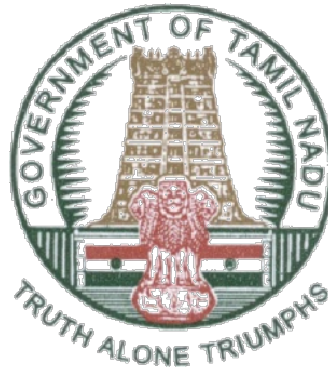




# Report of the Comptroller and Auditor General of India

General and Social Sector  
for the year ended March 2014



Government of Tamil Nadu  
Report No. 3 of 2015

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## PREFACE

This Report for the year ended March 2014 has been prepared for submission to the Governor of Tamil Nadu under Article 151 of the Constitution of India.

The Report contains significant results of the performance audit and compliance audit of the Departments of the Government of Tamil Nadu under the General and Social Services including Departments of Housing and Urban Development, Adi Dravidar & Tribal Welfare, Backward Classes, Most Backward Classes and Minorities Welfare, Home, Prohibition & Excise, School Education, Social Welfare & Nutritious Meal Programme, Revenue, Higher Education, Special Programme Implementation, Health & Family Welfare, Public, Tamil Development & Information. However, Departments of Legislative Assembly, Law, Personnel & Administrative Reforms, Planning, Development & Special Initiatives, Finance, Co-operation, Food & Consumer Protection, Labour and Employment, Youth Welfare & Sports Development, Welfare of Differently Abled Persons, Rural Development & Panchayat Raj and Municipal Administration & Water Supply are not covered in this Report on General and Social Services.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2013-14 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 2013-14 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.

**CHAPTER I**  
**INTRODUCTION**



# CHAPTER I

## INTRODUCTION

### 1.1 About this Report

This Report of the Comptroller and Auditor General of India (C&AG) on Government of Tamil Nadu relates to matters arising from Performance Audit of selected programmes and activities and Compliance Audit of Government departments and Autonomous Bodies.

The primary purpose of the Report is to bring to the notice of the State Legislature important results of audit. Auditing standards 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 rules, laws, regulations and various orders and instructions issued by the competent authorities are being complied with.

Performance Audit examines the extent to which objectives of an organisation, programme or scheme have been achieved economically, efficiently and effectively.

This chapter provides profile of audited entities, planning and extent of audit and synopsis of audit observations. Chapter II of this Report deals with findings of Performance Audits and Chapter III deals with findings of Compliance Audit of various departments and Autonomous Bodies.

### 1.2 Profile of Audited Entities

There are 37 departments in the State at the Secretariat level, headed by Principal Secretaries/Secretaries who are assisted by Commissioners/ Directors and Subordinate officers. Of these, 23 departments including 13 Public Sector Undertakings and 2,386 Autonomous Bodies/Local Bodies coming under these departments are under audit jurisdiction of the Principal Accountant General (General and Social Sector Audit).

A comparative position of expenditure incurred by the Government during the year 2013-14 and in the preceding two years is given in **Table 1.1**.

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Abbreviations used in this report are listed in the Glossary at Page 172

**Table 1.1: Comparative position of expenditure**

(₹ in crore)

Disbursements	2011-12			2012-13			2013-14		
	Plan	Non-plan	Total	Plan	Non-plan	Total	Plan	Non-plan	Total
<b>Revenue expenditure</b>	<b>17,576</b>	<b>66,262</b>	<b>83,838</b>	<b>23,384</b>	<b>73,683</b>	<b>97,067</b>	<b>26,534</b>	<b>83,290</b>	<b>1,09,824</b>
General services	52	28,889	28,941	36	31,616	31,652	61	35,668	35,729
Social services	13,728	19,534	33,262	19,288	19,335	38,623	22,173	23,103	45,276
Economic services	3,172	10,970	14,142	3,277	14,351	17,628	3,452	16,192	19,644
Grants-in-aid and contributions	624	6,869	7,493	783	8,381	9,164	848	8,327	9,175
<b>Capital Expenditure</b>	<b>16,216</b>	<b>120</b>	<b>16,336</b>	<b>14,351</b>	<b>217</b>	<b>14,568</b>	<b>16,872</b>	<b>301</b>	<b>17,173</b>
<b>Loans and advances disbursed</b>	<b>338</b>	<b>5,145</b>	<b>5,483</b>	<b>170</b>	<b>4,599</b>	<b>4,769</b>	<b>389</b>	<b>1,853</b>	<b>2,242</b>
<b>Repayment of public debt (including transactions under ways and means advances)</b>	<b>*</b>	<b>*</b>	<b>3,830</b>	<b>*</b>	<b>*</b>	<b>5,015</b>	<b>*</b>	<b>*</b>	<b>4,977</b>
<b>Contingency fund</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>*</b>	<b>*</b>	<b>19</b>
<b>Public account disbursements</b>	<b>*</b>	<b>*</b>	<b>1,20,953</b>	<b>*</b>	<b>*</b>	<b>1,33,101</b>	<b>*</b>	<b>*</b>	<b>1,44,022</b>
<b>Total</b>			<b>2,30,440</b>			<b>2,54,520</b>			<b>2,78,257</b>

\* Plan and non-plan bifurcation is not applicable  
(Source: Finance Accounts for the respective years)

### 1.3 Authority for Audit

The authority for audit by the C&AG 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) Act, 1971. The C&AG conducts audit of expenditure of the departments of Government of Tamil Nadu under section 13<sup>1</sup> of the C&AG's (DPC) Act, 1971. The C&AG is the sole auditor in respect of 33 Autonomous Bodies which are audited under Sections 19(2)<sup>2</sup>, 19(3)<sup>3</sup> and 20(1)<sup>4</sup> of the said Act. Audit of Government companies is also conducted under Section 19(1) of the C&AG's (DPC) Act. In addition, the C&AG conducts, under Section 14<sup>5</sup> of the Act, audit of other

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

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

<sup>3</sup> Audit of the accounts of Corporations (not being Companies) established by or under law made by the State Legislature at the request of the Governor

<sup>4</sup> Audit of accounts of any body or authority on the request of the Governor on such terms and conditions as may be agreed upon between the C&AG and the Government

<sup>5</sup> Audit of (i) all receipts and expenditure of a body/authority substantially financed by grants or loans from the Consolidated Fund of the State and (ii) all receipts and expenditure of any body or authority where the grants or loans to such body or authority from the Consolidated Fund of the State in a financial year is not less than ₹ one crore

Autonomous Bodies which are substantially funded by the State Government. The C&AG also provides Technical Guidance and Support to the Local Fund Audit for audit of Local Bodies. The principles and methodologies for various audits are prescribed in the Auditing Standards and the Regulations on Audit and Accounts 2007 issued by the C&AG.

## 1.4 Planning and conduct of audit

Audit process starts with the risk assessment of the department/organisation 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 Inspection Reports. 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 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 Performance Audits

Thirteen Draft Paragraphs (DPs) and four draft Performance Audits (PAs) including one Information Systems Audit were forwarded demi-officially to Principal Secretaries/Secretaries of the Departments concerned between June and November 2014 with requests to send their responses within six weeks. Departmental replies for only six out of thirteen DPs were received. The replies, wherever received, have been suitably incorporated in the Report. In respect of draft PAs, Exit Conferences were held with representatives of the Government between October and December 2014. The Government reply and views expressed by the representatives of the Government during Exit Conferences were considered while finalising the Report.

### 1.5.2 Pending replies to Inspection Reports

A review of the IRs issued up to 30 September 2013 revealed that 17,032 paragraphs relating to 4,756 IRs remained outstanding at the end of March 2014 as detailed in **Appendix 1.1**.

Large pendency of IRs due to non-receipt of replies was indicative of the fact that heads of offices and heads of departments did not initiate appropriate and

adequate action to rectify the defects, omissions and irregularities pointed out in the IRs.

## **1.6 Audit observations of Performance Audits**

This Report contains four Performance Audits including one on Information Systems Audit. The focus has been on auditing the specific programmes/schemes and offering suitable recommendations with the intention to assist the Executive in taking corrective action and improving service delivery to the citizens. Significant audit observations are discussed below:

### ***1.6.1 Slum upgradation, Clearance, Rehabilitation measures and Provision of basic amenities by the Tamil Nadu Slum Clearance Board***

The Government of Tamil Nadu (GoTN) enacted the Tamil Nadu Slum Areas (Improvement and Clearance) Act, 1971, framed Rules under the Act and established the Tamil Nadu Slum Clearance Board (TNSCB) to implement the provisions of the Act and the Rules. GoTN implements slum improvement programmes, rehabilitation and resettlement programmes mainly through TNSCB and urban local bodies with funds from GoI, GoTN and external funding agencies. Performance Audit on Slum Upgradation, Clearance, Rehabilitation measures and Provision of basic amenities by TNSCB covering the period 2009-14 was conducted and significant audit findings emerged.

- TNSCB did not fully implement provisions of the Act regarding notification of slum areas, declaration of slum clearance areas, demolition of tenements unfit for human habitation and eviction of encroachments. Encroachments in 64 tenemental schemes remained uncleared as of June 2014.
- TNSCB withdrew programme funds from Personal Deposit Account in excess of requirement and kept them in bank accounts and programme funds were diverted to meet deficit in the revenue and the deposit & advance accounts.
- As against 57,854 tenements targeted to be constructed under the programmes of Basic Services to Urban Poor (BSUP) and Emergency Tsunami Reconstruction Project (ETRP), only 20,650 tenements were completed till May 2014. Of these, only 9,978 tenements were allotted to beneficiaries as of August 2014.
- Adoption of defective structural design in construction of tenements resulted in wasteful expenditure of ₹ 19.17 crore.
- As the biometric card system was not implemented successfully, TNSCB did not ensure a fool proof system to prevent unauthorised persons from occupying the tenements.

**(Paragraph 2.1)**

### 1.6.2 Schemes for Welfare and Protection of Girl Child

With a view to promote gender equality and bridge gender gaps, both the Central and State Governments implement various schemes exclusively for girls focusing on their education, health as well as providing safe and protected living environment. As per Census 2011, literacy rate of girls in Tamil Nadu in the age group 7 to 18 years stood at 95.85 *per cent* as against the all India average of 86.76 *per cent* and the State's child sex ratio was 946 as against the all India ratio of 914. Performance Audit of Schemes for Welfare and Protection of Girl Child covering the period 2009-14 was conducted and significant audit findings emerged.

- There was a delay of 18 months in depositing the funds of National Scheme of Incentive to Girls for Secondary Education in the mandated bank resulting in loss of interest of ₹ 3.56 crore to beneficiaries.
- Failure of the Director of School Education to adhere to the instructions of Government of India to furnish bank account particulars of the beneficiaries resulted in non-payment of maturity value of deposits.
- Shortfall in coverage of eligible students under the Special Incentive Scheme for encouraging Girls Education (State scheme) was in the range of 22 and 76 *per cent* during 2009-10 to 2013-14.
- Additional liability of ₹ 13.98 crore was created due to delay in finalising executing agency for construction of hostels for girls.
- The calorific value of supplementary nutrition provided to adolescent girls under SABLE scheme was below GoI norms.
- Incentive amounting to ₹ 91.18 crore payable as education assistance under Chief Minister's Girl Child Protection Scheme was not paid to 1,75,976 beneficiaries enrolled during 2001-08.

(Paragraph 2.2)

### 1.6.3 Management of Prisons and Jails in Tamil Nadu

Prisons form a vital arm of criminal administration system, which provides security to society by isolating convicts and persons under trial from society and also aim at well-being and social re-entry of prisoners through custodial care, correctional programmes and post-release support mechanisms. Prisons and Jails in the State were established under the Prisons Act, 1894 (Act) and are governed by the Tamil Nadu Prison Rules, 1983 (Rules) framed under Section 59 of the Act. Performance Audit of Management of Prisons and Jails in Tamil Nadu covering the period 2009-14 was conducted to examine whether arrangements for detention and custody of prisoners were adequate and facilities to prisoners as envisaged in the Acts and Rules were being provided. The Performance Audit revealed the following:

- There were deficiencies in budgetary control and financial



- management such as excessive supplementary provisions and transfer of funds to Tamil Nadu Police Housing Corporation to avoid lapse of budgetary grants.
- Non-adherence to rules was noticed in respect of segregation and release of prisoners.
  - There were security lapses leading to escape of prisoners.
  - Out of 95 prisoners who escaped from prisons and while in police custody during 2009-14, 16 prisoners were yet to be traced. Thus, 97 prisoners including 81 prisoners who escaped prior to 2009 were not yet traced.
  - Security equipment like CCTVs, mobile phone detectors were inadequate or not working optimally.
  - Facilities and privileges provided to prisoners were not as per requirement.
  - There were shortages of medical and correctional staff.
  - Lack of medical equipment in prison hospitals and ambulances was noticed.
  - Out of ₹ 2.10 crore deducted from prisoners' wages and credited to Victim Compensation Fund in test-checked prisons, an amount of ₹ 0.21 crore only was spent on compensation to victims.

