Report of the
Comptroller and Auditor General of India

Compliance Audit

for the year ended March 2022

Government of Tamil Nadu

Report No. 5 of the year 2023

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PREFACE

This Report for the year ended March 2022 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 Specific Area 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 Adi Dravidar and Tribal Welfare, Animal Husbandry, Dairying, Fisheries and Fishermen Welfare, Health & Family Welfare, Higher Education, Home, Prohibition & Excise, Revenue and Disaster Management, School Education, Social Welfare and Women Empowerment, Water Resources and Welfare of Differently Abled Persons.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2021-22 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 2021-22 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 three Specific Area Compliance Audits and 12 Compliance Audit paragraphs

Specific area Compliance Audit on Preparedness and Response of Fire and Rescue Services Department

The Fire and Rescue Services Department, through its network of 349 Fire and Rescue Service Stations (FRSS), three exclusive Rescue Stations (ERS) and 13 Fire Prevention Wing (FPW) carries out firefighting and rescue operations in the State. Non-availability of a sound statutory framework, inadequate number of Fire Stations and vehicle, shortage of manpower, non-utilisation of funds and irregularities in procurement of vehicles hindered the performance of the Department.

- Non-devolution of fire service functions as per the 74th Constitutional Amendment Act, 1992 hampered the prevention of fire incidents.

(Paragraph 2.1.7.1; Page 7)

- Non-enactment of model Fire bill of 2019 had resulted in continued functioning of the Department without adequate powers.

(Paragraph 2.1.7.2; Page 8)

- Lack of coordination with Revenue Department for site identification and with Tamil Nadu Police Housing Corporation for construction of buildings, had resulted in repeated surrender of funds allocated for the purpose and consequent chronic shortfall in building for FRSS.

(Paragraph 2.1.8.1; Page 11)

- Against the recommendations of 451 FRSSs for optimum performance, the State had only 352 FRSSs, which was only 78 *per cent* of the estimated requirement.

(Paragraph 2.1.9.1; Page 14)

- Out of the 352 FRSSs in the State, 43 did not have even a single vehicle to attend firefighting or rescue calls. Three Aerial Ladder Platforms purchased in 2016 at a cost of ₹46.96 crore were sparingly used, but the Department went ahead with procurement plans for more such equipment.

(Paragraphs 2.1.9.2 and 2.1.9.3; Pages 14 and 16)

- The FRSSs were not adequately equipped as the Department had not prescribed scales for different types of firefighting and rescue equipment based on technological advancements and changing risk profile. Further, there was no centralised database of available inventory /assets.

(Paragraphs 2.1.9.5 and 2.1.9.6; Page 19)

- There were huge vacancies at the level of Fireman and Fireman Driver, who are at the forefront of operations. This contributed to the inability of the Department to respond to fire and rescue calls within the prescribed time.

(Paragraph 2.1.9.8; Page 22)

- The imprudent decision of the Department to stipulate European standards, without considering the comparable Indian standards, had resulted in procurement of three ALPs at a total cost of ₹34.31 crore against possible procurement price of ₹18.90 crore.

(Paragraph 2.1.10.1; Page 25)

- It took more than three minutes for the State Emergency Response Centre (SERC) to despatch calls to FRSSs in respect of 38 *per cent* of the calls due to issues with internet connections and insufficient training to the SERC staff.

(Paragraphs 2.1.11.1 to 2.1.11.3; Pages 29 and 30)

- Station Fire Officers were not prompt in inspecting all buildings requiring mandatory inspections to prevent fire accidents. DFRS did not monitor their performance in conducting the inspections which would help prevent fire.

(Paragraph 2.1.12.3; Page 34)

Specific area Compliance Audit on Provision of Free House Site Patta to SC / ST beneficiaries

The 'Free House Site Patta' (FHSP) Scheme suffered due to non-institution of a formal system for receipt, processing and monitoring of applications for allotment of house site. Large extents of acquired land remained undistributed to eligible beneficiaries and more than 50 *per cent* of the beneficiaries in four out of the eight sampled districts had not constructed houses in the sites allotted to them for periods ranging from 13 to 49 years. Significant number of beneficiaries sold their land within the lock-in period, but the existing system could not prevent such irregular sale of assigned land.

- No system was in place to record the receipt of applications for grant of FHSP, verification, issue of *patta*, rejection and details of house site. Proper mechanism was not put in place to check fairness and correctness in disposal of applications and adherence to seniority of applicants for the grant of FHSP.

(Paragraph 2.2.6.1; Page 37)

- Non-maintenance of any database regarding the SC/ST households requiring FHSPs from the SECC data resulted in non-implementation of the Scheme in six districts for the past 10 years resulting in deprival of the scheme benefits to the landless SC/STs.

(Paragraph 2.2.6.2; Page 38)

- In the sampled districts, 50 *per cent* of 1.17 lakh house plots in 1,905 parcels of acquired land were lying vacant as of January 2023.

(Paragraph 2.2.9.1; Page 43)

- Delay in sanction of enhanced compensation determined by the Courts to eligible beneficiaries under the provisions of the Land Acquisition Act, 1894, resulted in payment of additional interest of ₹3.65 crore

(Paragraph 2.2.9.2; Page 44)

- In the 113 housing layouts sampled by Audit, 4,792 out of 8,660 house sites (55 *per cent*) remained vacant as the beneficiaries were unable to construct a house. No formal system existed for linkage with PMAY-G scheme.

(Paragraph 2.2.10.1; Page 45)

- There was no mechanism to monitor the sale of assigned land. Changes were not effected in land records to prevent sale. Lack of an established institutional mechanism and coordination and monitoring of assigned lands by both AD&TW and Revenue Department enabled the beneficiaries to sell the assigned free house sites within the lock-in period.

(Paragraph 2.2.10.2; Page 46)

Specific area Compliance Audit on Implementation of welfare schemes in Department for the Welfare of Differently Abled Persons

Lack of State policy, non-conduct of regular State Advisory Board meetings and non-aggregation of manual data did not help in effective planning and resulted in deficiencies in implementation of welfare schemes. Abnormal delays in extending benefits under several schemes of the Departments rendered the scheme implementation ineffective.

- Department lacked a centralised database of Differently Abled Persons and relies on manual records which were not maintained properly in district offices.

(Paragraph 2.3.8.2; Page 53)

- State envisaged creation of a State Fund for DAP under RPWD Act, 2016 to be administered separately by a designated Committee. GoTN invested the fund in non-interest bearing Reserve Fund deposit without making efforts to mobilise funds through Public/Corporate donations. Thus, objective of creation of the Fund was not achieved as the expenditure was still incurred through budget rather than by the governing body with more financial freedom.

(Paragraph 2.3.9.2; Page 54)

- Lack of timely sanctioning of funds and deficient planning at the Commissionerate level lead to delay and denial of timely benefits to beneficiaries under maintenance allowance, personal assistance allowance, scholarships and readers allowance.

(Paragraphs 2.3.10.1 and 2.3.10.4; Pages 55 and 64)

- Lack of periodic monitoring and non-obtaining of life certificates from beneficiaries resulted in avoidable payment of maintenance allowance of ₹30.85 lakh to 82 deceased leprosy affected persons.

(Paragraph 2.3.10.1. (c); Page 58)

- Inadequate number of special schools for differently abled children in several districts impacted access to education for differently abled children.

(Paragraph 2.3.10.2 (a); Page 60)

- Lapses in procurement of scooters and gold coins, connected with scheme implementation, caused avoidable additional expenditure**.**

(Paragraphs 2.3.10.3 (b) and 2.3.10.5 (a); Pages 63 and 67)

- Department did not have a regular monitoring system to ensure proper functioning of the institutions functioning under its aegis through periodical inspections and a Management Information System.

(Paragraph 2.3.12; Page 69)

Compliance Audit Paragraphs

Failure of Commissioner of Handlooms and Textiles to notice and prevent bid rigging by tenderers and the failure of Director of Elementary Education to adequately monitor the implementation of the scheme resulted in an avoidable excess expenditure of ₹4.81 crore and blocking of ₹33.23 crore in bank account.

(Paragraph 3.1.1; Page 71)

Incorrect adoption of gold rate and foreign exchange rate, in the procurement of gold coins for marriage assistance schemes of Government of Tamil Nadu, had resulted in avoidable additional expenditure of ₹2.22 crore.

(Paragraph 3.1.2; Page 74)

Failure of Tamil Nadu Medical Services Corporation Limited (TNMSC) to respond to notices issued by the Madhya Pradesh Micro, Small and Medium Enterprise Facilitation Council in a procurement issue resulted in an *ex-parte* arbitration order against the company. Consequently, TNMSC and GoTN were forced to go for an out of Court settlement resulting in an avoidable expenditure of ₹3.27 crore as compensation to the supplier.

(Paragraph 3.2.1; Page 76)

Failure of the Department to synchronise obtaining of wireless license with the implementation of Early Warning System project had resulted in an avoidable expenditure of ₹2.19 crore on spectrum charges.

(Paragraph 3.2.2; Page 79)

Non-adherence to original decision while framing the rules of the scheme, amending tender conditions to the advantage of the supplier and delaying implementation of the scheme had resulted in infructuous expenditure of ₹4.93 crore on excess procurement of data SIM cards and an avoidable expenditure of ₹3.46 crore due to non-synchronisation of data SIM card validity with the academic calendar.

(Paragraph 3.2.3; Page 82)

Failure of the Land Acquisition Officer to reconcile the number of cases referred to Principal Sub Court, belated filing of appeals before the Hon'ble High Court of Madras, failure to deposit the enhanced compensation in the Principal Sub Court resulted in avoidable additional interest payment of ₹18.73 crore.

(Paragraph 3.2.4; Page 86)

Failure of Revenue Department to adopt correct multiplication factor for calculation of land value had resulted in excess expenditure of ₹78 lakh.

(Paragraph 3.2.5; Page 88)

Failure to synchronise the date of availing power supply from TANGEDCO with the scheduled date of completion of the Avinashi-Athikadavu project had resulted in an avoidable expenditure of ₹8.13 crore towards Monthly Minimum Charges.

(Paragraph 3.2.6; Page 90)

Lapses in implementation of the scheme of free coaching classes for students appearing in competitive examinations resulted in idling of infrastructure established for the purpose and non-achievement of the scheme objective apart from an infructuous expenditure of ₹2.12 crore on procurement of hardware and an avoidable additional expenditure of ₹2.15 crore on procurement of books.

(Paragraph 3.2.7; Page 92)

Construction of Integrated Workshop building at the Central Institutes of Technology campus at Chennai without assessing the floor space requirements and without provisions for adequate basic facilities resulted in partial utilisation of the building constructed at a cost of ₹23.10 crore.

(Paragraph 3.3.1; Page 95)

Delayed framing of guidelines for sale of imported sand and the consequent injudicious decision of GoTN to purchase sand from an importer had resulted in non-realisation of ₹10.10 crore from stored sand even after a lapse of four years.

(Paragraph 3.3.2; Page 98)

Failure of the Fisheries Department to effectively monitor the usage of slipway in Mallipatinam Fishing Harbour in Thanjavur District resulted in the facility constructed at a cost of ₹7.15 crore being in a state of disuse and dilapidation and non-achievement of objective of development of fisheries through creation of modern facilities.

(Paragraph 3.3.3; Page 101)

CHAPTER I

INTRODUCTION

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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 Specific Area 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.

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

This Chapter 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 Specific Area Compliance Audit and Chapter III deals with findings of Compliance Audit of various Departments, Autonomous Bodies and Local Bodies.

1.2 Profile of Audited Entities

There are 36 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, 23 departments including 18 Public Sector Undertakings and 781 Autonomous Bodies/Panchayat Raj Institutions, falling under these departments, were under the audit jurisdiction of the Principal Accountant General (Audit-I), Tamil Nadu.

Abbreviations used in this report are listed in the Glossary at Page 137.

A comparative position of Capital and Revenue expenditure incurred by the Government during the year 2021-22 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	2017-18	2018-19	2019-20	2020-21	2021-22
Revenue expenditure	***1,67,874***	***1,97,200***	***2,10,435***	***2,36,402***	***2,54,030***
General services	60,451	72,450	78,138	78,993	84,894
Social services	59,790	70,202	73,999	89,805	88,749
Economic services	36,162	39,669	42,610	51,808	60,898
Grants-in-aid and contributions	11,471	14,879	15,688	15,796	19,489
Capital expenditure	***20,203***	***24,311***	***25,632***	***33,067***	***37,011***
General services	847	858	1,064	936	780
Social services	4,731	6,996	5,860	10,831	14,985
Economic services	14,625	16,457	18,708	21,300	21,246
Total	**1,88,077**	**2,21,511**	**2,36,067**	**2,69,469**	**2,91,041**

(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[1] 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)[2] 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 PRIs and other Autonomous Bodies which are substantially funded by the State Government under Section 14[3] 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.

[1] 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.

[2] 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.

[3] 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 Specific Area Compliance Audit

Three Specific Area Compliance Audits and 12 Draft Paragraphs were forwarded demi-officially to Additional Chief Secretaries/Principal Secretaries/ Secretaries of the departments concerned between April 2022 and December 2022, requesting them to furnish their responses within six weeks. Government replies for all the Specific Area Compliance Audits and 11 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 2021 revealed that 3,129 IRs with 13,777 paragraphs remained outstanding for more than six months at the end of March 2022, as detailed in **Appendix 1.1**.

During 2021-22, special efforts were made for clearance of outstanding IRs and paragraphs. Thereby, pendency has come down from 3,531 IRs and 15,781 paragraphs in September 2020 to 3,129 IRs and 13,777 paragraphs in September 2021. While appreciating the co-operation 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 cognisance 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 2022 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 2018-19	2019-20	2020-21
Government Departments / Autonomous Bodies	44	10	12

Further, Government departments are to submit Action Taken Notes (ATNs) on the recommendations of PAC. As of December 2022, Government departments did not furnish ATNs on 379 recommendations made by PAC in respect of Audit Reports on Government departments, Autonomous Bodies and Panchayat Raj Institutions pertaining to the period 1990-91 to 2014-15.

CHAPTER II

SPECIFIC AREA COMPLIANCE AUDIT

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SPECIFIC AREA COMPLIANCE AUDIT

This Chapter contains findings of three Specific Area Compliance Audit on 'Preparedness and Response of Fire and Rescue Services Department', 'Provision of Free House Site *Patta* to SC/ST beneficiaries' and 'Implementation of welfare schemes in Department for the Welfare of Differently Abled Persons'.

DEPARTMENT OF HOME, PROHIBITION AND EXCISE

2.1 Preparedness and Response of Fire and Rescue Services Department

2.1.1 Introduction

Firefighting, fire prevention and rescue operations are carried out by the Fire and Rescue Services Department (Department) of the Government. It is primarily the responsibility of the State Government to ensure safety of life and property from fire and other perils through its network of 349 Fire and Rescue Service Stations, three exclusive Rescue Stations and 13 Fire Prevention Wing (FPW).

2.1.2 Organisational setup

The Department functions under the overall supervision of the Additional Chief Secretary to Government (ACS), Home, Prohibition and Excise Department. The Director of Fire and Rescue Services heads the field formation. Joint Directors/Deputy Directors head the five Regions and the District Officers head the establishments at district level. An organisational chart of the Department is given in **Appendix 2.1**.

The State Training Centre (STC) located at Tambaram headed by a Joint Director conducts basic and refresher training to the personnel of the Department. A Dog squad is also functioning in STC for locating victims trapped under the debris of collapsed buildings. A State workshop located in Chennai undertakes repair and maintenance of the fire and rescue service vehicles. In addition, a State Control Room and Wireless Section are functioning in Chennai to receive fire/rescue calls.

2.1.3 Audit objectives

The Audit was conducted in order to ascertain whether:

1. **A robust legislation, holistic action plan and Standard Operating Procedures were framed and adopted for preparedness and response to mitigate fire disasters;**
2. **Adequate manpower, Fire Rescue Stations, infrastructure and equipment were deployed economically, efficiently and effectively to address the identified gaps; and**
3. **Proper monitoring and evaluation mechanism was in place at various levels and their recommendations were being adopted.**

2.1.4 Audit criteria

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

- The Tamil Nadu Fire Service Manual, 1976;
- The Tamil Nadu Fire Service Act 1985 and Tamil Nadu Fire Service Rules, 1990;
- Tamil Nadu Transparency in Tenders Act, 1998 and Tamil Nadu Transparency in Tenders Rules, 2000;
- Government of India's State-wise Risk Assessment, Infrastructure and Institutional Assessment Final Report 2012 (RMSI Report);
- National Disaster Management Guidelines 2012 and National Building Code, 2016;
- GoI's Revised Model Fire Service Bill 2019;
- Recommendations of the Standing Fire Advisory Committee; and
- GoTN's Policy Notes, orders, guidelines and instructions.

2.1.5 Audit scope and methodology

The present audit covered the functioning of the Fire and Rescue Services Department during 2017-22. The Audit was conducted between April 2022 and August 2022 at the Directorate and randomly sampled 10 District Offices, and 106 Fire and Rescue Service Stations (FRSS) (**Appendix 2.2**). Audit also covered the State Training Centre (STC), Chennai, State Workshop, State Control Room and Wireless Section. The audit methodology included a Joint Physical Verification (JPV) of 121 randomly sampled buildings to check their adherence to fire prevention measures.

An Entry Conference was held with the Additional Chief Secretary to Government Home, Prohibition and Excise Department on 15 July 2022 to discuss the audit objectives, scope, criteria etc., of the Compliance Audit. An Exit Conference was held on 14 February 2023 with the Additional Chief Secretary to Government, Home, Prohibition and Excise Department to discuss the Audit findings. The responses of the Department were considered while drafting this Report.

2.1.6 Previous Audits

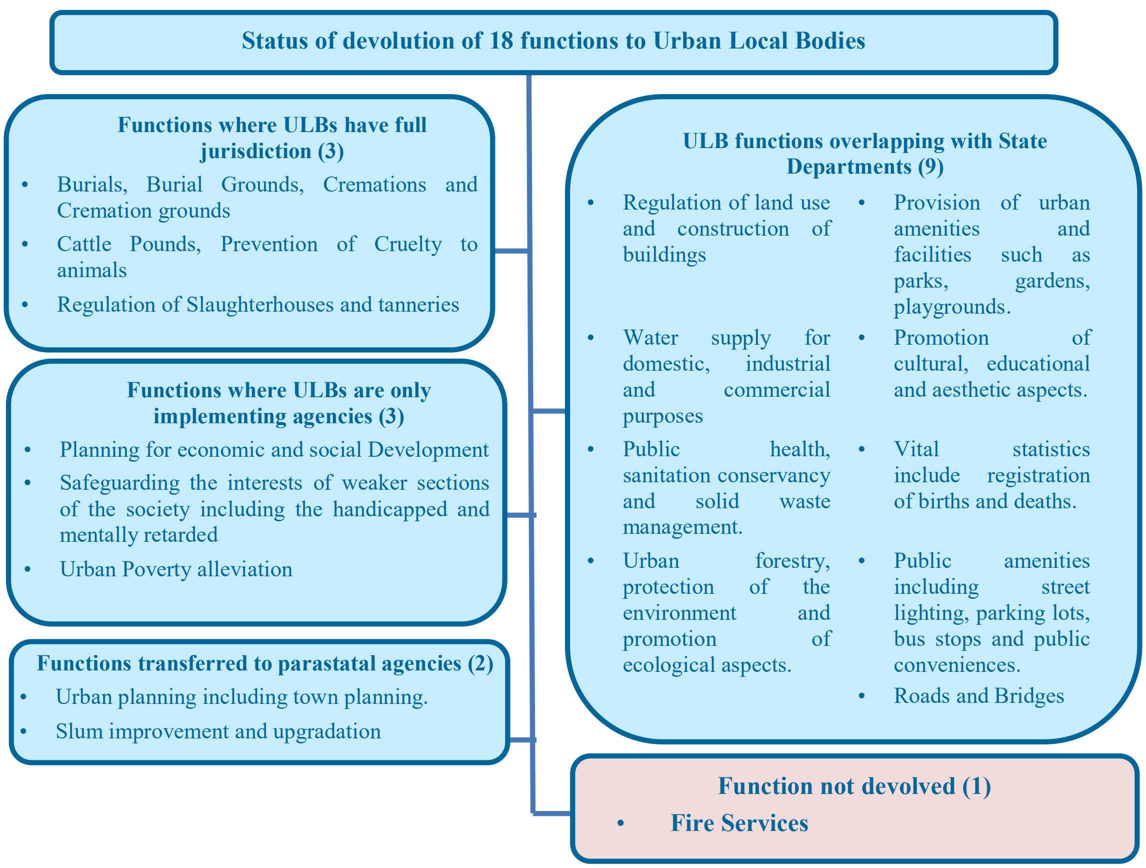
Findings of a Performance Audit of the Fire and Rescue Services Department was included in the Audit Report of the Comptroller and Auditor General of India for the year ended 31 March 2003. The Public Accounts Committee (PAC) of the Tamil Nadu Legislative Assembly discussed the Report on 25 June 2008. Recommendations of the PAC and the Explanatory Notes/Action Taken by the Department are discussed at appropriate places in this Report.

2.1.7 Systems and procedures

2.1.7.1 Non-devolution of functions to Local Bodies

The Constitution (Seventy - Fourth Amendment) Act, 1992, provides for devolution of 18 functions of the State Government to Urban Local Bodies. Fire Service is also included as a municipal function in the XII Schedule of the Constitution of India under Article 243 (W). Thereby, it is the responsibility of the municipal bodies to maintain fire brigade, to issue fire license for buildings and to take preventive measures. In Tamil Nadu, 17 of the envisaged 18 functions have been devolved to municipal bodies with varied responsibilities, but the fire service function has not been devolved to the Urban Local Bodies (**Exhibit 2.1**).

Exhibit 2.1: Status of Devolution of functions to Urban Local Bodies



Audit observed that non-devolution of fire service functions to municipal bodies had added to the lack of coordination in building licensing, inspection of high rise buildings, etc., which hampered prevention of fire incidents, as discussed in **Paragraph 2.1.11.5**. GoTN, in its Policy Note on Municipal Administration, maintained that all functions stipulated under Article 243 (W) except Fire Services have been devolved to municipal bodies, but did not indicate any reasons for such non-devolution.

2.1.7.2 Non-enactment of revised Fire Force Act

Directorate of Fire and Rescue Services (DFRS) draws its powers from the Tamil Nadu Fire Services Act, 1985. The Act, however, did not provide adequate powers to the Fire Service personnel in respect of certain crucial aspects of fire protection and regular operations, such as the power to inspect multi-storied buildings. In September 2019, GoI brought out a Model Bill for Fire and Emergency Services for adoption by all the States. The Model Bill *inter alia* envisaged special clauses for multi-storied and special buildings, penal action against fire safety defaulters, creation of 'Fire Prevention and Life Safety Fund', etc. GoTN, however, had not taken effective actions to enact a legislation based on the provisions of the Model bill, to address the paucities in the existing Act.

Audit observed that non-adoption of the Model Bill had resulted in continued functioning of the Department without adequate powers (i) to inspect any classified building[1], (ii) enforce safety measures in building, includes ensuring appointment of Safety Officers in classified buildings, (iii) to impose penalty on premises which are not adhering to the provisions of the Act and (iv) seal any building/premises which deemed to be dangerous to life or property, etc.

GoTN replied (January 2023) that the proposal was under active consideration and the existing Fire Services Act, 1985 will be thoroughly overhauled by incorporating the provisions of the Model Bill. As of January 2023, GoTN was awaiting remark/response from one of the line Agency[2] to finalise the Bill.

2.1.7.3 No system for risk profiling

In 2011-12, the National Disaster Response Force (NDRF) commissioned a study of fire risks and various hazards at the national level. The National Disaster Management Guidelines on Scaling, Type of Equipment and Training of Fire Services, 2012, issued by the National Disaster Management Authority (NDMA), envisages conducting of vulnerability analysis to identify hazardous locations and fix the requirement of equipment and manpower in FRSS based on risk profile.

Audit found that the Department had neither conducted any vulnerability analysis nor fixed the staff component based on risk profile. Consequently, the sanctioned strength of 17 personnel per FRSS, fixed as early as in

1 Classifications are: Residential, Educational, Institutional, Assembly, Business, Mercantile, Industrial, Storage and Hazardous.

2 Chennai Metropolitan Development Authority.

March 2001, was not revised even as of March 2022 and the gap between availability and actual requirement of appliances/vehicles was not assessed.

In reply, the Department stated that due to non-availability of required staff strength, it could not undertake the vulnerability analysis. The reply exposed the lacunae in planning to ensure professionalism in fire prevention and rescue.

GoTN stated (January 2023) that it would require an investment of ₹24,527 crore to implement the recommendations based on NDRF's study report; such an investment was not possible as the average annual allocation of the Department is only ₹496 crore. GoTN further stated that a Commission would be appointed to address the issues in the Department. The fact, however, remained that Government was aware of the gaps in the infrastructural and manpower requirements of FRSS, but had no plans to address this issue.

2.1.7.4 Non-availability of a database for fire safety clearances

In the aftermath of two major fire incidents (2004) in Srirangam and Kumbakonam, GoTN directed (September 2005) that 'No Objection Certificate' from the DFRS should be obtained before granting building licence for public buildings like marriage halls, educational buildings, etc. Further, a 'Fire License' is required for issue of 'Building Completion Certificate' by the Planning Authority, in respect of all multi-storied buildings with height more than 15.25 metre.

Audit found that during 2006-2021, the Chennai Metropolitan Development Authority (CMDA) had accorded planning permissions for 7,477 such buildings in Chennai Metropolitan area alone. Similarly planning permissions were also granted by Directorate of Town and Country Planning in respect of the rest of the districts in the State. However, the Department did not maintain any database of such building so as to monitor the building through annual inspection for renewal of the 'Fire License'.

In reply, DFRS stated that the database of those units which applied for Fire License alone have been compiled and is available in district offices. The reply was found to be incorrect as the manual records of 'Fire Licenses' issued were not compiled in the form of an electronic database or at least proper manual registers to watch periodical renewal of the clearance. The FRSSs were catering only to those building which applied for renewal.

It is pertinent to point out that the Department made an assurance to the Public Accounts Committee (PAC), as early as in 2004-05, that a systematic database would be made available. Even after a lapse of 17 years, the Department is still unable to build a database of classified buildings in the State to formulate a fire safety plan.

Government attributed (January 2023) the large number of vacancies for the difficulty in creation of database. Audit opined that it was the responsibility of the Government to post adequate number of personnel.

2.1.7.5 Fire Service Manual and Standard Operating Procedure for operation

The Tamil Nadu Fire Service Manual (Manual) stipulates orders relating to the powers, duties and responsibilities of the officers/staff of the Department, norms and requirement of vehicles, equipment to be kept in FRSS, their periodical maintenance etc. The Manual was last published by the Department in 1976 incorporating corrections brought out up to December 1974. Thereafter no revision was made. Since then, both GoI and GoTN had brought out large number of legislations, orders, notifications, codes governing functioning of the Department and expanding its scope. Further, the technologies of the firefighting equipment have also undergone major change.

As a result of non-revision of the Manual, the Department could not bring out the Standard Operating Procedure detailing all procedure to be followed in different emergencies *viz*., responding to calls ranging from fire, rescue, building collapse, chemical leakage, radio-active material release, flood rescue etc.

Government replied (January 2023) that the manual would be updated with existing Government orders and guidelines within a period of three to four months.

2.1.7.6 Inadequate System for Fire prevention

In view of the importance of fire prevention, GoTN has established Fire Prevention Wings (FPW) were available only in 13 districts which are involved in educating the public on the measures to prevent fires.

Audit found that targets were not fixed to FPWs for conduct of fire prevention and fire safety programmes *viz.,* mock drills, stage plays, exhibitions, short films etc. Further, the fire prevention activities were not carried out on the basis of risk assessment and identification of vulnerable fire risk areas.

The selection of places[3]/targeted group for conducting fire prevention programmes were not location/audience specific, but on random basis. Also, the programmes were not curated as per the requirement of the target audience. Effectiveness of the awareness programs were not evaluated either in district level or at State level resulting in absence of modification or inclusion of new subjects/topics.

Further, although PAC had recommended as early as in 2008 that the DFRS should expedite formation of FPW in all the districts of the State, 26 districts were functioning without such wing (September 2022).

Government stated (January 2023) that a proposal received (January 2023) from DFRS for creation of Fire Prevention Wings in 26 Districts was under consideration. Audit observed that effective action was not taken for years despite PAC's recommendation.

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[3] Schools, industries, offices, hutment areas, high rise buildings.

Recommendation 1: As agreed by the Government, GoTN should expedite enactment of a comprehensive legislation by incorporating the provisions of the Model bill to strengthen the functioning of the Department.

Recommendation 2: GoTN should implement the assurance given to PAC on preparation of a comprehensive database of classified premises, to enable an integrated and coordinated approach in fire prevention and ensure formation of FPWs in all the districts of the State.

2.1.8 Financial Management

2.1.8.1 Budget allocation and expenditure

Budget allocation and actual expenditure of the Department for the period from 2017-18 to 2021-22 is given in **Table 2.1.**

Table 2.1: Financial outlay and actual expenditure during 2017-22

(₹ in crore)

Period	Salary and allowances		Non-Salary		Vehicle maintenance		Building construction		Vehicle purchases	
	Budget Allocation	Expendi-ture	Budget Allocation	Expendi-ture	Budget Allocation	Expendi-ture	Budget Allocation	Expendi-ture	Budget Allocation	Expendi-ture
2017-18	225.81	213.59	32.35	30.70	0.53	0.52	11.10	4.87	7.20	0
2018-19	288.17	287. 26	46.93	24.06	0.53	0.53	40.71	31.51	7.28	7.25
2019-20	299.91	294.26	31.86	29.54	0.67	0.73	71.01	69.51	4.75	0
2020-21	309.57	285.99	26.68	21.74	0.60	0.55	25.79	17.44	13.67	1.39
2021-22	312.28	295.72	29.56	26.73	0.75	0.74	8.37	0.25	37.89	36.89
Total	**1,435.74**	**1,376.82**	**167.38**	**132.77**	**3.08**	**3.07**	**156.98**	**123.58**	**70.79**	**45.53**

(Source: Finance Accounts of Tamil Nadu)

As seen from the above, DFRS utilised only 64 *per cent* of the fund allocation (₹45.53 crore out of ₹70.79 crore) towards purchase of vehicles and 79 *per cent* (₹123.58 crore out of ₹156.98 crore) for construction of buildings during 2017-18 to 2021-22.

Non-utilisation of funds allocated for purchase of vehicles in three out of five years, despite acute shortage, were due to lack of planning on the part of Department and issues in tendering process. These issues are further commented in **Paragraphs 2.1.9.1 and 2.1.10**.

Scrutiny of proposals submitted by DFRS during 2021-22 for financial sanctions disclosed that GoTN, despite according administrative sanction, withheld financial sanction without citing any reason **(Appendix 2.3).** Further, the reply furnished (January 2023) to Audit by GoTN also did not explain the reasons for not according financial sanctions. As a result of inaction on the part of Home (Fire) Department several procurements were held up, leading to shortage of firefighting equipment as discussed in **Paragraph 2.1.9.6**.

Government replied (January 2023) that non-utilisation of funds for building construction was due to issues in identifying land and lockdown due to Covid-19 pandemic (2020-21). It was further stated (January 2023) that an amount of ₹4.73 crore, allocated for procurement of 11 Water Tenders during 2019-20, could not be utilised due to cost escalation.

Thus, Audit observed that there were lack of coordination with Revenue Department for site identification and with Tamil Nadu Police Housing Corporation (TNPHC) for construction of buildings, leading to surrender of funds and consequent chronic shortfall in building for FRSS as discussed in **Paragraph 2.1.9.7**.

2.1.8.2 Non-utilisation of State Disaster Response Fund

As per GoI's norms (April 2015), funds from State Disaster Response Fund (SDRF), subject to a maximum of 10 *per cent* of the annual allocation to the State, could be utilised for procurement of essential equipment. The norms also permit incurring expenditure, not exceeding five *per cent* of the annual allocation of the SDRF, towards capacity building. During 2017-22, DFRS received ₹40.78 crore, in six instalments, from SDRF; but utilised only ₹15.89 crore (40 *per cent*), surrendered ₹19.56 crore and held an unutilised balance of ₹5.33 crore in Saving Bank Account as given in **Table 2.2**.

Table 2.2: Receipt and expenditure of SDRF during 2017-22

(₹ in crore)

Period	Funds			Unspent funds kept in Savings Bank Account
	Received	Utilised	Surrendered	
October 2017	17.99	4.42	13.57	0
April 2018	0.25	0.19	0.06	0
September 2018	5.50	2.59	2.57	0.34
April 2020	15.92	8.69	3.36	3.87
January 2021	0.55	0	0	0.55
January 2021 (CMDA)	0.57	0	0	0.57
Total	**40.78**	**15.89**	**19.56**	**5.33**

(Source: Data furnished by DFRS)

Due to non-production of procurement records, despite specific requests, Audit could not ascertain whether the above funds were utilised for the intended purposes. Further, Audit could not analyse the reasons for huge surrenders and unauthorised retention of SDRF funds in Savings Bank Account.

The major reasons for surrender of funds as per Government's reply (January 2023) were:

- ₹12.30 crore provided for procurement of Aerial Ladder Platform (ALP) was surrendered due to significant cost escalations.

- ₹1.94 crore was surrendered in 2018 due to non-procurement of firefighting robot as the performance of the robot was found not satisfactory during demonstrations.

Further, regarding the unspent balances kept in Savings Bank Account, Government stated that ₹4.21 crore was retained to incur expenditure towards fabrication of Quick Response Vehicles and ₹0.55 crore was retained for procurement of dewatering pumps.

The reasons provided indicates poor planning and coordination in procuring essential firefighting equipment using SDRF funds, besides State funds.

2.1.8.3 Operation of Secret Services Fund

In September 2013, DFRS proposed to create a Secret Services Fund (SSF) to be used for gathering "intelligence crucial for preventing accidents caused due to open Bore wells and dangerous heritage/old buildings and action to be taken against erring officials of the Department". DFRS justified that intelligence collection was vital for the effective functioning of the Department.

Accordingly, GoTN created SSF in Fire and Rescue Services Department and sanctioned ₹2 lakh per annum to SSF. The SSF was increased to ₹5 lakh per annum with effect from January 2015.

In order to ascertain whether SSF was utilised for the intended purpose, Audit requested (April 2022) the DFRS to provide records containing action taken against the violators of fire safety norms and action taken against the erring officers etc., using intelligence inputs by incurring expenditure from SSF during the audit period. The Department had no records relating to the information on the payees, the nature of payments, the data on the intelligence gathered and action taken thereon. Hence, Audit could not ascertain whether SSF was utilised effectively.

Government replied (January 2023) that details of information gathered through phone calls were not available and that information received through anonymous petitions and CM cell petitions were maintained. The reply established that there was no system to monitor whether SSF was being utilised effectively.

Recommendation 3: GoTN should streamline the procedures followed for according financial sanction in respect of proposals from DFRS to prevent surrender of funds.

2.1.9 Infrastructure, Manpower and Equipment

Availability of adequate infrastructure, manpower and equipment is crucial for ensuring the preparedness and operational efficiency of the Fire services. The status of availability of FRSSs, manpower and equipment, as of March 2022 and the deficiencies in ensuring availability are discussed in the succeeding sub-paragraphs.

2.1.9.1 Inadequate number of FRSSs

A study commissioned by NDMA in 2012, considered the desired response time of 5 to 7 minutes in urban areas and 20 minutes in rural areas, and upon analysing the road network and ideal jurisdiction areas, concluded that the State should have 451 FRSS for optimum performance.

The State, however, had only 352 FRSSs including 39 new FRSS established during 2017-22. This indicated that the number of operational FRSSs was inadequate as it was only 78 *per cent* of the estimated requirements.

Further, the Standing Fire Advisory Committee (SFAC) of the Ministry of Home Affairs, GoI had recommended one FRSS per 50,000 population in rural areas. Audit found that the rural districts with shortage of FRSSs included Virudhunagar which recorded the highest number of fire accidents during 2017-22. This district had only 10 FRSSs against the estimated requirement of 13 FRSSs.

Government replied (January 2023) that emphasis will be on prevention of fires through more technology based fire safety enforcement measures than opening of new fire stations which involves significant recurring and non-recurring cost. GoTN further added that it is committed to open more FRSSs after assessing the importance, vulnerability of areas concerned and the financial viability in the days to come. Audit observed that it would be detrimental to disregard the recommendations of SFAC on the requirement of additional FRSS, more so because the Government has not taken any steps for scientific assessment of FRSS requirement.

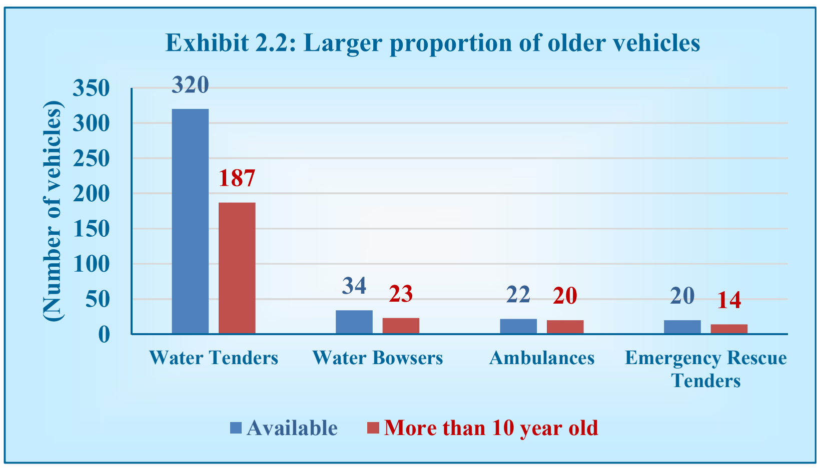
2.1.9.2 Shortage of vehicles

Fire and Rescue operations require adequate number of different types of vehicles, such as Water Tenders, Water Bowsers, Foam Tenders, Rescue Tenders, Ariel Ladders (Sky Lift), Water Mist Motor Cycle, etc. As per SFAC's norm, as adopted by the NDMA's study of 2012, there should be one Water Tender/Water Bowser per 50,000 population, if the population covered is up to three lakh. In respect of FRSSs with jurisdictional population above three lakh, one additional vehicle should be available for every one lakh population. Similar norms were fixed for other types of firefighting vehicle.

