10,550	-
			PG	83	4,150	-
17		Velu Manoharan Arts & Science College	UG	102	15,300	-
			PG	4	600	-
18		Abi & Abi Arts & Science College	UG	209	41,800	-
			PG	223	44,600	-
19		ARC Viswanathan College	UG	35	3,500	-
20		Best Arts & Science College	UG	131	11,790	-
21		Bharath College	UG	169	25,350	-
	PG		87	13,050	-	
22	Bon Secours College for women	UG	227	22,700	-	
		PG	57	8,550	-	
23	Bon Secours Arts & Science College	UG	227	22,700	-	
		PG	57	5,700	-	
24	Dean Arts & Science College	UG	1	50	-	
25	Dr. Sivakkannu Arts & Science College	UG	192	19,200	-	
26	EGS Pillay Arts & Science College	UG	481	48,100	-	
		PG	20	2,000	-	
27	Global College of Arts & Science	UG	7	700	-	
28	Idhaya College of Arts & Science	UG	685	1,02,750	-	
		PG	305	45,750	-	
29	Kalaimagal Arts & Science College	UG	53	2,650	-	
30	Maruthupandiyar Arts & Science College	UG	274	27,400	-	
		PG	220	33,000	-	
31	Mass Arts & Science College	UG	304	15,200	-	
		PG	261	26,100	-	
32	Meenakshi Chandrasekaran College of Arts & Science	UG	70	7,000	-	
		PG	88	8,800	-	
33	Modern Arts & Science College	UG	164	16,400	-	
		PG	163	16,300	-	

*Audit Report (Compliance Audit), Tamil Nadu for the year ended March 2023*

Sl. No.	Region	Name of the College	Course (UG/PG)	Total number of applications received during 2021-24	Total amount collected	
					(Application Fee)	(Processing Fee)
(In ₹)						
34	Thanjavur	Nethaji Subash Chandra Bose College for women	UG	93	9,300	-
			PG	84	12,600	-
35		Rabiammal Ahamed Maideen women's College	UG	75	7,500	-
			PG	42	6,300	-
36		Rajagiri Dawood Batcha College	UG	398	39,800	-
			PG	143	14,300	-
37		RV Arts & Science College	UG	82	8,200	-
38		Sengamala Thayar Ednl. Trust women's College	UG	180	18,000	-
			PG	84	16,800	-
39		Sir Issac Newton Arts & Science College	UG	1,321	1,98,150	-
			PG	488	73,200	-
40		SK College of Ars & Science	UG	81	4,050	-
			PG	58	4,350	-
41		Sri Venkateshwara College of Arts & Science	UG	29	8,700	-
			PG	37	11,100	-
42		St. Therasa Arts & Science College	UG	159	7,950	-
			PG	10	600	-
43		Swami Vivekananda Arts & Science College	UG	179	35,800	-
			PG	220	44,000	-
44		Veilankanni Arts & Science College	UG	28	5,600	-
45	Vinayaga College of Arts & Science	UG	15	7,500	-	
46	Vivekananda Arts & Science College	UG	155	15,500	-	
		PG	28	4,200	-	
47	AIMAN College of Arts & Science	UG	13	1,300	975	
		PG	4	400	300	
48	Cauvery College	UG	628	62,800	-	
		PG	96	17,950	-	
49	Holy Cross (Self-financing)	UG	1,120	1,12,000	-	
		PG	231	46,200	-	
50	MIT College of Arts & Science	UG	151	30,200	-	
		PG	25	5,000	-	
51	Sri Sarada Niketan College for women	UG	156	7,800	15,600	
		PG	30	3,000	3,000	
52	Sri Saradha College for women	UG	151	45,800	-	
		PG	73	21,800	-	