**(Paragraph 2.3)**

#### ***1.6.4 Information Systems audit on Crime and Criminal Tracking Network and Systems***

Crime and Criminal Tracking Network and Systems (CCTNS) Project was aimed at modernising the police force for enhancing the outcome in the area of crime investigation and criminals' detection, in information gathering and its dissemination among various police organisations especially at police station level through adoption of an IT enabled criminal tracking system. Information systems audit of the project revealed the following:

- Introduced in the State during Eleventh Five Year Plan (2007-2012), the project could not achieve its objectives even after three years of its implementation and after incurring an expenditure of ₹ 83.30 crore up to May 2014.
- The project suffered set-backs due to faulty server architecture/database design which had a direct impact on the primary goal of the project viz. dissemination of information about criminal/accused/person.
- The System Integrator failed to digitise the legacy data up to 2011 in complete shape. Shortfall was noticed in capture of data during 2012 and 2013 also.

- FIR content/case progress were not captured in many cases even after 'go-live' thus rendering the Common Integrated Police Records Updation Systems (CIPRUS) database incomplete.
- The application software is yet to stabilise due to presence of many deficiencies in the software coupled with inability to generate accurate/reliable reports from the system.
- National Informatics Centre (NIC), the developer is yet to complete the pending requirements under Phases I and II. No time-line has been fixed for their completion as well as taking up of Phases III and IV of the Project.
- The capture of First Information Reports (FIRs) and its updation were not effectively monitored in the police web-portal by higher level officers to whom adequate hardware was provided under the project.
- The CIPRUS software could not render any assistance to Investigating Officers in crime investigation/crime detection due to restricted global search and finger-print data in the system.
- Poor planning in the initial stages of the Project had also led to non-utilisation of hardware/software worth ₹ 4.36 crore.
- The web-based software required for easy operation has not been developed yet. CCTNS was implemented based on client-server architecture as an interim measure but is being continued till date without switching over to web based system.

(Paragraph 2.4)

## 1.7 Audit observations of Compliance Audit

Audit observed several deficiencies in critical areas which had adverse impact on effective functioning of Government Departments/ Organisations. Key audit findings of compliance issues are as under:-

### *Admission of children belonging to weaker section and disadvantaged group by unaided non-minority schools under the Right of Children to Free and Compulsory Education Act, 2009*

Even though the Act came into effect from 1 April 2010 and GoTN notified the Rules in November 2011, GoTN did not notify the local authorities to ensure proper implementation of provisions of the Act. Out of 1,866 unaided non-minority schools in the test-checked districts, 801 schools did not provide 25 per cent reservation in admission and in 69 test-checked schools, as against 929 children to be admitted under the Act, only 407 children were admitted. Children were admitted under the 25 per cent reservation without ensuring their eligibility for such admission. Fifty nine schools collected fees from students admitted in violation of provisions of the Act. The children admitted under the Act were not provided with free uniform or textbooks and writing materials by 83 schools. GoTN did not provide funds for reimbursement of

expenditure to unaided non-minority schools. The monitoring of implementation of the Act was inadequate.

**(Paragraph 3.1)**

***Implementation of Moovalur Ramamirtham Ammaiyar Ninaivu Marriage Assistance Scheme***

Though adequate budget provisions were allotted for the assistance, there were savings under the scheme due to lack of proper planning in procurement of gold coins. This resulted in eligible applications being kept pending. Cases of assistance to ineligible persons and extension of benefits of the scheme in respect of incomplete applications were noticed. The stated objective of providing assistance to poor parents and disbursement of gold coins before marriage for making 'Thirumangalyam' was not achieved as there was delay in providing assistance in a large proportion of cases.

**(Paragraph 3.2)**

***Tribal Sub Plan (School Education and Nutrition components)***

Though allocations were made in Annual Plan Outlays and State Budgets for Tribal Sub Plan (TSP) in proportion to Scheduled Tribe (ST) population of the State, utilisation of TSP funds by Government departments was not optimal and percentage of unutilised TSP funds to budget provisions ranged between 23 and 40. TSP funds provided under the School Education and Nutrition components were not utilised to the extent of 32 to 66 *per cent* and 28 to 35 *per cent* respectively. Literacy rate of the State increased from 73.5 *per cent* in 2001 to 80.1 *per cent* in 2011 whereas the increase was from 41.5 *per cent* in 2001 to 54.3 *per cent* in 2011 in respect of STs. As per 2011 Census figures, 12.5 *per cent* of 1,32,711 ST children in age group of 7 to 14 years were out-of-school children. Delay in construction of school buildings was noticed in test-checked districts.

**(Paragraph 3.3)**

Failure of the departments to make timely deposit of land compensation amounts in courts resulted in avoidable payment of interest of ₹ 2.42 crore.

**(Paragraph 3.4.1)**

Injudicious adoption of costlier and higher specifications in blacktopping of roads within campuses of educational and health institutions violating Indian Roads Congress specifications resulted in extra cost of ₹ 2.06 crore.

**(Paragraph 3.4.2)**

Procurement of furniture for schools from the Tamil Nadu Small Industries Corporation Limited at higher rates resulted in avoidable expenditure of ₹ 3.88 crore.

**(Paragraph 3.4.3)**

Failure to cover 32,837 acres of paddy crop in the Cauvery delta districts/areas under universal crop insurance scheme, despite Government instructions resulted in avoidable payment of ₹ 28.54 crore to 38,856 farmers.

**(Paragraph 3.4.4)**

Failure of the Special Programme Implementation Department to give clear instructions resulted in distribution of laptops to ineligible students leading to avoidable expenditure of ₹ 33.19 crore.

**(Paragraph 3.4.5)**

Delayed distribution of special guides to students studying in classes X and XII during the academic year 2012-13 resulted in unfruitful expenditure of ₹ 2.45 crore as the purpose of enabling them to perform better in the examinations was not achieved. Funds sanctioned belatedly for 2013-14 were surrendered resulting in non-distribution of the special guides.

**(Paragraph 3.5.1)**

Government receipts of ₹ 10.13 crore collected from patients of pay ward of the Rajiv Gandhi Government General Hospital, Chennai were kept outside Government account and expenditure of ₹ 4.84 crore incurred in contravention of the Constitutional provisions and the Tamil Nadu Treasury Rules.

**(Paragraph 3.5.2)**

Procurement of printing machine without ensuring required infrastructure for installation led to blocking of ₹ 4.79 crore besides likely avoidable extra expenditure on replacement of parts damaged due to fire.

**(Paragraph 3.5.4)**

Even though funds of ₹ 1.70 crore, required for implementation of a surveillance project in the National Highway-45, were provided to the Director General of Police, the project did not take-off even after three years due to non-assessment of correct technical requirements and the funds remained outside Government account.

**(Paragraph 3.5.5)**

## **1.8 Recommendations**

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

**CHAPTER II**  
**PERFORMANCE**  
**AUDITS**



## CHAPTER II

### PERFORMANCE AUDITS

This chapter contains findings of Performance Audits on (i) Slum upgradation, Clearance, Rehabilitation measures and Provision of basic amenities by the Tamil Nadu Slum Clearance Board (ii) Schemes for Welfare and Protection of Girl Child (iii) Management of Prisons and Jails in Tamil Nadu and (iv) Information Systems Audit on Crime and Criminal Tracking Network and Systems.

### HOUSING AND URBAN DEVELOPMENT DEPARTMENT

#### 2.1 Slum upgradation, Clearance, Rehabilitation measures and Provision of basic amenities by the Tamil Nadu Slum Clearance Board

##### *Executive Summary*

*As per Census 2011, Tamil Nadu is one of the most urbanised States in India with urban population of 3.49 crore constituting 48.4 per cent of the total population of 7.21 crore. Slum population in urban areas was 57.98 lakh constituting 16.61 and 8.04 per cent respectively of the urban and State population. Government of Tamil Nadu (GoTN) enacted the Tamil Nadu Slum Areas (Improvement and Clearance) Act, 1971, framed Rules under the Act and established the Tamil Nadu Slum Clearance Board (TNSCB) to implement the provisions of the Act and the Rules. GoTN implements slum improvement programmes, rehabilitation and resettlement programmes mainly through TNSCB and urban local bodies, with funds from Government of India (GoI), GoTN and external funding agencies. Performance Audit on Slum upgradation, Clearance, Rehabilitation measures and Provision of basic amenities by TNSCB covering the period 2009-14 was conducted and significant audit findings emerged.*

*TNSCB did not fully implement provisions of the Act regarding notification of slum areas, declaration of slum clearance areas, demolition of tenements unfit for human habitation and eviction of encroachments. Encroachments in 64 tenemental schemes remained uncleared as of June 2014.*

*TNSCB withdrew programme funds from Personal Deposit Account in excess of requirement and kept them in bank accounts and programme funds were diverted to meet deficit in the revenue and the deposit & advance accounts.*

*As against 57,854 tenements targeted to be constructed under the programmes of Basic Services to Urban Poor (BSUP) and Emergency Tsunami Reconstruction Project (ETRP), only 20,650 tenements were completed till May 2014. Of these, only 9,978 tenements were allotted to beneficiaries as of August 2014.*

***Adoption of defective structural design in construction of tenements resulted in wasteful expenditure of ₹ 19.17 crore.***

***As the biometric card system was not implemented successfully, TNSCB did not ensure a fool proof system to prevent unauthorised persons from occupying the tenements.***

### **2.1.1 Introduction**

Urbanisation and absence of affordable housing in cities and towns in India have resulted in mushroom growth of slum settlements. As per Census 2011, Tamil Nadu is one of the most urbanised States in India with urban population of 3.49 crore constituting 48.4 *per cent* of the State's total population of 7.21 crore. The slum<sup>1</sup> population in urban areas rose from 28.38 lakh in 2001 to 57.98 lakh in 2011, constituting 16.61 *per cent* and 8.04 *per cent* of the urban and total population of the State respectively.

GoTN implements programmes for slum improvement, rehabilitation and resettlement of slum dwellers mainly through the Tamil Nadu Slum Clearance Board<sup>2</sup> (TNSCB), formed in 1970 and urban local bodies. The main objectives of TNSCB as envisaged in the Tamil Nadu Slum Areas (Improvement and Clearance) Act, 1971 (Act) are to (i) effectively arrest the growth of slums (ii) eliminate congestion and to provide basic amenities such as roads, water supply and drainage and toilets (iii) clear slums which are unfit for human habitation by rehabilitating slum dwellers in tenements and (iv) remove unhygienic and unsanitary conditions prevailing in slums and provide better accommodation and improved living conditions for slum dwellers.

### **2.1.2 Organisational Structure**

The Secretary to Government, Housing and Urban Development (H&UD) Department exercises overall control on the activities of TNSCB. In exercise of powers conferred in the Act, GoTN appointed (March 1995) 10 official members to TNSCB. Chairman of TNSCB is the prescribed authority for enforcing implementation of provisions of the Act, other than provisions relating to acquisition of land, for which the District Collector is the prescribed authority. Managing Director (MD) of TNSCB is the controlling officer for both its technical and non-technical functions. MD is assisted by the Secretary of the Board, a Financial Adviser (FA) and a Chief Engineer (CE). At field level, Superintending Engineers (SEs) of six Circles and

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<sup>1</sup> Slums are residential areas where dwellings are unfit for human habitation by reasons of dilapidation, overcrowding, faulty arrangements and design of such buildings, narrowness or faulty arrangement of street, lack of ventilation, light or sanitation facilities or any combination of these factors which are detrimental to safety and health of the dwellers

<sup>2</sup> A Statutory body constituted under Tamil Nadu Slum Areas (Improvement and Clearance) Act, 1971



Executive Engineers (EEs) of 18 Divisions are responsible for implementation of schemes.