Audit, however, found that the Department's Manual had fixed a much lower scale of equipment for FRSSs. Further, GoTN allowed only one Water Tender per FRSS while ordering establishment of new FRSSs during 2017-22. GoTN had not fixed any norms except stipulating that each FRSS should have a minimum of one Water Tender and thus neither followed the norms of SFAC nor the scale adopted in the Departmental Manual. Audit found that:

- Out of the 352 FRSSs in the State (including three exclusive Rescue Stations), 43 did not have even a single vehicle to attend firefighting or rescue calls. As a result, fire and rescue calls relating to these FRSSs were either diverted to nearby stations or attended to, by obtaining temporary transfer of vehicle from other FRSSs. Region wise details of FRSSs where no vehicle was available are given in **Appendix 2.4.**

- During the period from 1997 to 2022, the Department undertook condemnation of 89 vehicles[4] for which only 14 vehicles were replaced as of December 2022. Though GoTN announced (September 2021) that 25 Water Tenders at a total cost of ₹18.75 crore would be procured in replacement of condemned vehicles, DFRS did not complete the purchase process even as of August 2022. Non-replacement of condemned Water Tenders caused inefficiency in responding to fire calls.
- According to the Tamil Nadu Fire Services Manual, a vehicle shall ordinarily be condemned after it has been in use for a period of 10 years. As of December 2022, 642 vehicles[5] were in operation in FRSSs; of which 273 vehicles (43 *per cent*) had completed their usable period of 10 years and were still in operation. Major types of vehicles with large proportion of older vehicle are given in **Exhibit 2.2**.



(Source: Data furnished by DFRS)

Audit observed that the Department was not well equipped due to non-availability of adequate number of vehicles and non-replacement of older vehicles on time. Viewing this issue in the background of large scale surrender of funds provided in budget and from SDRF, as commented in **Paragraphs 2.1.8.1 and 2.1.8.2**, the shortage of vehicle was mainly on account of the failure of DFRS to carry out timely procurement.

4 Ambulance (20), Foam tender (1), Recovery vehicle (1), Two wheelers (3), Water lorry (6) and Water Tender (58).

5 Ambulance(22), Advanced water tender (19), Bronto sky lift (6), Commando vehicle (3), Emergency rescue tender (21), Mobile repair van (2), Pick up van (4), Quick response vehicle (119), Small foam tender (29), Water bowser (5), Water lorry (34), Water mist (58) and Water Tender (320).

In respect of replacement of condemned Water Tenders, Government replied (January 2023) that 25 Water Tenders were already sanctioned to replace the condemned Water Tenders and another 50 Water Tenders would be sanctioned during 2022-23. Audit observed that GoTN's reply was in respect of the 75 vehicles which were already condemned, but was silent on non-availability of even a single vehicle in 43 FRSSs.

2.1.9.3 Non-commissioning and non-utilisation of vehicles

Despite non-availability of adequate number of vehicles, the available vehicles were not put to optimum use:

Quick Response Vehicle and Boats: During 2019-20, DFRS procured 55 Quick Response Vehicles (QRVs) and 55 rubberised inflatable boats, which can be mounted on the QRV, at a total cost of ₹6.50 crore[6]. The QRV/Boat unit could be utilised for firefighting as well as flood rescue operations. In order to make the vehicles functioning, 'Water mist technology system' was required to be mounted and fabricated on the chassis of the vehicle. DFRS took one year to finalise the contractor for the fabrication work and entered into agreement with a firm only in December 2021. Though the contractor was required to deliver the vehicle with fabricated water mist technology system before March 2022, the supply of the fabricated vehicles was not completed till September 2022 due to delay in approving vehicle prototype. Due to the delay, the funds released from SDRF was kept in bank account.

Thus, due to delay in finalisation of tenders and non-supply of fabricated vehicles by the supplier, the Department could not effectively utilise the 55 QRVs which were purchased as early as in 2020.

Water Mist Motor Cycles with compressed air foam: With a view to provide quick access to fire calls in narrow lanes and congested areas, DFRS purchased 60 Water Mist Motor Cycles (2012 - 32 numbers and 2020 - 28 numbers) with compressed air foam[7]. Among the 106 FRSSs sampled by Audit, these Water Mist Motor Cycles were supplied to 19 FRSSs. Audit scrutiny revealed that in all except one FRSS, the Water Mist Motor Cycles were converted into normal motor cycles and used for transport purpose by the staff of the FRSS, after removing the Water Mist equipment fitted therein **(Exhibit 2.3)**. Thus, the equipment procured at a cost of ₹3.10 crore remained largely unutilised for the intended purpose and the objective of ensuring quick response to fire in narrow lanes and crowded places was not achieved.

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6 Force Kargo King Pickup vehicle at ₹30.59 lakh (5 Nos. - February 2019) Mahendra Camper Gold ZXBS6 (50 Nos.) at ₹3.90 crore (June 2020) + Rubberised 45 boats at ₹2.30 crore (December 2020).

7 32 vehicles in 2012 at unit cost of ₹6.72 lakh and 28 vehicles in 2020 at ₹3.38 lakh.

Exhibit 2.3: Water Mist Motorcycles with and without equipment

(Source: Joint Physical Verification)

GoTN stated (January 2023) that these vehicles were being used in VVIP standby duties and other important standby duties where the bigger vehicle cannot access easily. Audit, however, observed that these vehicles were not put to use for attending fire calls. Moreover, these vehicles were not having the equipment fitted in them to attend emergency calls.

Aerial Ladder Platform (ALP) vehicles: In order to fight fire in high rise buildings in Chennai, in 2012, DFRS procured two[8] ALP vehicles of 54 meters height at a total cost of ₹11.82 crore. These ALPs were not used frequently due to operational limitations such as inadequate road width. Without taking into account the operational limitations of ALPs **(Exhibit 2.4)**, DFRS purchased (2016) an additional three ALPs (one 54 meter vehicle and two 104 meter vehicle[9]) at a cost of ₹46.96 crore. While, the 54 meter vehicle was utilised on 14 occasions during 2016-22, the 104 meter ALPs stationed in Tambaram and Raj Bhavan were never put to use for fire calls/rescue calls. On 33 occasions during 2014-21 **(Appendix 2.5)**, though the ALPs were summoned to attend fire/rescue calls, they could not be put to use due to operational limitations.

Audit further noticed that when the existing ALPs were lying idle, GoTN sanctioned procurement of three more ALPs for FRSS[10] at a total cost of ₹42.00 crore in 2020-21. Purchase orders were placed for all three ALPs in December 2021. The ALPs were not delivered as of December 2022.

8 For Ashok Nagar and Esplanade FRSSs.

9 Egmore FRSS (54 meters) and Tambaram & Raj Bhavan FRSSs (104 meters).

10 54 meter ALPs at Old Mahapalipuram Road, Tiruchirappalli and Madurai FRSS.

Exhibit 2.4: Aerial Ladder Platform vehicle

(Source: Joint Physical Verification)

Government replied (January 2023) that the ALPs of 54 m were used in 13 fire incidents in a span of seven years (2016 to 2022). Government justified the procurement of ALPs on the grounds that these are specialised vehicles which were not only used in the elevation approach but also in horizontal reach to access of buildings in the congested places with no road access. Audit observed that 13 deployments over seven years worked out to not even one deployment per annum per vehicle. Thus, the need for additional ALPs should have been assessed with due diligence.

Recommendation 4: Government should ensure deployment of aerial ladder platforms by identifying clusters of high-rise buildings with proper road access.

2.1.9.4 Lack of dedicated vehicle for rescue operations

During 2017-22, FRSSs in the State received 1.73 lakh calls requesting rescue of humans and animals. Though there was a steep increase in receipt of rescue calls from 21,615 in 2017-18 to 60,466 in 2021-22, the Department did not provide a separate rescue vehicle *viz*., Emergency Rescue Tenders, QRVs, etc., to 249 out of 352 FRSSs (71 *per cent*).

As a result, FRSSs used Water Tenders to attend rescue calls even though they were not suitable for rescue operations as they are huge in size and involve additional cost of operation[11]. The Water Tenders do not carry specialised rescue tools and are not suitable for narrow lanes and congested areas. Non-availability of small and suitable rescue vehicles was also major reasons for delay in reaching the rescue scene.

Government replied (January 2023) that Water Tenders were multipurpose vehicles which can be used in all firefighting and most of the rescue works.

[11] Water Tender requires one litre of diesel for running four kms whereas QRV runs 15 kms for the same quantity of fuel.

Audit, however, observed that separate vehicle for rescue operations were to be provided as per the norms and non-availability would hamper operations.

2.1.9.5 Deficiencies in inventory/asset management systems

Issues in management of firefighting equipment are discussed below:

- The Tamil Nadu Fire Service Manual prescribes that the Divisional Officer should maintain reserve appliances. The appliances in the Divisional Reserve should be stored at suitable strategic places at the headquarters towns or at any FRSS within the respective division. Audit, however, found that the Department did not maintain Divisional Reserve in the sampled districts. Non-maintenance of reserve vehicles and appliances has forced the FRSS to hire third party vehicles from the commercial hirers which involves delays and operational constraints.
- The Department owns large number of vehicles and other equipment for firefighting and rescue operations. It was, however, seen that there was no centralised database of available inventory/assets. While sanctioning funds for purchase of Personal Protective Equipment (PPE) kits in October 2021, GoTN expressed its displeasure on the absence of asset/inventory management in the Department and instructed that DFRS's future proposal should indicate the locations for which the vehicles/equipment intended. Again while considering DFRS proposal for release of ₹5.60 crore for purchase of vehicles (November 2021) Government insisted that the DFRS should develop an online inventory/asset management system to track assets of the Department. Despite repeated instructions from Government, DFRS had not developed a reliable inventory management system (September 2022) with details such as viability of vehicles, equipment, date of purchase, place of availability, their working conditions etc. Non-maintenance of inventory/asset management system severely restricted the smooth functioning of the Department particularly in cases where equipment of more than two FRSS were required in combating fire/rescue operations involving major accidents. Maintenance of inventory/asset management system is inevitable as the call facilitators in the control rooms were clueless while routing fire calls to particular FRSS as they were not aware of the vehicle/equipment availability in the FRSS.

Government replied (January 2023) that the inventory system will be made online in the future and the Department will work out that shortly.

2.1.9.6 Non-availability of basic equipment for firefighting

Equipment *viz*., Helmets, PPE, Search lights, Rechargeable torch lights, Power Saws with generators, etc., are some of the basic equipment which are required for firefighting/rescue operations.

NDRF while standardising specifications for apparatus/safety gears, listed out 139 mandatory equipment which include concrete cutter, rope launcher etc. Analysis of equipment available in the FRSS of the selected districts disclosed that these equipment were not available in adequate quantity as given in **Table 2.3**.

Table 2.3: Shortage of basic equipment

Sl. No.	Name of the equipment	Actual quantity available in 106 sampled FRSSs	Number of sampled FRSSs having the equipment	Number of sampled FRSSs not having the equipment	Percentage of FRSSs not having the equipment
1	Power Saws with Generators	37	28	78	*74*
2	Smoke Extractors	25	24	82	*77*
3	Breathing Apparatus Sets	128	66	40	*38*
4	Helmets	1,532	103	3	*3*
5	Personal Protective Equipment	1,058	102	4	*4*
6	Heat Resistant Gloves	34	15	91	*86*
7	Extension Ladders	94	70	36	*34*
8	Snake Catcher	120	85	21	*20*
9	Stretchers	93	69	37	*35*
10	Fire Entry Suits	12	11	95	*90*

(Source: Data collected from sampled FRSSs)

The scales for supply of equipment to FRSSs, prescribed in the Department's Manual, was based on the nature of equipment being used at the time of compiling the Manual, i.e., 1976. Several new technology equipment had come into use over the last five decades, but, DFRS had not prescribed scales for different types of firefighting and rescue based on technological advancements and the changing risk profile. As a result, the FRSSs were not adequately equipped.

Government replied (January 2023) that the Department was in the process of procurement of additional PPE suits and breathing apparatus. It further stated that Gum boots and helmets were already procured. The fact, however, was that in the absence of the clearly defined yardstick for equipment at FRSS level, procurements were not linked to actual need.

Recommendation 5: Government should take steps to assess and address the shortage in FRSSs, vehicles and basic equipment within a specific timeframe.

2.1.9.7 Shortage of building

(a) Buildings for FRSSs

Standing Fire Advisory Committee prescribes custom-built buildings for FRSSs. As on 31 December 2022, out of 352 FRSS in operation in the State, only 204 FRSSs (58 *per cent*) were functioning from their own premises. 60 FRSSs were functioning in other departments' premises and 88 were functioning in rented building.

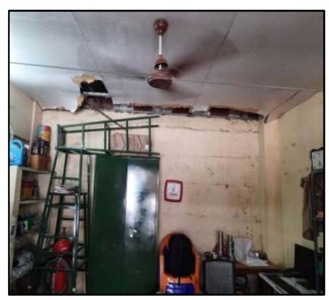
During the period from 2017-22, though the Government sanctioned construction of building for 39 FRSSs in the sites identified by the District Offices for FRSS, only five were completed and inaugurated as on 31 March 2022. Audit found that the delays were mainly on account of failure to find a suitable place for construction of FRSSs. Although the Department possessed lands in 20 locations and these plots are suitable for construction of own FRSS, DFRS did not initiate action for construction of own building for FRSS. Details of FRSS functioning in the rented building in spite of availability of land suitable for construction of FRSS are given in **Appendix 2.6**.

FRSS functioning in rented building were deprived of sufficient space for office room, parking space for vehicles, store rooms for keeping equipment, rest room/recreation room for the executive staff, Record room, sanitary facilities etc., **(Exhibit 2.5)**. Besides occupying private buildings involved an annual rental expenditure of ₹17 lakh.

Exhibit 2.5: FRSS functioning in rented building

Poonamallee (Chennai Sub Urban) FRSS functioning in a small shed

Inside view of Madurai Meenakshi Amman Temple FRSS (functioning on the road side of Madurai Meenakshi Amman Temple



Equipment stored at the road side of Secretariat FRSS

(Source: Joint Physical Verification)

Government did not furnish reasons for non-construction of own building in the sites owned by the Department but stated (January 2023) that action will be taken to pursue construction of own station buildings in these 29 locations in coming financial years.

(b) Staff Quarters

SFAC recommended that suitable rent-free quarters should be provided to all ranks of the services on the premises of a Fire Station so that the fire service personnel are available at all times.

The authorised staff strength[12] for 352 FRSS in the State was 7,274 and the persons in position[13] as on 31 March 2022 was 5,321. However, as of March 2022, DFRS could provide residential quarters only at 109 locations out of 352 Fire Stations (24 *per cent*).

In 2011-12, the Department had assured the PAC that Government was keen to construct quarters in a phased manner by constructing 200 units per year from 2001-02. However, the Department could not accomplish its assurance even after 20 years, but constructed only 1,010 quarters during last 20 years.

DFRS stated that financial limitations are the reasons for non-construction of buildings in these locations. The reply of DFRS is not acceptable as it failed to utilise the funds provided by GoTN for construction activities as discussed in **Paragraph 2.1.8.1**.

Government replied (January 2023) that 1,557 quarters were available throughout the State and construction of 66 quarters in various places was under progress. Government further stated that they were striving to increase the number of quarters in a phased manner. Audit, however, found that there was no time bound plan for construction of additional quarters for the personnel.

2.1.9.8 Manpower management

(a) Vacancies in Executive Posts

Station Officer (SO), Station Officer (Transport) (SO (T)); Leading Fireman (LF), Mechanic Driver (MD), Fireman Driver (FD) and Firemen (FM) are the staff belonging to the executive branch of the Department. The vacancy position of staff as of 31 March 2022 was as given in **Table 2.4**.

Table 2.4: Manpower position (Technical Staff)

Designation	SO	SO (T)	LF	MD	FD	FM
Sanctioned Strength	361	164	832	347	940	4,630
Position as on						
31-03-2018	282	143	543	125	732	3,457
31-03-2019	277	144	632	220	511	3,663
31-03-2020	316	152	733	301	381	3,609
31-03-2021	328	153	760	317	476	3,416
31-03-2022	318	151	753	320	514	3,265
Vacancy (percentage) as on 31 March 2022	**43 (*12*)**	**13 (*8*)**	**79 (*9*)**	**27 (*8*)**	**426 (*45*)**	**1,365 (*29*)**

(Source: Data furnished by DFRS)

Audit found that:

- As of March 2022, the vacancies were higher at the level of Firemen and Fireman Driver, who are at the forefront of operations. The recruitment of 1,207 Firemen after March 2022, who were

[12] Station Officer - 361, Station Officer (Transport) - 164, Leading Fireman -832, Driver Mechanic - 347, Fireman Driver - 940, Firemen - 4,630.

[13] Station Officer - 318, Station Officer (Transport) - 151, Leading Fireman -753, Driver Mechanic - 320, Fireman Driver - 514, Firemen - 3,265.

under training (July 2022) would bring down the vacancies of Firemen, but the vacancies of Fireman Driver continued to be high.

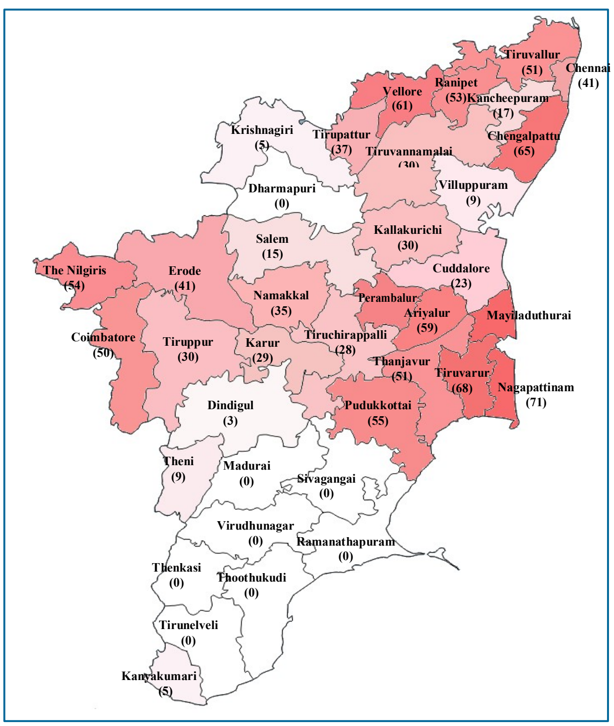
- In 31 FRSSs the post of SO was vacant and these stations were headed by Leading Fireman.
- Firemen were not available in 12 FRSS and Fireman Driver were not available in 89 FRSSs. In these FRSSs, Firemen from neighbouring FRSSs were deputed for short periods on rotation basis.

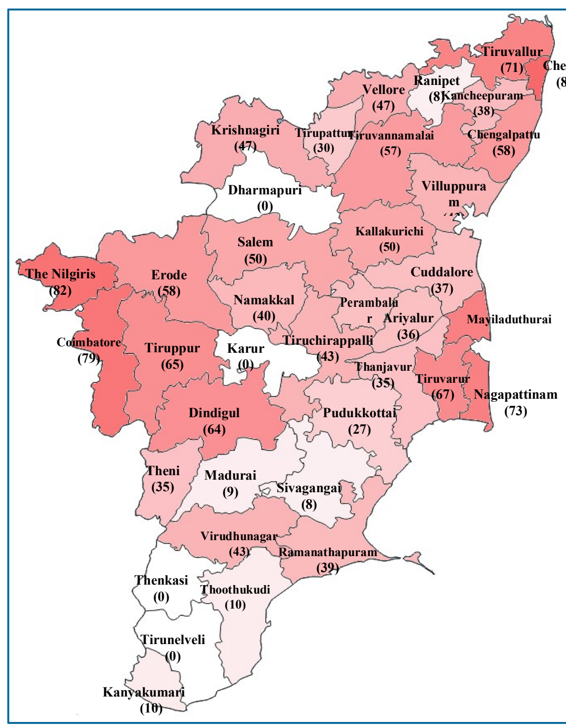
Regarding the higher percentage of vacancies at the level of Fireman Driver cadre, DFRS stated (July 2022) that the main reason was unwillingness of the Firemen to take up this promotional post and added that the Department has proposed to convert this cadre as direct recruitment post to recruit candidates by Tamil Nadu Uniformed Services Recruitment Board.

The District-wise vacancy position in the cadre of Firemen and Fireman Driver as of March 2022 is given in **Exhibit 2.6**. The analysis presented a significantly skewed picture with the southern districts of the State having Nil to nine *per cent* vacancies in Firemen cadre and Nil to 43 *per cent* in Fireman Driver cadre. In the thickly populated western and northern districts, the vacancies were up to 71 *per cent* of the sanctioned strength in Firemen and up to 82 *per cent* in Fireman Driver cadres.

Exhibit 2.6: District wise vacancy position in the cadre of Firemen and Fireman Driver - Sanctioned Strength vs Persons-in-Position as of March 2022

Firemen **Fireman Driver**





(Source: Data furnished by DFRS)

Government replied (January 2023) that the delay in recruitment was due to pandemic and stay orders in the Courts. The reply, blaming the pandemic, was incorrect as the vacancies were existing and steadily increasing from 2018, whereas the pandemic impacted the State mainly during 2020-21.

(b) Diversion of technical staff to ministerial functions

In spite of huge shortage in executive staff strength, DFRS diverted the existing fire service staff to unauthorised posts. 43 executive staff[14] who were in the roll of different FRSSs in Chennai were diverted to State Emergency Response Centre from April 2021 for State Control Room activities. It was seen that these ministerial posts were not filled up leading to diversion of FM from FRSSs. Similarly, five additional District Officers responsible for managing firefighting/rescue operations diverted for maintaining database in Northern Region due to non-availability of ministerial staff.

Diversion of staff from the technical branch for ministerial work brought down the effective strength, thereby negatively impacted the preparedness of the Department.

Government stated (January 2023) that the diversion was done to overcome the increased workload. Reply was silent on steps taken by the Government to sanction posts for the newly formed District Offices.

(c) Training facilities

State Training Centre (STC), Tambaram is the only training centre in the State for imparting basic training for candidates selected for the post of firemen and in-house training for other executive personnel.

Following deficiencies were noticed in functioning of STC:

- STC has only two class rooms and a hostel to accommodate maximum of 100 trainees at a time. During the year 2017-22, DFRS recruited 1,839 candidates in three recruitments. Due to bulk recruitments, STC could not train all the new recruits leading to setting up of temporary training facilities in Districts. During 2017-22, 1,566 newly recruited FM were imparted basic training at temporary locations where no infrastructural facilities were available. During 2017-22, only three batches of FMs (273 personnel) were trained in the STC. The Joint Director, STC neither proposed to expand the facilities nor scheduled the training programmes in suitable batches.
- Further, against the sanctioned strength of 91 officers for STC, available strength was only 51 (56 *per cent*) as on 31 March 2022.
- STC did not have syllabus revision committee. As a result, the rescue and firefighting courses for training of fireman recruits (basic training) in consonance with the increase in high rise buildings, urbanisation, industrial growth etc., were not revised.

[14] Station Officer - 1, Special Station Officer - 1, Leading Fireman - 3 and Firemen - 38.

Government replied (January 2023) that 12.84 acres of land and ₹19 crore were allotted in 2022 to establish a Fire Service Academy so as to enhance the training capabilities. Government also stated that a committee was constituted (July 2022) to revise the syllabus. Audit observed that the remedial measures proposed were at a nascent stage and required closer follow-up.

Recommendation 6: GoTN should assess the vacancy position and prioritise filling up the vacancies in high risk areas.

Recommendation 7: GoTN should expedite the establishment of Fire Service academy and formulate training calendars with periodical revision of training syllabus.

2.1.10 Procurement of firefighting vehicle and equipment

During 2017-22, GoTN provided ₹111.57 crore through budget and SDRF for procurement of various equipment and vehicle by DFRS as given in **Table 2.5**.

Table 2.5: Funding for procurement of vehicle and equipment during 2017-22

(₹ in crore)

Source of fund	Allotted	Surrendered	Fund available for procurements	Fund actually utilised for procurement	Fund kept in bank account
State Budget	70.79	25.26	45.53	45.53	0
SDRF	40.78	19.56	21.22	15.88	5.34
Total	**111.57**	**44.82**	**66.75**	**61.41**	**5.34**

(Source: Records of Directorate)

Despite having severe shortage of vehicle and equipment as commented in **Paragraph 2.1.9.2**, DFRS utilised only 55 *per cent* of the funds provided for procurement of vehicle and equipment. DFRS is the tender accepting authority in respect of all procurements carried out through open tenders. A Committee consisting of the Additional Director/Joint Director and Deputy Directors at the Directorate scrutinise the tenders and make recommendations to the Director of Fire and Rescue Services for procurement decisions.

Deficiencies in procurement of vehicle and equipment are discussed in the succeeding sub-paragraphs.

2.1.10.1 Irregular procurement of Aerial Ladder Platforms

With a view to equip the FRSSs in urban areas with high rise buildings, during August 2019 to September 2020, DFRS proposed to procure three ALP of 54 metre height for use in FRSS, OMR, Chennai, FRSS, Coimbatore and FRSS, Tiruchirappalli. GoTN approved (November 2019/December 2020) the proposals at an estimated cost of ₹36 crore. After tendering process, DFRS placed procurement orders on an overseas vendor[15] in September 2021 (one ALP for FRSS, OMR) and February 2022 (two ALPs for FRSS, Coimbatore and Tiruchirappalli). DFRS opened (February/June 2022) irrevocable Letters of Credit in favour of the supplier. The supplies were awaited as of October 2022.

Audit scrutiny of the records connected with the procurement of ALPs disclosed the following irregularities in violation of the provisions of Tamil Nadu Transparency in Tender Rules, 2000:

- The Notice Inviting Tenders (NIT) was published in one English newspaper with circulation only in southern States of India and in one Tamil newspaper. Despite being a global tender, wide publicity was not given through the e-procurement portal, resulting in lack of transparency and preventing competitive bidding for the high value procurement.
- The tender specifications of the ALP favoured the equipment manufactured by the successful European bidder in terms of the following, leading to receipt of only one bid in both the procurements.
    - The tender document prescribed Heavy Duty Diesel Engine chassis of VOLVO make. This debarred Indian manufacturers who use Bharat Benz, Ashok Leyland or Tata chassis for building ALP**.**
    - The tender document stipulated that the vehicle should comply with EURO VI emission norms. It did not provide for the equivalent BS VI emission norm followed in India.
    - The tender document stipulated that the supplier should have already supplied a minimum of 100 ALP. This debarred Indian manufacturers who entered the business in recent years, but had supplied ALPs to DRDO, National Fire Service College Nagpur, Atomic Energy Plants, Steel Plants and various State Fire Service Departments across the Country.
    - The Tender documents specified that the ALP should conform to EN 1777. Audit found that other Governments, such as Delhi and Maharashtra which procured similar ALPs during this period specified equivalent standards or corresponding IS specifications. This again favoured the successful bidder.
    - One of the Indian manufacturers of ALP (Liftmak Udyog Private Limited, Haryana) represented that the tender specifications unduly favoured European manufacturers. The Purchase Committee rejected the representation without detailed justification thereof.

[15] BrontoSkylifts Oy Ab, Finland.

- According to the NIT, the price bid furnished by the tenderer should contain the break up details of basic price, Custom duty, Octroi, insurance for delivery, freight charges including charges applicable for delivery at Headquarters, Egmore, Chennai and such other levies. It added that if the price bid is not furnished correctly the same will be liable for rejection. In violation of bid condition, the Department accepted the quotation submitted by the successful bidder which did not contain breakup of price details.

- The price quoted by the successful bidder included facilitation of inspection of the ALP by Departmental officers at their manufacturing facility in Finland. Initially, the bidder proposed to facilitate travel of four officers of the Department to Finland and for their three days stay for inspection of the ALP under manufacturing. After negotiation, this was increased to an eight officer Inspection Team per ALP and the number of days of inspection was also increased to one week. It is pertinent to mention that the Central Vigilance Commissioner (CVC) considers it imprudent for officers to accept lavish hospitalities from vendors. Tamil Nadu Government Servant's Conduct Rules, 1973 provides that "Government servants shall avoid accepting lavish hospitality from any individual having official dealings." Audit considered that the Inspection by a Team of eight officers for one week per ALP amounted to lavish hospitality, but GoTN cleared the proposal without questioning the likely benefit to the Department. Further, the records scrutinised by Audit did not indicate any value addition to the product through such inspections.

- The cost of purchase of these ALPs included a committed expenditure of ₹83.70 lakh payable to the Indian agent (M/s Brijbasi Fire Safety Systems Pvt. Ltd.) of the supplier. It was observed that the tender document did not have any provision for a local agent and payment to the local agent. Further, the local agent neither provided any general or technical services to the Department during the entire process nor his services were defined/elaborated anywhere in the agreement.

- The price of locally available ALP of similar capacity and specifications was ₹6.30 crore.

Thus, the imprudent decision to stipulate European Standards, without considering the comparable Indian Standards, had resulted in procurement of three ALPs at a total cost of ₹34.31 crore against possible procurement price of ₹18.90 crore (each costing ₹6.30 crore is available in GEM portal). The equipment are yet to be received as of October 2022.

Government replied (January 2023) that the procedure adopted in previous occasions were followed. It further stated that the make 'VOLVO' was specified keeping in view the standards and after sales service as the brand had dedicated service centres across the country including Chennai. The reply was untenable as other brands like Benz and Scania, specified as suitable, also had service centres in Chennai. Government did not furnish any reply for the observation on engaging an Indian Agent by the seller and sending officers abroad for inspection of ALPs.

2.1.10.2 Non-procurement of planned equipment

On an analysis of the reasons for non-utilisation of 45 *per cent* of the funds provided for procurement **(Paragraph 2.1.10)**, Audit found that in addition to delays at Government level for financial sanction, the abnormal delays by DFRS also contributed to non-utilisation of the budget provision and consequent shortage of equipment in FRSSs as shown in **Table 2.6** in respect of three major procurements**.**

Table 2.6: Delays in procurement

Details of equipment to be purchased	Administrative sanction	Reasons for non-procurement
1,500 Nos. of Personal Protective Equipment (PPE) – (₹8.54 crore)	November 2019	DFRS surrendered the funds as the procurement could not be completed before March 2020.
Procurement of Fire Tender for Mannargudi Fire and Rescue Service Station (₹42.00 lakh)	September 2020	DFRS delayed in placing supply orders for more than 11 months and subsequently cancelled the supply orders as chassis was not procured on time.
Procurement of 3,000 Nos. of Rescue dress (₹2.10 crore)	December 2021	Market rate at about ₹12,000 was higher than the estimated rate of ₹7,000. Hence the money was surrendered.

(Source: Records of DFRS)

Audit observed that DFRS did not take action to revalidate the sanction and seek funds in the following year in respect of the PPE and Rescue dress.

Government replied (January 2023) that the PPE and Rescue dress procurements could not be made on account of insufficient sanctions against the actual requirements. The funds for the Fire Tender was surrendered (FY 2021-22) as the purchase order was not honoured by the manufacturer. Government further stated that fresh proposals/announcements/tenders were issued in all the cases and hence, the original proposals were not insisted. Reply is not acceptable as delays in procurements affect the functioning of the Department.

Recommendation 8: GoTN should conduct an enquiry and fix responsibility for the irregularity in procurement of Aerial Ladder Platforms.

2.1.11 Operational performance

2.1.11.1 Performance statistics

The performance of the Fire and Rescue Services is primarily assessed in terms of the number of fire and rescue calls attended, lives and property saved and the swiftness of the operations. **Table 2.7** provides an overview of the performance of the Department.

Table 2.7: Overview of the performance of the Department

Year	Number of fire and rescue calls attended	Lives lost due to fire and other perils	Lives saved from fire and other perils	Property lost due to fire and other perils	Property saved in fire and other perils
				₹ in crore	
2017	42,538	1,649	3,953	97.87	297.95
2018	48,126	2,018	4,679	58.83	292.83
2019	51,460	1,538	4,063	31.01	325.59
2020	51,406	1,661	2,447	19.41	156.12
2021	74,260	2,587	11,198	79.87	240.53

(Source: Data furnished by DFRS)

Audit found that the number of fire and rescue calls, lives and property lost due to fire and other perils and lives and property saved registered a steep increase during 2021.

2.1.11.2 Control Room performance

From August 2021, GoTN implemented Emergency Response Support System (ERSS) by integrating Police and Fire & Rescue Services into a single emergency number 112 and set up a modernised State-wide Control Room. In order to implement the ERSS scheme, all FRSSs were provided with desktop computers, high bandwidth internet connections and 371 tablet PCs to monitor the movement of vehicles. From 1 August 2021, all emergency calls relating to fire and rescue were received and dispatched at the State Emergency Response Centre (SERC).

On receipt of fire/rescue calls made by public at SERC, the calls are passed on to the jurisdictional FRSS after ascertaining the location. **Table 2.8** analyses the time taken at SERC for passing on the calls to the respective FRSS in respect of 28,274 calls received during August 2021 to March 2022.

Table 2.8: Statement showing time taken by SERC to despatch calls to FRSS

Time taken	Number of calls	Percentage
Less than one minute	1,425	*5*
One to three minutes	16,029	*57*
Three to five minutes	7,264	*26*
Five to ten minutes	3,231	*11*
More than ten minutes	325	*1*
Total	**28,274**	***100***

(Source: Analysis of data furnished by DFRS)

As could be seen from the above, it took more than three minutes for the SERC to despatch calls to FRSSs in respect of 38 *per cent* of the calls. Audit found issues with internet connections and insufficient training to the SERC staff on the jurisdiction of FRSSs.

Government replied (January 2023) that a proposal for a separate sanctioned strength for ERSS was under consideration.

2.1.11.3 Deficiencies in response time

Response time is the time taken by the first fire unit to reach the scene of a fire incident/rescue spot. Policy Note of Government of Tamil Nadu (2016-17) stated that the targeted response time in Chennai City is approximately six minutes and in other areas, it is less than 10 minutes.

Audit analysed 46,902 calls[16] received at SERC and found that FRSSs did not undertake firefighting/rescue operations in respect of 8,598 calls (18.33 *per cent*) due to (a) completion of firefighting/rescue by the callers themselves/public even before the firefighters could move (2,599 calls), (b) completion of firefighting/rescue by the callers themselves/public before the firefighters could reach the scene (5,196 calls) and (c) forwarding of 803 calls to Forest Department or other agencies due to nature and jurisdiction.

On further analysis of remaining 35,309 calls, it was found that 83 *per cent* of fire calls and 82 *per cent* of rescue calls were not attended within the prescribed 10 minutes as given in **Table 2.9**.

Table 2.9: Statement showing response time taken by FRSS

Time taken	Fire Calls in				Rescue calls			
	All Districts	Percentage	Selected Districts	Percentage	All Districts	Percentage	Selected Districts	Percentage
Up to 10 minutes	1,622	*17*	767	*17*	4,599	*18*	1,853	*16*
11 to 20 minutes	3,363	*34*	1,628	*36*	7,949	*31*	3,689	*31*
21 to 30 minutes	2,093	*21*	993	*22*	5,579	*22*	2,783	*24*
31 to 40 minutes	1,113	*11*	504	*11*	3,084	*12*	1,543	*13*
41 to 50 minutes	610	*6*	263	*6*	1,670	*7*	759	*6*
51 to 60 minutes	343	*4*	145	*3*	880	*3*	425	*4*
1 hour to 2 hours	652	*6*	256	*5*	1,752	*7*	735	*6*
Total	**9,796**	***100***	**4,556**	***100***	**25,513**	***100***	**11,787**	***100***

(Source: Data furnished by DFRS)

Audit observed that inadequate number of FRSSs, shortage of vehicles and shortage of manpower, which have been discussed elsewhere in this Report, was the reason for the inability of the Department to respond to fire and rescue calls within the prescribed time.

Government replied (January 2023) that the targeted response time of 10 minutes for urban areas and 20 minutes for rural areas will be achieved in due course of time. Audit, however, observed that having adequate number of FRSSs, vehicles and manpower was a prerequisite for achieving the targeted response time.

16 Fire calls - 10,829 and Rescue calls - 36,073 received during August 2021 to March 2022.

2.1.11.4 Functioning of Exclusive Rescue Stations

In the State, three Exclusive Rescue Stations (ERS) are functioning at Hogenakkal, Kothagiri and Marina, Chennai. All these ERSs were mainly for river/sea rescue operation in crowded tourist places. DFRS provided rubberised inflatable boats with motors to these ERS. According to the Station Officers, these boats were suitable only in stagnated water sources (Lake, Pond etc.,) and not usable in running water sources/sea etc. Further, no provision was made for supply of diesel for these boats. As a result, these boats were kept idle, the boats provided by DFRS to these ERS were kept idle **(Exhibit 2.7)**, hampering effective functioning of these ERSs.