Sl. No.	Region	Name of the College	Course (UG/PG)	Total number of applications received during 2021-24	Total amount collected (Application Fee)	Total amount collected (Processing Fee)	
					(In ₹)		
53	Tiruchirappalli	St. Joseph's College	PG (Data science)	9	1,800	-	
			PG (other than Data Science)	93	18,600	-	
			PG (MCA)	22	1,276	4,180	
			PG (Other than MCA)	194	11,252	27,160	
54	Tirunelveli	Annai Hajira women's College	UG	29	1,750	1,175	
55		Govindammal Aditanar College for women	UG	639	31,950	25,560	
			PG	123	7,380	6,150	
56		Sarah Tucker College (Shift-II)	UG (Shift-II)	285	42,750	-	
			PG (Shift-II)	30	9,000	-	
57		Sardar Raja Arts & Science College	UG	43	8,600	-	
			PG	7	1,400	-	
58		SAV Sahayathai Arts & Science College	UG	23	1,150	575	
59		Vellore	ANR College of Arts & Science	UG	11	-	1,100
60			Chezhan Arts & Science College	UG	40	4,000	-
61	Idhaya College of Arts & Science		UG	141	15,900	-	
			PG	10	1,000	-	
62	Immaculate College for women		UG	665	1,33,000	-	
			PG	110	33,000	-	
63	KS Raja Arts & Science College		UG	103	10,300	-	
			PG	2	300	-	
64	Merit Haji Ismail Sahib Arts & Science College		UG	42	4,200	-	
65	MMES Women's Arts & Science College		UG	332	16,600	-	
			PG	20	1,000	-	
66	Sishya Arts & Science College		UG	151	15,100	-	
			PG	10	1,000	-	
67	Sri Vinayaga College of Arts & Science		UG	174	8,700	-	
			PG	66	3,300	-	
68	St. Anne's College of Arts & Science		UG	146	14,600	-	
		PG	8	1,600	-		
69	Theivanai Ammal College for women	UG	163	57,050	-		
		PG	33	11,550	-		
70	Valliammal women's College of Arts & Science	UG	131	6,550	1,31,000		
		PG	37	1,850	37,000		
<b>Total</b>				<b>30,614</b>	<b>39,18,947</b>	<b>12,93,485</b>	

**Appendix 3.4**

**(Reference: Paragraphs 3.1.2 and 3.1.2(ii); Pages 61 and 63)**  
**Details of four completed Multipurpose Indoor stadiums under**  
**third phase for the year 2013-14**

GoTN's sanction for non-recurring grant : G.O. (Ms) No. 7 Youth Welfare and Sports Development (S2) Department dated 21-01-2015.

Sl. No.	Details	Districts			
		Nagapattinam	Namakkal	Perambalur	Virudhunagar
1	Commencement of work	16-09-2015	12-10-2015	24-02-2016	03-03-2016
2	Date of completion	*29-01-2018	02-01-2017	12-05-2017	13-06-2017
3	Expenditure incurred (₹ in crore)				
	(a) GoTN grant	1.50	1.50	1.49	1.49
	(b) Other sources	0.45	0.24	1.29	0.32
	<b>Total expenditure incurred</b>	<b>1.95</b>	<b>1.74</b>	<b>2.78</b>	<b>1.81</b>
4	Date of inauguration	20-06-2018	22-02-2019	12-12-2018	12-12-2018
5	Number of tournaments conducted after inauguration of the MPI stadium	5	10	1	1

\* Date of completion of (i) Civil work: 22-11-2016; (ii) Wooden flooring: 29-01-2018

## Appendix 3.5

(Reference: Paragraph 3.1.2; Page 61)

**Details of construction of the Multipurpose Indoor stadium  
at the District Sports Complex, Pudukkottai**

**Name of the Phase I of the Work** : Construction of Indoor stadium in District Sports Complex at Pudukkottai

Sl. No.	Description	Details
1	Administrative sanction by GoTN	21-01-2015
2	Administrative sanction by MS, SDAT	04-02-2016
3	Release of GoTN's grant (₹1.50 crore) to the District Sports & Youth Welfare Officer, Pudukkottai	12-02-2016
4	Estimate amount	₹4.62 crore
5	Release of GoTN's grant (₹1.50 crore) to PWD, Pudukkottai	09-02-2018
6	Calling of tenders	25-04-2018
7	Tender amount	₹3.44 crore
8	Award of contract to	M/s R.P. Periyasamy and Co., Erode
9	Contract amount	₹3.74 crore
10	Plinth area of construction	Ground floor – 718 sq.m.; First floor – 420 sq.m.
11	Agreement period	11 months
12	Date of commencement of work	12-11-2018
13	Handing over of site	26-11-2018
14	Scheduled date of completion	25-10-2019
15	Total work done as per contract	₹3.12 crore
16	Total expenditure incurred (as of January 2023)	₹1.34 crore
17	Amount paid to contractor (till October 2019)	₹1.21 crore
18	Amount due to contractor	₹1.90 crore