### 2.1.3 Audit Objectives

The objectives of Performance Audit were to assess whether:

- planning process and the process of identification of specific areas for notifying as slum areas and declaring slum clearance areas under the Act were efficient;
- financial management was efficient and effective;
- activities/programmes were formulated in accordance with the provisions of the Act/Rules and executed efficiently and effectively;
- effective monitoring, evaluation and control mechanisms for implementation of the schemes were in place; and
- implementation of various slum improvement/clearance schemes had a positive impact on slums and slum dwellers and the intended benefits reached the targeted slum families.

### 2.1.4 Audit criteria

The Performance Audit was benchmarked against the criteria derived from the following sources:

- Tamil Nadu Slum Areas (Improvement and Clearance) Act, 1971 and Rules made thereunder.
- Town and Country Planning Act, 1971 and Development Control Rules and Regulations.
- Tamil Nadu Transparency in Tenders Act, 1998 and Tamil Nadu Transparency in Tenders Rules, 2000, made thereunder.
- National Building Code.
- Guidelines and orders on the subject issued by GoI, GoTN and TNSCB and external funding agencies.

### 2.1.5 Audit coverage and methodology

The audit objectives, criteria and scope of the Performance Audit were discussed in an Entry Conference held in March 2014 with the Principal Secretary, H&UD Department. The Performance Audit covering the period 2009-14 was conducted between March and July 2014. Details of major schemes completed/in progress during 2009-14, nature of works taken up under the scheme and the funding pattern are given in **Appendix 2.1**. Four<sup>3</sup> out of eight major schemes were selected for detailed scrutiny. Out of the six

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<sup>3</sup> (i) Basic Services to Urban Poor, a Sub Mission of Jawaharlal Nehru National Urban Renewal Mission (JNNURM) (ii) Emergency Tsunami Reconstruction Project (iii) Schemes under XII Finance Commission specific needs grants and (iv) Environmental Improvement of Urban Slums (EIUS)

TNSCB Circles and 17 TNSCB Divisions, five Circles<sup>4</sup> and 12 Divisions<sup>5</sup>, which executed Basic Services for the Urban Poor (BSUP), a Sub-Mission of Jawaharlal Nehru National Urban Renewal Mission (JNNURM) and Emergency Tsunami Reconstruction Project (ETRP) were selected for the Performance Audit. Out of the remaining five Divisions, two Divisions<sup>6</sup> were selected through simple random sampling. Thus, records of 14 of the 18 Divisions<sup>7</sup> and five of the six Circles were test-checked in audit, besides examining records in the TNSCB Head Office and in the H&UD Department, Secretariat. An Exit Conference with the Principal Secretary, H&UD Department was held in October 2014, wherein the Audit findings were discussed. The replies furnished by the Managing Director, TNSCB have been taken into account while finalising the audit findings. The Audit findings are discussed in the succeeding paragraphs.

## **Audit Findings**

### **2.1.6 Non-compliance with the provisions of the Act**

The Tamil Nadu Slum Areas (Improvement and Clearance) Act, 1971 (Act) was passed by GoTN to arrest growth of slums, eliminate congestion, provide for basic amenities in slums and clear slums which are unfit for human habitation.

#### **2.1.6.1 Non-notification of slum areas**

Section 3 of the Act provides that where the Government is satisfied that:-

- (a) any area is or may be a source of danger to the health, safety or convenience of the public of that area or of its neighbourhood, by reason of the area being low-lying, insanitary, squalid, overcrowded or otherwise; or
- (b) the buildings in any area, used or intended to be used for human habitation are (i) in any respect, unfit for human habitation; or (ii) by reason of dilapidation, over-crowding, faulty arrangement and design of such buildings, narrowness or faulty arrangement of streets, lack of ventilation, light or sanitation facilities, or any combination of these factors, detrimental to safety, health or morals, they may by notification, declare such area to be a slum area.

However, it was observed that GoTN notified 1,202 slums in 1971 and 17 more slums in 1985 and thereafter no proposals were submitted by TNSCB for notification of slums and hence no slums were notified by the Government.

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<sup>4</sup> Chennai Circle I, Project Circle, ETRP Circle and JNNURM Circle in Chennai and Madurai Circle

<sup>5</sup> ETRP North, ETRP South, ETRP Central I and ETRP Central II Divisions at Chennai, JNNURM Division at Chennai, FAP Division at Chennai, Divisions II, IV, V and VI at Chennai, Coimbatore Division and Madurai Division

<sup>6</sup> TNSCB Division I, Chennai and TNSCB Division, Tirunelveli

<sup>7</sup> Including TNSCB Division, Udthagamandalam, which was formed in November 2010

As per all India survey conducted in 2012 by the National Sample Survey Office, there were 2,364 slums with 5,88,611 households in urban areas of the State, out of which slums not notified were 1,156 comprising of 2,45,089 households, constituting 49 *per cent* of the total slums.

In reply, the MD, TNSCB stated (September 2014) that migration of people to Chennai was heavy and incessant due to employment opportunities in the city. It was further stated that formation of new slums in the city and migration of people are socio-economic phenomena which cannot be vigilantly watched or controlled by TNSCB. The MD, TNSCB, further, stated that declaration of more slums would only encourage slum dwellers to encroach vacant lands and claim right over the land besides demanding basic services. Meagre allocation of funds from the State Government for meeting the needs of slum dwellers was also cited as a reason for non-notification of slum areas, which was also noticed by audit as discussed in Paragraph 2.1.7.1.

The fact, however, remains that slum surveys were conducted under the Tamil Nadu Urban Development Programme in Chennai in 1986 and in nine other places<sup>8</sup> in 1988. Thereafter, slum survey was conducted in Chennai in 2004. A comprehensive socio-economic survey was undertaken only in 2011 in all the 10 cities, by TNSCB under the Rajiv Awas Yojana, a Centrally sponsored scheme. Thus, no survey was carried out by TNSCB during the period 1989-2010, in towns other than Chennai, and in Chennai during 2005-10 to identify and notify slum areas, which are the statutory functions of the prescribed authority (TNSCB), as envisaged in the Act. The MD, TNSCB stated during the Exit Conference (October 2014) that since the Act was passed forty years ago, it might need modifications based on present circumstances and the matter would be taken up with the Government.

#### **2.1.6.2 Non-declaration of slum clearance areas**

Section 11 of the Act provides that if the Government, on a report from TNSCB, is satisfied that the most satisfactory method of dealing with the conditions in a slum area is clearance of such area and the demolition of all the buildings in the area, it may, by notification, declare the area to be slum clearance area. However, it was noticed that no proposal for notification of slum clearance area in the State was furnished to the GoTN by the Board, since its inception.

#### **2.1.6.3 Non-registration of buildings in slums**

As per Section 4 of the Act, owner or occupier of every building situated in any slum area shall send to the prescribed authority a statement in such form as may be prescribed. On receipt of the statement, TNSCB shall, after satisfying with the correctness of the statement, register the building and shall issue a registration certificate to the owner or occupier of the building. However, it was seen that no records on registration of buildings in slum areas were maintained by TNSCB. This was also confirmed by the TNSCB Chief Engineer and the MD, TNSCB (July 2014 and September 2014) stating that no action was taken to register buildings and that TNSCB was not equipped with

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<sup>8</sup> Coimbatore, Erode, Madurai, Salem, Thoothukudi, Tiruchirappalli, Tirunelveli, Tiruppur and Vellore

manpower and resources to map the entire city slums and control building activities therein.

#### **2.1.6.4 Encroachments**

As per Rule 4(b) of Tamil Nadu Slum Clearance Board (Control and Management of Properties) Rules, 1971, Executive Engineer or any officer of the Board authorised by the Chairman shall evict any person occupying any of the Board's premises unauthorisedly and resume possession thereof. A survey on encroachment conducted by TNSCB during 2010-11 revealed encroachments in scheme areas. The details of encroachments in tenemental schemes<sup>9</sup> in five Divisions as of May 2011 and June 2014 are given in the **Table 2.1**.

**Table 2.1 : Encroachments in tenemental schemes**

Name of Division	Number of tenemental schemes maintained	May 2011		June 2014	
		Number of schemes where encroachments were found	Number of encroachments	Number of schemes where encroachments were found	Number of encroachments
TNSCB Division I, Chennai	29	27	5,718	25	5,551
TNSCB Division III, Chennai	8	8	351	8	351
TNSCB Division IV, Chennai	28	25	1,889	24	1,887
Flood Alleviation Programme (FAP) Division, Chennai	1	1	1,101	1	1,086
TNSCB Division, Coimbatore	10	6	382	6	382
<b>Total</b>	<b>76</b>	<b>67</b>	<b>9,441</b>	<b>64</b>	<b>9,257</b>

(Source: Information obtained from TNSCB Divisions)

The initiatives taken by TNSCB in June 2011 to evict the encroachers did not yield the desired results as the progress of eviction was very slow. It was noticed that only 184 encroachments in three schemes were cleared during June 2011 to June 2014. Thus, 9,257 encroachments occupied by individuals, religious establishments, shops and bunks in 64 tenemental schemes maintained by TNSCB remained uncleared as of June 2014.

#### **2.1.7 Financial Performance**

##### **2.1.7.1 Provision of funds and expenditure**

Details of funds provided to TNSCB by GoI and GoTN and expenditure in respect of the test-checked schemes, viz., BSUP, ETRP, Environmental Improvement of Urban Slums (EIUS) and schemes under XII Finance Commission (FC) Specific Needs Grants during the period 2009-14 are given in **Table 2.2**.

<sup>9</sup> Schemes under which tenements/houses are constructed to house slum dwellers either in-situ (in the case of slums in un-objectionable areas) or in available nearby vacant land (in the case of slums in objectionable areas like water courses)

Table 2.2: Provision of funds and expenditure

(₹ in crore)

Year	BSUP				ETRP		EIUS		Schemes under XII FC Specific Needs Grants	
	GoI	GoTN	Total funds provided	Expenditure	Funds provided	Expenditure	Funds provided	Expenditure	Funds provided	Expenditure
Up to 2008-09	133.17	92.62	225.79	85.14	313.29	69.54	-	-	118.58	80.28
2009-10	12.60	10.46	23.06	103.00	91.22	80.83	10.93	7.29	97.50	96.92
2010-11	27.61	207.06	234.67	186.72	3.14	45.55	15.38	13.18	31.93	44.09
2011-12	50.85	179.51	230.36	121.35	Nil	64.49	2.69	2.41	Nil	14.68
2012-13	69.79	84.38	154.17	262.14	Nil	25.21	Nil	14.10	Nil	1.71
2013-14	112.46	109.50	221.96	287.34*	Nil	0.73*	21.13	5.88*	Nil	13.24*
<b>Total</b> (Percentage of expenditure to provision given in bracket)	<b>406.48</b>	<b>683.53</b>	<b>1,090.01</b>	<b>1,045.69</b> (95.9)	<b>407.65</b>	<b>286.35</b> (70.2)	<b>50.13</b>	<b>42.86</b> (85.5)	<b>248.01</b>	<b>250.92</b> (101.2)

\* Expenditure for 2013-14 is provisional (yet to be audited)

(Source: Annual Accounts of TNSCB and the Personal Deposit Account Ledger of TNSCB)

It is seen from the **Table 2.2** that only 70.2 per cent of funds provided for works under ETRP were utilised since inception of the scheme. Under EIUS, funds ranging between ₹ 2.69 crore and ₹ 21.13 crore were provided annually during 2009-14, indicating low priority given to improvement of urban slums, by way of provision of roads, street lights, storm water drains etc.