Exhibit 2.7: Rubberised inflatable boats kept idle

(Source: Joint Physical Verification)

Government replied that FRSSs were provided with equipment and vehicles but was silent on the utilisation of the rubberised inflatable boats pointed out by Audit.

2.1.11.5 Incidences of major fire accidents and the response

Audit scrutinised the response of the local FRSSs in respect of sampled major fire incidences and found that the lacunae in enabling Legislation/Rules, shortage of manpower and non-availability of required specialised equipment hampered the responses as discussed in the following sub-paragraphs:

(a) Chennai Silks Textile shop fire accident: A fire accident occurred in Chennai at a seven storeyed commercial building (Chennai Silks) on May 31, 2017. The Department took 30 hours to douse the fire, mainly due to inaccessibility of the building which was situated in a busy commercial road. The ALP brought to the scene by the Department could not be put to use due to locational difficulties and the Department had to bring additional crash tender from airport to douse the fire.

Despite the difficulties experienced in extinguishing fire in that building due to the inability to access through the sides and rear of the building, the Department issued NOC to reconstruct the building. Audit found that the NOC was issued despite the side and rear setbacks of the proposed construction were narrower than what the Department had considered insufficient in the enquiry report of the fire accident. This brought to light the lack of convergence between rules governing building permissions and actual requirement from fire protection point of view.

Government replied (January 2023) that issuing building licence was the discretion of the building licensing authority. The reply reconfirmed the Audit's observation that the rules governing building permissions and actual requirement from fire protection point of view did not converge.

(b) Fire incident in Thanjavur: Eleven people were electrocuted when a temple chariot came in contact with a high voltage electric cable during a chariot procession at Kalimedu in Thanjavur district in the early hours on 27 April 2022. Audit observed that

- Fire safety permission/NOC was not issued by the local Station Officer/DFO for this event and no standby appliances were provided at the event site. DFRS stated (April 2022) that the procession was organised by the local public without proper intimation and no request for standby appliances was made by the event organisers.
- Though DFRS proposed a bill on regulation of temporary structure and pandals as early as in 2001, no action has been taken by GoTN on the proposed bill nor any amendment was made to the existing Act in this regard. Thus temporary structures remained vulnerable without fire safety approvals from DFRS.

Government replied (January 2023) that fire safety permission/NOC was not required for smaller religious festivals. Audit observed that at least after the accident involving a large death toll, DFRS should have reassessed the risks associated with such events and considered suitable measures.

(c) Fire in dump yards: Dump yard fires affect public health and the ecosystem. Central Pollution Control Board (CPCB) emphasised providing chemical fire extinguishing methods such as foam or powder at dump yard sites and also recommended to provide dedicated fire tenders, specifically during summer season, when dumpsite fire is more likely to occur. During August 2021 to March 2022, 800 dump yard fires were reported. More than half of these fires occurred in Chennai and Coimbatore[17] districts. During a fire incident at Perungudi dump yard (April 2022) 193 firemen were engaged to combat the fire continuously for more than three days. Though District Officer (South) (April 2022) recommended fire safety measures, such as provision of setback space of eight meters, sufficient water at dump yards, maximum height of landfill, etc., implementation of these measures were not ensured due to lack of cooperation from the local bodies.

In selected districts, Audit noticed that the FRSSs did not possess specialised vehicles *viz*., crash fire tenders for 360^{O} firefighting, protective gears and equipment for continuous combating of fires hours together in dump yards.

Government accepted (January 2023) that there is a need to have fire safety measures like provision for gangway, minimum 10 lakh litre capacity of water

[17] Chennai - 224 and Coimbatore - 115.

sump, etc., but viewed that implementation of these rests with the Corporations/Municipalities. The reply is not acceptable as monitoring the enforcement of these fire safety measures is vital for ensuring safety and protection from fire in dump yards.

(d) Fire incident at hospitals: Director General of Fire Services, Ministry of Home Affairs, GoI instructed (November 2020) the Department to ensure that hospital buildings have proper safety measures in place and to furnish a status report by December 2020 on implementation of codes and guidelines in hospitals. As the Department did not possess comprehensive data of hospitals/nursing homes, no action was taken till March 2022. When a fire incident occurred in Rajiv Gandhi General Hospital, Chennai in April 2022 the Chief Secretary to Government instructed DFRS to conduct a fire audit in all Government medical institutions and communicate the deficiencies to the State Health Department for remedial action. Accordingly, the Department conducted (May 2022) fire audit in 2,200 Government Hospitals/Health Centres and found that in 1,223 institutions (56 *per cent*) fire safety norms were not followed[18]. These lapses were not noticed earlier as DFRS did not have a system to periodically visit public buildings despite being mandated to do that.

GoTN in their reply (January 2023) stated that a consolidated report on fire audit in Government Hospitals was received in June 2022. However, the reply was silent on the action taken by the Government.

2.1.12 Monitoring and evaluation

2.1.12.1 Annual inspections of Regional and District Fire Officers

According to the Tamil Nadu Fire Service Manual, the Joint/Deputy Directors of Fire Service should conduct an annual inspection of the Fire Stations. The copies of his inspection notes should be sent to the DFRS.

GoTN prescribed (June 1985 and May 1987) the norms for inspection of FRSSs. Audit found that during 2017-22, against 704 inspections to be done, the actual number of inspections carried out by regional officers were 495. Thus, there was a shortfall of 30 *per cent* in the inspections to be carried out as detailed in **Table 2.10**.

[18] (a) Non-provision of ramps, exit signage's, escape route plan, water in overhead tanks (b) non/short provision of fire extinguishers etc.

Table 2.10: Number of Inspections of FRSS

Name of the Region	Total fire station required to be inspected	Actually inspected	Percentage of shortfall
Central	84	17	*80*
North	102	94	*8*
North Western	194	199	*0*
Southern	158	113	*28*
Western	166	72	*57*
Total	**704**	**495**	***30***

(Source: data furnished by DFRS)

Non-conduct of periodical inspections by the Regional/District officers led to slackness in monitoring.

2.1.12.2 Inspection of Government buildings

The Tamil Nadu Fire Service Manual provides that each FRSS shall maintain a Register for recording periodical inspections carried out by the Station Fire Officer of places of high fire hazards, important Government buildings, etc. Separate sets of pages should be allotted in the register for places of fire hazards, important/Government buildings and other places requiring periodical inspection. Particulars of inspection carried out should be recorded in the pages allotted for the respective places or buildings.

In the selected districts, the Station Officers though conducts such inspections in Government buildings, deficiencies noticed in such inspections were not communicated to the concerned authorities for rectification/provision of fire safety equipment. As a result when they conduct subsequent inspections, the deficiencies remained unrectified.

Non-communication of deficiencies resulted in non-provision of required fire safety equipment in the buildings inspected and they remained vulnerable for fire incidents.

Government replied (January 2023) that the Head of the offices of Government buildings are held responsible to ensure the safety in prevention and protection from fire accidents. It further stated that, the report of the inspection team was forwarded to the concerned authorities. However, no document was provided to Audit to substantiate the same.

2.1.12.3 Fire incidents in public buildings

Tamil Nadu Fire Service Rules, (TNFSR) 1990 provides that the Deputy Director of the Region shall inspect periodically and check, by surprise, the place of factories, multi-storied buildings, place of public resort and the places run under fire licence and send reports of inspections to the DFRS and remarks to the subordinate jurisdiction Fire Officers for follow up actions.

During the period from August 2021 to March 2022, fire incidents occurred in 1,241 public places *viz*., Cine complex, theatre, auditorium, shops, hospitals, factories, industries etc. Among these buildings only 77 (6 *per cent*) places carried fire safety NOC/licence at the time of fire incidence.

Thus, it was observed that Station Fire Officers were not prompt in inspecting all buildings requiring inspections under the provisions of TNFSR, 1990. Further, DFRS had not developed any monitoring system at the State level to monitor the performance of Station Fire Officers in conducting the inspections which would help prevent fire.

GoTN in their reply (January 2023) stated that a detailed circular was issued (November 2022) to the District Officers and Regional Officers to improve the monitoring mechanism and to carry out periodical inspection and issuance of renewal licences to the public buildings.

Recommendation 9: GoTN should ensure that the periodical inspection by Regional /District Officer are carried out as per extant rules.

ADI DRAVIDAR & TRIBAL WELFARE AND REVENUE & DISASTER MANAGEMENT DEPARTMENTS

2.2 Provision of Free House Site *Patta* to SC/ST beneficiaries

2.2.1 Introduction

The Government of Tamil Nadu (GoTN), through the Adi Dravidar and Tribal Welfare (AD&TW) Department, implements a scheme for providing 'Free House Site *Pattas*' (FHSP) to Adi Dravidar (SC) and Scheduled Tribe (ST) beneficiaries. The objective of the scheme is to provide housing facility for houseless SC/ST people. FHSP scheme is implemented by assigning Government *poramboke*[19] land or through acquiring private land. Under this Scheme, a house site measuring three cents, 1.5 cents and one cent are granted to SC/ST beneficiaries in rural areas, municipal areas and municipal corporation areas respectively. Members of SC/ST communities with an annual income of not more than ₹72,000 and who do not own any house site are eligible for benefit under the Scheme.

2.2.2 Organisational setup

The Commissioner, AD&TW (CADTW) implements the scheme at the State level, in coordination with the Commissioner of Land Administration (CLA). The system for implementation of FHSP scheme in the AD&TW Department, is given in **Appendix 2.7**.

2.2.3 Audit objectives

Audit objectives were to assess whether:

- Proper mechanism exists for selection of beneficiaries;
- There is linkage between AD Welfare and Revenue Departments for implementation of the Scheme;
- An adequate system is in place for acquisition and distribution of land by the AD Welfare Department;
- The linkage with Pradhan Mantri Awas Yojana - Gramin (PMAY-G) for construction of houses is seamless; and
- Monitoring of assigned lands was done to check adherence to conditions of assignment.

[19] Government lands excluding those under forest, water courses and those earmarked for specific purposes like grazing, departmental use.

2.2.4 Audit criteria

The provisions of the Land Acquisition Act, 1894, Revenue Standing Orders and Government Orders issued from time to time and the orders/guidelines issued for implementation of FHSP scheme were taken as Audit Criteria to assess the performance under the Scheme.

2.2.5 Sampling, Scope and Methodology

The Compliance Audit was conducted from April to September 2022 covering the period from April 2019 to March 2022. The relevant Scheme records were verified in Secretariat, the Commissionerate of Adi Dravidar Welfare (Commissionerate), eight sampled districts[20], 15 Adi Dravidar Welfare Divisions (ADW Divisions) and 16 Taluks within the sampled ADW Divisions were selected by simple random sampling without replacement method (**Appendix 2.8**). Besides scrutiny of records at the sampled units, Audit also undertook Joint Physical Inspection (JPI) of the house sites along with the officials of District Adi Dravidar & Tribal Welfare Officer (DADTWO) and Taluk officials. An Entry conference was held on 15 July 2022 with the Principal Secretaries to Government, Revenue & Disaster Management (R&DM) Department and AD&TW Departments and the CLA, wherein the audit methodology, scope, objectives and criteria were explained. An Exit Conference was held on 3 November 2022 with the Additional Chief Secretary to Government, AD&TW Department, Principal Secretary to Government, R&DM Department, CLA and CADTW to discuss the Audit findings. The responses of the Department were considered while drafting this Report.

2.2.6 Selection of beneficiaries

Applications/petitions for grant of FHSP are received by District Collectors, Tahsildars, DADWO, etc., during Grievance Day meetings, Mass contact programmes etc. The eligibility of the applicant is ascertained through primary field verification by the concerned Village Administrative Officer (VAO). After verification by VAOs, the lists of beneficiaries are finalised by the Special Tahsildars (ADW) and forwarded to the District Collectors through DADWOs. After District Collector's approval, the FHSPs are issued to the beneficiaries by the Special Tahsildars (ADW) subject to availability of land. The DADWOs initiate action for acquisition of land if suitable government land could not be found.

2.2.6.1 Non-maintenance of data of the beneficiaries

The number of applications received, approved and FHSPs allotted in the 15 sampled ADW Divisions during 2019-22 are given in **Table 2.11**, the details thereof are given in **Appendix 2.9**.

[20] Dindigul, Erode, Madurai, Namakkal, Tiruchirappalli, Tiruppur, Vellore and Virudhunagar.

Table 2.11: Applications received, approved and house sites allotted in the sampled divisions

Period	Number of applications received	Number of applications approved	Number of house sites allotted	Number of pending house site allotment
2019-22	9,297	4,217	4,002	1,365

(Source: Data furnished by respective sampled ADW Divisions)

Audit found that while the total number of house sites allotted during 2019-22 in the 15 sampled Divisions was 4,002 as per the data presented in the performance budget, during the same period only 1,414 house sites were allotted in the entire State and 789 house sites in the sampled districts. This showed that the data was not compiled correctly to monitor the scheme implementation.

Audit observed that the data regarding the beneficiaries were not maintained by both AD&TW and R&DM Departments at the sampled Taluk offices and AD Welfare Division offices at District and State level. The process of selection of beneficiaries was reactive, rather than proactive to cover all eligible beneficiaries.

No system was in place to record the receipt of applications for grant of FHSP, verification, issue of *patta*, rejection and details of house site granted at the selected ADW Division, Taluk and District Offices. Proper mechanism was not put in place to check fairness and correctness in disposal of applications and adherence to seniority of applicants for the grant of FHSP. To a specific Audit enquiry in this regard, the sampled Taluks/ADW Divisions replied that they didn't have the complete data/registers for issue of FHSPs.

GoTN replied (January 2023) that after receipt of applications seeking FHSP, they are registered in special register maintained for FHSP petitions at Taluk level. The applications are also given special number along with the acknowledgement to the petitioners for follow up. Audit, however, found that such system was followed only in Erode out of the 15 sampled ADW Divisions.

GoTN also stated (January 2023) that if any gaps found in such procedure in the field, a separate circular shall be given to all District Collectors in due course to ensure the same.

Audit also observed that the selection processes of FHSP beneficiaries were not monitored by the DADTWOs/Commissionerate for its fairness/ correctness. GoTN replied (November 2022) that a two *per cent* super check will be made compulsory by the immediate superior officer in case of assignment orders issued by Taluk Tahsildar and Special Tahsildar (ADW).

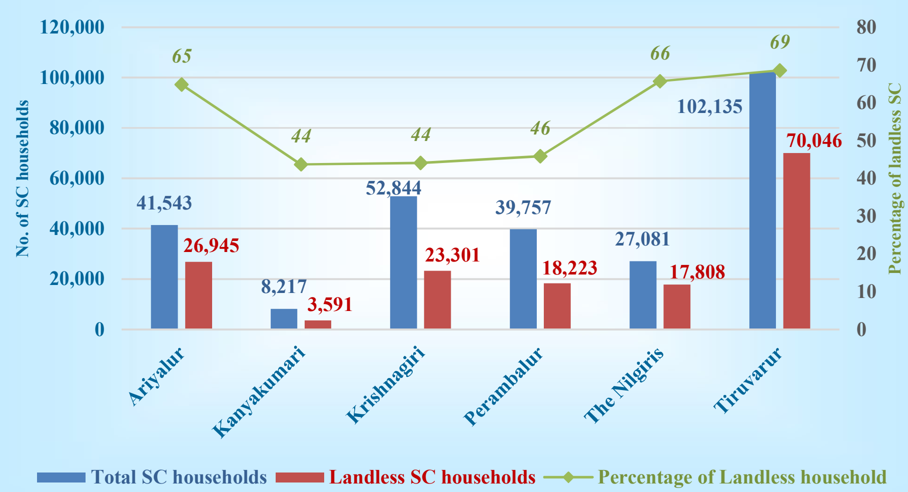
2.2.6.2 Deprival of benefits of the Scheme to SC/STs in certain districts

The AD&TW Department implements various welfare programmes exclusively for SC/STs in addition to the regular economic development programmes implemented by various sectorial departments for the benefit of SC/STs. FHSP is one of the schemes implemented by CADTW for the welfare of landless SC/ST people. Audit, however, observed that the CADTW did not have a database of the actual number of landless and poor SC/STs who are in need of house sites. In the absence of the data of landless SC/ST households with CADTW and in the absence of norms and targets, the implementation of the Scheme is reactive rather than proactive in nature. Audit used the Socio Economic and Caste Census [21] (SECC), 2011 data to analyse the implementation of FHSP in the State, in terms of physical performance *vis-à-vis* the actual demand based on population.

Audit scrutiny of records at the Commissionerate revealed that, during the period 2012-22, no beneficiary was granted FHSP and no expenditure was incurred towards acquisition of land for grant of FHSPs in six districts[22]. As per SECC data, the numbers of landless SC/ST households in these districts are given in **Exhibits 2.8 and 2.9**. Consequent to non-maintenance of any database regarding the SC/ST households requiring FHSPs, the non-implementation of the Scheme for the past 10 years in these districts resulted in deprival of the scheme benefits to the landless SC/STs.

GoTN replied to Audit that after enactment of the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013, the acquisition process was difficult and guidelines were issued by CADTW in August 2022 to streamline the process. CADTW also stated (January 2023) that FHSP could not be issued in these six districts during the last 10 years due to difficulties in acquiring land from private land owners.

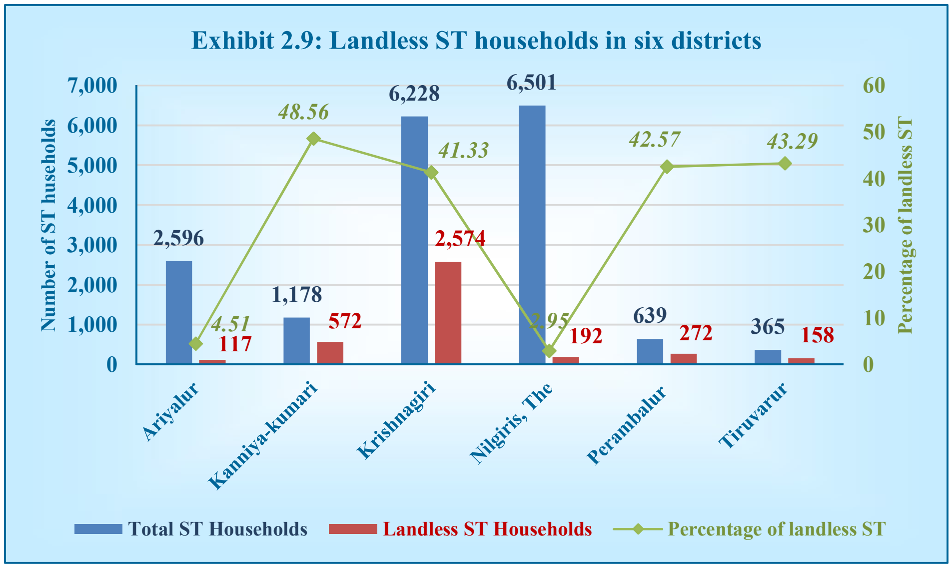
Exhibit 2.8: Landless SC households in six districts



(Source: SECC 2011)

21 A comprehensive door to door enumeration conducted across the country by the Ministry of Rural Development, Government of India based on pre-defined parameters.

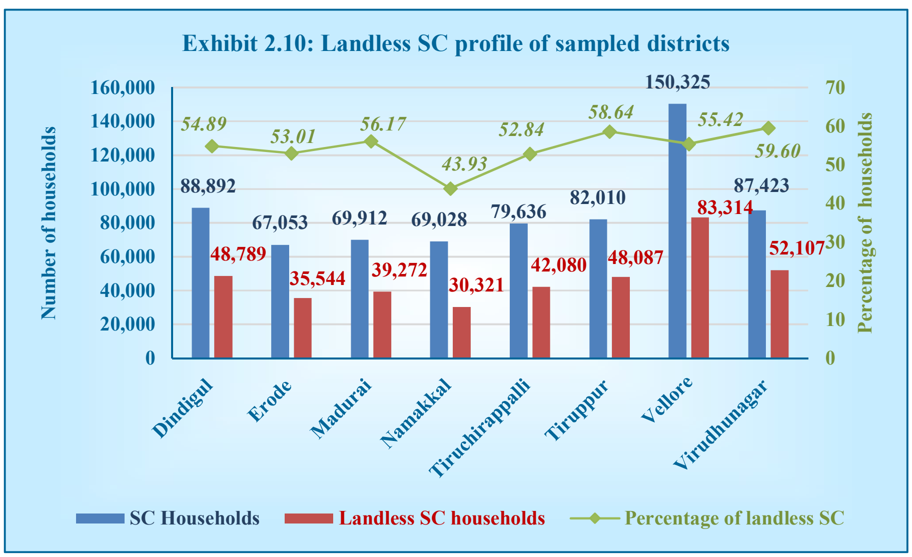
22 Ariyalur, Kanyakumari, Krishnagiri, Perambalur, The Nilgiris and Tiruvarur.



(Source: SECC 2011)

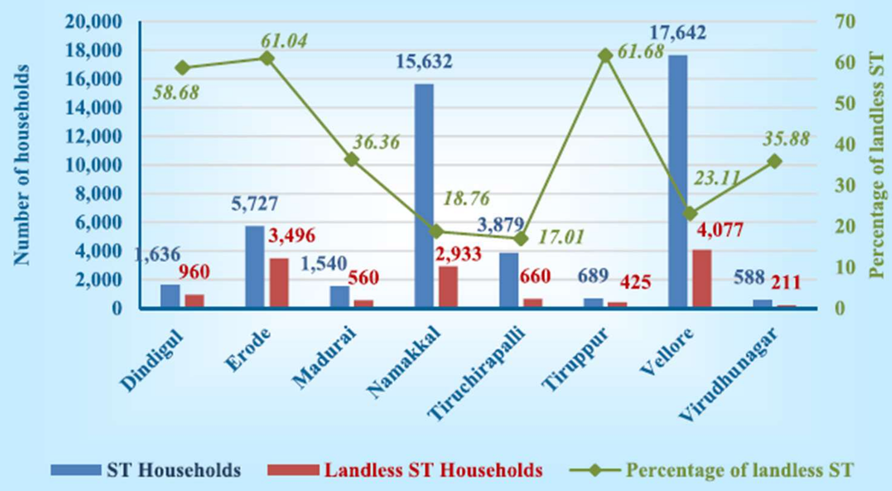
2.2.6.3 Non-linkage with SECC data for selection of beneficiaries

As per SECC data, as of 2011, there were 3,92,836 landless SC/ST households in the eight sampled districts. The number and percentage of landless SC/ST households in the sampled districts are given in **Exhibits 2.10 and 2.11**.



(Source: SECC 2011)

Exhibit 2.11: Landless ST profile of sampled districts



(Source: SECC 2011)

As seen from above, the maximum numbers of landless SC and ST households are in Vellore district while the maximum percentage of landless SC and ST households is in Erode (61 *per cent*) and Tiruppur (62 *per cent*) districts respectively. Since the landless SC/ST list in the SECC was not considered for selection of beneficiaries for FHSP scheme, the present percentage of landless SC/ST could not be ascertained.

GoTN replied (January 2023) that during the last 10 years, FHSPs were provided to the landless SC/ST people through various measures such as Regular and Regularisation schemes. Hence, the persons mentioned as landless poor in SECC data were benefitted under various other Government schemes and the actual figure of landless poor mentioned in SECC data will be much less than mentioned. However, GoTN had not furnished any data to substantiate the above fact.

Audit observed that the task of providing housing was implemented in a piecemeal manner under different schemes, without any macro level data on housing deprivation of SC/ST population. Audit also observed that the AD&TW Department, despite being the nodal Department to ensure integrated socio-economic development of SCs/STs through various welfare schemes, did not have a district-wise consolidated data regarding the actual number of landless poor and the number of FHSPs issued to them under various schemes.

2.2.7 Linkage with PMAY-G scheme

2.2.7.1 Non-construction of houses - linkage with PMAY-G

The objective of the Pradhan Mantri Awas Yojana (Gramin) (PMAY-G), a centrally sponsored scheme in the 60:40 sharing pattern, was to provide *pucca* houses with basic amenities to all poor houseless households and households living in huts and dilapidated houses in rural areas by 2024. The beneficiaries are identified[23] from the SECC-2011 database and are placed in a Permanent Wait List. Further, a detailed survey 'Awaasplus', was conducted during 2018 in all Districts to identify left out eligible households in the SECC- Permanent Wait List and sanction of houses are being made from 2021-22 from 'Awaasplus' database.

Audit observed that out of 113 sampled layouts, 4,792 out of 8,660 house sites (55 *per cent*) remained vacant as the beneficiaries were unable to construct a house. Linkage with PMAY-G scheme would have enabled the achievement of the ultimate objective of providing housing to landless poor. Further, the unoccupied/unassigned lands in the sites could also be allotted to the needy landless poor. It is pertinent to mention that the CAG's Audit Report on the Performance Audit of PMAY-G (Paragraph 3.3 of Report No. 6 of 2022 - Government of Tamil Nadu) had brought out the issue of shortfall in achievement of targeted number of houses for SC/ST beneficiaries due to non-availability of land.

GoTN replied (November 2022) that two Task Force Committees have been constituted (September 2021 and March 2022) for the Rural and Urban area respectively to ensure the provision of land to the landless poor listed in SECC, so as to construct PMAY-G houses in Rural areas and to provide lands to Tamil Nadu Urban Habitat Development Board (TNUHDB) to construct multi-storied buildings for landless beneficiaries under PMAY (Urban) scheme. GoTN further stated that, in future, an exclusive online module will be put into place to receive online applications. Audit, however, observed that action taken through the Task Force Committees was not furnished, and non-convergence of FHSP and PMAY-G could lead to non-provision of houses to eligible beneficiaries under PMAY-G despite assigning house sites under FHSP.

2.2.8 Inter departmental coordination

Under the scheme, while identification of beneficiaries and proposing for land assignment/acquisition was the responsibility of the AD&TW Department, the R&DM Department played a crucial role in assigning land and issuing land *patta*.

2.2.8.1 Lack of system to rule out allotment of more than one house site

While the FHSP scheme implemented by AD&TW Department is to benefit SC and ST beneficiaries, the R&DM Department also implements a similar programme for the benefit of all those who are in need of house site. R&DM Department assigns Government land, but does not resort to acquiring private land as in the case of FHSP scheme of AD&TW Department.

Audit observed that it was possible for a single person to seek free house site through both the Departments. But, there was no mechanism to check the

[23] By using exclusion and inclusion criteria mentioned in Framework for Implementation of PMAY-G.

common applicants. Therefore, the existing system is not suitable to avoid the risk of sanction of more than one house site to the same person.

GoTN stated that the VAOs check the applications before sanction of house site in respect of the schemes implemented by both the departments, and hence there was no scope for allotment of more than one free house site. Audit observed that the maintenance of a proper database of allotments should be the ideal solution.

2.2.9 Acquisition and distribution of land by the AD&TW Department

2.2.9.1 Acquired land lying vacant or undistributed

The Department acquires land from private parties or obtains Government land through assignment and develops the land into residential layouts for distribution to approved beneficiaries.

Vacant plots: In the sampled districts, the Department acquired 1,905 parcels of land over the years (exact period of acquisition was not maintained by the District level offices). These parcels of lands were divided into a total of 1.17 lakh house plots. As per the details furnished by the DADWOs of the sampled districts, 50 *per cent* of the plots were lying vacant as of January 2023, the details of which are given in **Table 2.12**.

Table 2.12: Details of plots lying vacant

Sl. No.	Sampled districts	Number of layouts	Number of plots in the layouts	Number of plots		Percentage of vacant plots
				Houses constructed	Vacant	
1	Dindigul	303	16,537	7,729	8,808	*53.26*
2	Erode	242	19,500	12,012	7,488	*38.40*
3	Madurai	190	12,591	5,997	6,594	*52.37*
4	Namakkal	150	4,368	2,722	1,646	*37.68*
5	Tiruchirappalli	290	22,192	10,180	12,012	*54.13*
6	Tiruppur	253	14,533	6,489	8,044	*55.35*
7	Vellore	189	13,546	7,016	6,530	*48.21*
8	Virudhunagar	288	13,625	6,289	7,336	*53.84*
Total		**1,905**	**1,16,892**	**58,434**	**58,458**	***50.01***

(Source: Data furnished by DADWOs)

Audit observed that large number of plots were lying vacant due to non-assignment to eligible applicants, inability of the assignees to construct houses and lack of title to the legal heirs of the assignees after the demise of the assignee him/herself.

During JPI of 113 sampled layouts, 18 layouts (16 *per cent*) comprising of 1,245 plots were lying entirely vacant **(Appendix 2.10)**. Out of these

18 layouts, 12 layouts were made more than 20 years before. In one[24] case, the details of acquisition/assignment was not available. As of November 2022, the lands acquired from the year 1973 to 2020 to an extent of 22.64.48 ha, valuing ₹12.88 crore remained vacant thereby defeating the objective of the Scheme.

The specific reasons for non-distribution of the 1,245 plots in these layouts and details as to whether these layouts had the requisite planning permission were not available on record. Further, the Department had no mechanism to monitor the allotment of plots in the layouts located at different districts.

Undistributed plots: Further, it was seen that in Srivilliputhur Division of Rajapalayam Taluk, 27 out of 96 plots (28 *per cent*) in two layouts were undistributed even after the lapse of four to eight years **(Table 2.13)**.

Table 2.13: Details of plots undistributed in acquired lands

Sl. No.	Village	Survey Number	Extent (in Ha)	Date of acquisition	Cost (₹ in lakh)	Number of plots	
						Total	Undistri-buted
1.	Melarajakularaman	352/1,2,3	1.299.5	07/08/2014	14.39	59	19
2.	S. Ramalingapuram	38/5c; 38/6	0.39.66	28/03/2018	3.45	37	8
					Total	**17.84**	**96**	**27**

To an Audit enquiry, the Special Tahsildar (ADW), Srivilliputhur replied (May 2022) that the proposals for assignment are pending with the Selection Committee.

GoTN replied (January 2023) that detailed instructions have been issued already to assign those lands to the landless SC/ST people in the nearby areas including 2011 SECC data. Further, GoTN had also issued (August 2022) guidelines to identify and acquire suitable lands only after finalisation of beneficiaries list to avoid the issue of acquired land lying undistributed.

2.2.9.2 Avoidable payment of interest on enhanced compensation for Land Acquisition - ₹3.65 crore

The Department acquires private lands for distribution to the eligible beneficiaries under the provisions of the Land Acquisition Act, 1894. As per the provisions of the Land Acquisition Act, 1894, if the landowner, from whom land is acquired, did not accept the award, the matter is to be referred to the Court for determining the amount of the compensation. The enhanced compensation, thus determined by Court, has to be paid to the landowner with variable interest[25] under the Land Acquisition Act, 1894.

Scrutiny of records at the Secretariat revealed that, in 44 cases of acquisition, enhanced compensation amount ordered to be deposited by Courts in their

[24] Sithampoondi village (Namakkal).

[25] At the rate of nine *per cent* per annum from the date of possession of the land to the date of payment of such excess into the Court. After the expiry of one year from the date of possession, interest at the rate of 15 *per cent* per annum shall be payable from the date of expiry of the said period of one year.

final orders were not sanctioned by GoTN within the time allowed by Courts. The delay in issuing the GOs ranged from 116 to 4,879 days, resulting in payment of additional interest of ₹3.65 crore **(Appendix 2.11)**.

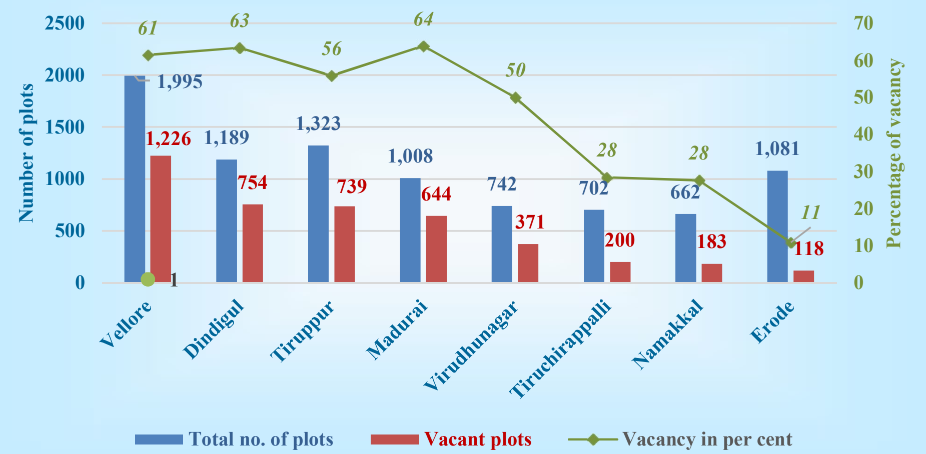
GoTN replied (January 2023) that an empowered committee had been constituted in July 2022 to sanction the enhanced compensation so to settle the pending land acquisition cases. GoTN further stated that the details of pending land acquisition cases in all the districts were being compiled for submission to the empowered committee to sanction the proposed enhanced compensation and also to get approval to settle the pending land acquisition cases expeditiously. GoTN further replied that proposals are being received from a district by the empowered committee through the HoDs and the committee meeting will be convened shortly.

2.2.10 Monitoring of assigned lands

2.2.10.1 Poor occupancy of house sites in sampled districts

As per the conditions prescribed by the Government while distributing the house site, the beneficiaries should construct their houses within 10/20/30 years[26]. During field verification and scrutiny of records of 113 sampled layouts, it was seen that 4,792 (55 *per cent*) of the total house sites (8,660) in the 113 layouts were vacant. The percentage of allotted plots lying vacant ranged from 20 *per cent* in Erode District to 70 *per cent* in Vellore District **(Exhibit 2.12)**. All these plots were lying vacant for periods ranging from 13 to 49 years.

Exhibit 2.12 : Vacant plots in sampled districts



(Source: Data collected from the records of field offices)

It was seen that no action was taken to cancel the allotment. GoTN replied (January 2023) that the plots are vacant either due to non-affordability of some assignees to build the houses due to poor economic conditions or the legal

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26 The lock-in period ranged from 10 to 30 years under the provisions of Revenue Standing Orders 21A.

heirs of the original beneficiaries were unable to construct houses due to absence of title. To sort out the above issues, GoTN had issued (January 2021) orders relaxing the period of non-alienation clause to 10 years so as to enable the assignees and their legal heirs to construct houses.

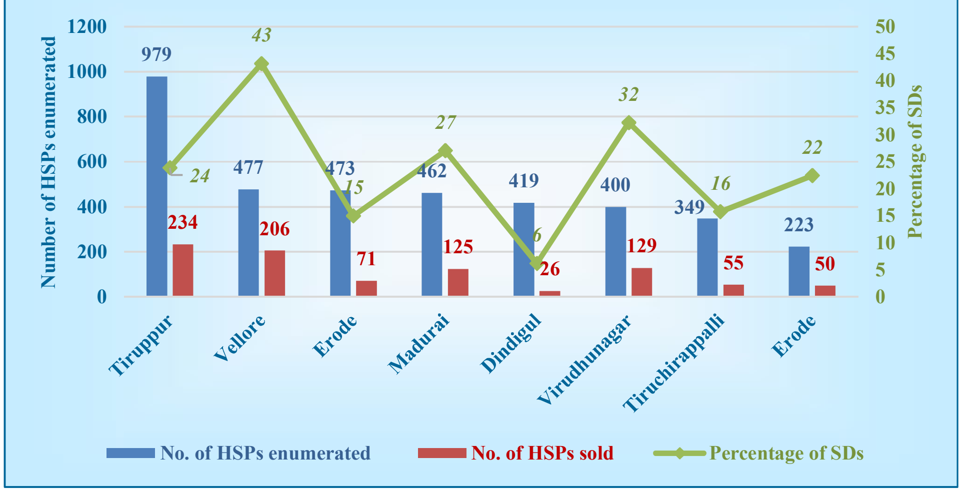
Thus, Audit observed that the allotment of plots to about 55 *per cent* of the beneficiaries did not help in ensuring improvement in their housing conditions due to non-linkage with housing schemes such as PMAY-G and CMSPGH.

GoTN replied (January 2023) that a Task Force Committee was constituted (September 2021) with an objective to provide land to all the landless beneficiaries so as to construct the houses under PMAY/CMSPGH schemes.

2.2.10.2 Sale of allotted/assigned land within the conditional period

As per the conditions stipulated in the D-Namuna (a manual *patta* issued by the Special Tahsildar, (ADW Division)), the assigned land should not be sold within 10/20/30 years without the permission of the Revenue Divisional Officer. It was, however, seen that an enumeration by the Department through a special drive during 2021, disclosed the sale of the allotted/assigned house sites by 881 out of the 8,660 beneficiaries (10 *per cent*) in the 15 sampled Divisions, violating the condition for assignment. Sale deeds had been executed through registered as well as unregistered documents. District wise details of sale deeds executed are given in **Exhibit 2.13**.

Exhibit 2.13: Number of sale deeds done within the conditional period



(Source: Data collected from the records of field offices)

It is seen from **Exhibit 2.13** that the maximum percentage of house sites were sold in Vellore district (43 *per cent*) and the least was recorded in Dindigul district (six *per cent*). However, in terms of numbers, Tiruppur district showed the maximum house sites being sold (232) and the least was recorded in Dindigul district (26).

Audit noticed that there was no mechanism to monitor the sale of assigned land, since the D-Namuna was only a manual *patta* and changes were not effected in land records at the Taluk level, to prevent sale. The beneficiaries did not obtain the permission of the Revenue Divisional Officer for selling the assigned land. Due to lack of coordination and monitoring of assigned lands by both AD&TW and Revenue Departments, the beneficiaries were at liberty to sell the assigned free house sites.