Appendix 3.6

(Reference: Paragraph 3.2.1(i); Page 71)

Avoidable payment of Demand Charges

Sl No.	HT Consumer	Contracted Demand (in KVA)	Period of Electricity bills checked	Total Demand Charges paid (₹ in crore)	Minimum Demand Recorded (in KVA) / Month	Col (6) (In per cent)	Maximum Demand Recorded (in KVA) / Month	Col (8) (In per cent)	Number of months where the Recorded Demand was less than 50 per cent of Contracted Demand	Contracted Demand adopted by Audit (Col(8) (+ 10 per cent) (in KVA)	Demand Charges Calculated based on Col (11) (₹ in crore)	Avoidable payment of Demand Charges (₹ in crore)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1	Commissioner of Treasuries & Accounts, Saidapet, Chennai	750	April 2017 to March 2023	1.77	198.8/04-2020	26.5	439/06-2022	58.5	56 out of 71 months	483	1.13	0.64
2	Tamil Nadu State Information Commission, Saidapet, Chennai	350	April 2021 to March 2023	0.30	53.4/02-2023	15.3	125.12/08-2022	35.7	24 out of 24 months	138	0.12	0.18
3	Registration and Commercial Tax Department, Chennai	850	October 2021 to March 2023	0.48	128/01-2203	15.1	202/05-2022	23.8	14 out of 14 months	222	0.13	0.35
4	Tamil Nadu Public Service Commission, Chennai	400	February 2019 to December 2023	0.86	11.85/09-2020	3	221.5 / 08-2023	55.4	49 out of 59 months	244	0.52	0.34
5	Directorate of Vigilance and Anti-corruption, Chennai	322	November 2020 to March 2023	0.33	94.4/12-2020	29.3	199.6/06-2022	62	21 out of 29 months	220	0.23	0.10
6	Commissionerate of Municipal Administration, Chennai	1,400	January 2019 to October 2023	2.86	483.6/12-2020	34.5	783 / 03-2019	55.9	51 out of 57 months	861	1.76	1.10
7	IOG & Government Hospital for Women and Children, Egmore, Chennai	800	June 2018 to November 2023	1.70	205.92/01- 2019	25.7	678.2 / 08-2023	84.8	19 out of 59 months	746	1.59	0.11
8	Director School Education, Chennai	350	July 2020 to March 2023	0.43	92.4/01-2021	26.4	244.4/09-2021	69.8	15 out of 33 months	269	0.31	0.12
9	Employees' State Insurance Hospital, Ayanavaram, Chennai	2,614	May 2019 to March 2023	4.02	671.4/08-2020	25.7	1283.7 <sup>1</sup> / 10-2019	49.1	44 out of 44 months	1,412	2.17	1.85
10	Government Polytechnic College, Chennai	120	April 2020 to March 2023	0.14	12.96/05-2021	10.8	39.36 / 03-2021	32.8	34 out of 34 months	43	0.05	0.09
<b>Total</b>				<b>12.89</b>							<b>8.01</b>	<b>4.88</b>

<sup>1</sup> The Recorded Demand for January 2020 was 2,193.30 KVA. However, the next maximum demand recorded was only 1,283.70 KVA (October 2019). As the highest recorded demand was an anomaly noticed for only one month, the second highest consumption, which was in line with the regular consumption pattern of the building was taken as the Maximum demand.

## Appendix 3.7

(Reference: Paragraph 3.3.2; Page 79)

## Details of additional buildings constructed at GPTC, Melur

## 1. Details of sanction and contract:

Sl. No.	Details	Date	Amount (₹ in crore)
1	Administrative / Financial sanction	13-07-2017	2.12
2	Technical sanction by CE, PWD (TED)	22-08-2017	2.12
3	Tender accepted on and approximate value of work to be done	08-11-2017	1.81
4	Date and period of contract	26-11-2017 / Six months	-
5	Date of handing over the completed buildings to the Principal, GPTC, Melur	19-06-2018	-