### 2.1.7.2 Drawal of funds in excess of requirement

A personal deposit (PD) account is maintained by TNSCB in the Pay and Accounts Office (South), Chennai to which grants released by GoI and GoTN for implementing various slum improvement, rehabilitation and resettlement schemes, are credited. Funds were to be withdrawn from the PD account based on requirements for implementing various schemes by transfer of funds to various bank accounts maintained for schemes. TNSCB had maintained 31 bank accounts in addition to bank accounts maintained by the field offices. Details of opening balance, deposit, withdrawal and closing balance in PD Account operated by the MD, TNSCB and bank accounts maintained by TNSCB including its field offices during the period 2009-14 are given in **Tables 2.3** and **2.4** respectively.

Table 2.3: Personal Deposit Account

(₹ in crore)

Year	Opening balance	Deposits	Total	Withdrawals	Closing balance
2009-10	349.59	203.14	552.73	292.24	260.49
2010-11	260.49	110.28	370.77	218.98	151.79
2011-12	151.79	80.34	232.13	101.89	130.24
2012-13	130.24	14.86	145.10	61.52	83.58
2013-14	83.58	169.96	253.54	190.38	63.16
<b>Total</b>		<b>578.58</b>		<b>865.01</b>	

(Source: Audit Reports of the Internal Audit and Statutory Boards Audit Department on TNSCB / PD Account Ledger of TNSCB)

**Table 2.4: Bank Accounts**

(₹ in crore)

Year	Opening balance	Receipt	Total	Expenditure	Closing balance
2009-10	255.81	938.18	1,193.99	976.85	217.14
2010-11	217.14	952.38	1,169.52	835.84	333.68
2011-12	333.68	788.10	1,121.78	641.39	480.39
2012-13	480.39	837.66	1,318.05	969.45	348.60
2013-14	348.60	1,191.36	1,539.96	1,265.91	274.05
<b>Total</b>		<b>4,707.68</b>		<b>4,689.44</b>	

(Source: Audit Reports of the Internal Audit and Statutory Boards Audit Department on TNSCB / Annual Accounts of TNSCB)

As seen from **Table 2.3** and **Table 2.4**, even though TNSCB had sufficient funds in bank accounts, it continued to draw funds from the PD account in excess of requirement and deposited them in bank accounts, which earned interest on conversion into short term deposits, as discussed in Paragraph 2.1.7.3. Funds transferred to PD account for implementing various slum improvement and rehabilitation and resettlement schemes were thus withdrawn from PD account in excess of requirement for deposits in bank accounts for subsequent investments in term deposits.

In reply, the MD, TNSCB stated (September 2014) that withdrawals from PD account were based on requirements for payment in respect of various ongoing schemes. He, further, stated that temporary stagnation of funds arose due to delay in progress of works on account of unforeseen circumstances like court interventions, change of design, natural calamities etc. However, it is seen that balances persisted every year.

### **2.1.7.3 Non-utilisation of interest for programmes**

Out of cash balances in bank accounts, short term investments were made by TNSCB and interest amounting to ₹ 98.06 crore was earned during 2009-14. As TNSCB maintained a common account into which all scheme funds were initially credited, apportionment of interest earned to schemes could not be done.

TNSCB carries out programmes of Government by charging supervision charges at fixed percentages of the scheme expenditure to meet its establishment charges and interest earned on programme funds are to be taken as additional resources for the programmes concerned. It was however noticed in audit that interest earned from investments was taken as revenue of TNSCB in the accounts in addition to supervision charges.

In reply, the MD, TNSCB stated (September 2014) that interest earned was not only on capital funds but also on revenue and capital collections such as rental income, maintenance charges, miscellaneous income, income from Remunerative Enterprises (RE) Scheme, Hire purchase and Urban renewal schemes. However, a perusal of the Accounts of the Board revealed that capital receipts of the TNSCB on schemes such as Hire Purchase scheme and Urban Renewal schemes (₹ 121.80 crore) during 2009-14, formed only 6.4 per cent of the total capital receipts (₹ 1,915.54 crore) and the balance of



₹ 1,793.74 crore were grants received from GoI/GoTN. Further, the MD, TNSCB admitted that interest earned on cash balance was being utilised by the Board for meeting out the deficit under administrative expenditure over and above the supervision charges earned and that such deficit during the period 2009-13 amounted to ₹ 100.68 crore.

During the Exit Conference (October 2014), the MD, TNSCB stated that separate bank accounts were now being operated for schemes and that Government would be addressed for adjusting the interest amount.

#### 2.1.7.4 Diversion of programme funds to other accounts

TNSCB maintains its accounts under three categories *viz.*, Revenue, Capital and Deposit & Advance. It was noticed in audit that the revenue Account and the Deposit & Advance Account (except in 2013-14) of TNSCB closed with cumulative deficits during the years 2009-14, as shown in **Table 2.5**.

**Table 2.5: Diversion of programme funds**

(₹ in crore)

Year	Deficit in Revenue Account	Deficit in Deposit & Advance Account	Surplus in Capital Account
2009-10	77.35	1.29	295.78
2010-11	86.84	1.71	422.24
2011-12	87.84	4.93	573.16
2012-13	70.67	22.59	441.86
2013-14	75.73	4.97 (Surplus)	344.86

(Source: Audit Reports of the Internal Audit and Statutory Boards Audit Department on TNSCB / Annual Accounts of TNSCB)

This shows that the deficits in the revenue and the deposit & advance accounts were met by diverting funds from the capital account (programme funds).

The MD, TNSCB, in reply, stated (September 2014) that the capital receipts also consist of hire purchase and Urban Renewal scheme collections, cash loan collections, Madras Urban Development and Tamil Nadu Urban Development collections etc., and that the deficits under the revenue and the deposit & advance accounts were adjusted from such capital receipts only and not by diverting programme funds. However, as pointed out in the Paragraph 2.1.7.3, such receipts formed only 6.4 *per cent* of the capital receipts and the balance were scheme funds received from GoI/GoTN.

#### 2.1.7.5 Payment of Commitment charges to World Bank

As per section 2.04 (a) of Development Credit Agreement concluded with the International Development Association (IDA) for ETRP, commitment charges at the rates (not exceeding 0.5 *per cent* per annum) to be set by the IDA as of 30 June each year are payable on the principal amount of the credit not withdrawn from time to time. Due to slow progress of ETRP works, funds were not drawn by the GoTN from IDA as per the loan schedule resulting in payment of commitment charges of ₹ 9.72 crore during 2005-09. As ETRP was executed by various agencies, the amount of commitment charges that can be apportioned to TNSCB was not available. Adopting the share

(21 *per cent*<sup>10</sup>) of 'housing reconstruction' component, executed by the TNSCB, in the total project cost approved by GoTN, the proportionate commitment charges paid for 'Housing Reconstruction Component' executed by the TNSCB was ₹ 2.04 crore, which is an additional financial burden to GoTN.

#### **2.1.7.6 Non-collection of contribution from the beneficiaries**

BSUP guidelines stipulate a minimum of 12 *per cent* beneficiary contribution which in the case of Scheduled Caste/Scheduled Tribe/Backward Class/Other Backward Class/Physically Handicapped and other weaker sections shall be 10 *per cent*. Even though the financing pattern approved by the GoI for projects taken up under BSUP provided for collection of contribution of ₹ 106.80 crore from the beneficiaries, this had not been done.

The MD, TNSCB stated (September 2014) that the beneficiaries' contribution would be collected during allotment of tenements and that action is being taken to collect the beneficiaries' contribution either as one time payment or through equated monthly instalments.

#### **2.1.7.7 Overpayments to contractors due to incorrect operation of price adjustment clause**

Based on a demand made by the Builders' Association of India (Southern Centre) for providing price adjustment in view of undue increase in the cost of materials, labour etc., GoTN directed (March 2008 and June 2009) that price adjustment be adopted by the Public Works and the Highways Departments. The Board of TNSCB resolved (October 2008 and February 2010) to implement the Government Orders on price adjustment and accordingly append the conditions thereon in the tenders of the TNSCB.

The price adjustment clause was to be applied only when the rates exceeded or decreased by three *per cent* or more, as compared to the estimate rates. The price adjustment was to be calculated on the departmental estimated cost of the works. Full price adjustment on all the components including cement, steel, bitumen and Petroleum, Oil and Lubricants (POL) was applicable to the works with contract period of more than 12 months. In respect of contracts of 12 months and below, price adjustment was applicable only in respect of cement, steel, bitumen and POL.

However, it was noticed in two TNSCB Divisions (FAP Division, Chennai and Madurai Division) that payments amounting to ₹ 2.10 crore were made to contractors on price adjustment on labour and materials other than cement and steel, in respect of works with contract period of 12 months, during the period 2009-14 as detailed in **Appendix 2.2**.

The MD, TNSCB stated (September 2014) that action has been initiated to recover the amount paid to the contractors by way of wrong interpretation of the Government Order.

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<sup>10</sup> ETRP funds sanctioned to TNSCB under 'Housing Reconstruction component' ₹ 385.06 crore / total project cost ₹ 1,852.74 crore



## 2.1.8 Implementation of programmes

A brief introduction of the four schemes covered under the Performance Audit is given below:

### 2.1.8.1 Introduction

#### *Basic Services to the Urban Poor*

The main thrust of the sub-Mission on Basic Services to the Urban Poor (BSUP) under Jawaharlal Nehru National Urban Renewal Mission (JNNURM) is on integrated development of slums through projects for providing shelter, basic services and other related civic amenities with a view to provide utilities to the urban poor. The sub-Mission is financed by the GoI (50 per cent) and State Government and the beneficiaries (50 per cent) in cities with population more than 10 lakh and in respect of other cities at 80 and 20 per cent respectively.

#### *Emergency Tsunami Reconstruction Project*

The World Bank approved Emergency Tsunami Reconstruction Project (ETRP) was aimed to repair damaged houses and provide for multi hazard resistant houses, reclaim agricultural lands, strengthen fisheries and animal husbandry infrastructure, restore damaged public infrastructure, create green shelter belts and undertake scientific studies in the affected coastal areas.

#### *Environmental Improvement of Urban Slums*

Under the State scheme of 'Environmental Improvement of Urban Slums', basic amenities like roads, street lights, drinking water facilities, storm water drains, public convenience units are provided.

#### *XII Finance Commission Specific Needs Grants*

The TNSCB has been constructing multi-storeyed tenements to re-house the slum families and provide slum development works in Chennai and other towns utilising the XII Finance Commission (FC) Specific Needs Grants. Period covered under XII FC is 2005-10.

### 2.1.8.2 Physical target and achievement

Details of works targeted to be undertaken under BSUP, ETRP, EIUS and XII FC Specific Needs Grants and works completed from inception of the programmes, as of May 2014 are given in **Table 2.6**.

**Table 2.6: Target and Achievement of works**

Name of programme	Number of works targeted	Nature of works	Taken up for construction	Dropped	Completed	Status of remaining works
BSUP	44,870	Construction of tenements	44,870	Nil	14,358	Works in progress: 23,192; Works to be taken up: 2,272 and Works for which land to be identified: 5,048
ETRP	12,984	Construction of tenements	6,292	6,692*	6,292	Nil
EIUS	834	Formation of roads, storm water drains etc.	834	Nil	834	Nil
XII FC	17,235	Construction and reconstruction of tenements	12,897	4,338**	12,897	Nil
<b>Total</b>	<b>75,923</b>		<b>64,893</b>	<b>11,030</b>	<b>34,381</b>	<b>30,512</b>

\* Relates to Marina Project, discussed in Paragraph 2.1.8.3

\*\* out of 4,338 tenements, 1,634 tenements were subsequently taken up under XIII FC (896), State Funds (246), Sale proceeds of tenements sold to ETRP (444) and Sale proceeds of tenements sold to Chennai Metro Rail Limited (48)

(Source: Progress Report on works obtained from TNSCB)

Deficiencies noticed in planning and formulation of sub-projects under various slum improvement/clearance schemes and consequent cost and time overrun and non-achievement of benefits are discussed in the succeeding paragraphs.