Further, there was no established institutional mechanism to verify the completion of conditional period (10/20/30 years) for sale by the Registration Department, as the conditional period and classification were not entered in the land records.

GoTN replied (November 2022) that after issuance of assignment orders, usually, the assigned lands are *azmoished*[27] by the Revenue authorities and if any deviation noticed in the field shall be recorded in *Adangal* and appropriate steps shall be taken to cancel the assignment if necessary. Audit, however, found that the envisaged system of *azmoish* and updating the occupant details in the revenue records did not happen effectively resulting in the large scale sale of allotted/assigned land by the beneficiaries.

2.2.10.3 Deficiencies in conduct of special enumeration drive

In order to address/rectify the problems faced by the assignees of FHSP like non-updation of land records, problems in mortgaging the land for availing housing loans and transfer of assigned lands to legal heirs etc., GoTN issued (January 2021) instructions[28] to all District Collectors to undertake a special drive to survey the assigned lands and enumerate the families living there. The occupants were to be categorised under four heads[29]. After enumeration and verification of documents, necessary changes were to be made in the Taluk/village land records and '*TamilNilam*' online portal and *e-patta* to be issued to all eligible beneficiaries based on documentary evidence. This process should have been completed within one month of the issue of GoTN's instructions.

Scrutiny of records at the Commissionerate and the sampled ADW Blocks revealed the following:

- As of October 2022, a total of 2.56 lakh beneficiaries have been enumerated at the State level, out of which 0.91 lakh beneficiaries were issued *patta* in *Natham* resettlement. The remaining 1.64 lakh beneficiaries are eligible to get *e-patta*.
- Out of 15 sampled ADW Divisions, the enumeration drive had not commenced in six ADW Divisions. To a specific Audit enquiry in this regard, two[30] ADW Divisions of Madurai district did not furnish any reply (November 2022).

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[27] Inspection of land by Revenue authorities and updating the details in Revenue records.

[28] G.O. (Ms) No. 34 R&DM Department dated 13/01/2021. These instructions were based on the proposals and recommendations of the CLA and the CADTW.

[29] Original Beneficiaries; Legal Heirs of Original Beneficiaries; Sale Deed and New Encroachers.

[30] Madurai (Unit II) and Usilampatti.

- During JPI in Tiruppur district, Audit noticed that the layout at Vellakovil village (Survey No.194/A1B2) was entirely vacant. But, *e-patta* was proposed by the Tahsildar, Kangeyam for 82 beneficiaries stating that the beneficiaries had built houses and were residing there. Similarly, in Avinashi (Survey No.127/2A), Audit found only some temporary structures erected recently and no evidence of any families living there. But proposals for *e-patta* were sent to District Collector for 25 beneficiaries stating that they had built houses and were residing there for several years.

Non-updation of land records

The AD&TW Department, on acquisition of the land from private parties, communicates the details of the land acquired to the R&DM Department for effecting necessary changes in the classification of the land records as Adi Dravidar *Natham* or Adi Dravidar *Kudiyiruppu* (residential land) and change of ownership.

However, during audit of sampled districts, it was noticed that the ownership of six parcels of lands, acquired during the period 1991 to 2020, still remains in the name of the private parties who sold the land **(Table 2.14)**.

Table 2.14: Change of title of lands not effected after acquisition

Sl. No.	District/ADW Division	Taluk/Village	Survey Number	Extent of land (in Ha)	Date of acquisition	Ownership
1.	Erode/ Sathyamangalam	Nambiyur/ Santhipalayam	190/1A	1.67.0	-	Chinnappa Gounder; (S/o Ramasamy Gounder) & others
2.	Madurai/ Madurai Unit II	Melur/ Pattur	230/4, 5B, 5C, 5D and 231/9A, 9B	1.23.0	26-06-2019	Sundhammal; (W/o Dhiraviyam) & others
3.	Madurai/ Usilampatti	Peraiyur/ Kenjampatti Bit-2	224/1A	1.01.33	06-05-2020	Priyanth; (S/o Thyagarajan)
4.	Tiruchirappalli/ Thuraiyur	Thuraiyur/ Murugur	260/5B	0.83.0	23-03-1995	Kandhasamy Pillai; (S/o Ganesaraja) & others
5.	Vellore/Vellore	Vellore/ Anpoondi	333/1A, 1B, 1C, 1D, 1E	2.85.71	24-04-1991	Rajasekharan; (S/o Chinnappan) & others
6.		Vellore/ Pennathur	215/12 and 5/6	0.44.92	26-03-1996	Arul; (S/o Kamalanathan) & others

(Source: e-Services Website of Department of Survey and Settlement)

Action was not taken to coordinate with R&DM Department for effecting changes in the land records towards ownership of the land acquired. Such lapses gives room for fraudulent re-sale of the land by the original owner as discussed in **Paragraph 2.2.10.2**, as the ownership remained unchanged.

Further, it is pertinent to mention that CAG's Audit Report No. 3 of 2022 on Land Record Management in Tamil Nadu had pointed out non-porting of 1.42 crore *Natham* land records in the web portal of the Revenue Department (*TamilNilam*) and non-capture of owners details in respect of a significant number of land parcels. This pointed to lack of transparency in the administration of *Natham* lands. As such, the lapses on the part of the Department in non-ensuring conclusive land titles to the assignees would jeopardise accrual of benefits to the eligible beneficiaries.

GoTN replied (January 2023) that a detailed exercise was being carried in all the districts and an extent of 11,866 Hectares of acquired lands by the AD&TW Department were identified. The lands identified comprised of 2,55,048 dwelling units; of which, *pattas* had been issued to 90,695 beneficiaries (35 *per cent)* and speedy action was being taken to provide *e-patta* to the remaining 1,64,353 beneficiaries.

While the action initiated was appreciated, Audit observed that the enumeration process which precedes updation of land records suffered from various deficiencies as discussed here. Thus, the failure to coordinate with the R&DM Department to update the land records then and there had resulted in non-transfer of legal title of the acquired lands in the sampled Division.

2.2.11 Conclusion

The FHSP scheme suffered due to non-institution of a formal system for receipt, processing and monitoring of applications for allotment of house site. Large extents of acquired land remained undistributed to eligible beneficiaries and more than 50 *per cent* of the beneficiaries in four out of the eight sampled districts had not constructed houses in the sites allotted to them for periods ranging from 13 to 49 years due to non-convergence of PMAY-G with the scheme. Significant number of beneficiaries sold their land within the lock-in period, but the existing system could not prevent such irregular sale of assigned land.

Recommendation 1: Government should create a single IT enabled system to facilitate planning, execution and monitoring of all welfare schemes targeted at SC/ST population of the State.

Recommendation 2: Government should complete the enumeration drive and update the land records expeditiously so as to avoid instances of sale of allotted land.

Recommendation 3: Wherever free house sites are granted by Government, it should be dovetailed with PMAY-G and other such schemes to ensure construction of houses.

WELFARE OF DIFFERENTLY ABLED PERSONS DEPARTMENT

2.3 Implementation of welfare schemes in Department for the Welfare of Differently Abled Persons

2.3.1 Introduction

The Department for Welfare of the Differently Abled Persons (Department) implements various welfare schemes for the Differently Abled Persons (DAP) to empower them and remove barriers in terms of communicational, economic, institutional, social or structural factors.

There are 22 Government schools, 50 Government aided schools, 119 Government run rehabilitation homes/other homes, 95 early intervention centres and 16 day care centres functioning under the aegis of the Department for the welfare of DAPs.

2.3.2 Organisation chart

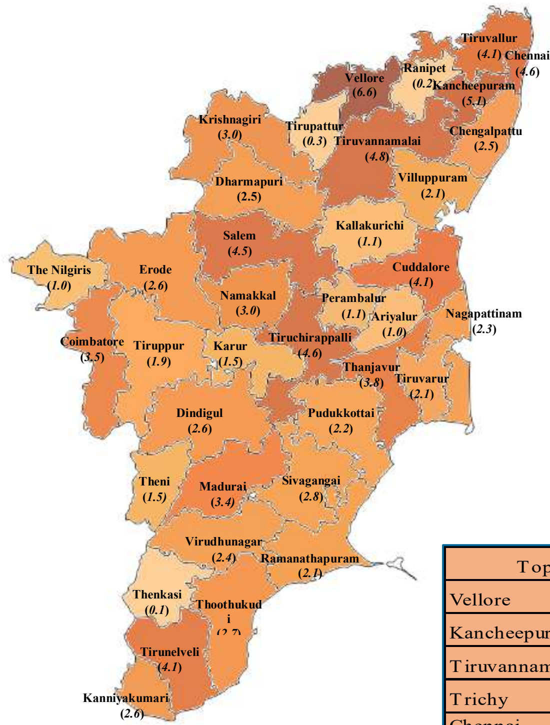
The Secretary to Government, Department for Welfare of Differently Abled Persons is the overall Head at the Government level. The field formation of the Department is headed by the Commissioner of Welfare of Differently Abled Persons (Commissioner). The organisational chart of the Department is given in **Appendix 2.12**.

2.3.3 Statistics of Differently Abled Persons

As of 31 March 2022, a total of 14.34 lakh persons were identified as differently abled and National Disability Identity Certificates (NDIC) were issued. Out of these, 7.07 lakh persons were locomotor disabled, 1.12 lakh were visually impaired, 1.97 lakh were hearing impaired, 3.25 lakh were intellectually disabled and 0.93 lakh had other disabilities. The district wise percentage[31] of persons with disabilities are depicted in **Exhibit 2.14**.

[31] Calculation of district wise percentage = $\frac{\text{Number of disabled persons in the district}}{\text{Total number of disabled persons in Tamil Nadu}} \times 100$

Exhibit 2.14: Geographical spread of differently abled persons in Tamil Nadu



Top 5 districts	
Vellore	6.6 *per cent*
Kancheepuram	5.1 *per cent*
Tiruvannamalai	4.8 *per cent*
Trichy	4.6 *per cent*
Chennai	4.6 *per cent*

(Source: NDIC details furnished by Commissionerate)

2.3.4 Audit objectives

The objectives of audit were to assess:

- Whether planning for implementation of the schemes was proper,
- Whether adequate funds were provided on time for implementation of the schemes and utilised as per scheme guidelines,
- Whether the schemes were implemented in an efficient, effective and economical manner and monitored properly.

2.3.5 Audit criteria

The criteria adopted to arrive at the audit conclusion were:

- The Rights of Persons with Disabilities Act, 2016 and Rules 2017;
- The TN Rights of Persons with Disabilities Rules 2018;
- The Rehabilitation Council of India Act 1992;
- The National Trust Act, 1999 ;
- National Policy for Persons with Disabilities 2006;
- Tamil Nadu Tender Transparency Act;
- The Tamil Nadu Welfare Board for the Disabled Persons Act, 2007 and Rules, 2008;
- Orders, circulars and guidelines issued by the Government of India and Government of Tamil Nadu from time to time.

2.3.6 Audit coverage and methodology

The audit, covering the period from 2019-22, was conducted during July to September 2022. Thirty eight districts were stratified into four zones and one district was selected from each zone[32] through stratified random sampling. In addition, Chennai District, being the capital, was also selected. Out of 77 schools and other institutions in the five sampled districts, 29 were selected (**Appendix 2.13**) randomly at the rate of 25 *per cent* from each category of institution. Five schemes, *viz*., (i) Maintenance allowance, (ii) Grants to homes and special schools, (iii) Assistive devices, (iv) Scholarships and (v) Marriage assistance were selected for scrutiny based on the quantum of expenditure incurred during 2019-22.

An Entry Conference was held on 23 August 2022 with the Principal Secretary to Government, Department for the Welfare of Differently Abled Persons and audit objectives, criteria and audit coverage were discussed. Records of the Secretariat, Commissionerate, sampled District Differently Abled Welfare Offices (DDAWOs), selected Government Special Schools and Government aided Special schools, Government and NGO run homes and Early Intervention Centres in the sampled districts were test-checked. The field work also included joint physical inspection, collection of documentary/ photographic evidence and beneficiary survey. An Exit Conference was held on 28 December 2022 with the Secretary to Government, Welfare of Differently Abled Persons Department and the Commissioner to discuss the Audit findings. The responses of the Department were considered while drafting this Report.

2.3.7 Acknowledgement

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

2.3.8 Planning

2.3.8.1 Non-formulation of a State Policy

According to Section 66 of The Rights of Persons with Disabilities Act (RPWD Act), 2016 and the Rules framed thereunder (The TN Rights of Persons with Disabilities Rules (TNRPWD Rules) 2018, the State Government should constitute a State Advisory Board (SAB) with experts in the field. Further, as per Section 70 of RPWD Act, the SAB should meet at least once in every six months and advice the State Government on policies, programmes, legislation and projects with respect to disability. As per the provisions contained in Section 71(2)(b) of RPWD Act, 2016, SAB was required to develop a State Policy to address issues concerning persons with disabilities.

[32] Madurai, Salem, Tiruchirappalli and Tiruvannamalai.

Though SAB was constituted in 2017, only three meetings were held[33] till March 2022. Even six years after enactment of the RPWD Act, 2016, GoTN had not framed the State Policy to address the issues of DAPs. The formulation of a State Policy was not discussed in any of the SAB meetings according to the minutes of these meetings.

Government replied (January 2023) that the State had a policy right from December 1994, but a revised policy was to be framed based on the RPWD Act, 2016 and efforts were made by calling (August 2022) for public opinions for framing the policy.

Audit observed that the Department was functioning without a clear policy in line with the RPWD Act, 2016. The Act, which has its genesis in the United Nations Convention on Right of persons with disability has a right-based approach in the welfare measures for DAPs, which needs to be reflected in the policies.

Lack of an updated policy was one of the reasons for deficient implementation of schemes as discussed in the subsequent paragraphs.

2.3.8.2 Non-conduct of survey and non-maintenance of database

The National Policy for Persons with Disabilities, 2006 mandates regular collection, compilation and analysis of data relating to socio-economic conditions of persons with disabilities and to maintain a centralised database of beneficiaries. Also, the RPWD Act, 2016 envisages that survey of school going children to be conducted and updated every two years to identify children with disabilities. However, it was observed that:

- Survey was not conducted till date (November 2022) to identify the total number of persons with disabilities in the State and the number of school going children with disabilities.
- The Department is also issuing 'National Disability Identity Certificate' cards (since 1989) after assessment of the extent of disability by specified doctors. Till March 2022, 14,34,837 NDIC cards were issued in a decentralised manner by the district offices. However, these details have not been consolidated into a centralised data base. In the sampled districts, the records were maintained in manual registers.

Scrutiny of records also revealed that the manual data held in the district offices in a disaggregated manner has not been consolidated and the Department needs to take efforts to maintain a centralised database of persons with disabilities so that there is proper and effective targeting and delivery of scheme benefits.

Lack of State policy, non-conduct of regular SAB meetings and non-aggregation of manual data did not help in effective planning and resulted

[33] 22-01-2018; 22-05-2018; 01-11-2019.

in deficiencies in implementation of welfare schemes as discussed in the succeeding paragraphs.

2.3.9 Financial Management

2.3.9.1 Budget and Expenditure

The Budget provision and expenditure incurred by the Department for welfare of the DAPs during the period covered by Audit is detailed in **Table 2.15**.

Table 2.15: Budget and Expenditure details

(₹ in crore)

Year	Budget provision	Expenditure
2019-20	630.20	595.88
2020-21	698.80	617.75
2021-22	820.09	720.01
Total	**2,149.09**	**1,933.64**

(Source: Appropriation Accounts of respective years)

The Department utilised about 90 *per cent* of the budget allocation. As commented in **Paragraph 2.3.10.4**, savings under several heads were not utilised for paying scholarships and assistance to students by re-appropriation.

2.3.9.2 Deficient management of the State Fund for DAPs

RPWD Act, 2016 envisages creation of a State Fund for DAP (Fund). The Act empowered the State Government to frame Rules regarding various provisions of the Act, including the Fund. Accordingly, GoTN framed Rules in July 2018. As per the Rule, the Fund could be used for:

- Providing financial assistance for DAPs and implementing schemes to further the purposes of the Act;
- Administrative and other expenses;
- Such other expenses as may be decided by the Governing body.

The Fund was to be administered by a Governing Body headed by the Secretary to Government of the Department. The Fund was to be created by contribution from the Government as well as donation from the Public/Corporates and invested.

In July 2018, GoTN sanctioned ₹10 crore for creation of the State Fund for DAPs. The money was drawn and deposited in a Reserve Fund under Public Accounts of GoTN. Expenditure totalling of ₹2.72 crore incurred during 2019-22 was initially booked under regular budget heads of the Department and subsequently met as expenditure under the Reserve Fund. As of March 2022, an amount of ₹7.28 crore was available in the Reserve Fund. During the Exit conference, the Commissioner informed that the Fund could not be utilised due to Covid-19 and lack of clarity on utilisation.

Audit observed that the RPWD Act, 2016 provided for creation of the State Fund and investing it in interest bearing deposits and to be administered separately by a designated Governing Body. GoTN, however, invested the fund in non-interest being Reserve Fund deposit, which was not in order. Further, no effort was made to mobilise funds through Public/Corporate donations. Thus, objective of creation of the Fund was not achieved as the expenditure was still incurred through budget rather than by the Governing Body with more financial freedom.

2.3.10 Implementation of welfare schemes

The Department is implementing about 70 welfare schemes. The Department has been issuing 'National Disability Identity Certificate' (NDIC) cards to DAPs to aid them to avail benefits under various schemes implemented by the Government through the District Differently Abled Welfare Office (DDAWO). NDIC cards were issued to DAPs after an assessment of their condition by specified doctors and based on the extent of disability.

The major schemes which constituted 86 *per cent* of the total expenditure during 2019-22 were taken up for analysis. The provision of funds *vis-à-vis* the expenditure incurred on these schemes during the audit period is given in **Table 2.16**.

Table 2.16: Details of provision of funds and expenditure incurred during the period 2019-22 on selected schemes

Sl. No.	Welfare scheme	Provision of funds (₹ in crore)	Number of beneficiaries	Expenditure incurred (₹ in crore)
1	Maintenance Allowance	1,094.59	2,13,047	1,093.11
2	Grants to homes and special schools	351.48	302	347.73
3	Assistive devices	96.14	67,609	96.16
4	Scholarships	23.37	60,617	22.29
5	Marriage Assistance	15.22	1,682	15.15
			Total	**1,574.44**

(Source: Data furnished by Commissionerate and Appropriation Accounts)

Audit observations on implementation of the above schemes are brought out in the succeeding paragraphs.

2.3.10.1 Maintenance Allowance

GoTN is providing maintenance allowance at the rate of ₹1,500 per month[34] to five categories of disability *viz*., (i) Intellectually disabled persons; (ii) Muscular Dystrophy; (iii) Persons affected with Parkinson's disease, Spinal Cord injury & Multiple Sclerosis; (iv) Leprosy affected persons with a disability of 40 *per cent* and above and (v) Severely disabled persons with a locomotor disability of 75 *per cent* and above. Beneficiaries were approved based on the applications received at DDAWOs enclosing their NDIC card,

[34] Revised to ₹2,000 per month from January 2022.

family card and bank details. The allowance is directly credited to the bank account of the beneficiaries.

As per the extant procedures, applications for grant of maintenance allowance received during the year are consolidated during the months of February and September and kept on a waiting list. A separate proposal for the sanction of funds for these wait-listed beneficiaries is sent to the Government by the Commissioner and disbursement starts after sanction by Government.

During 2019-22, GoTN incurred ₹1,093.11 crore towards maintenance allowance. Observations noticed in the disbursal of maintenance allowance are discussed below:

(a) Non-sanction of maintenance allowance to the waitlisted DAPs

As per the procedures followed by the Department up to September 2021, the waitlisted beneficiaries were granted maintenance allowance right from the month of consolidation of their application *viz*., February or September. However, the sanction orders issued from September 2021 indicated release of funds for disbursement from the date of issue of the sanction order. Instances of delays in sanction and consequent denial of benefit of maintenance allowances for the period of delay noticed by Audit, are given in **Table 2.17**.

Table 2.17: Waitlisted beneficiaries granted maintenance allowance

Sl. No.	Disability category	Consolidation month	Date of proposal by Commissioner	Date of Government order	Delay (in months)	Number of waitlisted beneficiaries	Amount denied to beneficiaries (₹ in crore)
1	Leprosy affected Persons	September 2019 February 2020 September 2020 February 2021 September 2021	27-08-2021	04-10-2021	1 to 25	2,089	4.38
2	Intellectually disabled and severely disabled	September 2021	16-12-2021	25-02-2022	6	4,053	3.65
3	Persons affected with Muscular Dystrophy	February 2020 September 2020 February 2021	28-05-2021	20-09-2021	8 to 20	318	0.63
4	Persons affected with Parkinson's disease, Spinal Cord injury & multiple sclerosis	September 2021	29-12-2021	31-03-2022	7	144	0.15
	Total					**6,604**	**8.81**

(Source: Records of Commissionerate)

As seen from the above, the delay in forwarding of proposals for sanction of funds by the Commissioner ranged from 1 to 25 months, resulting in consequent delay in issue of sanction orders. The change in instructions to release the funds to the beneficiaries from the date of issue of sanction orders had resulted in denial of benefits of ₹8.81 crore to 6,604 beneficiaries.

Government attributed (January 2023) the outbreak of Covid-19 for the delay in consolidation of applications by the Commissioner. Audit observed that cases pre-dating the pandemic were also delayed and considering the fact that the Government machinery was functioning, albeit with lesser manpower, the abnormal delay which ultimately impacted the DAPs was avoidable.

(b) Delay in sanction of Personal Assistance Allowance

In addition to maintenance allowance, GoTN is providing a Personal Assistance Allowance (PAA) of ₹1,000 per month to DAPs who are in need of high support and require an assistant to fulfil their needs. The scheme commenced in October 2019. The eligibility of DAPs who apply for PAA is assessed by an Assessment Board established in each district and the list is submitted to Commissionerate every year. The number of DAPs identified for sanction of PAA during the period covered by Audit are given in **Table 2.18**.

Table 2.18: Year-wise details of persons identified for disbursement of Personal Assistance Allowance

Year	Number of beneficiaries
2019-20	1,656
2020-21	757
2021-22	2,466

(Source: Records of Commissionerate)

On a scrutiny of records, Audit observed that:

- Though, 1,656 DAPs were identified during 2019-20, PAA was sanctioned only for 800 DAPs during this period. The reasons for non-sanction of PAA to the remaining 856 DAPs were not on record. GoTN sanctioned (October 2019) ₹48 lakh for this purpose. However, it was noticed that due to procedural delays, the disbursement started only in January 2020, leading to surrender of ₹24 lakh.
- The remaining 856 identified beneficiaries were granted PAA only from September 2021, after a delay of 23 months though they were eligible from October 2019. Similarly, 757 persons identified during the year 2020-21 were granted PAA from September 2022 after a delay of 29 months.
- For the year 2021-22, in respect of 2,466 beneficiaries, the Commissioner sent the proposal to Government only in September 2022 and Government orders were awaited (November 2022).
- The details of proposals sanctioned and disbursal of PAA are given in **Table 2.19**.

Table 2.19: Details of delay in payment

Sl. No.	Year	Date of proposal by Commissioner	Date of GO	Eligible from the month of	Personal Assistance Allowance Granted from	Denied benefits (in months)	Number of waitlisted beneficiaries	Amount denied to beneficiaries (₹in crore)
1	2019-20 (I Batch)	06-08-2019	24-10-2019	October 2019	January 2020	3	800	0.24
2	2019-20 (II Batch)	10-06-2020	08-12-2021	October 2019	September 2021	23	856	1.97
3	2020-21 (Up to July 2021)	31-08-2021	26-08-2022	April 2020	September 2022	29	757	2.20
						Total	**2,413**	**4.41**

(Source: Data obtained from Commissionerate)

Thus, the delay in submission of proposals and abnormal delay in issue of Government order had resulted in denial of benefits to the tune of ₹4.41 crore to 2,413 beneficiaries.

Government stated (January 2023) that difficulties in constitution of an Expert Assessment Board at district level to identify eligible beneficiaries and difficulty in organising assessment camps due to Election Code of Conduct in December 2019 and Covid-19 from March 2020 were the reasons for the delay. Audit, however, observed that there were significant delays at Government level even after the proposals were submitted by Commissioner. The delay of one year in respect of proposals submitted by Commissioner in August 2021 was avoidable.

Recommendation 1: Responsibility should be fixed for the delay in forwarding the proposal and streamline the system for sanction of maintenance/personal assistance allowance to ensure the benefits of Government's scheme reach the eligible beneficiaries without time lag.

(c) Grant of maintenance allowance to the deceased

As of March 2022, 9,764 leprosy affected beneficiaries were receiving maintenance allowance at the rate of ₹1,500 per month. Audit found that in three[35] out of the five sampled districts, the maintenance allowance was continued to be credited to the bank accounts of 82 deceased beneficiaries for a period ranging from 1 to 97 months after their date of death, which resulted in avoidable expenditure of ₹30.85 lakh as given in **Table 2.20**.

[35] Tiruchirappalli district - No death cases reported in respect of verified beneficiaries; Tiruvannamalai district - Called for details not received from Directorate of Family Welfare Department.

Table 2.20: Details of payment to deceased leprosy affected beneficiaries.

Sl.No.	Name of selected district	Number of beneficiaries	Avoidable expenditure (₹ in lakh)
1	Chennai	07	0.73
2	Madurai	41	19.59
3	Salem	34	10.53
	Total	**82**	**30.85**

(Source: Data furnished by Commissionerate and DDAWOs)

The above lapse indicated the following lacunae in the disbursement of maintenance allowance:

- No register/record was maintained in the sampled districts to track the disbursement to beneficiaries. It was observed that in the sampled districts, life certificate was collected only from 30 *per cent* to 80 *per cent* of beneficiaries every year as it was not a mandatory provision to submit the same.
- Periodical verification was not carried out by the DDAWOs to avoid granting of maintenance allowance to deceased persons.

Lack of periodic monitoring and non-obtaining of life certificates from beneficiaries resulted in avoidable payment of maintenance allowance of ₹30.85 lakh to 82 leprosy affected deceased persons.

Government replied (January 2023) that orders were issued in September 2022 to carry out Aadhaar linking and life certificate would be insisted.

Recommendation 2: Registration of births and deaths being compulsory, linking of deaths to their life certificates must be possible. GoTN should consider instituting a mechanism to issue a simplified form of life certificate by the VAO or Panchayat President/Councillor to prevent payment of maintenance allowance to deceased person in consultation with the deaths reported.

2.3.10.2 Special Schools, Rehabilitation Homes and Early Intervention Centres

In order to provide rehabilitation and educational services to the DAP, Government runs Rehabilitation homes, Special schools, Early Intervention Centres and Day Care Centres. The expenditure in respect of maintenance of these institutions, payment of salaries to teachers, Special Educators and feeding grant to institutes with boarding facilities run by NGOs is borne by the Government.

In Tamil Nadu 22 Government Special Schools and 50 Government Aided Special Schools were functioning for four categories of disability *viz*., visually impaired, hearing impaired, intellectually disabled and locomotor disabled.

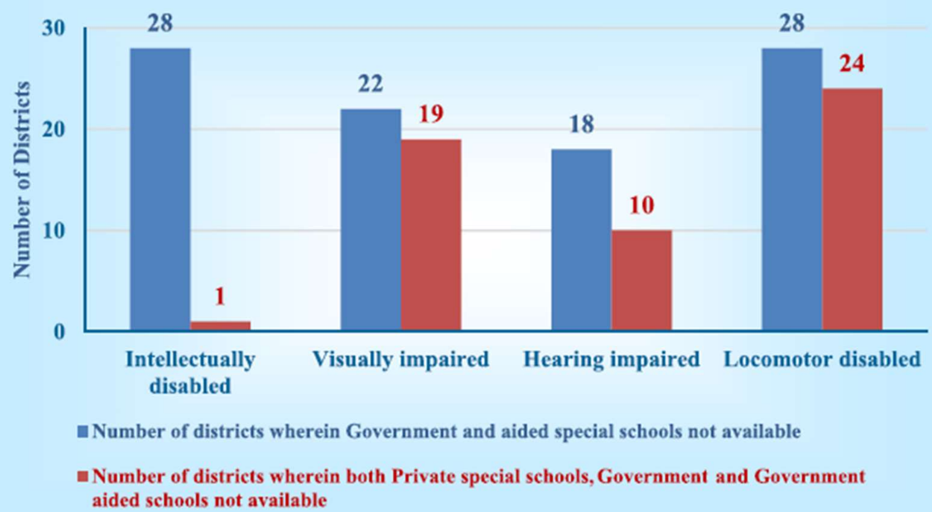
During 2019-22, GoTN incurred ₹347.73 crore towards Special schools, Homes and Early Intervention Centres at State level.

(a) Non-establishment of Special Schools

As per Section 31 of RPWD Act 2016, every child with benchmark disability in the age group of six to eighteen years shall have the right to free education in the neighborhood school or in special schools of his choice and the appropriate Government should ensure every child has access to free education.

Audit found that special schools were not available for visually impaired children in 20 districts, hearing impaired children in 10 districts and locomotor disabled children in 26 districts. The details are depicted in **Exhibit 2.15**.

Exhibit 2.15: Non-availability of special schools



(Source: Data furnished by Commissionerate)

Government stated (January 2023) that due to reluctance of parents to admit the children in special schools, they were admitted in regular schools up to Class 8.

Audit, however, observed that the Government had not created an enabling environment to facilitate schooling for differently abled children and blaming it on the reluctance of parents was incorrect.

(b) Lack of sufficient manpower in Government Special Schools

There are 22 Government Special schools under the control of the Department. As seen from the manpower statement of these schools as of March 2022, 38 *per cent* of the sanctioned posts of Graduate and Post Graduate teachers were vacant.

Audit found that there were vacancies in important posts as detailed below:

(i) In the Government school for Visually impaired, Madurai, there were no teachers except the headmaster.

(ii) In the Government Higher Secondary School for Visually impaired, Tiruchirappalli, out of 31 sanctioned posts of teachers/instructors, 23 posts were vacant.

(iii) In the Government Rehabilitation Leprosy Homes at State Level, the vacancies ranged from 25 to 100 *per cent*.

(iv) In the three sampled Government Rehabilitation Homes, several posts *viz*., Administrative Officer, Nursing Assistant, Wardens, Cooks, Cook matty and sweepers/scavengers were not filled up for periods ranging from the year 2007 till date. In the absence of Cooks, the inmates were asked to cook food by themselves and also clean the vessels.

Government replied (January 2023) that the Commissioner was taking action in coordination with the Teachers Recruitment Board and the Employment Exchange for filling up the vacancies by recruiting contract teachers as a temporary arrangement.

Audit found that the proposal to recruit contract teachers was initiated in March 2021 and was under consideration for quite some time, without any tangible results even as of December 2022.

Recommendation 3: GoTN should increase access to education for Differently Abled children by increasing the number of special schools, streamline the system for recruitment of staff for institution under the Department and initiate speedy action to fill up the vacant posts.

(c) Non-renewal of registration of institutions

As per Section 50 of the RPWD Act, 2016, no person shall establish or maintain any institution for persons with disabilities except in accordance with a certificate of registration issued in this behalf by the competent authority. The certificate of registration granted remains in force for such period as may be prescribed by the State Government unless revoked. An application for renewal of a certificate of registration shall be made not less than sixty days before the expiry of the period of validity.

Audit observed that out of 549 institutions in Tamil Nadu, 59 had not applied for renewal on expiry of registration. These institutions were also being provided grants periodically even after expiry of the registration.

Lack of proper monitoring had resulted in functioning of institutions without renewal. Audit observed that allowing institutions to function without valid registration could pose threat to ensuring the quality of these institutions.

Government replied (January 2023) that registration of 41 out of the 59 institutions have been renewed and at present an online system is in place for carrying out online registration/renewal and to ensure continuous monitoring.

(d) Non-registration/non-renewal by Rehabilitation professionals

As per Rehabilitation Council of India Act, 1992, in order to practice as a Rehabilitation Professional, registration with Rehabilitation Council of India was mandatory. The registered professionals were also required to renew their registration once in five years.

Audit observed in the special schools/EICs functioning in the sampled districts that out of 92 Rehabilitation Professionals, 33 had not registered with the Rehabilitation Council of India and 38 out of 59 registered professionals had not renewed their registration. The sampled institutions replied (August/September 2022) that concerned officials would be instructed to obtain the registration and the outcome would be communicated to Audit.

2.3.10.3 Assistive devices

Government provides 15 different types[36] of assistive devices to DAPs for their hassle-free mobility and independent living. These are ongoing schemes and eligible applicants who do not get the assistance in a year are carried forward to subsequent years for receiving the assistance. Each year Government allots funds in the budget for procuring and disbursing the assistive devices to eligible beneficiaries. Beneficiaries desirous of availing the assistive device submit applications to DDAWOs. The applications received were processed based either on seniority and scrutiny of Selection Committee headed by District Collectors. During 2019-22 a sum of ₹96.16 crore was incurred at the State level and ₹22.68 crore was incurred in the sampled districts towards Assistive aids.

Deficiencies noticed in distribution of Assistive devices in the sampled districts are discussed below:

(a) Beneficiaries availing assistive devices twice

Among the several assistive devices, Motorised sewing machine is provided free of cost to hearing impaired and locomotor disabled persons, mild intellectually disabled persons and mother of severely intellectually disabled persons. Similarly, smart phones with customised applications are distributed to visually impaired and hearing impaired persons, who are students of higher education, self-employed persons, unemployed youth and women, to facilitate independent movement and communication.

The physical and financial achievement during 2019-22 in distribution of the following Assistive Aids are given in **Table 2.21**.

[36] Tricycles, Foldable Wheel Chairs, Plastic Calipers, Metal Calipers, Crutches, Artificial Limbs, Goggles, Magnifiers, Braille Watches, etc.

Table 2.21: Physical and financial achievement during 2019-20 to 2021-22

Particulars	Physical (in number)		Financial (₹ in crore)	
	Sewing machine	Smart phone	Sewing machine	Smart phone
State	7,607	16,517	4.02	20.88
Sampled districts	1,668	3,921	0.87	4.93

(Source: Records of Commissionerate)

Audit observed that during the period 2019-22, 1,668 beneficiaries had availed 'sewing machine' and 3,921 beneficiaries 'smart phone' in the sampled districts. A scrutiny of 'Distribution Register' in DDAWO, Salem revealed that:

- Two beneficiaries[37] received 'Motorised sewing machine' twice in two consecutive years i.e. in 2019-20 and 2020-21.
- Similarly, three beneficiaries[38] received 'smart phone' in 2020-21 as well as in 2021-22.

Government stated (January 2023) that the few beneficiaries were inadvertently provided the benefit twice and that the same would be avoided in future. This shows that assistive devices were distributed to beneficiaries without proper verification.

(b) Avoidable expenditure on purchase of Retrofitted Petrol Scooters

GoTN provides 'Retrofitted petrol scooters' to locomotor disabled students, employed and self-employed locomotor disabled persons.

In October 2019, GoTN allotted ₹11.97 crore for procurement and supply of retrofitted scooters to selected beneficiaries for the year 2019-20. Supply order was placed (November 2019) for 2,122 'BS-IV model Retrofitted scooters' at a total cost of ₹11.97 crore (₹56,400 per scooter). DDAWOs were to provide beneficiary details *viz.,* name and documents required for registering the vehicle in beneficiary name to the dealers concerned in the district.

As per the policy decision of GoI, Registration of BS-IV vehicles was stopped from 1 April 2020 and thereafter only BS-VI vehicle could be registered. BS-VI vehicles were costlier than BS-IV vehicle. Therefore, the supplier asked (January 2020 and February 2020) the Commissionerate to furnish the list of beneficiaries along with documents required for registration to enable registration of BS-IV vehicles before 31 March 2020 so that additional cost on procurement of BS-VI vehicles could be avoided.

[37] Smt. Shahin (ID No. 31088), hearing impaired 90 *per cent*; Shri Durairaj (ID No. 39629) Locomotor Disabled 65 *per cent*.

[38] Shri Manikandan (ID No.8622), visually impaired 100 *per cent*; Shri Manikandan (ID No.20103) hearing impaired 90 *per cent* and Smt. A.Bakkiya (ID No. 55123) hearing impaired 91 *per cent*.

Department, however, furnished the details of only 1,610 out of 2,122 beneficiaries before March 2020. The supplier informed (June 2020) the Department that for the remaining 512 beneficiaries, the cost of BS-VI model vehicles would be ₹61,955 per vehicle involving an increase of ₹5,555 per vehicle. To keep the expenditure within the budget allotted, Department reduced (October 2020) the requirement of vehicles from 512 to 466 scooters.

This resulted in procurement of 466 scooters at an additional cost of ₹25.88 lakh besides non-procurement of 46 number of scooters, depriving the 46 eligible beneficiaries of 'Retrofitted petrol scooters'.

Department replied that beneficiary details for registration of vehicle could not be furnished in time due to Covid-19 pandemic. Reply was not acceptable as pandemic started only in March 2020, a good four months after placing purchase order.

2.3.10.4 Scholarships and readers allowance

To encourage the differently abled students to pursue their studies and to meet their basic expenses, scholarship is provided directly to the bank accounts of the Differently Abled students studying in Classes 1 to 12, UG, PG and professional courses. To facilitate visually impaired students, Government provides readers allowance for the students studying in Class 9 and above. Visually impaired students are also permitted the assistance of a Scribe while writing their examinations and a sum of ₹300 per paper is being provided for the purpose.