## 2. Details of newly constructed buildings and the current status of utilisation:

Sl. No.	Name of building	Floor	Plinth area (in m <sup>2</sup> )	Cost of construction (₹ in lakh)	Status of utilisation
1	Auditorium	Ground floor (GF) only	304.00	60.93	Sparingly used <sup>2</sup>
2	Guest house	GF only	110.00	28.10	Not put to use
3	Principal Quarters	GF and First floor	180.70	34.95	
4	Sports club / Gymnasium	GF only	182.60	41.06	
5	Security room	GF only	12.96	3.30	Put to use
<b>Total plinth area and cost of construction of additional buildings</b>			<b>790.26</b>	<b>168.34</b>	
6	Compound wall		1,158.60 Rm	13.95	Only 13 per cent complete
7	Internal water supply		-	6.35	-
8	Two-wheeler parking and Arch		-	5.64	-
9	Other charges		-	7.19	-
<b>Total (₹ in lakh)</b>				<b>201.47</b>	
<b>Total (₹ in crore)</b>				<b>2.01</b>	

<sup>2</sup> During 2023-24, three programmes were conducted, viz., (a) RTI Awareness Week (05-10-2023 to 10-10-2023); (b) One day Medical Camp (28-02-2024) and (c) One day NSS Camp (20-03-2024).

**Glossary of Abbreviations**

<b>Abbreviations</b>	<b>Full form</b>
AERB	Atomic Energy Regulatory Board
AMG	Annual Maintenance Grant
AOs	Adjudicating Officers
APIP	Annual Programme Implementation Plan
ATNs	Action Taken Notes
AWCs	<i>Anganwadi</i> Centres
AWH	<i>Anganwadi</i> Helper
AWW	<i>Anganwadi</i> Workers
CAG	Comptroller and Auditor General of India
CDPOs	Child Development Project Officers
CoFS	Commissioner of Food Safety
CTU	Cobalt Therapy Unit
DLAC	District Level Advisory Committees
DME	Directorate of Medical Education
DMRHS	Directorate of Medical and Rural Health Services
DOs	Designated Officers
DPOs	District Project Offices
DSYWO	District Sports and Youth Welfare Officer
ECCE	Early Childhood Care & Education
ESI	Employees' State Insurance
ESIC	Employees' State Insurance Corporation
FALs	Food Analysis Laboratories
FBOs	Food Business Operators
FoSCoS	Food Safety Compliance System
FSOs	Food Safety Officers
FSS Act	Food Safety and Standards Act, 2006
FSS Rules	Food Safety and Standards Rules, 2011
FSSAI	Food Safety and Standards Authority of India
GAAMCH	Government Arignar Anna Memorial Cancer Hospital
GMCHs	Government Medical College Hospitals
GoI	Government of India
GoTN	Government of Tamil Nadu

Abbreviations	Full form
HT	High Tension
ICDS	Integrated Child Development Service
IRs	Inspection Reports
JPV	Joint Physical Verification
KVA	Kilo Volt Ampere
KWh	Kilowatts per hour
LT Gr-I	Lab Technician Grade-I
MD	Mission Director
MFTLs	Mobile Food Testing Laboratories
MoU	Memorandum of Understanding
MPI	Multipurpose Indoor
MS, SDAT	Member Secretary, Sports Development Authority of Tamil Nadu
NABL	National Accreditation Board for Testing and Calibration Laboratories
NHM	National Health Mission
PF	Power Factor
PG	Postgraduate
PSE	Pre-School Education
PWD	Public Works Department
RC	Registration Certificate
RD&PR	Rural Development and Panchayat Raj Department
RGGGH	Rajiv Gandhi Government General Hospital
RJDCE	Regional Office of the Joint Directorate of Collegiate Education
SLA	Site and Layout Approval
SLAC	State Level Advisory Committee
SLMRC	State Level Monitoring and Review Committee
SNP	Supplementary Nutrition Programme
SoR	Schedule of Rates
SSCA	Subject Specific Compliance Audit
SSS	Self Sufficiency Scheme
TANGEDCO	Tamil Nadu Generation and Distribution Corporation Limited
TNERC	Tamil Nadu Electricity Regulatory Commission

<b>Abbreviations</b>	<b>Full form</b>
TNESC	Tamil Nadu Electricity Supply Code
TNMSC	Tamil Nadu Medical Service Corporation
TPS	Treatment Planning System
UC	Utilisation Certificate
UG	Undergraduate
VHSND	Village Health, Sanitation and Nutrition Day

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