### **2.1.8.3 Delay in implementation of Marina project under ETRP**

GoTN sanctioned (December 2006) ₹ 128.10 crore for construction of 7,320 tenements (four storeyed structure (G+3) with plinth area for each tenement being about 230 sq ft and unit cost being ₹ 1.75 lakh) under ETRP to accommodate the existing fishermen families in Marina, Chennai, by demolishing 2,862 dilapidated tenements. The District Collector, Chennai identified (July 2007) 3,677 Tsunami Affected Families (TAFs) through enumeration. Environmental clearance for the project from GoI, Ministry of Environment and Forests was obtained in July 2008. TNSCB increased (September 2008) the plinth area of each tenement to 357 sq ft after consultation with the beneficiaries and due to the change in plinth area of the tenements, it was estimated that only 5,856 tenements could be constructed at a cost of ₹ 262.35 crore (Unit cost: ₹ 4.48 lakh). However, only 628 tenements were taken up and constructed at a cost of ₹ 45.39 crore.

Scrutiny of records showed that the MD, TNSCB proposed (November 2009) delinking of 3,576 tenements from ETRP as development of an integrated plan for the entire area was under consideration with other agencies such as Highways Department and Tamil Nadu Housing Board. GoTN ordered

(January 2010) to construct 2,280 tenements under ETRP at a cost of ₹ 132.63 crore and delinked 3,576 tenements for taking up later under the State funds. The tenements proposed to be taken up included 1,452 tenements in Nochikuppam and Nochinagar areas at a cost of ₹ 83.27 crore (Unit cost: ₹ 5.73 lakh). Subsequently, the Board of TNSCB approved (August 2011 and March 2012) delinking of another 1,644 tenements from the ETRP, due to the unwillingness of targeted slum people for the scheme. Out of the remaining 636 tenements<sup>11</sup>, only 628 tenements in Nochinagar were taken up (November 2009) for construction, with an escalation in unit cost of ₹ 1.25 lakh (₹ 5.73 lakh - ₹ 4.48 lakh) and completed at a cost of ₹ 45.39 crore. Thus, out of the identified beneficiaries, 2,234 project affected families (2,862 - 628) continue to reside in dilapidated buildings, even nine years after the occurrence of Tsunami (2004), despite availability of funds with TNSCB amounting to ₹ 79.93 crore in the bank account and ₹ 25.63 crore in the PD account. Besides, assistance from the World Bank could not be availed for the tenements not taken up, as the ETRP had come to a close in December 2011. The unspent ETRP funds amounting to ₹ 60.57 crore were remitted to State Government account by TNSCB in June 2014.

#### 2.1.8.4 Basic Services to the Urban Poor

##### (i) Delay in implementation of Perumbakkam Project

Based on TNSCB's proposals, GoI approved (December 2007 and January 2008) construction of 19,928 tenements at Perumbakkam, Kancheepuram District under two sub projects<sup>12</sup> at a cost of ₹ 814.85 crore.

GoI approved (February 2007) another sub project at Ezhil Nagar, Chennai for construction of 9,936 tenements at a cost of ₹ 257.54 crore. However, 6,000 out of the 9,936 tenements sanctioned for Ezhil Nagar were transferred to Okkium Thoraipakkam and the remaining 3,936 tenements transferred (November 2008) to Perumbakkam, as a portion of the land at Ezhil Nagar was being utilised by the Corporation of Chennai for garbage dumping and by the Chennai Metropolitan Water Supply and Sewerage Board (CMWSSB) for sewerage purposes. This indicated failure on the part of TNSCB in identifying proper site for construction of tenements under Ezhil Nagar sub project.

Taking into account 3,936 tenements transferred to Perumbakkam from Ezhil Nagar, GoTN accorded (March 2010) administrative sanction for three sub projects for Perumbakkam, comprising 23,864 tenements (19,928+3,936) at a cost of ₹ 1,140.69 crore. The buildings were designed as eight storeyed (G+7) structures.

Scrutiny of records revealed the following:

- GoTN accorded (January 2007) enter upon permission to TNSCB in 46.65 hectares of land at Perumbakkam. Even though TNSCB was aware of encroachments in the proposed site, it approached the District Collector, Kancheepuram only in December 2007 for their eviction.

<sup>11</sup> Proposed tenements: 5,856 *minus* Tenements denotified from ETRP 5,220 (3,576 + 1,644)

<sup>12</sup> Phase I: 10,452 tenements and Phase II: 9,476 tenements

TNSCB could not proceed with the work, as the encroachers resisted attempts made by TNSCB to evict them. The stay on eviction ordered by Hon'ble High Court of Madras was vacated in August 2009 with Court direction to TNSCB to explore possibilities of providing alternative accommodation to 309 encroachers.

- Further, the extent of land allotted to TNSCB for Perumbakkam project was 81.20 hectares<sup>13</sup>. Maximum dwelling units permissible in the project area as per the National Building Code of India (NBC) norms<sup>14</sup> were 12,180 (81.20 hectares x 150) only. However, construction of 23,864 dwelling units was proposed with a density of 294 dwelling units per hectare thereby causing congestion at the site which resulted in public criticism and also prompted GoTN to change location for 3,488 units. Even considering construction of 20,376 tenements in the site, the density would be 251 units per hectare, which exceeded the norms of the NBC. 3,488 tenements were relocated to three other locations (Gudapakkam, Navalur and All India Radio land) with change of design of buildings to four storeyed structures (G + 3). The resultant escalation in the cost of construction of 3,488 tenements was ₹ 75.85 crore<sup>15</sup>.
- Out of the total 23,864 tenements, 416 tenements are yet to be taken up for construction. During the period September 2009 to March 2013, 23,448 tenements were taken up for execution and works awarded to contractors, with scheduled period of completion ranging between 15 and 24 months from the date of agreement. Of these, 6,000 tenements were completed and 17,448 were in progress as of August 2014. Thus, the project remained incomplete even after six years from the date of sanction.

The MD, TNSCB, in reply, stated (September 2014) that the layout of the buildings was prepared as per the Development Control Rules (DCR) of Chennai Metropolitan Development Authority (CMDA) and that the NBC norms regarding density would not apply to Perumbakkam scheme.

However, as per DCR, in so far as the determination of sufficiency of all aspects of structural designs, building services, etc., are concerned, the specifications, standards and code of practices recommended in NBC are to be adopted and that any breach thereof is deemed to be a breach of the requirements under DCR. Further, DCR provides that in matter of standards other than specified in it, the stipulation and the specifications laid down by the Indian Standards Institutions shall apply. As there is no mention about density of dwelling units in the DCR, the NBC norms published by the Bureau of Indian Standards apply to the dwelling units. Thus, defective planning on the part of the TNSCB in proposing 23,864 units in Perumbakkam initially

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<sup>13</sup> 46.65 hectares in January 2007 and 34.55 hectares in December 2010

<sup>14</sup> For metropolitan cities, 125 to 150 dwelling units per hectare

<sup>15</sup> Proportionate cost as per original sanction (November 2008) for 3,488 tenements: ₹ 165.55 crore; Cost of construction of 3,488 tenements in new locations (September 2012): ₹ 241.40 crore; Escalation in cost = ₹ 241.40 crore - ₹ 165.55 crore = ₹ 75.85 crore.

and then shifting 3,488 units to other places has led to escalation of cost and non-completion of the scheme in time.

*(ii) Construction of tenements with defective structural design*

GoI sanctioned (February 2007) construction of 2,232 tenements at Ukkadam in Coimbatore City Corporation limits at a cost of ₹ 55.35 crore under BSUP to rehabilitate slum families occupying various Government lands, objectionable categories of lands etc., and accordingly GoTN approved (May 2008) construction of the tenements with four floors (G+ 3) for each block and plinth area of 273 sq ft for each unit, at ₹ 2.48 lakh per tenement. However, in view of the prevailing high cost of land, the Board of TNSCB decided to go in for G+5 floors structure and approved (January 2008) a revised proposal at a cost of ₹ 59.31 crore for construction of 2,232 tenements in 16 blocks. Due to above revision and cost escalation, the project cost was also revised (January 2010) to ₹ 67.50 crore by GoTN.

Provisions of NBC (Part 6 - Structural design) of India envisage that dead load, imposed loads (live loads), wind loads and seismic loads (applicable since Coimbatore city falls in seismic zone III) etc., should be considered for structural design of building structures.

Scrutiny of records revealed that while construction of seven blocks comprising 672 tenements entrusted (May and June 2008) to a contractor was in progress, one block (Block 4) having 144 tenements got distressed (September 2011) and the entire block had sunk by 15 cm into the ground. A Technical Expert Committee (TEC) was constituted (September 2011) to find out the reasons for the distress and suggest remedial measures. The TEC requested (October 2011) Anna University, Chennai to reexamine the structural design of the remaining G+3 structure. The Anna University reported (December 2011) that the columns failed in dead load tests and marginal wind load tests and that none of the columns would withstand if the seismic load is also considered.

Subsequently, based on suggestions (December 2011) of the TEC, TNSCB decided (January 2012) to demolish the distressed block 4, to dismantle the fourth and fifth floors of all the remaining 20 blocks<sup>16</sup> and retrofit the 20 blocks to strengthen them. The value of block 4 building and the fourth and fifth floors of the remaining blocks to be dismantled was ₹ 18.28 crore. The dismantling work taken up at a cost of ₹ 0.89 crore was in progress (April 2014).

Thus, adoption of defective structural design for the blocks resulted in wasteful expenditure of ₹ 19.17 crore on construction and dismantling of 1,064 tenements, besides an idle investment of ₹ 2.45 crore (including a liability of ₹ 0.82 crore payable for seven lifts) on procurement of 21 number of lifts. The intended objective of affordable housing to the slum poor was also not achieved for more than three years.

<sup>16</sup> Including five blocks containing 672 tenements (Phase II), which were transferred (January 2010) from another scheme viz., Ammankulam in Coimbatore

In reply, the MD, TNSCB stated (September 2014) that structural design for the G+5 tenements was furnished by the consultant, National Institute of Technology (NIT), Tiruchirappalli in drawing form and the required design software used by them was not furnished and as such, it was not possible at that time to verify the design.

But the fact remains that the Structural design furnished (July 2010) by the consultant was not proof checked by the Structural and Quality Control Wing of the TNSCB, which was formed in 2009 to look after structural designs of all the projects of TNSCB, prior to taking up construction.

#### **2.1.8.5 Delay in allotment of tenements**

TNSCB implements various rehabilitation and resettlement programmes to relocate people who have occupied Government lands in objectionable and non-objectionable areas. The completed tenements are to be allotted to the beneficiaries based on the beneficiaries list furnished by the urban local bodies/District Collectors in respect of objectionable areas and by the District Collectors in respect of Tsunami affected people. In respect of reconstruction of dilapidated slum tenements, the allotments are to be made to the original occupants.

Audit scrutiny revealed that 10,672 units<sup>17</sup> completed during the period 2010-14 under BSUP and ETRP schemes, at a cost of ₹ 499.15 crore were not allotted (August 2014), even after delays ranging between 12 and 48 months, due to non-finalisation of beneficiaries' list (3,742 units), delay in verifying the eligibility of beneficiaries (3,259 units), reluctance on the part of beneficiaries to occupy the tenements allotted (956 units), delay in completion of infrastructural works (2,064 units) and pending court case (18 units). Allotment orders were under preparation in respect of remaining 633 units. The details are given in **Appendix 2.3**.

#### **2.1.8.6 Non- demolition of dilapidated tenements**

Section 3 of the Act provides that where the Government is satisfied that the buildings in any area, are by reason of dilapidation, detrimental to safety, health, they may by notification, declare such area to be slum area. Section 9 of the Act provides power to TNSCB to demolish buildings in slum areas unfit for human habitation.

Based on the recommendations of MD, TNSCB, GoTN accorded approval (February 2008) for reconstruction of 9,692 dilapidated tenements in TNSCB's tenemental schemes, built between 1967 and 1985 and sanctioned ₹ 263.77 crore<sup>18</sup>. The status of reconstruction of tenements as of May 2014 is given in **Appendix 2.4**. Out of 9,692 dilapidated tenements in 18 tenemental schemes taken up for reconstruction, only 3,716 tenements (38 *per cent*) in 13 schemes were dismantled and reconstructed as of May 2014. Out of the remaining 5,976 tenements in eight tenemental schemes, 992 tenements in

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<sup>17</sup> 2010-11:540; 2011-12:478; 2012-13:1,175 and 2013-14:8,479

<sup>18</sup> From XII Finance Commission (₹ 101.25 crore), ETRP (₹ 93.02 crore) and the sale proceeds received from the sale of tenements to ETRP (₹ 69.50 crore)



three<sup>19</sup> schemes were taken up for reconstruction utilising XIII Finance Commission grants and other sources and the same were in progress (May 2014). Thus, 4,984 dilapidated tenements could not be dismantled due to protests from the occupants demanding additional tenements for their family members (2,234 units), unwillingness to vacate the tenements (1,120 units), demanding release of sale deeds for the existing tenements instead of new scheme (1,550 units) and road widening works under progress by the local body (80 units). TNSCB did not declare the dilapidated tenements under Section 3 of the Act as slums and take action under Section 9 of the Act to demolish them. As a result, the occupants continued to reside in the dilapidated tenements.