CAG's Audit Report on 'Post Matric Scholarship to Students belonging to Scheduled Castes for studies in India', presented in Parliament in 2018, had brought out the issue in implementing the Scholarship Scheme in various States of the country, including Tamil Nadu. The Report included a comment on non-implementation of the component of the Scheme towards payment of additional allowance to differently abled students in Tamil Nadu. GoTN had replied that this component of the Scholarship Scheme was not implemented due to implementation of a separate scheme by the Differently Abled Welfare Department. As a follow up to all India Audit of the Post Matric Scholarship Scheme, the status of the implementation of the specific Scheme by the Department was examined. Audit found that neither the component of the Centrally Sponsored Scheme was implemented, nor the State scheme for Scholarship and Readers allowance was implemented effectively as discussed below.

During 2019-22, GoTN incurred ₹22.29 crore on scholarships and readers allowances. Deficiencies noticed in distribution of scholarships and readers allowance in the sampled districts are discussed below:

(a) Non-granting of scholarship and readers allowance

Government allocates ₹7.81 crore every year in the budget for disbursement of scholarship and readers allowance. Based on the requirement received from the DDAWOs, the allocation is made to districts by the Commissioner.

Scrutiny of records revealed that:

(i) During the year 2019-20, in addition to the regular allotment, DDAOs of seven districts requested additional fund of ₹10.07 lakh (₹6.92 lakh towards scholarship and ₹3.15 lakh towards readers allowance). Due to non-availability of funds in the relevant head, the same was not provided till date, leading to non-payment of benefits to eligible DAPs in the districts as detailed in **Table 2.22**.

Table 2.22: The details of scholarship and readers allowance not paid

(In ₹)

District	Scholarship	Readers allowance
Cuddalore	0	43,000
Kanyakumari	0	86,000
The Nilgiris	70,000	0
Tiruvallur	82,000	22,000
Tiruppur	0	1,64,000
Vellore	4,20,000	0
Villupuram	1,20,000	0
Total	**6,92,000**	**3,15,000**

(Source: Data furnished by the Commissionerate)

(ii) During the year 2020-21, ₹53.07 lakh was surrendered due to non-requirement of the same at the end of the year.

(iii) For the year 2021-22, in addition to the normal allocation, DDAOs of 20 districts requested additional fund of ₹1.12 crore towards scholarship. But fund was not released and not paid to the students till date (as of September 2022) due to non-availability of funds.

Audit observed that

- Though additional funds were required by districts for the year 2019-20, no proposal was sent by the Commissioner to the Government for additional requirement. No attempt was made even at the Final Modified Appropriation stage to transfer funds from Heads with savings as the savings were not assessed on time.
- The surplus funds available during the year 2020-21 could have been utilised to clear the pending scholarships for the year 2019-20. However, no proposal for such adjustment was forwarded by the Department.

- Lack of proper assessment and requirement of funds had resulted in non-disbursement of scholarship to eligible students.

Audit observed that Government endorsed (January 2023) the reply of the Commissioner that in 2019-20, additional fund requisition was not made to Government as the requests by the DDAWOs were received only at the end of the financial year.

The reply was not acceptable as the information available to Audit established that the Commissioner was not prompt in approaching Government for funds.

(b) Delay and non-payment of incentive to candidates passing UPSC/TNPSC-I preliminary examinations

In 2016, GoTN introduced a new scheme to provide DAPs who passed the Preliminary examination and appearing for the main examination conducted by UPSC and TNPSC Group-I. This scheme was implemented to motivate DAPs to appear in the re-examinations. An incentive of ₹50,000 is given to each DAP who have cleared the preliminary examination for UPSC/TNPSC Group-I services.

The disbursement of incentive to DAPs who had cleared preliminary examination and the physical and financial achievement during 2019-22 in disbursement of incentive are given in **Table 2.23**.

Table 2.23: Details of eligible beneficiaries during 2019-20 to 2021-22

Year	Name of exam	Number of eligible persons	Incentive released to (Number of persons)	Date of Preliminary exam	Date of Main exam	Date of release
2019-20	TNPSC (Group-I)	87	87	March 2019	July 2019	October 2019 March 2020 August 2020
2020-21	UPSC	1	1	June 2019	September 2019	September 2020
	TNPSC (Group-I)	55	25	January 2021	May 2021	March 2021 June 2021 May 2022

(Source: Data obtained from the Commissionerate)

Scrutiny of records revealed that during 2019-22, the incentive was paid only to 113 out of the eligible 143 students. Further, the payments were made belatedly as only ₹4.50 lakh was provided in the Budget every year. It was seen that due to inadequate Budget provision, the 55 eligible persons of 2020-21 was given assistance over three financial years i.e. 2020-21, 2021-22 and 2022-23. The Commissioner also concurred with Audit that the incentive could not be paid on time due to non-availability of funds. Audit, however, found that the Commissioner did not initiate appropriate action to seek funds from Government to extend the eligible benefits to the DAP students to encourage them to join Government services through these examinations.

Government stated (January 2023) that such lapses would be avoided in future.

Recommendation 4: Government should fix an annual calendar/time frame for submission of proposals by the Commissioner and sanction of funds based on the proposals, so as to ensure payment of benefits in time.

2.3.10.5 Marriage Assistance

In order to encourage marriages involving DAPs, cash assistance of ₹25,000 and four grams[39] of gold coin for making *Thirumangalyam* (*Mangalsutra*) is given. In addition, ₹50,000 is given as cash assistance if any one of the couple is a graduate or diploma holder. Out of the total cash assistance, 50 *per cent* is given in cash and the remaining 50 *per cent* is given in the form of National Savings Certificate. During 2019-22, GoTN incurred ₹15.19 crore on this scheme.

Observations noticed in the implementation of scheme of marriage assistance are discussed in the succeeding paragraphs.

(a) Avoidable expenditure on procurement of four gram gold coin

The Department was procuring the gold coins for this scheme through the Social Welfare Department, which was implementing a similar scheme. Government decided to provide eight gram gold coins instead of four grams from May 2016 onwards. As per the scheme guidelines, beneficiaries who got married up to May 2016 were eligible for four gram gold coin only. The Social Welfare Department had requested (August 2017) to place indent for eight gram gold coin for the year 2017-18.

For distribution to the beneficiaries who got married before May 2016, the Department continued to forward indent to Social Welfare Department for supply of four gram gold coins repeatedly (March 2018, May 2018 and December 2018) even after receipt of communication from the Social Welfare Department (August 2017) that only eight gram coins would be provided. As the Social Welfare Department did not supply four gram gold coins till December 2020, the Department procured 239 number of four gram gold coins from Tamil Nadu Handicrafts Corporation in January 2021, after a delay of three and half years, with an additional cost of ₹28.20 lakh due to increase in the rate of gold as detailed in the **Table 2.24**.

[39] The Government decided to provide eight gram gold coins instead of four gram gold coins from May 2016 onwards.

Table 2.24: Details of procurement of four gram gold coin

(In ₹)

Number of four gram coins	Rate of four gram gold coin during December 2018	Rate quoted by Tamil Nadu Handicrafts Corporation in January 2021	Difference	Avoidable expenditure (Col. 5 = Col.1 x Col.4)
(1)	(2)	(3)	(4)	(5)
239	13,000	24,800	11,800	28,20,200

(Source: Data collected from the records of the Commissionerate)

Government replied (January 2023) that the additional cost was due to increase in gold price.

Audit observed that had the Department taken the decision of procuring the four gram gold coins through alternate source in December 2018 itself, the expenditure of ₹28.20 lakh due to increased cost of gold coins in the next three years could have been avoided.

(b) Delay in disbursement of gold coins and cash assistance to the beneficiaries

Under the Marriage Assistance scheme 1,682 persons had applied for assistance during 2019-22. Scrutiny of the records revealed that

- During 2021-22, 512 beneficiaries were eligible for gold coins out of which gold coins were distributed only to 102 beneficiaries.
- Though sufficient funds were allotted for the implementation of the scheme, there was delay in assessment of requirement and placing of indent by the Commissionerate.
- At the sampled districts, 99 gold coins were pending disbursement (February 2022) to the beneficiaries.
- In respect of Tiruvannamalai District, though funds were allotted in February 2022 cash assistance was not provided to 18 beneficiaries for the year 2021-22 as of August 2022. The DADWO had not taken timely action to disburse the assistance.

The delay in assessment of requirement and procurement of gold coins at the Commissionerate level had resulted in non-distribution of 410 gold coins to eligible beneficiaries for the year 2021-22 besides non disbursement of cash assistance to 18 beneficiaries in time. Government did not furnish specific reasons for the above lapses.

2.3.11 Beneficiary survey

A beneficiary survey of 247 randomly selected DAPs was carried out (August/September 2022) by Audit in five sampled districts. The questionnaire consisted of details of educational qualification, employment, maintenance allowance, marriage assistance, assistive aids received, infrastructure facilities at Rehabilitation Homes/Government and Government aided Special Schools, grievance redressal mechanism, Unique Disability ID card possession, Chief Minister's Comprehensive Health Insurance Scheme coverage, etc.

The data was analysed by Audit and the following were observed:

(i) Out of the total 32 married DAPs surveyed, 29 persons (91 *per cent*) had not availed benefit under the marriage assistance scheme due to lack of awareness of the scheme guidelines.

(ii) Out of 138 eligible beneficiaries surveyed, 91 persons (66 *per cent*) had not received any aid or assistive devices.

(iii) Analysis of the employment status of 70 DAPs with visual impairment, hearing impairment and locomotor disability in the age group 19-55 years, revealed that 50 (71 *per cent*) DAPs surveyed were unemployed out of which 21 (42 *per cent*) were graduate and above.

Lack of awareness with respect to the schemes implemented by the Department was one of the reasons stated by the surveyed DAPs for not availing the scheme benefits. Thus, Audit observed that the benefits of the schemes implemented by the Department had not percolated to all needy persons.

Government replied (January 2023) that several measures were taken to create awareness about the schemes, but the Survey findings indicated that the measures taken to create awareness had not been very effective.

2.3.12 Monitoring

Regular monitoring is essential for the proper implementation of benefits of welfare schemes to eligible beneficiaries. As per Section 80 of the RPWD Act, 2016, the State Commissioner is required to monitor the implementation of the provisions of the Act and schemes, programmes meant for persons with disabilities and also monitor the utilisation of funds dispersed by the State Government for the benefit of persons with disabilities.

Audit found that the Department did not have a regular monitoring system to ensure proper functioning of the institutions functioning under its aegis through periodical inspections and a Management Information System (MIS). Further, Section 48 of the RPWD Act, 2016 envisages Social Audit of all general schemes and programmes involving the persons with disabilities to ensure that the scheme and programmes meet the requirements and concerns of persons with disabilities. Social Audit as envisaged in the RPWD Act, 2016 had not been conducted by the Department till date (December 2022).

Government accepted (January 2023) that there were deficiencies in monitoring and stated that an integrated MIS was under development.

2.3.13 Maintenance of Records

The Department did not maintain a centralised data base, but depended on the manual registers maintained in the field offices. Further, in the sampled districts, it was observed that the scheme-wise beneficiary details were maintained in a piecemeal manner either in Excel sheets or in manual lists which were not consolidated. This had led to deficient target of scheme benefits.

Government accepted (January 2023) the inadequacies in centralised database and stated that action was being taken through Tamil Nadu eGovernance Agency to address the issue.

2.3.14 Conclusion

The implementation of welfare schemes suffered due to lack of timely sanctioning of funds and deficient planning at the Commissionerate level which lead to delay and denial of timely benefits to beneficiaries. Inadequate number of special schools in several districts impacted access to education for differently abled children. Lapses in procurement of scooters and gold coins, connected with scheme implementation, caused avoidable additional expenditure. The Department lacked a centralised database of DAPs and relies on manual records which were not maintained properly in district offices. Deficiencies in monitoring and lack of regular follow-up hindered the effective implementation of schemes.

CHAPTER III
COMPLIANCE AUDIT

CHAPTER III

COMPLIANCE AUDIT

Compliance Audit of Departments of the Government and their field formations as well as autonomous bodies 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

SCHOOL EDUCATION DEPARTMENT AND HANDLOOMS, HANDICRAFTS, TEXTILES & KHADI DEPARTMENT

3.1.1 Bid rigging through cartelisation resulted in excess expenditure

Failure of Commissioner of Handlooms and Textiles to notice and prevent bid rigging by tenderers and the failure of Director of Elementary Education to adequately monitor the implementation of the scheme resulted in an avoidable excess expenditure of ₹4.81 crore and blocking of ₹33.23 crore in bank account.

The Government of Tamil Nadu (GoTN) is implementing a scheme for free supply of uniform to all eligible[1] school students. This scheme is jointly implemented by the Commissioner of School Education (CSE), Director of Elementary Education (DEE) and the Commissioner of Handlooms and Textiles (CHT). CSE and DEE are responsible for identifying the beneficiary students and distribution of stitched uniforms. CHT is responsible for procurement of yarn, production of cloth through Weavers Co-operatives and getting the uniforms stitched through the members of the Women Tailoring Co-operative Societies.

Based on the requirement of uniforms, worked out by CSE and DEE for the academic year 2021-22, CHT decided (December 2020) to procure 3,011 metric ton (MT) of various yarn varieties[2] through tender and another

[1] Students studying in Government and Government aided schools in Classes 1 to 8 and are also beneficiaries of the Nutritious Meal Programme.

[2] (a) 40s Cotton Dyed Warp yarn - 1,300 MT, (b) 155/34 D Grey Polyester Texturised yarn - 752 MT and (c) 130 D Dyed Polyester Texturised yarn - 959 MT.

2,876.08 MT polyester cotton yarn without tender from Co-operative spinning mills.

CHT invited (December 2020) open tenders from yarn manufacturers, yarn dyers and yarn traders. While three[3] tenders were received from yarn traders, no bids were received from yarn manufacturers. The Tender Acceptance Committee (TAC) opened the technical bids on 11-01-2021. After evaluation of the technical bids, the TAC decided that all three tenderers were 'responsive' and recommended for further consideration. The financial bids were opened on 22-01-2021 and after price negotiations, the supply rate was finalised on 29-01-2021 by the TAC. The details of tender proceedings are given in **Appendix 3.1**.

Audit scrutiny of the tender documents and proceedings, pertaining to the procurement of yarn, revealed the following:

- One Shri C. Suryakumar, who represented L1 bidder (M/s. Sree Abhi Aarthi Synthetics, Pallipalayam) at the tender opening on 11-01-2021, represented the L3 bidder (M/s. SK Trader, Erode) at the price negotiation on 25-01-2021.
- One Shri P.S. Sundaram, who represented L1 bidder at the evaluation and opening of financial bids on 22-01-2021, represented both L1 and L3 bidders at the finalisation of price meeting on 29-01-2021.
- One Shri K.T. Loganathan, proprietor of L2 bidder (M/s. Sri Kandhan Textiles, Pallipalayam), represented L1 bidder at the price negotiation meeting on 25-01-2021.
- It was also seen that during 2019-20 and 2020-21, the same set of bidders had participated in the tender for procurement of yarn by CHT and the purchase orders were also issued to the same set of suppliers, the details of which are given in **Appendix 3.2**.
- In order to enhance transparency in Government procurement, GoTN's eProcurement system enables the tenderers to download the tender schedule free of cost and then submit the bids through online portal. However, despite only three tenderers/suppliers, CHT did not adopt the eProcurement system to attract more potential suppliers across the country and promote further transparency. The failure of CHT to adopt e-tendering had facilitated cartelisation by bidders. To a specific Audit enquiry in this regard, the CHT replied (July 2022) that necessary steps will be taken to procure the yarn through eProcurement system.

From the above facts, Audit observed that the tender process was rigged through cartelisation by the bidders. Collusion amongst all the three tenderers undermined the bidding process. CHT did not take any action to stop/prevent the cartelisation.

[3] (a) M/s. Sri Kandhan Textiles, Pallipalayam, (b) M/s. Sree Abhi Aarthi Synthetics, Pallipalayam and (c) M/s. S.K. Trader, Erode.

GoTN replied (October 2022) that the same representatives were allowed to represent different bidders on different dates as they were allowed to participate based on the authorisation letter duly given by the firm in their respective company letter head. Audit, however, reiterates that same persons representing different bidders is indicative of collusion between two or more bidders. This impairs the transparency and fairness of the entire tendering process and defeats the very purpose of open and competitive tendering system. It is also observed that CHT should have debarred the tenderers indulging in cartel formation/collusive bidding/bid rigging from participation in the tenders.

Audit noticed that the prevalent market price at that time as ascertained from the Southern India Mills Associations, a body promoting textile industry was ₹438 per kg but due to bid rigging, CHT procured the yarn at higher price through L1 bidder at a price of ₹475 per kg. In respect of the procurement of 1,300 MT of combed dyed cotton yarn alone, GoTN approximately incurred an avoidable excess expenditure of ₹4.81 crore[4], when compared with the prevailing market price during the same period.

GoTN replied (October 2022) that the rate was fixed by TAC considering the rate (₹475 per kg) adopted by National Handloom Development Corporation Limited (NHDC) rate of as benchmark rate for 40s Combed Dyed Cotton Warp Yarn. However, Audit scrutiny of tender proceedings did not reveal why the NHDC rates were preferred instead of Southern India Mills Associations rates, which were lower at ₹438 per kg.

It was further observed that CHT routinely submitted the Utilisation Certificates (UCs) stating to have fully utilised the amount released by GoTN. Neither CSE nor DEE monitored the actual expenditure on yarn procurement, weaving and stitching, but accepted the UC without any verification. Audit found that as of December 2021, CHT actually had an unspent amount of ₹33.23 crore pertaining to the period 2015-22. CSE and DEE failed to get back the unspent balance and remit the same into Government account. It was also found that the Government had directed CHT to retain the funds in Public Deposit account which is part of the Public Accounts of the Government. The CHT, however, withdrew the money from Public Deposit account and kept it in a current account with State Bank of India.

GoTN replied (October 2022) that the balance unspent amount will be remitted into the Government Head of Account after reconciliation of accounts and the fact will be intimated to Audit in due course.

Thus, the failure of CHT to notice and prevent bid rigging and cartelisation amongst the three tenderers and the failure of DEE to adequately monitor the implementation of the scheme and verify the correctness of the expenditure incurred by DEE, led to an avoidable excess expenditure of ₹4.81 crore.

4 Towards purchase of 1,300 MT (13,00,000 kgs) at ₹475 per kg, against the market price of ₹438 per kg.

Further failure of CSE and DEE to effectively monitor the scheme had resulted in blocking of unspent balances of ₹33.23 crore in bank account.

Government must order an investigation and proceed against those involved in the bid rigging through cartelisation, which had resulted in huge loss to public exchequer. eProcurement system must be made mandatory and CHT should avoid depositing Government money in bank.

SOCIAL WELFARE AND WOMEN EMPOWERMENT DEPARTMENT

3.1.2 Avoidable additional expenditure due to violation of tender conditions

Incorrect adoption of gold rate and foreign exchange rate, in the procurement of gold coins for marriage assistance schemes of Government of Tamil Nadu, had resulted in avoidable additional expenditure of ₹2.22 crore.

Under five different schemes[5], Government of Tamil Nadu (GoTN) provides assistance for marriage/remarriage of women from eligible families. The assistance includes free distribution of eight gram gold coin per beneficiary. These schemes are implemented by the Commissioner of Social Welfare (CSW).

CSW procured gold coins through open tender process. A committee headed by CSW scrutinised the bids and made decisions on award of tenders. The tender conditions stipulated that the base price of gold would be arrived at based on the London Bullion Market Association (LBMA) rates, prevailing on the date of tender opening, converted to Indian Rupee using the foreign exchange rates prevailed on that date, as notified by the Reserve Bank of India. The bidders were to quote their rates for making eight gram gold coins, as per the design approved by Government, packing charges, insurance, transport charges, other attendant expenses (specified by the bidder) and the discount offered by the bidder on the base price, if any. Thus, essentially, the bidding was only for making charges, packing charges, insurance and transport charges.

During 2018-22, CSW procured 4,29,711 gold coins at a total cost of ₹1,353.11 crore through six open tenders. Audit (May 2022) of procurement of gold coins by CSW during 2018-22, disclosed that:

[5] Moovalur Ramamirtham Ammaiyar Memorial Marriage Assistance Scheme, E.V.R Maniyammaiyar Memorial Widow's Daughter Marriage Assistance Scheme, Annai Theresa Memorial Orphan Girls Marriage Assistance Scheme, Dr. Dharmambal Ammaiyar Memorial Widow Remarriage Assistance Scheme, Dr. Muthulakshmi Reddy Memorial Inter-caste Marriage Assistance Scheme.

- In three out of six tenders (2018-19 - phase I, 2019-20 and 2020-21), the base rates approved for gold was higher than the LBMA rate on the date of opening the tender due to adoption of previous day's rates.
- Similarly in two out of the six tenders (2019-20 and 2020-21), the foreign exchange rate adopted was higher than the rates prevailed on the date of tender due to adoption of previous day's rates.
- In one instance (2021-22), the exchange rate quoted was found erroneous.

The discrepancy in the gold pricing is detailed in **Table 3.1.**

Table 3.1: Discrepancy in gold pricing in the firm orders issued

Year	Number of coins procured	As per the tender condition (on the date of opening of the tender)		As per the firm order awarded		Excess price allowed per eight gram gold coin(in ₹) (inclusive of taxes on base price)	Loss to the Government (in ₹)
		LBMA rate* (in USD)	Exchange rate (in ₹)	LBMA rate adopted (in USD)	Exchange rate adopted (in ₹)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2018-19 (Phase I)	91,000	1,202.35	70.73	1,204.30	70.73	36.94	33,61,540
2018-19 (Phase II)	29,981	No deviations noticed					
2019-20	1,05,386	1,418.95	68.90	1,420.40	69.06	79.04	83,29,709
2020-21 (Phase I)	95,739	No deviations noticed					
2020-21 (Phase II)	12,634	1,852.40	73.15	1,855.40	73.37	151.59	19,15,188
2021-22	94,971	1,824.95	74.17	1,824.95	74.37	90.45	85,90,127
Total	**4,29,711**					**Total (in ₹)**	**2,21,96,564**
						Total (₹ in crore)	**2.22**

* LBMA rate is in USD per Troy Ounce (1 Troy Ounce = 31.1035 gram)

(Source: Data collected from CSW)

The names of successful bidders and the calculation of additional expenditure to Government are given in **Appendix 3.3**.

Audit observed that according to Rule 23 of Tamil Nadu Transparency in Tender Rules, 2000, "No changes, amendments which materially alter the tendered prices shall be permitted after the opening of the tender". Audit, however, noticed that in violation of tender condition of adopting the LBMA rates and foreign exchange rates, as on the date of tender opening, the Tender Award Committee adopted the rates that prevailed on the previous day.

In one occasion (July 2019), the Tender Award Committee justified the decision to adopt the previous day's rates, on the ground that LBMA rates on the date of tender opening was still not announced at the time of finalising the tender. The justification is unacceptable as the information on foreign exchange rate and LBMA rate had no bearing on the finalisation of lowest bidder during tender scrutiny as the lowest bidder is decided only on the basis of other criteria, *viz.,* making charges, packing charges, insurance, transport charges, etc. The Department had sufficient time to ensure the correctness of the rate before issue of purchase order after adopting the rates prevailing on the date of opening of tender.

For the procurements during 2018 to 2021, Government replied (September 2022) that previous day rates were adopted for the LBMA and exchange rates as the rates on the day of opening of Tender were not reflected in the websites. No reason was provided for adopting incorrect exchange rate in the procurement during 2021-22. The reply is not acceptable as foreign exchange rates and LBMA rates have no bearing on the finalisation of L1 bidder and firm order can be issued after ascertaining of rates.

Thus, violation of tender conditions, by adopting incorrect gold and exchange rate, resulted in an avoidable additional expenditure of ₹2.22 crore to the Government.

3.2 Avoidable/Unfruitful expenditure

HEALTH AND FAMILY WELFARE DEPARTMENT

3.2.1 Avoidable expenditure of ₹3.27 crore due to failure to seek legal remedy in time

Failure of Tamil Nadu Medical Services Corporation Limited to respond to notices issued by the Madhya Pradesh Micro, Small and Medium Enterprise Facilitation Council in a procurement issue resulted in an *ex-parte* arbitration order against the company. Consequently, TNMSC and GoTN were forced to go for an out of Court settlement resulting in an avoidable expenditure of ₹3.27 crore as compensation to the supplier.

The Tamil Nadu Medical Services Corporation Limited (TNMSC), a Public Sector Undertaking of Government of Tamil Nadu (GoTN), is involved in procurement and distribution of drugs, medicines and surgical consumables to all Government medical institutions. As per the standard tender conditions, TNMSC levies 'Emergency Purchase Recovery'[6] on the suppliers for failing

[6] As per the tender conditions, if the supplier fails to supply the ordered quantity within the stipulated time intervals, subsequent orders will be placed with another matched supplier or with the next tenderer at higher rate. The difference of cost, which will be deducted from the L1 supplier/L1-Matched supplier, is known as 'Emergency Purchase Recovery'.

to execute the supply of medicines/drugs within the stipulated time, liquidity damages for delayed supply and penalty for unexecuted orders.

Scrutiny of documents at TNMSC during January to April 2022 revealed that TNMSC, after completion of tender proceedings, entered into an agreement with a supplier[7] in May 2012 and July 2013, for procurement and supply of certain essential drugs during 2012-14. As the supplier failed to execute the purchase orders as per the tender conditions, TNMSC recovered an amount of ₹2.48 crore from the eligible payments due to the supplier, the details of which are given in **Appendix 3.4**.

The supplier made a representation to GoTN in February 2014 and thereafter sent repeated reminders to TNMSC for release of the penalty amount deducted from their bills. Aggrieved due to non-release of deducted amount, the supplier moved (October 2014) the Hon'ble Madhya Pradesh Micro, Small and Medium Enterprise Facilitation Council, Bhopal (MSME FC) for relief under the provisions of the Micro, Small and Medium Enterprises Development Act, 2006 for resolution of the dispute. MSME FC issued three notices to TNMSC between May 2015 and April 2016 for initiating mediation and conciliation proceedings. TNMSC, however, failed to depute anyone to appear on its behalf before MSME FC on all three occasions. Scrutiny of files of TNMSC did not reveal the reason for not responding to the notices of MSME FC. Thus, the reasons for deduction of ₹2.48 crore from the supplier's bill were not explained to MSME FC. Hence, MSME FC passed an *ex-parte* arbitration order in December 2017, ordering that an amount of ₹10.39 crore[8] to be recovered from TNMSC as compensation to the supplier. Since TNMSC did not file any appeal[9] for setting aside the decree, MSME FC, in April 2018, ordered the District Collector, Chennai to recover the amount from TNMSC as arrears of land revenue under the Revenue Recovery Act, 1890. The District Collector issued (July 2018) notice to TNMSC under the provisions of the Tamil Nadu Revenue Recovery Act, 1864.

Meanwhile, in May 2018, the supplier sent a demand notice to TNMSC along with MSME FC's arbitration order requesting that the amount may be paid unconditionally failing which a corporate insolvency resolution process will be initiated. Since TNMSC did not respond or reply to the demand notice, the supplier filed (June 2018) insolvency petition before the National Company Law Tribunal Bench at Chennai (NCLT) for winding the operations of TNMSC and for the dissolution of the TNMSC Board. In June 2018, NCLT

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[7] M/s. D.J. Laboratories, Pithampur, Madhya Pradesh.

[8] ₹2.49 crore towards principal and ₹7.90 crore as compound interest up to 31/03/2018.

[9] Under the provisions of Section 19 of Micro, Small and Medium Enterprises Development Act, 2006 and Rule 10 of the Madhya Pradesh Micro and Small Enterprises Facilitation Council Rules, 2017.

issued notice to TNMSC to appear before the Bench in person or through an authorised representative/advocate on 11 July 2018.

Only after initiation of the insolvency proceedings, TNMSC sought legal remedy, in consultation with the Advocate General of Tamil Nadu. TNMSC filed (2018) a writ petition at the Hon'ble High Court of Madhya Pradesh to seek an interim stay on the operations of MSME FC's order. In August 2018, Hon'ble High Court of Madhya Pradesh awarded an interim stay for the effect and operation of the MSME FC's impugned order and the interim stay was continued till July 2021 on various hearings.

Even as the interim stay was continued, the supplier, in a meeting with TNMSC (March 2021), expressed their desire to settle the long pending issues in an amicable manner and out of Court. Accordingly, in July 2021, TNMSC entered into an out of Court settlement by agreeing to the refund of ₹3.27 crore **(Appendix 3.4)** as a measure of out of Court settlement and was paid to the supplier in September 2021. Subsequently, the supplier wrote (September 2021) to MSME FC and NCLT for withdrawal of the case and Hon'ble High Court of Madhya Pradesh disposed of the writ petition in January 2022.

Thus, due to the failure on the part of TNMSC and GoTN to respond to the notices issued by MSME FC and safeguard against a claim by a supplier, TNMSC and GoTN were forced to go for an out of Court settlement resulting in an avoidable expenditure of ₹3.27 crore as compensation to the supplier.

GoTN replied (October 2022) that TNMSC did not act on the notices sent by MSME FC as the notices in Hindi could not be understood. Further, GoTN stated that TNMSC had taken up the out of Court settlement as a measure to avoid winding up process by NCLT. GoTN's reply citing language barrier was unacceptable as it would not have been a difficult task to find a translator within Government or outside. But, no effort was made to translate the letter. Further, Audit observes that the dire situation to go for an out of Court settlement arose only due to the failure to seek legal remedy at an early stage.

Government must ensure that responsibility is fixed on the officers who were entrusted with the task of protecting the legal interest of TNMSC.

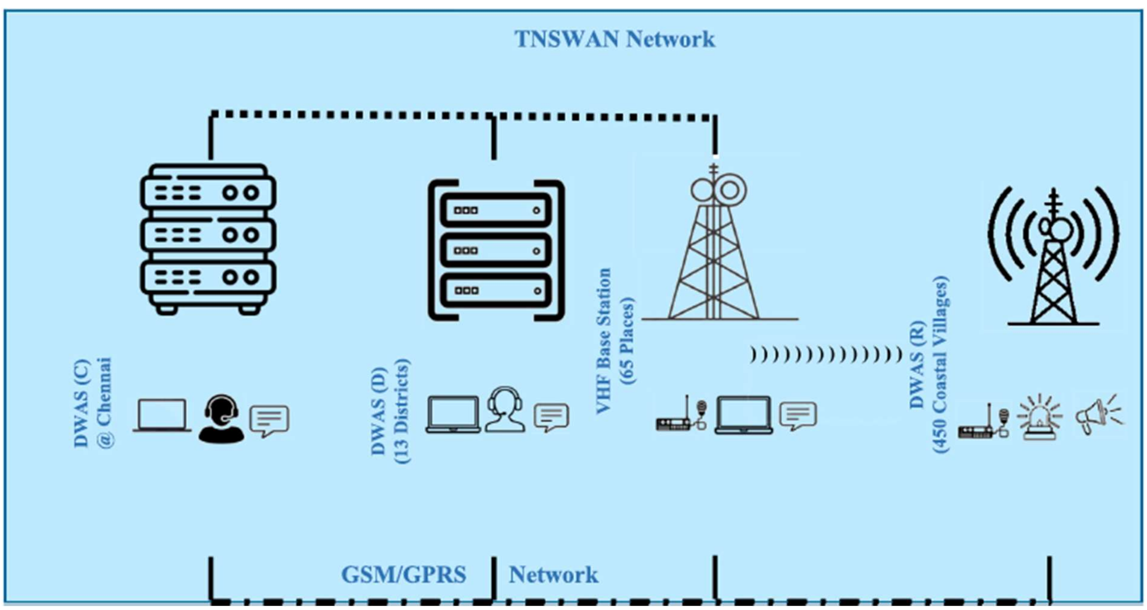
REVENUE AND DISASTER MANAGEMENT DEPARTMENT

3.2.2 Avoidable expenditure of ₹2.19 crore on spectrum charges

Failure of the Department to synchronise obtaining of wireless licence with the implementation of Early Warning System project had resulted in an avoidable expenditure of ₹2.19 crore on spectrum charges

Government of Tamil Nadu (GoTN) accorded (January 2014) administrative sanction for implementation of Coastal Disaster Risk Reduction Project (CDRRP) with World Bank funding. CDRRP included installation of an Early Warning System (EWS) at an estimated cost of ₹50 crore with an objective to provide disaster alerts in 13 coastal districts and to ensure a disaster resilient communication network. The objective of the project was disaster risk reduction and mitigation. The project involved erection of 450 remote Disaster Warning Announcement Stations (DWAS-R), 65 very high frequency (VHF) base stations, 13 District level stations (DWAS-D), a Central station at Chennai (DWAS-C) and a standby Disaster Recovery Centre. The entire dedicated network was to have voice and messaging service using Tamil Nadu State Wide Area Network (TNSWAN), GSM/GPRS mobile network and the VHF radio network (**Exhibit 3.1**).

Exhibit 3.1: Schematic diagram of EWS



(Source: Based on the records of Disaster Risk Reduction Agency)

A Project Management Unit (PMU) in the Disaster Risk Reduction Agency under the Commissioner of Revenue Administration (CRA) implemented the project. The Electronic Corporation of Tamil Nadu (ELCOT), a State PSU, was the Nodal Agency. The PMU entered into an agreement (May 2014) with

L1 tenderer[10] (Contractor) for 'manufacture, supply, installation, commissioning, handover and maintenance' of EWS for an amount of ₹32.75 crore plus US $3.16 million (for goods and equipment to be supplied from abroad). The time schedule for the completion and handing over of EWS was nine months i.e. February 2015, which however, had been extended multiple times and in the last instant the contract was extended till 30 June 2020 due to various reasons as discussed in the subsequent paragraphs. The installation of EWS system was completed in December 2021 and after final testing, it came into full operation in August 2022.

The installation and operation of VHF radio network involved obtaining wireless licence and spectrum. In April 2015, PMU applied to the Wireless Planning Cell (WPC) of Department of Telecommunication, GoI to obtain licence for operation of VHF network. On obtaining the required licence and assignment of spectrum by GoI, the Department started paying the annual charges therefor (Licence fee, royalty charges and additional royalty) from June/October 2015 to till date (August 2022). During 2015-22, the Department paid a total of ₹2.19 crore as charges for the spectrum, even as the system was still under installation, testing and commissioning.

In this regard, Audit observed the following:

- The PMU applied for wireless licence in April 2015 without assessing the feasibility of commissioning the project in near future. According to the contractor, most of the remote sites were not even ready for installation of EWS.
- Even after obtaining wireless licence and spectrum, the work progressed in a slow pace. The progress of completion of major components of the project at different points of time were as given in **Table 3.2**.

Table 3.2: Progress of completion of components of the project

Component	Status of completion as on		
	September 2016	January 2018	August 2019
Erection of 65 base station towers	0	8	55
Erection of 450 remote station towers	150	356	415
Delivery of VHF radio at 65 base stations	0	6	14
Delivery of VHF radio at 450 remote stations	0	40	365

(Source: Records furnished by CRA)

[10] United Telecoms Limited, Bengaluru.

- The implementation of the project was unduly delayed mainly due to the following avoidable factors:
  - Technological issues involving modification of the imported Radio Over Internet Protocol unit.
  - Location of DWAS-R in coastal area involved identification of suitable buildings to install the antenna of DWAS-R. Audit found that the Department faced difficulties in identifying suitable buildings for installing the antenna as the buildings identified in several locations were rejected on the ground of structural stability. Government's failure to take a swift decision to solve this issues delayed the project.
  - Delay in clearance of the sites to DWAS-R by the Standing Advisory Committee on Frequency Allocation (SACFA) of the Department of Telecommunication, GoI. The delay in obtaining SACFA clearance could have been avoided had the site selection for DWAS-R was confirmed on time.

Further, delays in import clearance and Customs Duty waiver also contributed to the delay in implementing of the project.

As could be seen from the progress of the project discussed above, there was significant failure on the part of CRA in synchronising various components of the project.

GoTN endorsed (January 2023) the reply of the Director, Tamil Nadu Disaster Risk Reduction Agency (September 2022) that EWS network was largely utilised during cyclones *viz*., Vardha, Ockhi and Gaja and during the North East Monsoon of 2021 and also pointed out that the delay was also due to Covid-19 pandemic. The Audit observations were not about EWS as a whole, but only about the VHF network of EWS for which the spectrum charges were paid without being put to use. EWS was indeed put to partial use, through TNSWAN/GPRS/GSM network. The redundant network using VHF for which the spectrum was purchased, came into operation only in August 2022. The Director further stated that the payment of spectrum charges was necessitated to keep the wireless licence alive and for import of equipment and testing purpose. The reply was not acceptable, as the Department was forced to pay spectrum charges without using it due to the abnormal delay of over six years in implementing the project.

Thus, non-synchronising of wireless licence with the project progress and abnormal delays in implementing the project after obtaining the wireless licence, had resulted in payment of spectrum charges of ₹2.19 crore without any actual use for disaster warning announcement.

Government must fix responsibility for non-sychronising of wireless licence with the project progress.

HIGHER EDUCATION DEPARTMENT

3.2.3 Infructuous expenditure on procurement of data SIM cards

Non-adherence to original decision while framing the rules of the Scheme, amending tender conditions to the advantage of the supplier and delaying implementation of the Scheme had resulted in infructuous expenditure of ₹4.93 crore on excess procurement of data SIM cards and an avoidable expenditure of ₹3.46 crore due to non-synchronisation of data SIM card validity with the academic calendar.

With a view to facilitate students to attend online classes conducted by colleges during Covid-19 pandemic, Government of Tamil Nadu (GoTN) launched (January 2021) the Scheme of 'Free distribution of data SIM cards to students'. The Scheme was to benefit students studying in Government and Government aided Arts and Science colleges, Polytechnic colleges/ Engineering colleges and students studying in self-financing institutions who were availing scholarships.

GoTN accorded (January 2021) Administrative Sanction (AS) for procurement of 9.69 lakh data SIM cards for supply to students studying in institutions coming under the Directorate of Collegiate Education (DCE) (6.12 lakh cards) and Directorate of Technical Education (DTE) (3.58 lakh cards). The data SIM cards were to provide 2 GB data per day for four months from January to April 2021. Electronics Corporation of Tamil Nadu Limited (ELCOT) was the procuring agency. GoTN released ₹43.16 crore to ELCOT in March 2021 for implementing the scheme.

ELCOT placed orders through an open tender (January 2021), on four Network Service Providers (NSPs), *viz*., Bharat Sanchar Nigam Limited (BSNL), Bharti Airtel Limited, Reliance Jio Infocomm Limited and Vodafone Idea Limited, for supply of 9.69 lakh data SIM cards. BSNL was the lowest bidder and the other NSPs agreed to match the price of ₹92 per month per card plus taxes, quoted by BSNL. The Hon'ble Chief Minister of Tamil Nadu launched the distribution of 4G data SIM card in February 2021 and the cards were distributed to students over three months period from February to April 2021. GoTN sanctioned ₹43.16 crore for the supply of 9.69 lakh data SIM cards in March 2021. Scrutiny of records (March 2022) maintained by DCE, DTE and ELCOT revealed the following:

(i) Undistributed SIM Cards: The NSPs supplied (February 2021 to April 2021) a total of 9,20,102 data SIM cards to the nominated Nodal Officers in all districts (**Table 3.3**). The Nodal Officers, in turn, distributed the SIM cards to the Principals of colleges for ultimate distribution to the students.

Table 3.3: Details of data SIM cards supplied by NSPs and expenditure incurred

Sl. No.	Name of the NSP	Purchase order quantity	Quantity supplied by NSPs	Liquidity damages & penalty levied (₹ in lakh)	Amount settled to NSPs (₹ in lakh)
1	BSNL	54,984	54,984	1.04	237.72
2	Vodafone Idea Ltd	1,04,169	55,228	0.14	239.68
3	Bharti Airtel Ltd	3,52,268	3,52,265	103.89	1,425.78
4	Reliance Jio Infocomm Ltd.	4,57,626	4,57,625	0.32	1,986.87
	Total	**9,69,047**	**9,20,102**	**105.39**	**3,890.05**

(Source: Information Furnished by ELCOT)

Audit noted that out of 9,20,102 data SIM cards supplied, as of April 2022, 1,10,846 SIM cards (DCE - 60,495 and DTE - 50,351) remained undistributed (12.02 *per cent*) with the Nodal Officers/colleges. Sampled colleges stated that due to lockdown, students did not return to colleges to collect the cards.

Government accepted (January 2023) the audit observation on non-delivery of activated data SIM cards and stated that they came to know about this issue only after being pointed out by Audit. However, no action was proposed to remedy the lapses on the part of the authorities responsible.

(ii) Non-adherence to the decision taken at the highest level: While framing the Rules for the Scheme, the Additional Chief Secretary to Government, Finance Department (ACS - Finance) suggested to procure data SIM cards only for students who did not possess such cards and to provide extra data (2 GB) to students who already had data connections in their mobile. He also opined that many students would already have data connections. The suggestion of ACS - Finance was approved by the Chief Secretary to Government and accordingly orders were taken from the competent authorities[11].

However, the Higher Education Department, while issuing administrative sanction (11 January 2021), distorted the decision made to procure data SIM cards only when the student did not have an existing data connection. Audit found that the SIM cards supplied to colleges were not distributed as the students did not come forward to receive them. Audit observed that the department failed to adhere to the decision made to procure SIM cards only for students not having the data connections and thus, failed to assess the requirement correctly which resulted in excess procurement of data SIM cards and causing avoidable excess expenditure of ₹4.93 crore **(Appendix 3.5 (A))** on 1.11 lakh undistributed SIM cards.

Government stated (January 2023) that some students did not come forward to receive their SIM cards because of pandemic related reasons. The reply was,

[11] Hon'ble Chief Minister, Hon'ble Deputy Chief Minister, Hon'ble Minister for Higher Education and Agriculture and Hon'ble Minister for Revenue and Disaster Management and Information Technology.

however, silent on the non-adherence to the decision to procure data SIM cards only for students who did not possess such cards and to provide extra data (2 GB) to students who already had data connections in their mobile.

(iii) Amending tender conditions in violation of Tamil Nadu Transparency in Tender Rules, 2000 (TNTTR): Rule 14(4) of TNTTR provides that the payment terms should be indicated in the tender document and payment should ordinarily be effected only on completion of delivery. The original delivery schedule clause stated that "Activated 4G data SIM card shall be supplied within seven days from the date of receipt of Purchase order". Thus, as per the tender conditions (January 2021), payment was to be made to the NSP only after activation of the data SIM cards. However, after issue of purchase order, one of the suppliers[12], requested ELCOT to amend the purchase order to effect changes in delivery clause as "4G data SIM card shall be supplied within seven days from the date of receipt of Purchase order. However, activation of the SIM cards shall be done within one week from the receipt of required documents from the end user".

ELCOT accepted the request of the supplier and changed the terms for delivery after the issue of purchase order. It was seen that payments were made for data SIM cards which were neither activated nor distributed to students, due to removal of the tender condition. The imprudent decision to amend the tender condition had resulted in payment to NSPs without ensuring activation of data SIM cards.

Government endorsed (January 2023) the reply of ELCOT that the delivery terms were not amended intentionally but only to ensure the timely execution of supply and activation of data SIM cards only. The reply was not acceptable as TNTTR did not permit amendment of the terms of contract after award of contract.

(iv) Lack of transparency in deciding the order quantity: The quantity of data SIM cards ordered on different NSPs ranged from 0.5 lakh on BSNL to 4.57 lakh on Reliance Jio Infocomm Ltd. According to DCE, the order quantity on each of the four NSPs (**Table 3.3**) was decided based on the network preference exercised by the students. Audit, however, found that no record was maintained on the network preference exercised by the students. Thus, Audit observed that the decision to place orders for different quantities on different NSPs was not transparent.

(v) Avoidable expenditure on account of non-synchronisation with the academic calendar: The Scheme was originally envisaged as supply of free data SIM cards in January 2021 to aid students in attending online classes from January to April 2021. It was however seen that 3.11 lakh data SIM cards were supplied/activated only during March/April 2021, thereby the four month validity of these cards overlapped with the summer vacation of colleges which happens during May/June in the State.

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12 Reliance Jio Infocomm Ltd.

By delaying the distribution of data SIM cards, the period for which SIM cards could be utilised by the students for academic purpose got reduced to three months instead of four months. The non-synchronisation of the SIM card activation period with the academic calendar resulted in an avoidable expenditure of ₹3.46 crore was incurred towards data charges for one month on 3.11 lakh data SIM cards during June 2021 (**Appendix 3.5 (B)**).

In reply (January 2023), Government admitted that examinations were conducted during April 2021 and June 2021 which established the Audit observation that the procurement of SIM did not synchronise with the academic calendar.

(vi) Activation of SIM cards without the knowledge of beneficiary students: As per the relevant Rules of Telecom Regulatory Authority of India, mobile SIM cards were to be activated after due verification using Aadhaar number. The NSPs claimed to have activated all but 649 SIM cards even as 1.11 lakh cards were not even distributed to the students. It was seen that the DCE/DTE utilised the Aadhaar card number of students available with the colleges as part of student's personal identity data, to activate the data SIM cards. Audit viewed it as a serious security violation by compromising the personal data of students available with the colleges.

Government replied (January 2023) that, considering the lockdown due to the pandemic and for the welfare of the student community, the consent was obtained orally by the institutions for activation of the cards.

(vii) Government money retained by ELCOT: Though the DCE and DTE paid ₹43.16 crore to ELCOT for procurement of 9.69 lakh data SIM cards, ELCOT procured only 9.20 lakh cards at a cost of ₹40.95 crore (**Appendix 3.5 (C)**) and retained the balance amount of ₹2.21 crore for more than a year without refunding to Government account. Further, as per agreement conditions, ELCOT levied liquidated damages/penalties and recovered ₹1.05 crore from the NSPs. ELCOT retained the penalty amount collected from the NSPs and did not refund the amount to Government till date.

Thus, distortion of decisions taken at the highest level while conceptualising the Scheme, release of payment by ELCOT to NSPs without ensuring activation/distribution of SIM cards to students, imprudent decision of ELCOT to modify the original tender conditions and non-monitoring by DCE/DTE had resulted in infructuous expenditure of ₹4.93 crore on procurement of 1.11 lakh undistributed SIM cards, an avoidable expenditure of ₹3.46 crore towards data charges for a month on account of non-synchronisation with academic calendar. Further, retention of ₹3.26 crore[13] by ELCOT without depositing into Government account for more than a year was also irregular.

[13] ₹2.21 crore - Cost of 0.49 lakh balance data SIM Cards not supplied by NSPs + ₹1.05 crore - liquidated damages/penalties recovered from the NSPs.

Government replied (January 2023) that ELCOT would refund the money retained by it. Details of remittances were awaited (February 2023).

Audit recommends that circumstances leading to procurement of excess number of data SIM cards and procurement of different number of data SIM cards without specific rationale should be enquired and responsibility fixed. Government should direct ELCOT to immediately refund ₹3.26 crore retained by it.

REVENUE AND DISASTER MANAGEMENT DEPARTMENT

3.2.4 Avoidable payment of interest of ₹18.73 crore on acquisition of lands

Failure of the Land Acquisition Officer to reconcile the number of cases referred to Principal Sub Court, belated filing of appeals before the Hon'ble High Court of Madras, failure to deposit the enhanced compensation in the Principal Sub Court resulted in avoidable additional interest payment of ₹18.73 crore.

In June 1998, GoTN issued a notification under the Land Acquisition Act, 1894 for acquiring 73.86 hectares (ha) of land from 149 land owners for construction of District Collector's office in Tiruvannamalai District. The Land Acquisition Officer (LAO) fixed the land value as ₹68,419 per hectare issued orders to individual land owners (Awards) during 1999 and 2000. At the time of Award enquiry, the land owners agreed to accept the compensation amount with protest and requested higher compensation. Hence, the LAO referred the matter to the Principal Sub Court, Tiruvannamalai for necessary disposal. The Principal Subordinate Judge, Tiruvannamalai in the judgment and decree on various dates enhanced the compensation to ₹65 per Square feet (sq. ft) (or) ₹69.96 lakh per ha against LAO's award of ₹0.68 lakh. The LAO did not accept the award by Principal Subordinate Judge, Tiruvannamalai, and preferred batch-wise appeals before the Hon'ble High Court of Madras (High Court). Audit found that the LAO took more than two years to file the appeal petitions.

The High Court granted (February 2013) an interim stay on the decrees passed by Principal Sub Court, Tiruvannamalai on the condition that the LAO deposit 40 *per cent*[14] of the amount awarded by the Principal Sub Court, together with the interest accrued thereon, within a period of eight weeks. Subsequently the High Court, in its common judgments dated 03/08/2015 and 26/04/2018 in respect of 88 claimants and 31 claimants respectively, modified the enhanced compensation awarded by Principal Sub Court, Tiruvannamalai and directed (March 2019) that the claimants were entitled to get the compensation as given in **Table 3.4**.

14 In case the extent of the acquired land is less than 10 cents, then the LAO had to deposit 50 *per cent* of the amount awarded.

Table 3.4: Details of compensation awarded by the High Court

Sl. No.	Details of compensation	Rate of compensation
1	Land cost	₹57 per sq. ft.
2	Solatium	30 *per cent*
3	Additional market value from the date of Section 4 (1) notification to the date of award	12 *per cent*
4	Interest per annum for a period of one year from the date of possession	9 *per cent*
5	Thereafter with interest till the date of realisation	15 *per cent*

(Source: Government Order)

Audit scrutiny of records revealed that there was abnormal delays, ranging from 196 days to 1,837 days, in filing of appeals and payment of enhanced compensation after appeals were disposed of by High Court, which resulted in avoidable additional interest payment (to be calculated at 15 *per cent* on the aggregate amount including additional market value and solatium from 19/09/2001 onwards) as given below[15]:

- As per the High Court's interim order (February 2013), the 40 *per cent* of the enhanced compensation for 88 Land Acquisition Original Petitions i.e. LAOP cases, was to be deposited in the Principal Sub Court, Tiruvannamalai by 25/04/2013. But, due to abnormal delays of the Revenue authorities, GoTN sanctioned an amount of ₹42.42 crore only in February 2016. The LAO deposited the amount in the Principal Sub Court on 28/03/2016 in respect of 86 cases out of the 88 cases. LAO had erroneously omitted to include two other cases. This amount represented 40 *per cent* of enhanced compensation and interest thereupon up to March 2016. Subsequently, in November 2019, GoTN sanctioned ₹51.96 crore towards payment of the balance 60 *per cent* of enhanced compensation to 86 cases, which was deposited on 31/12/2019. Thus, there was a delay of 1,068 days in depositing the compensation which resulted in an avoidable interest payment of ₹12.56 crore (**Appendix 3.6**).

- The High Court, in its order dated 26/04/2018, directed that enhanced compensation be paid to 31 claimants within 12 weeks, i.e., by 19/07/2018. However, the District Collector, Tiruvannamalai sent the proposal to GoTN only in January 2019, which was sanctioned in April 2019. There was a delay of 196 days, resulting in an avoidable additional payment of interest ₹1.28 crore on enhanced compensation, as detailed in **Appendix 3.7**.

- The LAO, while preferring batch-wise appeals before the High Court in 2012 against the judgment passed by the Principal Sub Court, Tiruvannamalai in February 2010, erroneously left out 10 cases due to non-reconciliation. The Department was not aware

[15] The dates up to which interest was calculated is mentioned against each set of Land Acquisition Original Petition cases given in **Appendices 3.6 to 3.9**.

of the omission till these 10 claimants submitted (December 2018) representations to the LAO requesting enhanced compensation like other claimants. Thereafter, the LAO filed (September 2019) appeals in High Court, which were disposed of by High Court in November 2019 (five cases) and December 2019 (five cases) by fixing the compensation at ₹57 per sq. ft, as decided already by High Court orders in April 2018. However, GoTN sanctioned the enhanced compensation only in April 2021 resulting in an avoidable additional interest of ₹1.98 crore, as shown in **Appendix 3.8**.

- Further, six more landowners filed separate cases in Principal Sub Court, Tiruvannamalai, seeking enhanced compensation. The Principal Sub Court, relying on High Court's orders, disposed of these six cases, by fixing the rate at ₹57 per sq. ft. Although the Department did not appeal against the Principal Sub Court's order, there was an inordinate delay ranging from 947 days to 1,837 days in payment of enhanced compensation resulting in an avoidable additional interest payment of ₹2.91 crore, as shown in **Appendix 3.9**.

Thus, the failure of LAO to reconcile the number of cases filed in Principal Sub Court, belated filing of appeals before the High Court and abnormal delays in depositing the enhanced compensation in Principal Sub Court resulted in avoidable additional interest payment of ₹18.73 crore.

The matter was reported to the Government in November 2022 but the Government reply was awaited as of March 2023.

Government must pay the enhanced compensation to claimants in time as per the High Court orders in order to avoid the additional interest payments. Responsibility must be fixed on the officers responsible for delays in depositing the enhanced compensation in Principal Sub Court.

REVENUE AND DISASTER MANAGEMENT DEPARTMENT

3.2.5 Avoidable excess expenditure on acquisition of temple land

Failure of Revenue Department to adopt correct multiplication factor for calculation of land value had resulted in excess expenditure of ₹78 lakh.

Government of Tamil Nadu (GoTN) accorded (November 2012) administrative sanction for construction of buildings for Annur Taluk Office and Tahsildar's Quarters at a cost of ₹2.03 crore and ₹0.19 crore respectively.

Land to an extent of 3.80 acres belonging to a Temple under Hindu Religious and Charitable Endowments (HR&CE) was identified for this purpose. The District Collector, Coimbatore sent a proposal (December 2012) to the

Commissioner, HR&CE Department to acquire the land at a cost of ₹1.33 crore by adopting the Guideline Value (GLV) of ₹80.35 per sq.ft.

However, the Commissioner of HR&CE did not agree for ₹80.35 per sq.ft. and demanded ₹200 per sq.ft. which was the GLV of the residential lands in the Survey number.

While correspondences with regard to fixation of land cost was being carried out, District Collector, Coimbatore accorded (May 2013) enter upon permission to Public Works Department (PWD) for the above land and PWD, after calling for tenders, awarded (November 2013) the work of construction of the buildings to a contractor stipulating the construction period as 12 months. Aggrieved by the construction of building without settlement of land cost to the Temple, one individual filed (January 2014) a Writ Petition before the Hon'ble High Court, in which the Court directed (February 2015) to consider the proposal of HR&CE Department made during November 2013 and ordered stay on construction until the land cost was remitted.

In the meanwhile, the Government of India enacted 'The Right to Fair Compensation & Transparency in Land Acquisition, Rehabilitation and Resettlement (RFCTLARR) Act 2013' during September 2013. The RFCTLARR Act, which came into force from 01 January 2014, was applicable for lands acquired by Government for public purposes. According to the Act, the compensation amount to be given to land owners included a package of (a) Market Value fixed duly multiplied by a factor (one to two in case of rural area or one in case of urban area), (b) Solatium equivalent to 100 *per cent* of (a) above, and (c) value of assets attached to land or building. Consequent to this, the Commissioner of HR&CE, while revising the land cost based on the provisions of the said Act, demanded 200 *per cent* on the market value or GLV, whichever was higher, and requested (December 2014) for concurrence for the same from the District Collector. The revised land cost demanded by the Commissioner, HR&CE worked out to ₹19.88 crore. Therefore, due to the increase in cost on the instructions of the Government, the District Collector submitted (May 2017) a revised proposal to acquire only 0.72.8 hectares (1.8 acres) and fixed the land cost at ₹3.14 crore (₹200 per sq.ft. x 1.80 acres x 200 *per cent*) by taking a multiplying factor of 200 *per cent* of GLV of land.

Commissioner of HR&CE, however, sent (June 2017) a revised proposal to the Government (HR&CE Department) fixing the land value of the proposed 0.72.8 hectares as ₹6.27 crore at 400 *per cent* of GLV by considering the land as located in rural area and proposed to collect ₹3.92 crore (which was 250 *per cent* of the GLV) as first instalment. Based on the above proposal, the GoTN (HR&CE Department) issued (August 2017) orders directing the Commissioner of HR&CE to give enter upon permission to the Revenue Department to construct the buildings in the land after collecting a sum of ₹3.92 crore as first instalment and agreed to pay the balance amount after a policy decision is taken in respect of acquisition of temple lands.

Accordingly, a sum of ₹3.92 crore was paid to the temple authorities on 9 March 2018. The Temple authority accorded permission to enter upon the land on 19 March 2018. Subsequently, in November 2018, Government decided that the amount of ₹3.92 crore already paid was final. Though the Taluk office is functioning (December 2022) from the buildings constructed on the land, the title to land was, however, yet to be transferred in favour of the Revenue Department.

Audit observed that, the land was located in Annur, a Taluk town and a Town Panchayat, which is classified as an urban area under the Rules framed under RFCTLARR Act. Thus, the land value should have been calculated by adopting the multiplying factor of 200 *per cent* (including solatium) instead of 400 *per cent* (prescribed for rural areas) as per RFCTLARR Act. Acceptance of the demand and payment of ₹3.92 crore was unjustified.

Therefore, the total land cost payable to HR&CE Department would have been only ₹3.14 crore[16]. However, ₹3.92 crore was paid to the temple authorities based on pre-revised GLV and also by adopting multiplying factor of 400 *per cent*.

Thus, adoption of incorrect multiplying factor by the Revenue Department resulted in avoidable excess expenditure of ₹78 lakh[17].

Government reply (February 2023) confirmed the facts narrated above but did not explain why land value was not fixed at 200 *per cent* of GLV.

Government must take action for change of land title from the temple authorities to the Revenue Department.

WATER RESOURCES DEPARTMENT

3.2.6 Avoidable expenditure on account of Monthly Minimum Charges to TANGEDCO

Failure to synchronise the date of availing power supply from TANGEDCO with the scheduled date of completion of the Avinashi-Athikadavu project had resulted in an avoidable expenditure of ₹8.13 crore towards Monthly Minimum Charges.

The Government of Tamil Nadu (GoTN) accorded (March 2018) Administrative Sanction (AS) for implementation of 'Athikadavu - Avinashi Scheme' (Project) at an estimated cost of ₹1,652 crore. The scheme involved pumping of 1.5 tmc of surplus water of River Bhavani and conveying through main pipeline length of 115.40 kilometres (kms) and 123 feeder pipelines for an approximate length of 832 kms to feed 74 tanks and 971 ponds. After

[16] ₹3.14 crore = ₹200 per sq.ft. x 1.80 Acres x 200 *per cent*.

[17] ₹3.14 crore - ₹3.92 crore = ₹0.78 crore or 78 lakh.

completion of tender proceedings, an agreement was made (March 2019) between the Water Resources Department (WRD) and the Contractor[18]. The project implementation commenced in December 2019 with scheduled completion in January 2022. As of March 2022, 98 *per cent* of the work was completed and WRD granted extension of time till December 2022.

In order to pump water from the river, six pumping stations were proposed at different locations[19]. The estimate included provision of High Tension (HT) electricity supply by erecting exclusive HT lines by the Tamil Nadu Generation and Distribution Corporation (TANGEDCO).

As per Regulation 31 of the 'Tamil Nadu Electricity Distribution Code', the intending HT consumer shall avail the supply within three months from the date of issue of 'Supply Available Notice' (SAN) by TANGEDCO. If the intending HT consumer fails to avail the supply within the above period, TANGEDCO is authorised to levy Monthly Minimum Charges (MMC) from the date of SAN till the date of availing HT supply.

Scrutiny of the records pertaining to provision of HT service connections to the six pumping stations at the Special Project Division (SPD), Avinashi Division and SPD, Perundurai Division, in March 2022 and July 2022 respectively, revealed the following:

In March 2020, the Executive Engineer (EE), WRD, SPD requested TANGEDCO to provide new HT service connections to the six pumping stations. In September 2020, EE, WRD, SPD of the Scheme executed an agreement with TANGEDCO for each pumping station by declaring/agreeing that the consumer will comply with the terms and conditions including payment of MMC. While the Contractor was to procure the materials and execute 33 KV Transmission line works from the source Sub-station to the Pump houses, TANGEDCO was to issue the SAN as and when it is ready to effect HT service from the designated Sub-stations. After completion of the installations in the Sub-stations and dual dedicated HT connections, TANGEDCO issued SAN to all[20] pumping stations between December 2020 and November 2021. But, as the pipeline and pump house works were incomplete, WRD could not avail HT power. This had resulted in an avoidable expenditure of ₹8.13 crore towards payment of 'Monthly Minimum Charges' to TANGEDCO from the date of SAN to December 2021, as given in **Table 3.5**.

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18 M/s Larsen & Toubro Ltd., Water & Effluent treatment, Manapakkam, Chennai.

19 At KR Palayam (Bhavani), Emmampoondi, Kunnathurampalayam, Nallagoundenpalayam, Polanaickenpalayam and Thiruvachi villages.

20 Except PS - 5, as the Sub-station work by TANGEDCO was under progress.

Table 3.5: Avoidable payment of MMC to TANGEDCO

Pumping Station (PS)	Date of request for HT service	Scheduled date of completion of PSs	Date of issue of SAN	Maximum demand sanctioned (in KVA at 33 KV level)	MMC paid for not availing power supply within SAN period	
					Period till which paid	Amount paid (₹ in crore)
PS 1	June 2020	Scheduled date of completion of the project was January 2022. Specific dates were not indicated for each PS.	20/01/2021	6,900	21/07/2021	2.17
PS 2			20/01/2021	5,300	21/07/2021	1.67
PS 3			29/01/2021	7,000	30/07/2021	2.21
PS 4			02/11/2021	7,200	31/12/2021	1.01
PS 5			Not yet issued	4,500	-	-
PS 6			04/12/2020	2,350	31/12/2021	1.07
Total MMC paid						**8.13**

(Source: Records of EE, WRD, Avinashi)

Audit observed that the failure to synchronise the date for availing HT power supply with the scheduled date of completion of the project, *viz*., January 2022, had resulted in avoidable payment[21] of MMC of ₹8.13 crore till December 2021.

GoTN replied (November 2022) that WRD had applied for dedicated power supply connection from TANGEDCO in June 2020 anticipating timely completion of Project in December 2021 as per the original time schedule and accordingly agreements were made with TANGEDCO on September 2020. Audit, however, observed that while applying for HT service connections in June 2020, WRD failed to synchronise the submission of application for HT connections with the revised dates of completion of project. This had resulted in issuance of SAN by TANGEDCO much ahead of the initial scheduled date of completion of the project (January 2022) leading to payment of MMC. Audit had not calculated the loss on account of the delay in project completion which was attributed to Covid-19 pandemic.

Government must fix accountability on the officers responsible for non-sychronisation of application for HT connection with the scheduled date for completion of the project.

SCHOOL EDUCATION DEPARTMENT

3.2.7 Infructuous expenditure on conduct of free coaching classes

Lapses in implementation of the scheme of free coaching classes for students appearing in competitive examinations resulted in idling of infrastructure established for the purpose and non-achievement of the scheme objective apart from an infructuous expenditure of ₹2.12 crore on procurement of hardware and an avoidable additional expenditure of ₹2.15 crore on procurement of books.

In order to facilitate the students of Government / Government Aided schools to prepare for competitive examinations like National Eligibility cum Entrance Test (NEET) and Joint Entrance Examination (JEE), GoTN proposed

[21] As the project was scheduled to be completed by January 2022, calculation of avoidable expenditure is restricted only to the period up to December 2021.

(June 2017) a scheme of free coaching classes by establishing coaching centres in every Panchayat Union throughout the State. Accordingly, the School Education Department identified 412 schools as centres for coaching, including 27 District Institute of Educational Training (DIETs).

Under the scheme, coaching was provided to a total of 73,885 students during the years 2018 and 2019. The number of students coached, the number of candidates who appeared in the NEET examination of the year and the results obtained are provided in **Table 3.6**. The details in respect of students who attended JEE coaching which was held simultaneously was not maintained by the Department and JEE coaching enrolment numbers were insignificant.

Table 3.6: Details of coaching provided to students

Year	Number of days for which coaching was provided during the year	Number of students		Percentage of students appeared in the exam	Number of students who got admitted in medical course	Percentage of students who got admitted in medical course
		Enrolled	Appeared for NEET exam			
2018	52	54,066	9,184	*17*	8	*0.08*
2019	51	19,819	14,929	*75*	1	*0.01*

(Source: Data furnished by Directorate of School Education (DSE))

From 2020, DSE did not conduct classes as the Service Provider, M/s Sai SPEED Medical Institute Pvt Ltd., exited from providing coaching on issues relating to settlement of bills and no effort was made to engage another Service Provider. The implementation of the scheme, since its launch in June 2017 up to the discontinuation of coaching in May 2019 is chronologically detailed in **Table 3.7**.

Table 3.7: Chronology of implementation of the scheme of free coaching

Period	Implementation of the Scheme of free coaching provided
June 2017	Government announced the launch of the scheme of free coaching for entrance examination, in the Legislature.
October 2017	A Power point presentation made by coaching institutions to the Hon'ble Minister for School Education, Principal Secretary to the Department and other officials.
	GoTN entered a Memorandum of Understanding (MoU) with the finalised Service Provider, M/s Sai SPEED Medical Institute Pvt. Ltd. for conducting coaching in 412 centres.
November 2017	The Hon'ble Chief Minister inaugurated the first 100 free coaching centres established throughout the State.
February 2018	Inauguration of the remaining 312 coaching centres by the Hon'ble Minister for School Education.
December 2018	Work order for supply of hardware for establishing Centralised Studio to telecast the classes awarded to the successful bidder for this work, M/s Visual Tech India (P) Ltd.
May 2019	Scheme discontinued as the Service Provider exited and also due to Covid-19 Pandemic.

(Source: Scrutiny of Records maintained at DSE)

Audit analysis of the records relating to implementation of the scheme revealed the following:

(i) Violation of the provisions of the Tamil Nadu Transparency in Tender Act, 1998:

The Service Provider was finalised merely on the basis of a Power Point presentation made by a coaching institution to the Hon'ble School Education Minister, Principal Secretary to the Department and other officials. This was in violation of the provisions of Tamil Nadu Transparency in Tenders Act, 1998, (TNTTA) which mandates adoption of Open Tender process for all procurements exceeding Rupees twenty five Lakh. Further, the criteria adopted for finalising the successful Service Provider *viz.*, expertise, proven track record in coaching, domain knowledge, cost etc., were not elaborated. Thus, the credibility of the Service Provider was not established through due process.

GoTN entered a MoU with the Service Provider (October 2017) for conducting coaching classes with a validity period of three years (up to 31 May 2020). However, the MoU did not contain mandatory provisions like clauses on payment, penalty, termination, dispute resolution etc. Failure to include vital provisions on payments, penalties and termination affected the legal enforceability of the MoU.

Government replied (February 2023) that open tender was indeed called for *vide* Rc.No.33986/K/E3/2018 dated 25/10/2018. The reply was incorrect as the tender referred to by the Government was in respect of just one component of the project for establishment of the Central Studio and not for engaging the Service Provider. The Service Provider was, in fact, engaged in October 2017, much before the said tender of October 2018.

(ii) Infructuous expenditure on Procurements of hardware and subject materials:

GoTN accepted (December 2017) the proposal for setting up 412 coaching centres at a cost of ₹19.79 crore to be incurred from Tamil Nadu Text Book and Educational Services Corporation (TNTBESC) funds. The amount sanctioned and the expenditure incurred on the various components is detailed in **Table 3.8**.

Table 3.8: Details of expenditure incurred by DSE and TNTBESC

(₹ in crore)

Sl. No.	Nature of expenditure	Amount sanctioned	Expenditure incurred	Remarks
1	Procurement of hardware equipment like Dish antenna, Computer projector etc.	6.39	5.93	The balance amount is retained by the Head Masters of coaching centres.
2	Honorarium to teachers	2.42	1.97	
3	Printing and supply of examination guides	5.36	5.34	Includes ₹2.15 crore paid to private publisher for printing 12,870 sets of subject books.
4	Setting up of one Centralised Studio to telecast the classes	5.42	3.79	Includes ₹1.97 crore paid to DSE for bandwidth connection.
5	Training to teachers	0.20	0.08	
	Total	**19.79**	**17.11**	

(Source: Analysis of Records maintained at DSE)

Further scrutiny of expenditure incurred for various components revealed that:

- Dish antennae were procured at a unit cost of ₹55,000 per coaching centre for 385 centres (excluding 27 DIET centres), totaling ₹2.12 crore. However, they were utilised only for 52 days and 51 days in 2018 and 2019 respectively. Due to non-conduct of classes from May 2019, the dish antennae were not in use after May 2019.
- The Service Provider provided materials for the guide books. TNBESC printed 4.24 lakh books at a cost of ₹3.18 crore and

supplied to the students undergoing coaching. But the teachers in the coaching centres preferred guide books published by a different agency which was procured at a cost of ₹2.15 crore. Thus, it was seen that even the guide books designed by the Service Provider was not of good standard.

Government replied (January 2023) that the Dish Antennae would be put to use in future and conceded that the guide books did not meet the requirements for the exams and hence, different sets of books were procured by the Government. Thus, the reply established that the expenditure was infructuous.

Further, as seen from **Table 3.6**, the enrolment of students reduced significantly from 54,066 in the year 2018 to 19,819 in the year 2019. Also, the percentage of students who cleared the exam after availing the coaching was very low. This indicated that the coaching did not have significant impact on the results of the examination.

Non-adherence to due process in selection of a Service Provider and failure to sign an agreement with payment terms and measures to enforce the agreement had resulted in the Service Provider exiting in the mid-way leading to non-continuation of the coaching after 2019. This had resulted in idling of infrastructure established for the purpose and non-achievement of the scheme objective of providing free coaching to the students, leading to infructuous expenditure of ₹2.12 crore on procurement of hardware which were not utilised (May 2019) and an avoidable additional expenditure of ₹2.15 crore on procurement of books published by a different agency.

Government must fix responsibility for awarding the contract without following due tendering process and take action to utilise the infrastructure created in the schools for online classes for the aspiring students.

3.3 Blocking of funds/idle investment

HIGHER EDUCATION DEPARTMENT

3.3.1 Unfruitful expenditure due to idling of building

Construction of Integrated Workshop building at the Central Institutes of Technology campus at Chennai without assessing the floor space requirements and without provisions for adequate basic facilities resulted in partial utilisation of the building constructed at a cost of ₹23.10 crore.

The Central Institutes of Technology (CIT) campus at Tharamani in Chennai houses seven technical institutions including the Central Polytechnic College (CPT), a century old institution with a student strength of about 2,400 and other smaller specialised institutions[22] having their own buildings in the campus with workshops / laboratories.

[22] Dr. Dharmambal Government Polytechnic College for Women, Institute of Chemical Technology, Institute of Leather Technology, Institute of Printing Technology, Institute of Textile Technology and State Institute of Commerce Education.

Exhibit 3.2: Integrated Workshop building at CIT Campus, Chennai

As the buildings housing the workshops/laboratories in CPT were more than 50 year old, the Commissioner of Technical Education (CoTE) submitted (December 2013) a proposal to Government of Tamil Nadu (GoTN) for construction of a new 'Integrated Workshop Building' (IWB), for CPT and other specialised institutions in the CIT campus **(Exhibit 3.2)**. CoTE justified the proposal on the ground that the old workshops of CPT, constructed in the year 1962, were in a dilapidated condition and posed a threat to the safety of human lives and requested administrative sanction from Government. GoTN accorded (February 2015) administrative sanction and financial sanction for construction of IWB in CIT campus at a cost of ₹22.77 crore. IWB was designed with two blocks of buildings having ground plus four floors. The Public Works Department (PWD) designed the building, with the approval of CoTE, to house 40 workshops (measuring 200 sq.m. each) to be allotted to CPT (32), Institute of Textile Technology (4), Institute of Leather Technology (2), Institute of Chemical Technology (1) and Institute of Printing Technology (1).

PWD awarded the work through open tender to a contractor (M/s PST Engineering Constructions). The contractor completed the construction in August 2016 at a cost of ₹23.10 crore. The building was handed over to the CPT in October 2016.

Joint inspection (July 2022) of IWB by the Audit Team disclosed that 24 out of the 40 workshops remained unoccupied as given in **Table 3.9**.

Table 3.9: Allotment and occupation of workshop spaces

Name of the Block	Name of the institution	Number of workshop spaces		
		Allotted	Occupied	Unoccupied
Block A	Central Polytechnic College	20	7	13
Block B	Central Polytechnic College	12	9*	3
Block B	Institute of Textile Technology	4	0	4
Block B	Institute of Leather Technology	2	0	2
Block B	Institute of Chemical Technology	1	0	1
Block B	Institute of Printing Technology	1	0	1
Total		**40**	**16**	**24**

* Includes three workshops occupied by TN Skill Development Corporation and three workshops occupied by CoTE for seasonal work of engineering admission.

(Source: Details furnished by CPT)

Scrutiny (June 2022) of records and written replies furnished by the Heads of CPT and the specialised institutions revealed that:

The institutions which were allotted (May 2017) the workshops in the new building have not occupied the workshops till date (July 2022) and continue to function the workshops in their respective old buildings. When the reasons for not occupying the space allotted to them in the new building was called for by Audit, the Principals of Specialised Institutions replied (July 2022) that they do not require the workshops allotted to them in the new building as they already have sufficient space including space for any additional machineries and stated that they could not occupy the workshop allotted to them in the second floor as they have heavy machineries with them.

Audit scrutiny revealed that:

- According to the TN Financial Code, the administrative sanction for any new building work should be based on the needs of the Department. It was, however, seen that the proposal (December 2013) of CoTE for construction of IWB was not arrived based on the calculation of floor space need sought by different institutions. Also, these institutions did not request for additional floor space for housing their workshops. Thus, CoTE proposed for the construction of IWB, without any detailed assessment based on the requirements given by the user institutions.
- The proposal for construction of IWB was justified on the grounds that the old buildings housing the workshops of CPT were in a dilapidated condition, posing threat to the safety of human lives. Whereas, in November 2019, the Principal, CPT proposed for renovation of six of the nine old workshop buildings which were certified by the Executive Engineer, PWD as structurally sound. The proposal was recommended (May 2020) by CoTE and approved (December 2020) by GoTN at a cost of ₹4 crore. The work was executed by PWD and the renovation was completed (December 2021) at a cost of ₹4 crore. Thus, Audit observed that CoTE's justification for IWB was not based on facts.
- Several basic infrastructure facilities like concrete beds for machines, aluminium partitions, false ceiling and electrical works like wire connections to the machines, UPS connection and air conditioner points were lacking in IWB. Further, only three workshop spaces in the ground floor had three-phase electrical power supply, and only one lift was provided. Lack of adequate facilities in IWB was cited as one of the reason by the Principal, CPT for not shifting to the new building.
- During joint inspection, it was also seen that the floor and light fittings of the unoccupied floors were in damaged condition. It is pertinent to mention that the firm which carried out the construction was blacklisted by GoTN for poor quality of construction in respect of another work carried out for Tamil Nadu Urban Housing Development Board. It was, however, seen that the Principal, CPT did not take up the issue of poor quality construction with PWD.