In reply, the MD, TNSCB stated (September 2014) that reconstruction of dilapidated tenements could not be taken up due to non-cooperation of the occupants.

## 2.1.9 Rehabilitation measures

### 2.1.9.1 Commencement of sub-project without ensuring availability of land

With a view to rehabilitate 1,008 slum families living on the banks of Megavathi river in Kancheepuram and in other objectionable Government lands, the Board approved (November 2010) ₹ 36.95 crore for construction of 1,008 (G+2) tenements at Siruvallur village in Kancheepuram under XIII Finance Commission grants. Estimate for the work was technically sanctioned (December 2010) by CE for ₹ 28.19 crore. Tenders for the work were invited (December 2010) and the work entrusted (February 2011) to a firm for a value of ₹ 25.65 crore for completion within 18 months.

Audit noticed that before inviting tenders, TNSCB had neither obtained enter upon permission from the owners of the land *viz.*, Animal Husbandry (AH) Department nor approval of layout by the Director of Town and Country Planning (DTCP). In response to the request (March 2011) of Tahsildar, Kancheepuram for alienation of land, the Regional Joint Director, AH Department, Kancheepuram stated that normally grazing lands are not transferable to other departments and if it becomes necessary for transfer of grazing lands, proposals should be submitted through the District Collector to the Government along with required documents.

Due to non-handing over the site, the contractor requested (16 May 2011) cancellation of his contract with refund of deposits citing escalation in the cost of materials. The request of the contractor was accepted (July 2011) by the SE, Chennai Circle I based on the recommendations (June 2011) of the EE. The work was yet to be re-tendered and taken up for execution (July 2014).

In reply, the MD, TNSCB stated (September 2014) that the Siruvallur Project was one among the schemes dropped by the Government in May 2011 consequent on its decision to concentrate more on the slums situated in towns

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<sup>19</sup> Powerkuppam Phase I and II: 420 tenements; KP Park: 432 tenements and B.S.Moorthy Nagar: 140 tenements

other than Chennai, which was already covered under JNNURM. The reply is not tenable, as Siruvallur project is for slum families in town (Kancheepuram) other than Chennai.

## **2.1.10 Other issues**

### **2.1.10.1 Non-achievement of target in providing biometric identity cards**

With a view to ensure that the tenements of TNSCB schemes are occupied by the allottees, GoTN sanctioned (May 2010) ₹ 30 lakh for providing biometric identity cards to the members of families living in 30,000 tenements. Besides, the biometric identity cards would prevent the beneficiaries in getting allotments in other schemes of TNSCB. The work of capturing and printing of biometric cards for 30,000 families in tenements in Chennai and five<sup>20</sup> other selected districts was entrusted to a firm in May 2011 at a cost of ₹ 29.12 lakh and agreement executed in June 2011. The work was scheduled to be completed in 45 days. However, there was slow progress of work, which was attributed by TNSCB to various reasons such as (i) non co-operation of the allottees (ii) about 70 per cent of the allottees have sold their tenements (iii) legal heirs were unable to produce legal heir certificates (iv) the allottees have leased out/sublet their tenements and (v) the allottees have pledged their allotment orders in various financial institutions and were unable to produce the same during enrolment.

Even though 9,589 families involving 16,587 persons were enrolled (March 2013), uploading of data in TNSCB server was not done by the agency for 10,749 persons as of September 2013. Consequently, the work was terminated (September 2013) at the risk and cost of the agency with forfeiture of security deposit.

As the delays identified by TNSCB were mainly attributable to the beneficiaries, the Community Development Wing of the TNSCB and the Estate Officers who were dealing with the allottees failed to convince them to come forward and extend co-operation to the programme. The agency complained (August 2012) that during July and August 2012, the enrolment was drastically reduced and requested the Chief Community Development Officer to arrange for a minimum 60 enrolments per day per kit so as to cover the target population at the earliest. Besides, the agency also complained that the server for creation of database was not provided by TNSCB as of August 2012.

Thus, ineffective implementation and failure to ensure participation of the beneficiaries in the programme led to partial achievement in providing biometric cards to the allottees of various tenemental schemes.

In reply, the MD, TNSCB stated (September 2014) that a new biometric enrolment agency is being identified so as to achieve the target at the earliest. But the fact remains that even after four years of sanction of funds, the objective could not be achieved.

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<sup>20</sup> Coimbatore, Madurai, Salem, Tiruchirappalli and Tirunelveli



### 2.1.10.2 Inclusion of incorrect security deposit clause in tender documents

As per sub rule 3 of rule 14 - Commercial conditions of the Tamil Nadu Transparency in Tenders Rules, 2000 (Tender Rules), the tender document should require that as a guarantee of the tenderer's performance of the contract, a security deposit be taken from the successful tenderer subject to the conditions that (a) the amount of deposit should not exceed five *per cent* of the value of orders placed and (b) the deposit should be in the form of demand draft or banker's cheque or specified small savings instruments or where the procuring entity deems fit, irrevocable bank guarantee in the prescribed form.

Scrutiny of records revealed that the clause relating to security deposits in the Tender Rules was not incorporated in the tender documents of the TNSCB as well as in the agreements and that a provision was made in the agreements for recovery of security deposit in the first three running account bills of the contractors.

The work of construction of 1,302 tenements at Perumbakkam Phase II scheme under BSUP was entrusted (March 2012) to a contractor for a value of ₹ 65.26 crore. The agreement for the work was signed on 22 March 2012 and the security deposit amount of ₹ 73.75 lakh was proposed to be recovered in three consecutive bills of the contractor. Though the site was handed over on 7 June 2012, the contractor did not commence the work. After serving notices as per agreement conditions, the contract was terminated as per TNDSS<sup>21</sup> clauses. As per Clause 57.4 of TNDSS, the security deposit should be forfeited and extra cost in completion of the work through second agency recovered from the first contractor. Since the contractor had not commenced the work and the proposed recovery of security deposit was not given effect, the contract was terminated with forfeiture of earnest money deposit only as no security deposit was obtained from the contractor. Thus, the adoption of incorrect security deposit clause in the agreement resulted in loss of ₹ 73.75 lakh to TNSCB.

In reply, the MD, TNSCB stated (September 2014) that action is being taken against the individual responsible for lapses in awarding the contract to the firm.

### 2.1.11 Monitoring

GoI guidelines on BSUP (August 2010) provided for engagement of specialised institutions/agencies/team of qualified professionals to assist the implementing agencies to carry out assessment at office, field, laboratory, perform proof checking the designs and drawings furnished by the contracting agency and certify the same, maintain representatives at site and supervise the construction work to achieve the stipulated standards of quality. However, it was noticed that the TNSCB did not engage such personnel for the ongoing BSUP sub-projects at Thoraipakkam and Perumbakkam except Perumbakkam Phase II sub-project, for which a Project Management Consultant (PMC) was

<sup>21</sup> Tamil Nadu Detailed Standard Specifications

engaged. Audit scrutiny revealed that though tenders were invited for (November 2011) selection of PMC for Perumbakkam Phase I sub-project, they were cancelled (March 2012) due to non-provision of funds in the Financial statement approved by the Board of TNSCB.

### **2.1.12 Impact of schemes on slums and slum dwellers**

With the objectives of clearing all slums in the State and providing self-contained hygienic tenements, preventing growth of slums and encroachments and providing basic amenities in slum areas, GoTN set up (1970) TNSCB. From inception, TNSCB implemented various slum improvement/clearance schemes.

Analysis of data regarding urban population and slum population in the State and their decadal growth rates as per Census 2001 and 2011 and the audit findings of Performance Audit revealed the following:

(i) While the urban population of the State increased from 2.75 crore in 2001 to 3.49 crore in 2011, registering decadal growth rate of 27 *per cent*, the urban slum population steeply increased from 0.28 crore in 2001 to 0.58 crore in 2011 with decadal growth rate of 107 *per cent*. Encroachments in TNSCB's tenemental schemes were not cleared.

(ii) Instead of carrying out the main functions of identification of slums, sending proposals to GoTN for notification of slum areas and declaration of slum clearance areas and implementing clearance and improvements in slums in a planned manner, the activities of TNSCB were confined to construction of tenements, repairs and renewals to existing tenements and provision of basic amenities in a few slums every year depending on provision of funds by GoTN and GoI, in consultation with urban local bodies (ULBs).

(iii) As against the targeted 57,854 tenements to be constructed under the programmes of BSUP and ETRP, only 20,650 tenements were completed till May 2014. Of these, only 9,978 tenements were allotted to beneficiaries as of August 2014.

(iv) Out of 9,692 old dilapidated slum tenements in Chennai, approved by GoTN in February 2008 for dismantling and reconstruction, 4,984 tenements were not vacated by occupants and the slum people reside there risking their lives and property.

From the above it could be seen that there is scope for TNSCB to take more concerted action in achieving its objectives and spread the benefits of slum clearance schemes to more slum families.

### **2.1.13 Conclusion**

TNSCB did not fully implement the provisions of the Act regarding notification of slum areas, declaration of slum clearance areas, demolition of tenements unfit for human habitation and eviction of encroachments. Encroachments in 64 tenemental schemes remained uncleared as of June 2014. TNSCB withdrew programme funds from Personal Deposit account in excess of requirement and kept them in bank accounts and programme funds were

diverted to meet the deficit in the revenue and the deposit & advance accounts. As against 57,854 tenements targeted to be constructed under the programmes of BSUP and ETRP, only 20,650 tenements were completed till May 2014. Of these, only 9,978 tenements were allotted to beneficiaries as of August 2014. Adoption of defective structural design in construction of tenements resulted in wasteful expenditure of ₹ 19.17 crore. As the biometric card system was not implemented successfully, TNSCB did not ensure a foolproof system to prevent unauthorised persons from occupying the tenements intended for beneficiaries.

#### **2.1.14 Recommendations**

Government and TNSCB may consider:

- taking necessary action for notification of slum areas, declaration of slum clearance areas, demolition of tenements unfit for human habitation and eviction of encroachments.
- withdrawal of funds from PD account based on actual requirements and effective utilisation of programme funds.
- rehabilitation/relocation of Tsunami affected slum families/slum families residing in dilapidated tenements in Chennai as early as possible.
- expeditious allotment of tenements constructed under the schemes BSUP and ETRP to the identified slum families.

The above points were referred to Government in August 2014; reply has not been received (December 2014).