Thus, the action of CoTE to construct the new building without assessing the floor space requirements of different institutions and the failure to ensure provision of adequate basic facilities in the new building had resulted in non-utilisation of over 60 *per cent* of the building for more than six years, resulting in a largely unfruitful expenditure of ₹23.10 crore.

Government in its reply (October 2022) accepted the facts narrated by Audit and stated that there was a plan to house a new Government Engineering College in the IWB building. But, Audit found that the plan was also not executed. The reply validates the Audit's observation that the defective planning and non-assessment of infrastructure requirement, led to idling of the workshop building, constructed at a total cost of ₹23.10 crore since completion of construction in 2016.

Government must fix responsibility of the concerned officers for the unplanned construction of IWB. Further, Government must ensure that the vacant space in IWB is allotted to needy departments/agencies of Government without any further delay.

WATER RESOURCES DEPARTMENT

3.3.2 Non-realisation of ₹10.10 crore from stored imported sand

Delayed framing of guidelines for sale of imported sand and the consequent injudicious decision of GoTN to purchase sand from an Importer had resulted in non-realisation of ₹10.10 crore from stored sand even after a lapse of four years.

The Tamil Nadu Minor Mineral Concession Rules, 1959 (TNMMCR)[23] regulates the grant of leases and concessions in respect of minor minerals in the State including sand. In October 2003, the GoTN amended TNMMCR and entrusted the sand mining operations and its supply in the state, exclusively to the Water Resources Department (WRD).

Scrutiny of documents during audit of the Office of the Engineer-in-Chief, WRD & Chief Engineer, PWD, Chennai (EIC, WRD) during January and February 2022 revealed the following:

Considering the large deficits in the supply of sand in the country, in November 2014, the Government of India (GoI) amended its Import Policy for allowing import of natural sand. In September 2017, a private limited company (Importer) imported 0.55 lakh Metric Ton (MT) of river sand from Malaysia and the shipment reached V.O. Chidambaranar Port, Tuticorin (VOC Port) in October 2017. While the Importer was transporting a portion

[23] Framed under Section 15 of Mines and Minerals (Regulation and Development) Act, 1957.

of the imported sand in six lorries from the VOC Port for sale to his customers, the Police authorities in Kanyakumari district seized (October 2017) the lorries for transporting the imported sand without valid permits and handed them over to the Assistant Director of Geology & Mines, Kanyakumari. Thereafter, based on the orders (October 2017) of District Collector, Thoothukudi, the VOC Port authorities prohibited transportation of sand from the Port until all permissions are obtained.

The Importer filed (October 2017) a Writ Petition before the Hon'ble Madurai Bench of Madras High Court (High Court) contending that the provisions of TNMMCR did not apply to imported sand and the authorities have no authority to prevent the transportation and sale of imported sand by him. The High Court passed a judgment in favour of the Importer in November 2017 by holding that the provisions of TNMMCR would not apply to the imported sand and further issued directions to the authorities, *inter alia*, that the Importer may be enabled to transport and sell the imported river sand. GoTN then filed a Writ Appeal against the High Court order and the same was dismissed by High Court in January 2018. Subsequently, the District Collector, Thoothukudi filed a Special Leave to Appeal (SLA) in the Hon'ble Supreme Court of India.

In the meantime, the EIC, WRD had requested (December 2017) GoTN to issue guidelines to regulate the sale of imported sand. The EIC, WRD informed GoTN that allowing individuals to sell imported sand in the State would make it difficult to address issues of quality and illegal quarrying from within the state's own rivers in the guise of imported sand. Accordingly, GoTN issued (December 2017) detailed guidelines for regulation of storage, transportation and sale of imported sand. Further, as per these regulations, while the sale of imported sand was to be done only by WRD, the transportation of imported sand from the State to any other State/Union Territory/Country was not permitted. GoTN also informed (May 2018) Hon'ble Supreme Court of India that according to its policy of allowing sale of sand only by WRD, it was ready to buy the imported sand from the Importer for sale within the State. Accordingly, based on Hon'ble Supreme Court of India's orders, GoTN purchased 50,000 MT of imported sand at ₹2,050 per MT and deposited (October 2018) ₹10.76 crore[24] in the Supreme Court Registry while pleading that the Hon'ble Supreme Court of India may release the deposited amount to the Importer only after proceeds from the sale are accrued to the Government. As of January 2023, only 3,003 MT of sand was sold by WRD and balance stock was lying unsold.

Audit observed that:

- Even though GoI amended its Import Policy to allow the import of sand in November 2014 itself, GoTN did not issue any guidelines or amend TNMMCR to incorporate regulations for imported sand till December 2017. As a result of the delay in framing guidelines for

[24] For 50,000 MT @ ₹2,050 per MT and ₹102.50 as GST per MT.

dealing with imported sand, GoTN, as *fait accompli*, had to take an improper decision of purchasing the sand from the Importer.

- The records scrutinised by Audit revealed that before making the proposal to procure the imported sand for departmental sale, the Department did not estimate the market demand for the imported sand at the accepted rate of ₹2,050 per MT.
- In September 2018, the WRD commenced online sale of imported sand, stored at VOC Port, at the rate of ₹2,220 per MT[25]. However, as of February 2021, only 3,003 MT of sand out of 50,000 MT (six *per cent*) had been sold. Thus, GoTN was able to realise only ₹0.67 crore out of ₹10.76 crore deposited in the Supreme Court Registry. GoTN, in its reply (July 2022), stated that the negligible sale was due to vast usage of M-sand and reduced construction activities due to Covid-19 pandemic.
- VOC Port levies 'Storage fee' for storing of goods within its premises, for which licence is issued. Failure to pay the prescribed rates attracts penal interest on the amount due. As of July 2022, an amount of ₹0.47 crore was to be paid to VOC Port for storing the imported sand.
- In February 2021, the EIC, WRD, requested GoTN to issue orders to sell the imported sand exclusively for Government Department works in Thoothukudi and neighbouring districts at the rate of ₹1,555.56 per MT (the prevailing departmental rate). GoTN, in its reply (July 2022) has stated that the sale rate has been reduced to ₹1,556 per MT (₹7,000 per unit) to clear the stock soon to avoid the increasing Port rent. Despite that, WRD could not sell any significant quantity of the sand.

Thus, the delay of GoTN in framing the guidelines for imported sand, the consequent injudicious decision to buy sand from the Importer and ineffective action for the sale of imported sand stored at VOC Port, has resulted in non-realisation of ₹10.10 crore from the stored sand since October 2018 and a liability of ₹0.47 crore towards licence fee due to VOC Port.

GoTN, while accepting (July 2022) the facts of the case, stated that necessary follow-up action is being taken to sell the imported sand and remit the proceeds of the sale into the Treasury.

Government must ensure that early action is taken to realise the money blocked in the form of unsold imported sand.

[25] Cost of purchased sand including GST - ₹2,152.50 per MT and Overhead charges and other expenses including GST - ₹67.50.

FISHERIES AND FISHERMEN WELFARE DEPARTMENT

3.3.3 Non-achievement of objective due to idling of slipway

Failure of the Fisheries Department to effectively monitor the usage of slipway in Mallipatinam Fishing Harbour in Thanjavur District resulted in the facility constructed at a cost of ₹7.15 crore being in a state of disuse and dilapidation and non-achievement of objective of development of fisheries through creation of modern facilities.

Mallipattinam Fishing Harbour (FH) in Thanjavur district handles about 200 mechanised boats, and about 1,000 traditional fishing crafts. In October 2014, Government of Tamil Nadu (GoTN) approved a project to reconstruct and modernise the Mallipattinam FH at a cost of ₹60 crore. The project was taken up under the World Bank assisted Coastal Disaster Risk Reduction Project (CDRRP). It had four packages[26] including construction of a slipway[27] and its components[28] at an estimated cost of ₹7 crore. The construction of slipway was awarded to a contractor (June 2017) through tendering process and was completed in August 2018 at a cost of ₹7.15 crore. The slipway was handed over to Harbour Management Committee[29] (Committee) for its upkeep and usage in December 2019.

Scrutiny of records (March 2021) at the Office of the Executive Engineer, Fishing Harbour Project Division (EE, FHPD), Nagapattinam, revealed the following:

- The construction of slipway was completed in August 2018 and the dredging work of basin and approach channels were completed belatedly in June 2019. After a further delay of six months, the slipway, was handed over to the Committee in December 2019. GoTN replied (September 2022) that the handing over was delayed due to delay in conducting the trial run. Audit noticed that the first trial run was conducted in November 2018, the second satisfactory trial run was done in June 2019; but the slipway was handed over to the Committee only in December 2019. The specific reasons for the delay in conducting the second trial run and for the delay in handing over the slipway even after the satisfactory trial run in June 2019 were not on record.

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[26] Package A-Construction of slipway and its components; Package B-Construction of Diaphram wall and jetty; Package C-Dredging the basin, approach channel, lead channel; Package D-Land side structures and Sewage Treatment Plant.

[27] A boat ramp on the shore by which ships or boats can be moved to and from the water for the purpose of building or repair.

[28] Sloping track, Transfer bay, Repair berth, Cradle arrangement, Winch rooms and Winch of 35 Ton capacity.

[29] Harbour Management Committee, a Society under Societies Act, 1975, comprised of official and non-official members. It is responsible for collection of charges for usage and maintenance of the Harbour.

- After taking over the slipway, the Committee did not put it into use. Due to the prolonged disuse, the slipway was in a dilapidated condition. GoTN stated (September 2022) that the Committee could not put it into use due to prolonged Covid-19 lockdown. Audit found that the lockdown impacted fishing during March 2020 to June 2020 and thereafter the restriction were relaxed for fishing activities. Therefore the reply was not acceptable. The Committee, rather than operating the slipway on its own, resolved (July 2020) to auction the slipway for operation through a Contractor. However, due to lack of response, the slipway continued to be idle till date (August 2022).
- Meanwhile, an attempt to use the slipway by fishermen failed as the process caused damage to boat requiring the local fishermen to manually lift the boats requiring repairs in an adjacent area. The trial runs prior to handover of the facility were conducted by skilled operators and were stated to be successful. EE, FHPD, Nagapattinam also stated (March 2021) that the requirement of skilled operators was made known to the Committee and reiterated that subsequent to handing over of the facility, the Committee was responsible for ensuring its usage and maintenance. Despite that no records were available indicating efforts made to identify the requisite skilled operators for operating the slipway.

A joint physical inspection conducted by Audit in November 2021 along with Assistant Director of Fisheries, Pattukottai-I and Inspector Fisheries, Mallipatinam, to verify the status of usage of the slipway revealed that the slipway continued to be in a state of disuse with resultant accumulation of sand at the mouth of the slipway **(Exhibit 3.3)**.

Exhibit 3.3: Slipway in Mallipatinam Fishing Harbour in Thanjavur

(Source: Joint Physical Inspection)

Government accepted (September 2022) that prolonged non-usage and climatic conditions contributed to the dilapidated condition of the slipway. It was also further stated that action is being taken to remove the sand dunes and make the slipway functional.

GoTN had placed the responsibility of maintenance and upkeep of handed over assets with the Committee. Audit, however, observed that the officers of the Department including the Joint Director and Assistant Director who are members of the Committee were equally responsible for the commissioning and operation of the slipway. Thus, failure of the officers of the Fisheries Department to effectively monitor the usage of slipway resulted in the public asset constructed at a cost of ₹7.15 crore being in a state of disuse and dilapidation. Further, the objective of development of fisheries through creation of modern facilities in FHs was also not achieved.

Audit recommends that GoTN should strengthen Departmental oversight of the asset kept at the disposal of the Harbour Management Committee.

(C. NEDUNCHEZHIAN)
Principal Accountant General (Audit-I),
Tamil Nadu

Chennai
The 01 June 2023

Countersigned

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

New Delhi
The 05 June 2023

APPENDICES

Appendix 1.1

(Reference: Paragraph 1.5.2; Page 3)

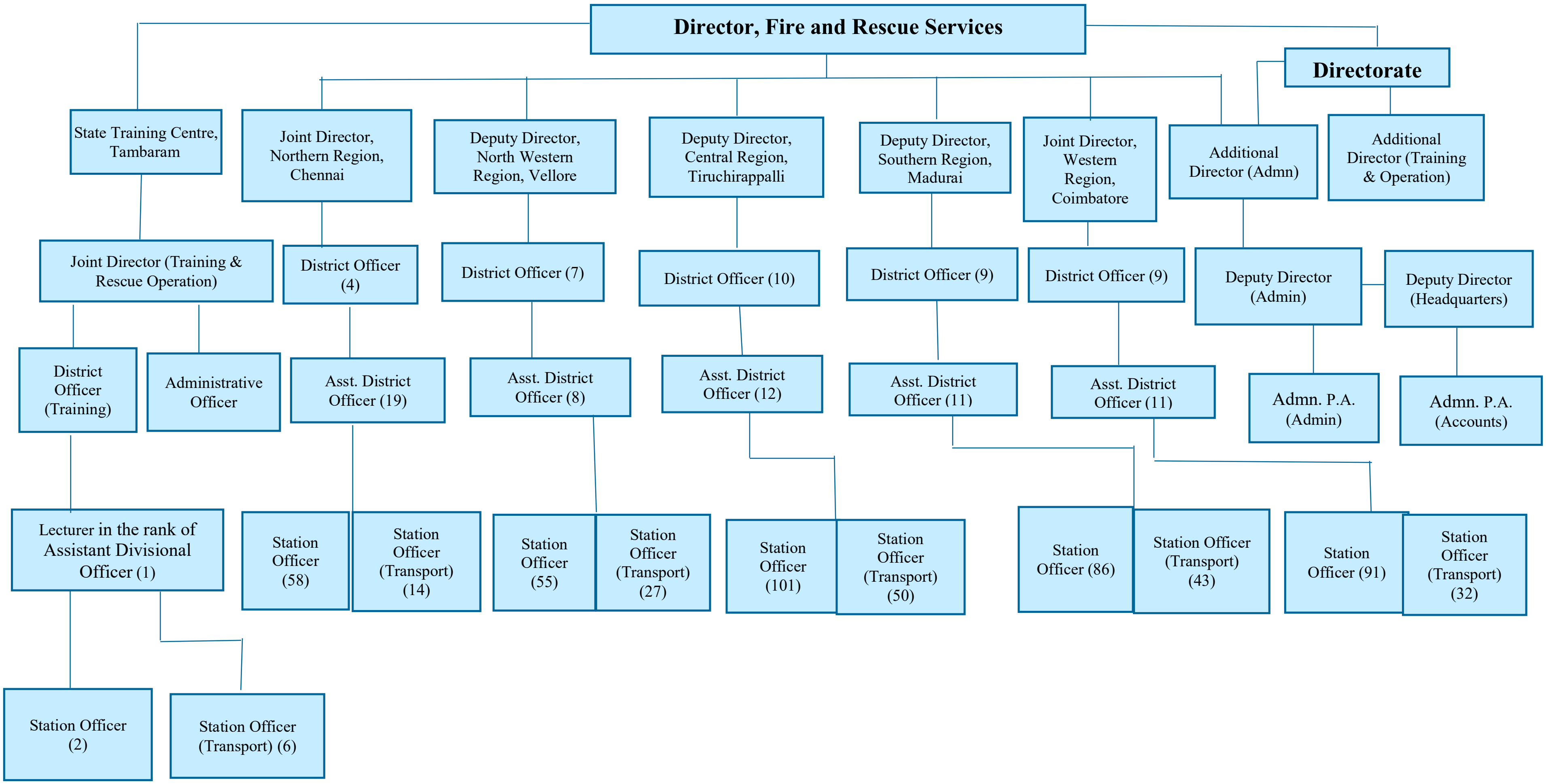
Department-wise details of outstanding Inspection Reports and Paragraphs

Sl. No.	Name of the Department	Number of outstanding	
		Inspection Reports	Paragraphs
1	Adi-Dravidar and Tribal Welfare	78	304
2	Agriculture and Farmers Welfare	177	781
3	Animal Husbandry, Dairying, Fisheries and Fishermen Welfare	124	587
4	Backward Classes, Most Backward Classes and Minorities Welfare	23	87
5	Co-operation, Food and Consumer Protection	70	188
6	Finance	40	88
7	Health and Family Welfare	306	1,843
8	Higher Education	105	562
9	Home, Prohibition and Excise	20	101
10	Human Resource Management	0	0
11	Labour Welfare and Skill Development	40	148
12	Planning, Development and Special Initiatives	26	90
13	Public	16	29
14	Revenue and Disaster Management	987	4,073
15	Rural Development and Panchayat Raj	546	2,730
16	School Education	221	937
17	Social Welfare and Women Empowerment	84	367
18	Special Programme Implementation	3	5
19	Tamil Development and Information	20	42
20	Water Resources	138	402
21	Welfare of Differently Abled Persons	20	80
22	Youth Welfare and Sports Development	29	117
	Total	**3,129**	**13,777**

Appendix 2.1

(Reference: Paragraph 2.1.2; Page 5)

Organisational Chart of Department of Fire and Rescue Services



Appendix 2.2

(Reference: Paragraph 2.1.5; Page 6)

Statement showing details of Fire and Rescue Service Stations in the selected districts (Region wise)

Sl.No.	Region	District	Fire and Rescue Service Stations
1	Northern	Chennai North	Esplanade
2			Korukkupet
3			Royapuram
4			Secretariat
5			Sembium
6			Tondaiarpet
7			V.O.C Nagar
8			Vyasarpadi
9			Washermanpet
10		Chennai Sub Urban	Ambathur
11			Avadi
12			Athipattu Stage –I
13			Athipattu Stage-II
14			Ennore
15			Manali
16			Thiruvottiyur
17			Poonamallee
18			Redhills
19			Madhavaram
20	North western Region	Vellore	Vellore
21			Katpadi
22			Gudiyatham
23			Pernampattu
24			Odukathur
25		Tiruvannamalai	Tiruvannamalai
26			Arni
27			Chengam
28			Cheyyar
29			Javvadhumalai
30			Kizpennathur
31			Peranamallur
32			Polur
33			Sethupattu
34			Thandarampattu
35			Vandavasi
36			Vettavalam
37			Thellar

Sl.No.	Region	District	Fire and Rescue Service Stations
38	Central Region	Tiruchirappalli	Trichy
39			Srirangam
40			Lalgudi
41			Manapparai
42			Navalpattu
43			Pullambadi
44			Thuravankurichi
45			Uppiliyapuram
46			Samayapuram
47		Cuddalore	Cuddalore
48			Chidambaram
49			CuddaloreSipcot
50			Kattumannarkoil
51			Kurnichipadi
52			Mangalampettai
53			Nellikuppam
54			Panruti
55			Parangipettai
56			Sethiyathoppu
57			Srimushnam
58			Thittakudi
59			Veppur
60			Virudhachalam
61			Mutantikuppam
62	Southern Region	Madurai	Madurai
63			Anuppanadi
64			Chozhavandhan
65			Kallikudi
66			Kottampatti
67			Melur
68			Thallakulam
69			Thirumangalam
70			Usilampatti
71			T.Kallupatti
72			Allangnallur
73			Chennai High Court Madurai Branch
74			Madurai Meenakshi Amman Koil
75			Vadipatti

Sl.No.	Region	District	Fire and Rescue Service Stations
76	Southern Region	Kanniyakumari	Nagarcoil
77			Kanniyakumari
78			Kolachal
79			Kollankode
80			Kulasekaram
81			Kuzhithurai
82			Padmanabhapuram – Thakkalai
83			Thingal Nagar
84	Western Region	Coimbatore	Coimbatore – South
85			Coimbatore – North
86			Ganapathy
87			Mettupalayam
88			Pollachi
89			Valparai
90			Peelamedu
91			Annoor
92			Soolur
93			Ginathukadavu
94			Thondamuthur
95			Periyanayakkanpalayam
96			KovaiPudur
97		Dindigul	Dindigul
98			Batlagundu
99			Kodaikanal
100			Natham
101			Nilakottai
102			Oddenchathram
103			Palani
104			Vedachandhur
105			Athur
106			Kujiliyamparai

Appendix 2.3

(Reference: Paragraph 2.1.8.1; Page 11)

Cases for which financial sanctions were not accorded by Government

Details of equipment	Date of Administrative sanction	Date of proposal for financial sanction by DFRS	Date of response from GoTN	Remarks if any on the proposal by Government
Procurement of 7 Ultra High Pressure Water Tender (₹5.60 crore)	20/11/2021	15/12/2021	Nil	Nil
Procurement of Skylift of 42 meters for Tiruppur (₹11.00 crore)	09/12/2021	Nil	Nil	Nil
Procurement of 20 Water browsers (₹16.00 crore)	30/11/2021	17/12/2021	Nil	Nil
Procurement of 10 mini Emergency Rescue Tenders (₹9.00 crore)	10/12/2021	21/12/2021	Nil	Nil
Purchase of 25 Water Tender Vehicles (₹18.75 crore)	01/12/2021	17/12/2021	Nil	Nil
Procurement of 350 of Self-contained breathing (₹3.50 crore)	01/12/2021	05/09/2022	Nil	Nil
Procurement of 1350 of Personal Protective Equipment (₹8.10 crore)	19/11/2021	25/08/2022	Nil	Nil

Appendix 2.4

(Reference: Paragraph 2.1.9.2; Page 15)

Statement showing details of Fire and Rescue Service stations where no vehicle was available

Sl.No.	Name of the		
	Region	District	Fire and Rescue Service stations
1	Northern	Chennai City – Central	Marina
2	North Western	Vellore	Katpadi
			Odugathur
		Thiruvallur	Perambakkam
		Chengalpattu	Mahendra City
			Mamallapuram
		Tiruvannamalai	Peranamallur
			Chetpet
			Thellar
3.	Central	Tiruchirappalli	Lalgudi
		Villupuram	Vanur
			Vikravandi
		Kallakurichi	Thirukoilur
			Thiyagadurgam
			Thirunavalur
		Cuddalore	Parngipet
		Thiruvarur	Nannilam
			Thiruthuraipoondi
			Thirumakottai
			Peralam
		Nagapattinam	Kuthalam
			Vaimedu

Sl.No.	Name of the		
	Region	District	Fire and Rescue Service Stations
4.	Southern	Madurai	Kalligudi
			Meenakshi Amman Temple
			Vadipatti
		Virudhunagar	Kariyapatti
			Vembakottai
		Tirunelveli	Thisayanvilai
			Gangaikondan
			Valliyur
		Tenkasi	Tenkasi
		Tuticorin	Ottapidaram
5.	Western	Coimbatore	Valparai
			Sulur
			Kinathukadavu
			Periyanaickenpalayam
			Kovaipudur
		Salem	Nangavalli
			Karumanthurai
			Kadayampatti
		Namakkal	Kumarapalayam
		Krishnagiri	Uthangarai
		Dinidgul	Gujiliamparai

Appendix 2.5

(Reference: Paragraph 2.1.9.3; Page 17)

Statement showing instances wherein the Aerial Ladder Platform though summoned / despatched, could not be put to use due to operational limitations

Sl.No.	Vehicle Registration number	ALP attached to FRSS	Date	Operational limitations
1	TN01G5304	Ashok Nagar	17/11/2016	Booming not undertaken.
2			12/04/2017	The vehicle was deputed to IIT Madras for combating fire incident. While booming the ladder contacted a tree branch and front portion of the ladder damaged.
3			21/12/2017	The vehicle was developed with repairs from STC, Tambaram. It was towed with ERT and brought back to FRSS.
4			27/01/2021	While proceeding to attend fire call, the ALP hit on a stationary vehicle and could not attend fire call.
5	TN01G7482	Egmore	01/12/2018	Booming not undertaken.
6			13/09/2019	Booming not undertaken.
7			23/09/2019	Booming not undertaken.
8			26/11/2019	Booming not undertaken.
9			20/09/2020	The vehicle proceeded to attend fire call at Tiruvetiyur but returned in the mid-way.
10			07/10/2020	The vehicle reached the fire incident spot but booming was not undertaken.
11			19/12/2020	The vehicle proceeded to attend fire call at Otteri but returned in the mid-way.
12			10/01/2021	The Vehicle proceeded to Vanagaram to attend fire call but booming was not undertaken.
13			22/03/2021	The vehicle proceeded to attend fire call near HDFC Bank Arumbakkam but booming was not undertaken.
14			02/04/2021	Vehicle diverted in the mid-way.
15			21/04/2021	Booming not undertaken.
16			05/09/2021	Booming not undertaken.
17			18/12/2021	Booming not undertaken.

Sl.No.	Vehicle Registration number	ALP attached to FRSS	Date	Operational limitations
18	TN01G5305	Esplanade	26/07/2014	Booming not undertaken.
19			20/08/2014	Booming not undertaken.
20			22/08/2014	Booming not undertaken.
21			18/05/2015	Booming not undertaken.
22			20/05/2015	Booming not undertaken.
23			09/07/2015	Booming not undertaken.
24			25/07/2015	Booming not undertaken.
25			30/12/2016	Booming not undertaken.
26			18/11/2017	Booming not undertaken.
27			26/11/2019	Booming not undertaken.
28			20/06/2020	Booming not undertaken.
29			20/09/2020	Booming not undertaken.
30			06/12/2020	Booming not undertaken.
31			22/07/2021	Booming not undertaken.
32	TN01G7489	Tambaram	31/05/2017	Booming not undertaken.
33			29/02/2020	Booming not undertaken.

Appendix 2.6

(Reference: Paragraph 2.1.9.7 (a); Page 21)

Statement showing locations where the Department is in possession of adequate land for construction of FRSS but continued to accommodate the FRSS in rented building

Sl. No.	Name of the FRSS	Extent of land available	Present type of accommodation	Rent payable (per annum – in ₹)
1	Velachery	4057 Sq.ft	Rented – Private	96,000
2	T Kallupatti	0.29.5 hec	Rented – Private	1,23,420
3	Alanganallur	0.13.00 ha	Rented – Private	84,000
4	Singampunari	0.26.5 ares	Rented – Private	37,920
5	Veppadai	0.48.0 ha	Rented – Cooperative society	0
6	Gobichettipalayam	0.31.0 ha	Rented – Private	1,80,000
7	Royakottai	0.40.5 ha	Rented – Private	1,44,900
8	Mailadumparai	54.34 cent	Rented – Private	79,905
9	Modakurichi	0.51.0 ha	Rented – Private	1,08,312
10	Thuvarankurichi	0.84.5 ha	Rented – Private	1,12,836
11	Veppur	0.20.0 ha	Rented – Private	1,20,000
12	Sendurai	0.40.5 ha	Rented – Private	41,268
13	Illuppur	0.32.5 ha	Rented – Private	94,896
14	Pugalur	0.20.0 ha	Rented – Private	1,57,080
15	Marakkanam	0.14.0 ha	Rented – Private	49,920
16	Avydayarkoil	0.12.5 ha	Rented – Private	74,008
17	Kulasekaram	15 ha	Rented – Private	18,408
18	Keevalur	0.12.5 ares	Rented – Private	1,65,600
19	Papanasam	0.75.0 ha	Rented – Panchayat Union Building	11,040
20	Srirangam	27,743 Sq.ft	Rent free – Local Body premises	0
			Total	**16,99,513**

Appendix 2.7

(Reference: Paragraph 2.2.2; Page 36)

System for implementation of free house site *patta* scheme in the AD&TW Department

Sl. No.	Particulars	Description
1	Procedure for applying for FHSP	Applications / petitions are received by District Collectors, Tahsildars, DADWO, etc., during Grievance Day meetings, Mass contact programmes etc.
2	Eligibility criteria of applicant	➢ Belonging to SC/ST community. ➢ Landless poor. ➢ Annual Income - Less than ₹72,000.
3	Process of selection of beneficiaries	➢ Eligibility of applicant ascertained by VAO. ➢ List of beneficiaries finalised by the Special Tahsildar (ADW) of the concerned Division.
4	Approval of the selection list	District Collector
5	Categories of land utilised for assignment	Through Land Acquisition Acts/private negotiation
6	Extent of land provided	➢ Village - 3 cents ➢ Municipality - 1.5 cents ➢ Corporation - 1 cent
7	Assigning Authority and Patta issuing Authority	Special Tahsildar (ADW) of the concerned Division.
8	Retention period of assigned land for sale	➢ 10/20/30 years under the provisions of RSO 21A. (Revised as 10 years as per GoTN's orders in January 2021). ➢ To be sold only to SC/ST.
9	Monitoring authority	District Adi Dravidar and Tribal Welfare Officer.

Appendix 2.8

(Reference: Paragraph 2.2.5; Page 37)

List of sampled units

<table>
<tr><th>Sl No.</th><th>Districts</th><th>Sl No.</th><th>AD & TW Divisions</th><th>Sl No.</th><th>Revenue Taluks</th></tr>
<tr><td rowspan="2">1</td><td rowspan="2">Dindigul</td><td>1</td><td>Dindigul</td><td>1</td><td>Athur</td></tr>
<tr><td>2</td><td>Nilakottai</td><td>2</td><td>Kodaikanal</td></tr>
<tr><td rowspan="2">2</td><td rowspan="2">Erode</td><td>3</td><td>Erode</td><td>3</td><td>Erode</td></tr>
<tr><td>4</td><td>Sathyamangalam</td><td>4</td><td>Sathyamangalam</td></tr>
<tr><td rowspan="2">3</td><td rowspan="2">Madurai</td><td>5</td><td>Madurai (Unit 2)</td><td>5</td><td>Madurai East</td></tr>
<tr><td>6</td><td>Usilampatti</td><td>6</td><td>Peraiyur</td></tr>
<tr><td rowspan="2">4</td><td rowspan="2">Namakkal</td><td rowspan="2">7</td><td rowspan="2">Namakkal</td><td>7</td><td>Sendamangalam</td></tr>
<tr><td>8</td><td>Paramathi Velur</td></tr>
<tr><td rowspan="2">5</td><td rowspan="2">Tiruchirapalli</td><td>8</td><td>Tiruchirapalli</td><td>9</td><td>Manachanallur</td></tr>
<tr><td>9</td><td>Thuraiyur</td><td>10</td><td>Thuraiyur</td></tr>
<tr><td rowspan="2">6</td><td rowspan="2">Tiruppur</td><td>10</td><td>Kangeyam</td><td>11</td><td>Kangeyam</td></tr>
<tr><td>11</td><td>Tiruppur</td><td>12</td><td>Avinashi</td></tr>
<tr><td rowspan="2">7</td><td rowspan="2">Vellore</td><td>12</td><td>Gudiyatham</td><td>13</td><td>Gudiyatham</td></tr>
<tr><td>13</td><td>Vellore</td><td>14</td><td>Vellore</td></tr>
<tr><td rowspan="2">8</td><td rowspan="2">Virudhunagar</td><td>14</td><td>Srivilliputtur</td><td>15</td><td>Rajapalayam</td></tr>
<tr><td>15</td><td>Virudhunagar</td><td>16</td><td>Sivakasi</td></tr>
</table>

Appendix 2.9

(Reference: Paragraph 2.2.6.1; Page 37)

Applications received, approved and FHSPs allotted in the sampled AD&TW Divisions during 2019-22

Sl. No.	Sampled Districts	Sampled Divisions	Number of applications		Number of FHSPs	
			Received	Approved	Allotted	Pending allotment
1	Dindigul	Dindigul	447	62	0	0
2		Nilakottai	2,208	32	0	0
3	Erode	Erode	1,086	699	699	0
4		Sathyamangalam	720	470	66	0
5	Madurai	Madurai (Unit II)	Details Not furnished			
6		Usilampatti	Details Not furnished			
7	Namakkal	Namakkal	746	0	0	0
8	Tiruchirapalli	Trichirapalli	107	0	0	31
9		Thuraiyur	1,435	1,416	1,843	1,190
10	Tiruppur	Kangeyam	1,310	984	984	0
11		Tiruppur	554	554	410	144
12	Vellore	Gudiyatham	442	0	0	0
13		Vellore	51	0	0	0
14	Virudhunagar	Srivilliputtur	191	0	0	0
15		Virudhunagar	0	0	0	0
Total			**9,297**	**4,217**	**4,002**	**1,365**

Appendix 2.10

(Reference: Paragraph 2.2.9.1; Page 43)

List of sampled layouts lying entirely vacant

Sl. No	District	Taluk	Village	Survey Number	Extent of layout (in Sq. m)	Year of acqui-sition	No. of plots	Guide-line value (₹/ Sq. m)	Value of the layout (₹ in lakh)
1	Dindigul	Kodaikanal	Poolathur	625/2	2,450	2020	14	20.75	0.51
2		Nilakottai	Batlagundu	1080/2A; 1081/1	13,650	1996	92	9.95	1.36
3			Kullichettipatti	5/4A, 4B	7,900	2004	79	99.40	7.85
4			Mattaparai	172/1A	27,500	2020	137	290.00	79.75
5	Madurai	Madurai East	Mailagundu	60	19,350	1987	43	365.00	70.63
6			Mundanayagam	11/2A; 14/1B	1,052	1976	32	33.15	0.35
7			Thirumohar	93	7,750	2020	64	1,445.00	111.99
8		Peraiyur	Kenjampatti Bit 2	224/1	10,133	2020	60	11.60	1.18
9	Namakkal	Namakkal	Thumankurichi	126/1B; 127/3	30,000	1998	140	2,530.00	759.00
10		Paramathi Velur	Sithampoondi	56/1A3	2,800	NA	20	66.25	1.86
11	Tiruchira-palli	Manachanallur	Kovathakudi	106/3B2; 112/1A	10,300	1995	47	365.00	37.60
12		Thuraiyur	Maruvathur	136/4A	4,250	2011	28	825.00	35.06
13			Murugur	260/5B	8,300	1995	80	135.75	11.27
14			Okkarai	370	9,850	1999	72	670.00	66.00
15	Tiruppur	Avinashi	Avinashi	127/2A; 128/B1	3,650	1997	25	725.00	26.46
16		Kangeyam	Mudhalipalayam	356/1	22,995	1996	85	220.00	50.59
17			Vellakovil	194/A1 B2	34,150	2000	170	66.25	22.62
18	Virudhu-nagar	Rajapalayam	Melur Duraisamypuram	318/3A1, 3A2	10,400	1973	57	41.45	4.31
Total							**1,245**		**1,288.39**
Value of layouts (₹ in crore)									**12.88**

Appendix 2.11

(Reference: Paragraph 2.2.9.2; Page 45)

Payment of additional interest due to delay in sanction of enhanced compensation awarded by the Courts

Sl. No.	District in which land was acquired	LAOP No.	Date of final Court order	EC to be paid within	Date of GoTN's sanction for EC	Delay in issuing GoTN's sanction(in days)	Avoidable interest (₹ in lakh)
(1)	(2)	(3)	(4)	(5)	(6)	(7) = (5) – (6)	(8)
1	Virudhunagar	203/94	27-07-2009	26-11-2009	03-01-2019	3,324	3.74
2		204/94					4.90
3		206/94					7.70
4	Theni	02/99	08-06-2017	07-10-2017	31-01-2019	480	0.97
5	Dharmapuri	115/96	22-04-2010	21-07-2010	04-02-2019	3,119	1.08
6		116/96					2.00
7		123/96					0.07
8		125/96					1.39
9	Vellore	3/2015	29-04-2015	28-08-2015	11-02-2019	1,262	2.70
10		4/2015					0.70
11	Dharmapuri	23/2004	24-06-2015	23-10-2015	12-02-2019	1,207	10.94
12	Ramanatha-puram	38/2000	10-02-2014	09-06-2014	21-02-2019	1,717	9.48
13	Dharmapuri	18/2008	24-06-2015	23-10-2015	26-02-2019	1,221	7.50
14	Virudhunagar	134/93	12-01-2010	11-05-2010	26-02-2019	3,212	0.85
15		135/93					0.85
16		136/93					0.85
17	Theni	2/97	17-02-2017	16-06-2017	07-03-2019	628	2.91
18	Virudhunagar	15/2001	29-04-2008	28-08-2008	07-03-2019	3,842	5.41
19		14/2001					5.28
20		11/2001					5.41
21		16/2001					5.41
22		12/2001					5.41
23		7/2000	22-06-2006	21-04-2007	07-03-2019	4,337	8.09
24		42/2000					8.31
25		12/2000					17.96
26	Dharmapuri	32/2008	20-07-2018	14-09-2018	26-03-2019	192	0.96
27	Virudhunagar	14/2003	02-01-2018	01-05-2018	27-03-2019	329	0.95
28	Ramanatha-puram	19/2001	04-04-2018	03-08-2018	07-05-2019	276	0.45
29	Cuddalore	1/2014	28-02-2017	27-06-2017	07-05-2019	678	1.17
30							1.14

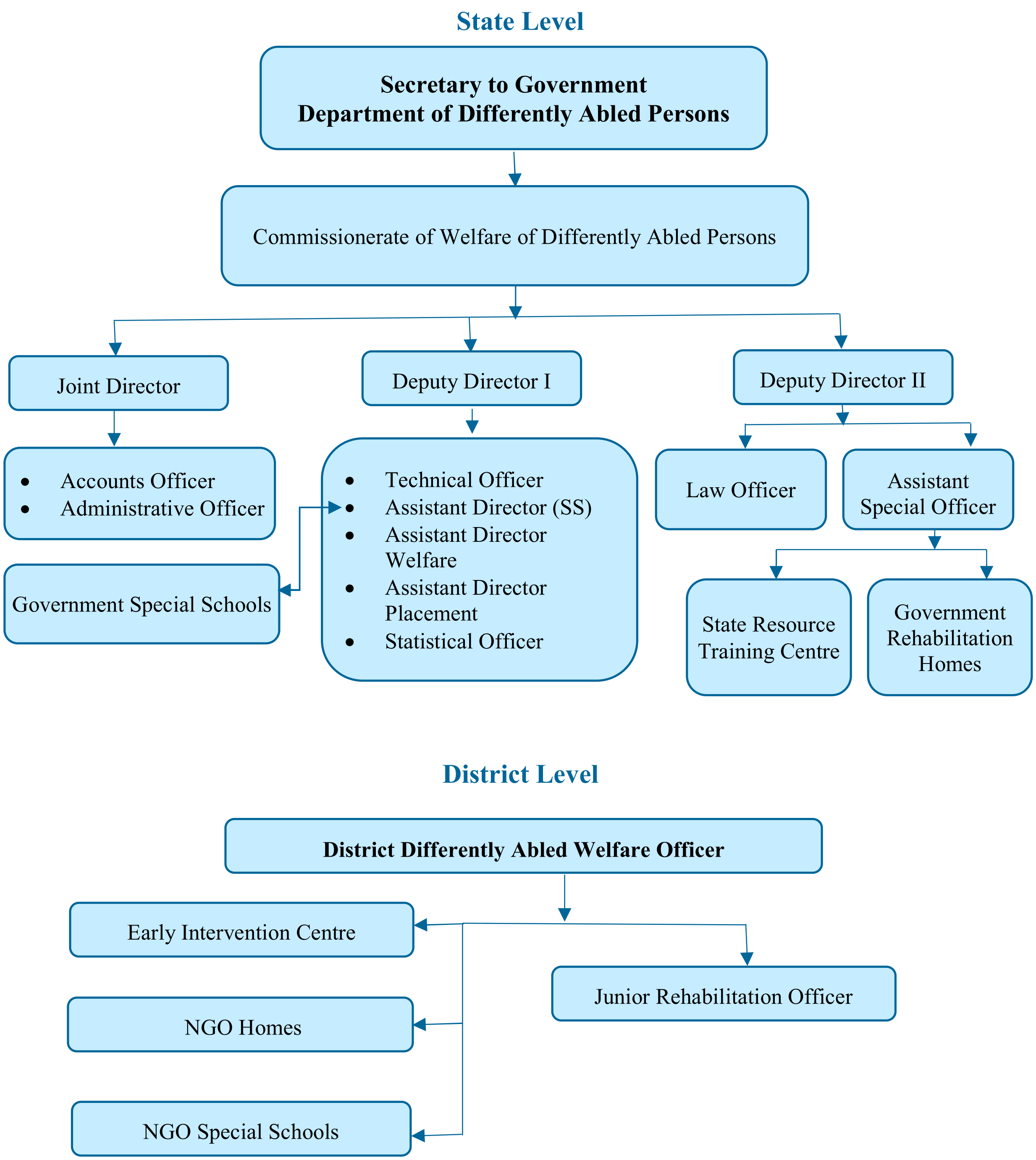
Sl. No.	District in which land was acquired	LAOP No.	Date of final Court order	EC to be paid within	Date of GoTN's sanction for EC	Delay in issuing GoTN's sanction(in days)	Avoidable interest (₹ in lakh)
(1)	(2)	(3)	(4)	(5)	(6)	(7) = (5) – (6)	(8)
31	Dindigul	6/97	09-08-2017	08-12-2017	24-05-2019	531	0.50
32	Dharmapuri	1/2003	08-10-2018	07-02-2019	04-06-2019	116	1.13
33		80/2004					3.53
34		24/2004	24-06-2016	23-10-2016	18-06-2019	967	7.74
35		49/2004	10-12-2018	15-01-2019	04-07-2019	169	1.07
36	Madurai	13/2000	23-01-2019	20-03-2019	23-07-2019	15	3.32
37	Dharmapuri	51/2004	24-07-2018	16-10-2018	16-10-2019	364	0.34
38	Madurai	85/2008	12-12-2015	11-04-2016	27-11-2019	1,324	7.90
39	Erode	9/1998	24-06-2016	23-10-2016	03-03-2020	1,226	7.29
40	Dharmapuri	26/2004	27-03-2019	24-04-2019	12-03-2020	322	2.75
41							3.77
42	Madurai	36/2007	06-07-2016	05-11-2016	13-03-2020	1,223	2.38
43	Theni	17/1994	07-11-2014	06-03-2015	01-10-2020	2,035	4.46
44	Dharmapuri	81/2004	04-01-2019	03-05-2019	29-03-2021	695	16.88
45		25/2004	27-03-2019	26-07-2019	03-09-2021	769	13.47
46		25/2002					14.30
47							4.36
48		6/2000	27-02-2018	26-06-2018	22-10-2021	1,213	2.62
49							4.06
50	Virudhunagar	47/2000	29-04-2008	28-08-2008	07-01-2022	4,879	18.95
51	Cuddalore	1/2005	29-12-2010	28-04-2011	17-02-2022	3,947	3.64
52		5/1999					7.71
53	Virudhunagar	6/1992	24-02-2010	23-06-2010	08-03-2022	4,275	18.64
54	Ramanatha-puram	14/2001	01-07-2010	31-10-2010	14-03-2022	4,151	5.31
55		11/2001					3.76
56	Dharmapuri	1/2010	27-02-2018	26-06-2018	17-03-2022	1,359	4.02
57		44/2004	26-04-2018	25-07-2018	29-03-2022	1,342	0.61
58		45/2004					6.46
59		46/2004					0.91
60		47/2004					1.13
61		48/2004					1.54
62	Theni	19/2003	02-01-2013	01-05-2013	29-03-2022	3,253	20.77
63	Dharmapuri	2/2010	15-03-2019	14-07-2019	30-03-2022	989	5.27
64		3/2010					4.96
65	Vellore	9/99	21-09-2020	20-01-2021	06-04-2022	440	1.56

Sl. No.	District in which land was acquired	LAOP No.	Date of final Court order	EC to be paid within	Date of GoTN's sanction for EC	Delay in issuing GoTN's sanction(in days)	Avoidable interest (₹ in lakh)
(1)	(2)	(3)	(4)	(5)	(6)	(7) = (5) – (6)	(8)
66	Dharmapuri	37/2004	04-12-2019	03-03-2020	17-05-2022	1,170	1.36
67		39/2004					2.18
68		41/2004					1.87
69		42/2004					1.00
70		43/2004					0.90
71		76/2004					0.51
72	Erode	7/2007	08-03-2018	07-07-2018	26-05-2022	1,418	4.89
73	Dharmapuri	12/2000	28-02-2020	27-06-2020	30-05-2022	701	0.58
74		13/2000					6.38
75		36/2004					1.68
76	Vellore	14/2005	24-02-2020	23-06-2020	04-07-2022	740	2.58
77	Dharmapuri	30/2004	19-02-2018	18-06-2018	05-07-2022	1,477	5.98
78	Vellore	1/2013	24-02-2020	23-06-2020	11-07-2022	747	3.47
	Total avoidable interest						**365.07**
	Total avoidable interest (₹ in crore)						**3.65**

Appendix 2.12

(Reference: Paragraph 2.3.2; Page 50)

Organisational Chart of Department of Welfare of Differently Abled Persons



Appendix 2.13

(Reference: Paragraph 2.3.6; Page 52)

List of selected units

Sl. No.	District	Name of unit selected	Category of unit
1	Chennai	Balavihar School for the Mentally Retarded, Halls Road, Kilpauk, Chennai	Aided School for Intellectually Disabled
2		Little Flower Convent Hr. Sec. School for the Deaf, Thousand Lights, Chennai	Aided School for Hearing Impaired
3		St. Louis Institute for the Deaf and the Blind, Adayar, Chennai	Aided School for Visually Impaired
4		Andhra Mahila Sabha, IPDO Centre, Chennai	Day Care Centre
5		Guild of Service - Bala Vihar MR School for Girls, Kilpauk, Chennai	Home for Mentally Ill
6		Madhuram Narayanan Center, SRTC, K.K. Nagar, Chennai	Early Intervention Centre for Autism
7		Vijay Human Service(VHS) SRTC, K.K. Nagar, Chennai	Early Intervention Centre for Intellectually Disabled
8	Madurai	YMCA Kamak School for the Deaf, Ellis Nagar, Madurai.	Aided School for Hearing Impaired
9		Leonard School for the Hearing Impaired, Virahanoor, Madurai	Early Intervention Centre for Hearing Impaired
10		Government Rehabilitation Centre ,Y Pudupatti, Madurai	Government Rehabilitation Centre
11		Government Middle school for the visually impaired, KK Nagar, Madurai	Government School for Visually Impaired
12		M.S. Chellamuthu Home for the Persons Mentally ill, Aruldosspuram, Madurai	Home for Mentally Ill
13	Salem	C.S.I. Balar Gnana Illam, Hasthampatti, Salem	Aided School for Intellectually Disabled
14		Salem Institute of Rehabilitation, Pallipatti, Salem	Day Care Centre
15		Salem Institute of Rehabilitation, Vanjenathaiyar Street, Swarnapuri, Salem	Early Intervention Centre for Hearing Impaired
16		Government Rehabilitation Home, Deviyakuruchi, Salem	Government Rehabilitation Centre
17		Government High school for hearing impaired, Suramangalam, Salem	Government School for Hearing Impaired
18		Karunya MR Home, Gorimedu, Salem	Home for Intellectually Disabled

Sl. No.	District	Name of unit selected	Category of unit
19	Tiruvannamalai	Rengammal Memorial School for the Deaf, Sambanthanur, Tiruvannamalai.	Aided School for Hearing Impaired
20		Rengammal Memorial Rehabilitation Society, Sambanthanur, Tiruvannamalai	Day Care Centre
21		Terredes Hommes Core Trust, Ramanashram Post, Tiruvannamalai	Early Intervention Centre for Intellectually Disabled
22		Government Rehabilitation Home, Thurinjiapuram Post, Tiruvannamalai	Government Rehabilitation Centre
23		Kousanal MR Home, Mekkalur, Tiruvannamalai	Home for Intellectually Disabled
24	Tiruchirappalli	Jerico School for the Handicapped, Nagamangalam, Tiruchirappalli	Aided School for Locomotor disabled
25		Tiruchirappalli Multi Purpose Social Service Society, Nambikkaiyagam, Sangiliandapuram, Tiruchirappalli	Day Care Centre
26		Holy Cross Service Society, Puthur, Tiruchirappalli	Early Intervention Centre for Hearing Impaired
27		Bishop Diehl Rehabilitation Home, Joseph Eye Hospital, Mellaputhur, Tiruchirappalli	Early Intervention Centre for Visually Impaired
28		Government Higher Secondary School for Visually Impaired, Puthur, Tiruchirappalli	Government School for Visually Impaired
29		Tiruchirappalli Multi Purpose Social Service Society, Nambikkaiyagam, Sangiliandapuram, Tiruchirappalli	Home for Intellectually Disabled

Appendix 3.1

(Reference: Paragraph 3.1.1; Page 72)

Details of tender proceedings for procurement of Combed Dyed Cotton Yarn for the Academic Year 2021-22

Sl. No.	Details	L 1	L 2	L 3
		M/s.Sree Abhi Aarthi Synthetics, Pallipalayam	M/s.Sri Kandhan Textiles, Pallipalayam	M/s.SK Trader, Erode
1	**Technical bids**	Responsive	Responsive	Responsive
2	**Financial bids**			
	Rate quoted per kilogram (kg) (Ex mill) (in ₹)	549.00	552.00	554.00
	Quantity offered (in MT)	650	660	1,000
3	**After negotiations by TAC**			
	Final accepted rate per kg (Ex mill) (in ₹)	475.00	475.00	As the tender requirement was fulfilled by L 1 and L 2, no allotment was given to L 3.
	Quantity agreed to supply (in MT)	650	650	
4	Letter of acceptance issued on	29-01-2021	29-01-2021	

Appendix 3.2

(Reference: Paragraph 3.1.1; Page 72)

Details of bidders for procurement of DCW yarn and purchase orders issued during 2019-21

Sl. No.	Academic Year	Name of bidders (M/s.)	Purchase orders issued to (M/s.)
1	2019-20	(a) Avaneetha Textiles	(a) Avaneetha Textiles
		(b) SK Trader	(b) SK Trader
		(c) Sree Abhi Aarthi Synthetics	(c) Sree Abhi Aarthi Synthetics
		(d) Sri Kandhan Textiles	(d) Sri Kandhan Textiles
2	2020-21	(a) Avaneetha Textiles	(a) Sree Abhi Aarthi Synthetics
		(b) SK Trader	(b) Sri Kandhan Textiles
		(c) Sree Abhi Aarthi Synthetics	
		(d) Sri Kandhan Textiles	

Appendix 3.3

(Reference: Paragraph 3.1.2; Page 75)

Abstract of year-wise successful bidders and the additional expenditure to Government

Year / Phase	Tender opening date	Tenderer awarded	Number of 8 gram gold coins procured	LBMA Price for 24 carat - 1 troy ounce of gold		LBMA price for 22 carat 8 gram gold coins		Exchange rate (USD to INR)		Difference in base price for per gram of gold coin (in ₹)	Additional expenditure incurred on base price and tax on base price at rate prescribed for total number of gold coins (in ₹)
				Adopted (in USD)	Actual (in USD)	Adopted (in USD)	Actual (in USD)	Adopted (in ₹)	Actual (in ₹)		
1	2	3	4	5	6	7	8	9	10	11 = (7)*(9)-(8)*(10)	12 = ((11) + taxes applicable – GST @ 3 *per cent*, etc)*(4)
2018-19 - Phase I	30/08/2018	Titan Company Ltd	91,000	1,204.30	1,202.35	283.94	283.48	70.7329	70.7329	32.54	33,61,540.00
2018-19 - Phase II		Mohanlal Jewellers Pvt Ltd.	29,981	1,277.25	1,277.25	301.14	301.14	69.9786	69.9786	0	0
2019-20	29/07/2019	Malabar Gold Pvt Ltd.	1,05,386	1,420.40	1,418.95	334.89	334.55	69.0611	68.9023	76.61	83,29,709.44
2020-21 - Phase I		Titan Company Ltd	95,739	1,820.25	1,820.25	429.16	429.16	73.5417	73.5417	0	0
2020-21 - Phase II	13/01/2021	Malabar Gold Pvt Ltd.	12,634	1,855.40	1,852.40	437.45	436.74	73.3725	73.1546	147.26	19,15,188.06
2021-22 - Phase I	10/11/2021	Malabar Gold Pvt Ltd.	94,971	1,824.95	1,824.95	430.27	430.27	74.37	74.1659	87.82	85,90,126.95
										Total	**2,21,96,564.45**
										Total in crore	**₹2.22 crore**

Appendix 3.4

(Reference: Paragraph 3.2.1; Pages 77 and 78)

Details of purchase value, penalty levied and compensation paid to the supplier for the period 2012-14

Sl. No.	Details	2012-13	2013-14	Total
1	Date of agreement	15/05/2012	18/07/2013	
2	Total value of purchase orders placed (₹ in lakh)	976.97	316.09	**1,293.06**
3	**Recoveries made (₹ in lakh):**			
	(a) Liquidity damages	34.60	22.62	**57.22**
	(b) Unexecuted fine	122.10	26.63	**148.73**
	(c) Emergency Purchase Recovery	25.89	16.49	**42.38**
	Total recovery made	**182.59**	**65.74**	**248.33**
4	**Compensation paid to the supplier (₹ in lakh):**			
	(a) Liquidity damages	34.60	15.27	**49.87**
	Interest on Liquidity damages @ 8 *per cent*	22.95	8.75	**31.70**
	(b) Unexecuted fine	122.10	26.63	**148.73**
	Interest on unexecuted fine @ 8 *per cent*	81.18	15.10	**96.28**
	Total compensation paid	**260.83**	**65.75**	**326.58**

Appendix 3.5

(Reference: Paragraphs 3.2.3 (ii), (v) and (vii); Pages 83 and 85)

(A) Expenditure incurred on undistributed SIM cards

Directorate	Number of undistributed SIM cards	Data charges for four months (₹92 per month) plus GST (18 *per cent*)	ELCOT Service Charges (2.5 *per cent* of base price of ₹92) plus GST (18 *per cent*)	Total expenditure on undistributed cards (in ₹)
Directorate of Collegiate Education	60,495	2,62,69,349	6,56,734	2,69,26,083
Directorate of Technical Education	50,351	2,18,64,418	5,46,610	2,24,11,028
			Total	**4,93,37,111**
			Total (₹ in crore)	**4.93 crore**

(B) Expenditure incurred on data charges during summer vacations-non-synchronisation with academic calendar

Month of activation of data SIM cards	Number of SIM cards activated during the month	Data charges for one month (summer vacation) (₹92 per month plus GST (18 *per cent*))	ELCOT Service Charges (2.5 *per cent* of base price of ₹92) plus GST (18 *per cent*)	Total expenditure on data charges for one month(summer vacation) (₹)
March 2021	3,10,704	3,37,30,026	8,43,251	3,45,73,277
April 2021	673	73,061	1,827	74,888
			Total	**3,46,48,165**
			Total (₹ in crore)	**3.46 crore**

(C) Actual expenditure incurred on SIM cards supplied by NSPs

Number of data SIM cards supplied	Data charges for four months (₹92 per month) plus GST (18 *per cent*)	ELCOT service charges (2.5 *per cent* of base price of ₹92) plus GST (18 *per cent*)	Total actual expenditure (in ₹)
9,20,102	39,95,45,092	99,88,627	40,95,33,719
		Total (₹ in crore)	**40.95 crore**

Appendix 3.6

(Reference: Paragraph 3.2.4; Page 87)

Avoidable expenditure due to delay in deposit of 40 *per cent* of enhanced compensation for 86 cases

Date of High Court's interim order	:	28/02/2013
Payable date for 40 *per cent* of enhanced compensation (Within eight weeks of High Court's interim order)	:	24/04/2013
Date up to which interest was calculated and the date on which the enhanced compensation was deposited.	:	28/03/2016
Delay (in days)	:	1,068 days

Sl. No.	Award No. and Date	LAOP No.	Land value	Interest payable (19/09/2001 to 24/04/2013)	Interest actually paid (19/09/2001 to 28/03/2016)	Excess payment
			(in ₹)			
(1)	(2)	(3)	(4)	(5)	(6)	(7) = (6) – (5)
1	1 / 1999 dated 16/08/1999	111/2000	20,14,679	35,08,025	43,89,593	8,81,568
2		112/2000	75,33,148	1,31,16,965	1,64,13,263	32,96,298
3		113/2000	20,58,474	35,84,283	44,85,014	9,00,731
4		114/2000	36,35,182	63,29,698	79,20,354	15,90,656
5		115/2000	20,58,477	35,84,288	44,85,021	9,00,733
6		116/2000	1,10,36,936	1,92,17,876	2,40,47,335	48,29,459
7		117/2000	18,39,490	32,02,980	40,07,891	8,04,911
8		118/2000	18,39,490	32,02,980	40,07,891	8,04,911
9		120/2000	33,28,599	57,95,866	72,52,369	14,56,503
10		122/2000	33,28,601	57,95,869	72,52,374	14,56,505
11	8 / 1999 dated 26/08/1999	41/2002	23,26,489	40,50,959	50,68,967	10,18,008
12		42/2002	22,38,750	38,98,185	48,77,798	9,79,613
13		43/2002	22,38,750	38,98,185	48,77,800	9,79,615
14		44/2002	23,26,488	40,50,957	50,68,964	10,18,007
15		45/2002	58,38,308	1,01,65,854	1,27,20,536	25,54,682
16		46/2002	23,26,488	40,50,957	50,68,964	10,18,007
17		47/2002	23,26,488	40,50,957	50,68,964	10,18,007
18		48/2002	23,26,488	40,50,957	50,68,964	10,18,007
19		49/2002	23,26,489	40,50,959	50,68,967	10,18,008
20		50/2002	32,92,279	57,32,624	71,73,235	14,40,611
21		51/2002	38,19,043	66,49,843	83,20,951	16,71,108

Sl. No.	Award No. and Date	LAOP No.	Land value	Interest payable (19/09/2001 to 24/04/2013)	Interest actually paid (19/09/2001 to 28/03/2016)	Excess payment
			(in ₹)			
(1)	(2)	(3)	(4)	(5)	(6)	(7) = (6) – (5)
22	8 / 1999 dated 26/08/1999	52/2002	41,26,322	71,84,888	89,90,452	18,05,564
23		53/2002	41,26,324	71,84,891	89,90,457	18,05,566
24		54/2002	23,26,489	40,50,959	50,68,967	10,18,008
25		55/2002	35,55,661	61,91,234	77,47,093	15,55,859
26		56/2002	21,94,852	38,21,748	47,82,155	9,60,407
27		57/2002	17,55,882	30,57,399	38,25,725	7,68,326
28		58/2002	24,58,235	42,80,360	53,56,015	10,75,655
29	12 / 1999 dated 27/08/1999	61/2001	13,17,211	22,93,571	28,69,946	5,76,375
30		63/2001	13,17,211	22,93,571	28,69,946	5,76,375
31		64/2001	13,17,211	22,93,571	28,69,946	5,76,375
32		104/2001	73,473	1,27,934	1,60,083	32,149
33		105/2001	73,473	1,27,934	1,60,083	32,149
34		106/2001	95,71,732	1,66,66,614	2,08,54,940	41,88,326
35		107/2001	1,46,947	2,55,869	3,20,169	64,300
36		109/2001	1,46,946	2,55,867	3,20,167	64,300
37		115/2001	9,65,954	16,81,951	21,04,626	4,22,675
38		118/2001	73,473	1,27,934	1,60,083	32,149
39	1 / 2000 dated 10/01/2000	29/2000	68,79,902	1,19,79,512	1,49,89,967	30,10,455
40		65/2001	36,66,263	63,83,818	79,88,073	16,04,255
41		89/2001	27,61,013	48,07,567	60,15,710	12,08,143
42		91/2001	27,61,014	48,07,568	60,15,712	12,08,144
43		92/2001	76,94,627	1,33,98,138	1,67,65,094	33,66,959
44	3 / 2000 dated 07/02/2000	69/2000	39,62,057	68,98,864	86,32,551	17,33,687
45		71/2000	1,36,622	2,37,891	2,97,673	59,782
46		72/2000	1,05,20,450	1,83,18,553	2,29,22,012	46,03,459
47		73/2000	91,082	1,58,595	1,98,450	39,855
48		74/2000	91,082	1,58,595	1,98,450	39,855
49		76/2000	30,05,695	52,33,615	65,48,824	13,15,209
50		77/2000	1,36,622	2,37,891	2,97,673	59,782
51		78/2000	36,88,810	64,23,077	80,37,199	16,14,122
52		79/2000	56,47,069	98,32,862	1,23,03,864	24,71,002
53		80/2000	91,082	1,58,595	1,98,450	39,855
54		83/2000	53,73,822	93,57,076	1,17,08,512	23,51,436
55		84/2000	1,36,622	2,37,891	2,97,673	59,782
56		85/2000	53,73,822	93,57,076	1,17,08,512	23,51,436
57		86/2000	35,52,189	61,85,188	77,39,528	15,54,340

Sl. No.	Award No. and Date	LAOP No.	Land value	Interest payable (19/09/2001 to 24/04/2013)	Interest actually paid (19/09/2001 to 28/03/2016)	Excess payment
			(in ₹)			
(1)	(2)	(3)	(4)	(5)	(6)	(7) = (6) – (5)
58	6 / 2000 dated 28/02/2000	53/2001	1,06,13,915	1,84,81,298	2,31,25,654	46,44,356
59		56/2001	59,93,204	1,04,35,564	1,30,58,025	26,22,461
60		72/2001	82,34,934	1,43,38,938	1,79,42,318	36,03,380
61		73/2001	1,37,249	2,38,982	2,99,039	60,057
62		75/2001	1,63,78,369	2,85,18,555	3,56,85,277	71,66,722
63		76/2001	91,499	1,59,321	1,99,359	40,038
64		78/2001	12,35,240	21,50,840	26,91,347	5,40,507
65		79/2001	1,37,249	2,38,982	2,99,039	60,057
66	7 / 2000 dated 28/02/2000	5/2002	37,05,720	64,52,521	80,74,042	16,21,521
67		6/2002	39,34,469	68,50,827	85,72,442	17,21,615
68		7/2002	38,88,720	67,71,167	84,72,864	17,01,597
69		8/2002	38,42,969	66,91,504	83,73,081	16,81,577
70		10/2002	22,41,732	39,03,377	48,84,298	9,80,921
71		11/2002	26,53,479	46,20,325	57,81,414	11,61,089
72		13/2002	29,73,726	51,77,949	64,79,170	13,01,221
73		14/2002	27,90,726	48,59,304	60,80,449	12,21,145
74		16/2002	55,35,703	96,38,948	1,20,61,219	24,22,271
75		17/2002	38,42,969	66,91,504	83,73,081	16,81,577
76		18/2002	46,20,711	80,45,734	100,67,630	20,21,896
77	8 / 2000 dated 24/03/2000	54/2001	26,67,894	46,45,425	58,12,822	11,67,397
78		55/2001	27,13,894	47,25,521	59,13,047	11,87,526
79		66/2001	26,67,893	46,45,423	58,12,819	11,67,396
80		67/2001	66,69,735	1,16,13,562	1,45,32,054	29,18,492
81		69/2001	36,79,853	64,07,481	80,17,683	16,10,202
82		70/2001	36,79,853	64,07,481	80,17,683	16,10,202
83		71/2001	36,79,853	64,07,481	80,17,683	16,10,202
84		80/2001	68,483	1,19,245	1,49,211	29,966
85		81/2001	35,41,860	61,67,203	77,17,023	15,49,820
86		87/2001	36,79,853	64,07,481	80,17,683	16,10,202
			Total (in ₹)	**49,98,69,880**	**62,54,87,351**	**12,56,17,471**
					Total excess payment (₹ in crore)	**12.56**

Appendix 3.7

(Reference: Paragraph 3.2.4; Page 87)

Avoidable expenditure due to delay in deposit of enhanced compensation as per the final orders of the High Court

Date of High Court's order	: 26/04/2018
Enhanced compensation to be paid by (Date)	: 19/07/2018
Date up to which interest was calculated	: 31/01/2019
Delay (in days)	: 196 days

Sl. No.	Award No.	LAOP No.	Land value	Interest payable (19/09/2001 to 19/07/2018)	Interest actually paid (19/09/2001 to 31/01/2019)	Excess payment
			(in ₹)			
(1)	(2)	(3)	(4)	(5)	(6)	(7) =(6) – (5)
1	11/1999	110/01	36,38,491	91,92,922	94,80,014	2,87,092
2		112/01	53,04306	1,34,01,729	1,38,20,261	4,18,532
3		113/01	1,48,60,824	375,46,991	3,87,19,572	11,72,581
4		114/01	36,38,491	91,92,922	94,80,014	2,87,092
5	2/2000	82/2001	36,66,263	92,63,090	95,52,373	2,89,283
6		93/2001	1,19,49,303	3,01,90,814	3,11,33,664	9,42,850
7		94/2001	73,32,526	1,85,26,179	1,91,04,747	5,78,568
8		95/2001	17,65,237	44,60,004	45,99,288	1,39,284
9		96/2001	18,10,500	45,74,365	47,17,221	1,42,856
10		103/2001	9,95,774	25,15,898	25,94,468	78,570
11		108/2001	36,66,264	92,63,092	95,52,376	2,89,284
12		111/2001	1,04,10,377	2,63,02,602	2,71,24,023	8,21,421
13	4/2000	59/2000	36,94,448	93,34,301	96,25,808	2,91,507
14		65/2000	73,88,894	1,86,68,597	1,93,80,421	7,11,824
15		66/2000	17,78,809	44,94,295	46,65,662	1,71,367
16		68/2000	17,78,809	44,94,295	46,65,662	1,71,367
17		75/2000	45,27,332	1,21,96,618	1,25,77,514	3,80,896
18		88/2000	46,45,168	1,17,36,367	1,21,02,891	3,66,524
19		97/2000	99,73,450	2,51,98,673	2,59,85,619	7,86,946
20	5/2000	60/2000	1,82,165	4,60,254	4,74,627	14,373
21		61/2000	50,55,035	1,27,71,927	131,70,790	3,98,863
22		62/2000	95,63,583	2,41,63,113	2,49,17,720	7,54,607
23		63/2000	1,82,165	4,60,254	4,74,627	14,373
24		64/2000	2,00,68,600	5,07,04,830	5,22,88,325	15,83,495
25		70/2000	18,47,224	46,67,151	48,12,904	1,45,753
26		87/2000	18,47,224	46,67,151	48,12,904	1,45,753
27		90/2000	17,33,196	43,79,050	45,15,807	1,36,757
28		91/2000	17,33,196	43,79,050	45,15,807	1,36,757
29		92/2000	38,31,278	96,80,013	99,82,316	3,02,303
30		93/2000	52,90,812	1,33,67,635	1,37,85,102	4,17,467
31		94/2000	52,90,812	1,33,67,635	1,37,85,102	4,17,467
			Total (in ₹)	**40,36,21,816**	**41,64,17,629**	**1,27,95,813**
					Total excess payment (₹ in crore)	**1.28 crore**

Appendix 3.8

(Reference: Paragraph 3.2.4; Pages 87 and 88)

Avoidable expenditure due to delay in filing of appeals

Date of High Court's orders	: 28/11/2019 and 05/12/2019
Payable date of enhanced compensation	: Within 12 weeks of the HC's orders
Actual date of payment	: 31/01/2021
Delay (in days)	: 896 days[1]

Sl. No.	LAOP No.	Land value	Interest payable (19/09/2001 to 19/07/2018)	Interest actually paid (19/09/2001 to 31/01/2021)	Excess payment
		(in ₹)			
(1)	(2)	(3)	(4)	(5)	(6) = (5) – (4)
1	119/2000	33,28,601	84,52,367	96,71,182	12,18,815
2	121/2000	1,06,52,760	2,70,25,321	3,09,22,320	38,96,999
3	58/2001	37,76,004	95,88,464	1,09,71,102	13,82,638
4	59/2001	94,40,010	2,39,71,160	2,74,27,755	34,56,595
5	09/2002	22,87,482	58,08,638	66,46,232	8,37,594
6	12/2002	53,06,958	1,34,76,038	1,54,19,257	19,43,219
7	15/2002	80,06,186	2,03,30,229	2,32,61,809	29,31,580
8	19/2002	74,11,441	1,88,19,984	2,15,33,790	27,13,806
9	20/2002	36,59,970	92,93,817	1,06,33,968	13,40,151
10	68/2001	1,54,259	3,91,712	4,48,196	54,684
Total (in ₹)			**13,71,57,729**	**15,69,35,611**	**1,97,77,882**
Total excess payment (₹ in crore)					**1.98 crore**

[1] Delay has been calculated from the High Court's order dated 26/04/2018 in respect of the second batch of appeal suits comprising 31 cases.

Appendix 3.9

(Reference: Paragraph 3.2.4; Pages 87 and 88)

Avoidable expenditure due to delay after Principal Sub-Court's order which was not appealed against

Sl. No.	LAOP No.	Land value	Date of Principal Sub-Court's order	Payable date	Date up to which interest was calculated	Delay (in days)	Interest payable (19/09/2001 to the date payable)	Interest actually paid (19/09/2001 to the actual date of payment)	Excess payment
		(in ₹)					(in ₹)		
(1)	(2)	(3)	(4)	(5)	(6)	(7) = (6) – (5)	(8)	(9)	(10) = (9) – (8)
1	81/2000	56,47,069	24/10/2016	16/01/2017	31/10/2019	1,018	1,29,93,674	1,53,46,877	23,53,203
2	89/2000	17,33,196	03/01/2017	28/03/2017	31/10/2019	947	40,38,584	47,10,257	6,71,673
3	77/2001	12,80,990	27/04/2016	20/07/2016	31/10/2019	1,198	28,52,747	34,81,310	6,28,563
4	30/2001	47,66,831	24/10/2016	16/01/2017	31/10/2019	1,018	1,09,48,693	1,29,35,090	19,86,397
5	31/2001	2,86,009	24/10/2016	6/01/2017	31/10/2019	1,018	6,56,920	7,76,103	1,19,183
6	01/2012	3,09,80,511	27/04/2016	20/07/2016	31/07/2021	1,837	5,42,37,114	7,75,72,925	2,33,35,811
Total (in ₹)							**8,57,27,731**	**11,48,22,562**	**2,90,94,831**
Total excess payment (₹ in crore)									**2.91 crore**

Glossary of abbreviations

Abbreviations	Full form
ACS	Additional Chief Secretary to Government
AD&TW	Adi Dravidar and Tribal Welfare
ADW Divisions	Adi Dravidar Welfare Divisions
ALP	Aerial Ladder Platforms
AS	Administrative Sanction
ATNs	Action Taken Notes
BSNL	Bharat Sanchar Nigam Limited
CADTW	Commissioner, AD&TW
CAG	Comptroller and Auditor General of India
CDRRP	Coastal Disaster Risk Reduction Project
CHT	Commissioner of Handlooms and Textiles
CIT	Central Institutes of Technology
CLA	Commissioner of Land Administration
CMDA	Chennai Metropolitan Development Authority
Committee	Harbour Management Committee
CoTE	Commissioner of Technical Education
CPCB	Central Pollution Control Board
CPT	Central Polytechnic College
CRA	Commissioner of Revenue Administration
CSE	Commissioner of School Education
CSW	Commissioner of Social Welfare
CVC	Central Vigilance Commissioner
DADTWO	District Adi Dravidar & Tribal Welfare Officer
DAP	Differently Abled Persons
DC	District Collector
DCE	Directorate of Collegiate Education
DDAWO	District Differently Abled Welfare Office
DEE	Director of Elementary Education

Abbreviations	Full form
DFRS	Director of Fire and Rescue Services
DIETs	District Institute of Educational Training
DPC	Duties, Powers and Conditions of Services
DSE	Directorate of School Education
DTE	Directorate of Technical Education
DWAS	Disaster Warning Announcement Station
EE	Executive Engineer
EE, FHPD	Executive Engineer, Fishing Harbour Project Division
EIC, WRD	Engineer-in-Chief, WRD & Chief Engineer, PWD, Chennai
ELCOT	Electronics Corporation of Tamil Nadu Limited
ERS	Exclusive Rescue Stations
ERSS	Emergency Response Support System
EWS	Early Warning System
FD	Fireman Driver
FH	Mallipattinam Fishing Harbour
FHSP	Free House Site Pattas
FM	Fireman
FPW	Fire Prevention Wing
FRSS	Fire and Rescue Service Stations
GLV	Guideline Value
GoI	Government of India
GoTN	Government of Tamil Nadu
Ha	Hectares
HR&CE	Hindu Religious and Charitable Endowments
HT	High Tension
IRs	Inspection Reports
IWB	Integrated Workshop Building
JEE	Joint Entrance Examination
JPI	Joint Physical Inspection

Abbreviations	Full form
JPV	Joint Physical Verification
LAO	Land Acquisition Officer
LBMA	London Bullion Market Association
LD	Locomotor Disabled
MIS	Management Information System
MMC	Monthly Minimum Charges
MoU	Memorandum of Understanding
MSME FC	Micro, Small and Medium Enterprise Facilitation Council, Bhopal
MT	Metric Ton
NCLT	National Company Law Tribunal Bench at Chennai
NDMA	National Disaster Management Authority
NDIC	National Disability Identity Certificate
NDRF	National Disaster Response Force
NEET	National Eligibility cum Entrance Test
NHDC	National Handloom Development Corporation Limited
NIT	Notice Inviting Tenders
NSPs	Network Service Providers
PAA	Personal Assistance Allowance
PAC	Public Accounts Committee
PMAY-G	Pradhan Mantri Awas Yojana (Gramin)
PMU	Project Management Unit
PPE	Personal Protective Equipment
PWD	Public Works Department
QRV	Quick Response Vehicle
R&DM	Revenue & Disaster Management
RFCTLARR	Right to Fair Compensation & Transparency in Land Acquisition, Rehabilitation and Resettlement
RPWD Act	Rights of Persons with Disabilities Act
SAB	State Advisory Board

Abbreviations	Full form
SACFA	Standing Advisory Committee on Frequency Allocation
SAN	Supply Available Notice
SDRF	State Disaster Response Fund
SECC	Socio Economic and Caste Census
SERC	State Emergency Response Centre
SFAC	Standing Fire Advisory Committee
SLA	Special Leave to Appeal
SPD	Special Project Division
SSF	Secret Services Fund
ST	Scheduled Tribe
STC	State Training Centre
TAC	Tender Acceptance Committee
TANGEDCO	Tamil Nadu Generation and Distribution Corporation
TNFSR	Tamil Nadu Fire Service Rules
TNMMCR	Tamil Nadu Minor Mineral Concession Rules, 1959
TNMSC	Tamil Nadu Medical Services Corporation Limited
TNPHC	Tamil Nadu Police Housing Corporation
TNRPWD Rules	TN Rights of Persons with Disabilities Rules
TNSWAN	Tamil Nadu State Wide Area Network
TNTBESC	Tamil Nadu Text Book and Educational Services Corporation
TNTTA	Tamil Nadu Transparency in Tenders Act, 1998
TNTTR	Tamil Nadu Transparency in Tender Rules
UCs	Utilisation Certificates
VAO	Village Administrative Officer
VHF	Very High Frequency
VOC Port	V.O. Chidambaranar Port, Tuticorin
WPC	Wireless Planning Cell
WRD	Water Resources Department