## ADI DRAVIDAR AND TRIBAL WELFARE, BACKWARD CLASSES, MOST BACKWARD CLASSES AND MINORITIES WELFARE, HOME, SCHOOL EDUCATION AND SOCIAL WELFARE AND NUTRITIOUS MEAL PROGRAMME DEPARTMENTS

### 2.2 Schemes for Welfare and Protection of Girl Child

#### *Executive Summary*

*As defined in the Juvenile Justice (Care and Protection of Children) Act, 2000, child means a person who has not completed eighteenth year of age. With a view to promote gender equality and bridge gender gaps, both the Central and State Governments implement various schemes exclusively for girls focusing on their education, health as well as providing safe and protected living environment. As per Census 2011, literacy rate of girls in Tamil Nadu in the age group 7 to 18 years stood at 95.85 per cent as against the all India average of 86.76 per cent and the State's child sex ratio was 946 as against the all India ratio of 914. Performance Audit of Schemes for Welfare and Protection of Girl Child covering the period 2009-14 was conducted and significant audit findings emerged.*

*There was a delay of 18 months in depositing the funds under National Scheme of Incentive to Girls for Secondary Education in the mandated bank resulting in loss of interest of ₹3.56 crore to beneficiaries.*

*Failure of the Director of School Education to adhere to the instructions of Government of India to furnish bank account particulars of the beneficiaries resulted in non-payment of maturity value of deposits.*

*Shortfall in coverage of eligible students under the Special Incentive Scheme for encouraging Girls Education (State scheme) was in the range of 22 and 76 per cent during 2009-10 to 2013-14.*

*Additional liability of ₹13.98 crore was created due to delay in finalising executing agency for construction of hostels for girls.*

*The calorific value of supplementary nutrition provided to adolescent girls under SABLE scheme was below GoI norms.*

*Incentive amounting to ₹91.18 crore payable as education assistance under Chief Minister's Girl Child Protection Scheme was not paid to 1,75,976 beneficiaries enrolled during 2001-08.*

#### 2.2.1 Introduction

As defined in the Juvenile Justice (Care and Protection of Children) Act, 2000, child means a person who has not completed eighteenth year of age. With a view to promote gender equality and bridge gender gaps, both the Central and State Governments implement various schemes exclusively for girls especially those belonging to socially, economically and educationally backward communities focusing on their education, health as well as providing safe and

protected living environment. As per Census 2011, literacy rate of girls in Tamil Nadu in the age group of 7 to 18 years stood at 95.85 *per cent* against the all India average of 86.76 *per cent* and the State's child sex ratio was 946 as against the all India ratio of 914.

### 2.2.2 Organisational set up

Principal Secretary/Secretary to Government heads the department concerned at Government level. The Director of Adi Dravidar and Tribal Welfare (DADTW), the Director of Backward Classes Welfare, the Commissioner of Most Backward Classes and Denotified Communities Welfare (CMBCDCW), the Director of School Education (DSE), the Director of Social Welfare (DSW), the Director of Social Defence (DSD) and the Commissioner of Integrated Child Development Services (ICDS) are responsible for implementing and monitoring the schemes for welfare and protection of girl child at State level. At district level, District Social Welfare Officer (DSWO), District Programme Officer (ICDS), District Adi Dravidar and Tribal Welfare Officer (DADTWO), District Educational Officer (DEO) and District Elementary Educational Officer (DEEO) are responsible for implementing the schemes.

### 2.2.3 Audit objectives

The objectives of Performance Audit were to assess whether:

- Government of Tamil Nadu (GoTN) formulated schemes exclusively for welfare and protection of girl children in the areas of social welfare, education and health and the intended objectives were achieved;
- adequate funds were provided for the schemes in time and utilised economically and efficiently;
- provisions of various Laws enacted for the protection of girl children were implemented effectively; and
- monitoring of implementation of the schemes was effective.

### 2.2.4 Audit Criteria

Performance Audit was benchmarked against criteria derived from the following sources:

- Scheme Guidelines and instructions of Government of India (GoI) and GoTN.
- Policy notes of the departments concerned and budget documents.
- Monitoring mechanism prescribed for the schemes.
- Various Acts and Rules for protection of girl child.

### 2.2.5 Scope and Methodology of Audit

Audit objectives and criteria were discussed with the Principal Secretaries/Secretaries of Adi Dravidar & Tribal Welfare, Backward Classes,

Most Backward Classes & Minorities Welfare, School Education and Social Welfare & Nutritious Meal Programme Departments in an Entry Conference held in March 2014. Performance Audit covering the period 2009-14 was conducted during March to August 2014. Schemes implemented by GoTN and with assistance of GoI for welfare and protection of girl child up to the age of 18 are covered in this Performance Audit. Records of the departments at the Secretariat, Commissionerates/Directorates, and Implementing Agencies at the State level and records of the district level offices in eight<sup>22</sup> test-checked districts selected by applying random sampling method and State Crime Records Bureau were examined. The records maintained at the Tamil Nadu Power Finance and Infrastructure Development Corporation Limited and the Tamil Nadu Transport Development Finance Corporation Limited, where GoTN deposited funds in the name of the children were also verified. An Exit Conference with Principal Secretaries/Secretaries of the departments concerned was held in November 2014 wherein the audit findings were discussed. Their views and formal reply wherever received have been taken into consideration while finalising the audit findings. A list of test-checked offices and units is given in **Appendix 2.5**.

## Audit findings

### 2.2.6 Financial Performance

#### 2.2.6.1 Provision of funds and expenditure

Details of funds provided by GoTN for the State schemes and for the schemes implemented with assistance from GoI and expenditure thereon in respect of the schemes covered under this Performance Audit during the period 2009-14 are given in **Table 2.7**.

**Table 2.7: Provision of funds and expenditure**

Name of the Scheme	2009-10 to 2013-14		Percentage of expenditure to provision
	Provision	Expenditure	
(₹ in crore)			
<b>Schemes funded by GoTN</b>			
Special Incentive Scheme for Girl students of SC/ST Communities	159.11	98.80	62.10
Incentive Scheme for rural Girl students of Most Backward Classes and Denotified Communities.	48.69	48.16	98.91
Chief Minister's Girl Child Protection Scheme	465.01	464.02	99.79
Cradle Baby Scheme	1.47	0.41	27.89
<b>Schemes funded by GoI and GoTN</b>			
Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA) - Nutrition component	205.12 (78.06)	194.78	94.96
<b>Schemes funded by GoI</b>			
Kishori Shakthi Yojana (KSY)	20.81	15.37	73.86
Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA) - Non Nutrition component	10.56	10.59	100.28

(Figure shown within brackets represents GoI release)

(Source: Appropriation Accounts of the respective years)

<sup>22</sup> Dharmapuri, Krishnagiri, Madurai, Namakkal, Perambalur, Tiruchirappalli, Thiruvannamalai and Virudhunagar



It may be seen from the **Table 2.7** that only 62.10 *per cent* of funds allocated for Special incentive scheme for encouraging girl students of SC/ST communities was utilised during 2009-14. Audit observations on the implementation of the scheme are discussed in paragraph 2.2.7.3. The expenditure under Kishori Shakti Yojana was also less due to withdrawal of ₹ 5.27 crore during 2010-11 and 2011-12 by re-appropriation subsequent to merger of the scheme with Rajiv Gandhi scheme for empowerment of Adolescent girls from 2010-11 in nine districts as discussed in paragraph 2.2.7.6. The amount incurred under Cradle Baby Scheme was towards establishment expenses of reception centres.

Apart from the above schemes, the following schemes were also being implemented in the State during 2009-14 with assistance from GoI:

- National Scheme of Incentive to Girls for Secondary Education (NSIGSE). (Audit findings on the implementation of the scheme are discussed in Paragraphs 2.2.7.1 and 2.2.7.2).
- Construction of Girls' Hostels in Economically Backward Blocks, with 90 *per cent* assistance from GoI. (Audit observations on the scheme are discussed in Paragraph 2.2.7.5).

Audit observations on implementation of schemes for empowerment of girl children through education and training, provision of healthcare and nutrition and protection of girl children are discussed in the succeeding paragraphs:-

## 2.2.7 Empowerment

### 2.2.7.1 National Scheme of Incentive to Girls for Secondary Education

With the objective of establishing an enabling environment to reduce dropouts and to promote enrolment of girls belonging to Scheduled Caste/Scheduled Tribe (SC/ST) communities in secondary schools and ensure their retention up to 18 years of age, GoI introduced (July 2008) the National Scheme of Incentive to Girls for Secondary Education (NSIGSE). As per the scheme guidelines, a sum of ₹ 3,000 would be deposited in the name of each unmarried SC/ST girl below 16 years of age on being enrolled in standard IX in a Government/Government aided/local body school and she would be entitled to receive it with interest on attaining the age of 18 subject to a condition that she should pass at least X standard examination. GoI instructed the States and Union Territories to give wide publicity to the scheme so as to ensure that no eligible girl is left out of the scheme.

During 2009-10 and 2010-11, GoI released funds to the State based on the list of eligible beneficiaries sent to them and the State Government was to deposit the amount in the name of the beneficiary in the bank authorised by GoI for this purpose. From 2011-12 onwards, GoI deposited the funds directly in the bank in respect of eligible beneficiaries as per the list furnished by the State Government. The scheme was implemented by the DSE.

Scrutiny of records in Directorate of School Education revealed the following:

**(i) Loss of interest due to delay in deposit of funds**

GoI instructed (July 2008) States to make adequate provision of funds in their budget for adjustment of receipts of grants-in-aid from GoI and send particulars of eligible beneficiaries within three months of commencement of the academic year. As the scheme was introduced in 2008-09, GoTN could not provide funds in its budget for 2008-09. Further, GoTN did not provide funds in its budget during 2009-10 too. As per the guidelines, funds should have been provided in the budget for 2009-10 and the same should have been deposited in the bank by August 2009. Audit noticed that an amount of ₹ 32.75 crore was received (June 2010) from GoI for the year 2009-10 and GoTN deposited the amount in the mandated bank only in March 2011, after a delay of eight months. The funds which should have been provided in the budget for the year 2009-10 and deposited in the bank in August 2009 itself, i.e., within three months of commencement of the academic year, were deposited after a delay of 18 months, resulting in a minimum loss of interest of ₹ 3.56 crore<sup>23</sup> on the deposit and consequential accrual of lesser maturity value to the beneficiaries of the year 2009-10. Despite instructions given by GoI to furnish the details within three months from the commencement of the academic year, DSE sent the list of beneficiaries belatedly<sup>24</sup> in subsequent years also as there was delay in collecting the details of students from the district offices.

**(ii) Excess deposit of funds in bank**

Audit noticed that during 2008-09 to 2010-11, funds released by Ministry of Human Resources Development (MHRD), GoI were deposited in the mandated bank as per the list sent by DSE regarding SC/ST girls enrolled in standard IX. However, DSE sent a revised list of beneficiaries for the years 2008-09 to 2010-11 to the bank in January 2013 wherein the number of beneficiaries was less by 18,366 than that in the original lists. When MHRD pointed out (January 2013) the discrepancy, DSE confirmed (March 2013) that the particulars sent to the bank in January 2013 were correct. Thus, furnishing of incorrect lists of beneficiaries for the years 2008-09 to 2010-11 to GoI resulted in excess deposit of GoI funds amounting to ₹ 5.51 crore in the bank for 18,366 beneficiaries.

**(iii) Shortfall in coverage of SC/ST students**

The enrolment particulars obtained from the Rashtriya Madhyamik Shiksha Abhiyan (RMSA) revealed that 6,43,647 SC/ST girls<sup>25</sup> were enrolled in standard IX in Government/Government aided schools in the State during 2009-10 to 2013-14. Audit, however, noticed that only 4,84,596 beneficiaries<sup>26</sup> were covered under the scheme during 2009-14 leaving out 1,59,051 SC/ST

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<sup>23</sup> Interest calculated at 7.25 per cent per annum (rate of interest declared by State Bank of India for fixed deposits during September 2009) on ₹ 32.75 crore from September 2009 to February 2011 (18 months)

<sup>24</sup> November 2012 for 2011-12, April 2013 for 2012-13 and May 2014 for 2013-14

<sup>25</sup> 1,37,878 (2009-10), 1,14,563 (2010-11), 1,35,305 (2011-12), 1,27,345 (2012-13) and 1,28,556 (2013-14)

<sup>26</sup> 1,04,967 (2009-10), 1,10,291 (2010-11), 86,414 (2011-12), 90,725 (2012-13) and 92,199 (2013-14)



girl students. There was no record in the Directorate to indicate that these girls did not fulfill the conditions laid down under the scheme by GoI. DSE stated (September 2014) that the Chief Educational Officers (CEOs) of the districts concerned sent the list of beneficiaries after verifying the eligibility norms and that the lists were consolidated and forwarded by DSE to MHRD. It was noticed from the details furnished by RMSA to the National University for Educational Planning and Administration (NUEPA)<sup>27</sup> for preparation of State Report Cards (SRC) on Secondary Education that out of total enrolment in standard IX during 2009-10 to 2013-14, number of girls enrolled above 15 years of age in the State was only 67,299 which included girls belonging to all caste categories. As NSIGSE guidelines stipulate that unmarried SC/ST girls below 16 years of age enrolled in standard IX in Government/Government aided schools only are eligible under the scheme, the actual ineligible SC/ST girls out of 67,299 would still be lesser. However, 1,59,051 (24.71 per cent)<sup>28</sup> SC/ST girls were not covered under the scheme during 2009-14 contrary to GoI's intention that no eligible girl should be left out of the scheme.

During Exit Conference, the Principal Secretary, School Education Department stated (November 2014) that the shortfall in coverage has narrowed down as opening of bank accounts has been streamlined.

*(iv) Non-payment of maturity value to beneficiaries*

GoI instructed (December 2012) GoTN to facilitate all the beneficiaries who were covered under the scheme since 2008-09 to open a 'No Frills Account/Basic Banking Account' by January 2013 and upload their account details on the mandated bank's NSIGSE portal. However, scrutiny of records revealed that GoTN/DSE had not furnished the details even as of January 2014 which resulted in non-payment of maturity value by the bank to the beneficiaries who were enrolled in 2008-09 and 2009-10. Maturity value claim proposals for 87,166 beneficiaries of the year 2008-09 and 64,733 beneficiaries of the year 2009-10 were sent by DSE to the mandated bank in December 2013 and June 2014 respectively. As a result, the beneficiaries of the above mentioned years, who would have completed 18 years of age as of April 2013 and April 2014, had not received their dues from the bank as of March 2014 on account of delay by DSE in furnishing the requisite details to the bank.

During Exit Conference, the Principal Secretary, School Education Department assured (November 2014) they would speed up the process to ensure payment to beneficiaries.

**2.2.7.2 Shortfall in coverage of KGBV girls under the scheme**

Kasturba Gandhi Balika Vidhyalaya (KGBV) is a scheme launched by GoI in August 2004 under Sarva Shiksha Abhiyan (SSA) with a view to providing

<sup>27</sup> NUEPA designed and developed on-line software especially for collection of data on Secondary level of education wherein the State Project Director/RMSA submits the data along with a certificate that the data is free from errors and inconsistencies and the compiled data is published as SRC under District Information System for Education (DISE) from 2010-11

<sup>28</sup>  $1,59,051(\text{left out})/6,43,647(\text{Total}) \times 100 = 24.71 \text{ per cent}$

educational facilities for out-of-school girl children in the age group of 10 to 14 years belonging to families of SC/ST/Other Backward Classes and Minority Communities living below the poverty line in educationally backward blocks (EBB) and mainstreaming them to regular schools in standard IX. As per the guidelines of NSIGSE, incentive of ₹ 3,000 is payable to all girls mainstreamed to standard IX from KGBVs to regular schools, irrespective of their caste, creed and religion. However, girls above 16 years of age were not eligible for incentive. In Tamil Nadu, 61 KGBVs were functioning in 44 EBBs in 12 districts as of March 2014. Though 2,457 girls from KGBVs in the State were mainstreamed to standard IX, only 184 girls were included in the incentive scheme. As the students for KGBVs are identified among the out-of-school girls within the age group of 10 to 14 years and not retained in KGBVs after they are mainstreamed to standard IX on attaining the appropriate age and passing standard VIII, non-inclusion of their names in the eligible students' list of standard IX mainstreamed from KGBV schools has deprived them of availing scheme benefits.

In five out of eight test-checked districts where KGBVs have been established, audit scrutiny revealed that

- out of 1,065 girls<sup>29</sup> mainstreamed from KGBVs to standard IX, only 125 girls<sup>30</sup> were covered under NSIGSE leaving out 940 girls
- in Thiruvannamalai and Perambalur districts, none of the mainstreamed students was included in the scheme during 2009-10 to 2013-14.

As the list of eligible girls for NSIGSE was being sent by the CEOs of the districts concerned, non-coverage of nearly 88 *per cent* of the girls mainstreamed to standard IX from 16 KGBVs<sup>31</sup> under the scheme indicated the failure on the part of the CEOs.

### **2.2.7.3 Special Incentive Scheme for Encouraging Girls Education**

The Adi Dravidar and Tribal Welfare Department of GoTN has been implementing a scheme named Special Incentive Scheme for Encouraging Girls Education (SISEGS) from the year 1994-95. Under the scheme, SC/ST girl children studying in standards III to V and standard VI in Government/Government aided schools are eligible for annual cash incentive of ₹ 500 and ₹ 1,000 respectively. Up to 2010-11, the scheme was implemented in 16 educationally backward districts for SC students and all districts except Chennai for ST students. From the year 2011, the scheme was extended to all the districts and from 2013-14, SC/ST students of standards VII and VIII were also included in the scheme for whom ₹ 1,500 was payable as annual incentive. Deficiencies noticed in implementation of the scheme are discussed below:

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<sup>29</sup> Dharmapuri: 419; Krishnagiri: 172; Namakkal: 217; Perambalur: 30 and Thiruvannamalai: 227

<sup>30</sup> Dharmapuri: 79; Krishnagiri: 10 and Namakkal: 36

<sup>31</sup> Dharmapuri (3): 81 *per cent*; Krishnagiri (4): 94 *per cent*; Namakkal (3): 83 *per cent*; Perambalur (1): 100 *per cent* and Thiruvannamalai (5): 100 *per cent*

(i) *Shortfall in coverage*

Up to 2009-10, GoTN made an *ad hoc* provision of ₹ 6 crore<sup>32</sup> for payment of cash incentive to SC/ST students of standard III to VI. From 2011 onwards, GoTN increased the budget allocation consequent upon extending the scheme to all districts and to the students of standard VII and VIII also from the year 2013. A cross-verification of the number of beneficiaries under the scheme during 2009-14 with enrolment particulars obtained from DSE for the same period revealed that despite increased budget allocation, there were shortfalls in coverage as given in **Appendix 2.6**. However, the percentage of shortfall had been decreasing from 2009-10 (76) to 2013-14 (22). The decreasing trend in shortfall in coverage was noticed in the test-checked districts too during 2009-14.

While there was shortfall in coverage, instances of savings in budget provision during 2010-14 (**Appendix 2.7**) ranging between 6 and 53 *per cent* indicated mismatch between the budget provisions and coverage of beneficiaries. To an audit query, the DADTW replied (October 2014) that the DADTWOs co-ordinate with DEOs/CEOs and forward the student strength particulars from districts.

During Exit Conference (November 2014), the Secretary, AD&TW Department confirmed the audit observation and stated that more students are covered presently due to increased budget provision. However, the instances of shortfall in coverage on one hand and savings in the budget allocation on the other reflected inconsistency in the inputs furnished by DADTWOs.

(ii) *Diversion of funds and delay in payment*

Scrutiny of records of DADTWO/Namakkal revealed that out of ₹ 76.46 lakh incurred for the implementation of the scheme in 2012-13, ₹ 24.73 lakh was diverted to another scheme intended for post-matric students. On this being pointed out in audit, the DADTWO remitted (August 2014) ₹ 24.73 lakh to the scheme account. This should be seen in the context of deprivation of incentive benefits to 693 eligible SC/ST girl students under the scheme in Namakkal district during 2012-13.

It was further noticed that belated issue (March 2013) of cheques to the Heads of Schools by DADTWO/Namakkal despite transfer of funds to the Personal Deposit (PD) Account in July 2012 itself, resulted in denial of incentive to 108 SC/ST girls of eight schools in Namakkal district, as the PD Account was closed on 31 March 2013 before the cheques were presented for encashment. The PD account was not renewed in the subsequent year.

**2.2.7.4 Incentive scheme for rural girl students of Most Backward Classes and Denotified Communities**

In order to minimise dropouts in primary schools in rural areas due to poverty, particularly, among the girl children and to encourage them to continue their studies, GoTN has been implementing the incentive scheme from 1999-2000. Under the scheme, students belonging to the Most Backward Classes and

<sup>32</sup> ₹ 3 crore for payment of cash incentive to 60,000 SC/ST students of standard III to V and ₹ 3 crore for 30,000 SC/ST students of standard VI

Denotified Communities (MBC & DNC) studying in standards III to V and standard VI in Government/Government aided schools are eligible for an incentive of ₹ 500 and ₹ 1,000 per annum respectively subject to the condition that the parental income of the student during the year should not exceed ₹ 25,000. The scheme is implemented by the Commissioner of MBC & DNC Welfare. During 2009-10 to 2013-14, Government released ₹ 48.69 crore for the scheme of which ₹ 48.16 crore was spent covering 7,97,628 beneficiaries.

Test-check, however, revealed that all girl students eligible for payment of incentive were not fully covered under the scheme due to paucity of funds and the coverage was restricted to budget allocation every year indicating that the fund allocation was *ad hoc* and not based on realistic estimation. As the Commissionerate of MBC & DNC Welfare did not furnish the details regarding the number of eligible rural MBC & DNC girl students, audit could not ascertain the extent of shortfall in coverage during 2009-14.

#### **2.2.7.5 Delay in construction of girls' hostels**

GoI launched (2009-10) a centrally sponsored scheme for Construction and Running of Girls Hostels for students of Secondary and Higher Secondary Schools in EBBs mainly with the objective to retain the girl children in secondary school so that they are not denied the opportunity to continue their study in view of long distance from residence to school, parents' financial unaffordability and other connected societal factors. Another objective of the Scheme is to make secondary and senior secondary education accessible to a large number of girl students. The cost of construction was to be shared between GoI and GoTN in the ratio 90:10. After scrutiny of the proposals of GoTN, the Grants-in-Aid committee of MHRD recommended construction of 44 girls' hostels in EBBs spread over 13 districts in Tamil Nadu. Though GoI initially fixed the unit cost as ₹ 42.50 lakh during 2009-10 for construction of girls' hostel, it later communicated (May 2011) its concurrence to adopt the State schedule of rates in the estimates for construction of hostels and accorded (June 2012) administrative sanction for ₹ 61.10 crore by increasing the unit cost to ₹ 1.35 crore per hostel in plain areas and ₹ 1.52 crore in hill areas. As of August 2014, GoI released ₹ 56.36 crore<sup>33</sup> towards construction of hostels to the State Project Director, RMSA, the nodal agency for construction of girls' hostels. Apart from the above, ₹ 6.01 crore was also released by GoI as recurring expenditure.

Audit scrutiny revealed that the construction work of hostels, initially planned (August 2010 and June 2012) to be executed by Tamil Nadu Police Housing Corporation (TNPHC), was later decided (February 2013) to be executed by State Public Works Department (PWD) at an estimated cost of ₹ 106.54 crore<sup>34</sup>, as TNPHC expressed its inability to take up the construction work. Though GoI enhanced the unit cost of hostel in June 2012 itself, the delay on the part of the GoTN to decide the executing agency for more than eight months resulted in escalation of ₹ 13.98 crore in the estimated cost, as PWD adopted the schedule of rates of 2013-14. The work was entrusted to PWD in

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<sup>33</sup> ₹ 28.18 crore (2010-11) and ₹ 28.18 crore (August 2014)

<sup>34</sup> Based on 2013-14 State PWD schedule of rates

November 2013. GoTN decided to meet the additional cost of ₹ 45.44 crore from State funds. As of September 2014, construction of 40 hostels was in different stages from foundation to finishing level and tenders were not finalised in respect of four hostels.

Pending construction of hostels, 41 temporary hostels started functioning between December 2013 and February 2014 in 12 districts, of which 13 were functioning in rented buildings and the remaining 28 were either in Government school campuses or rent free buildings. Audit however, noticed that ₹ 1.72 crore<sup>35</sup> had been released to the District Programme Coordinators (DPCs) concerned towards rent for 41 hostels during 2013-14 even though no rent was payable for 28 hostels run in Government school campuses and ₹ 1.18 crore<sup>36</sup> released were lying unutilised in their bank accounts.

In test-checked districts, 11 temporary hostels were functioning, of which eight were in Government school campuses, one in a community hall and two in rented buildings. During field visit, audit noticed that class rooms were being used by the students as hostels, where basic requirements such as toilets, bathrooms, water supply, watch and ward etc., were inadequate. The temporary hostel in Government school campus in Thali EBB (Krishnagiri District) with only one toilet for 38 girls and the 800 sq ft rented building<sup>37</sup> at Kilaiyur in Jawadhu Hills EBB (Thiruvannamalai District) with little space and single bathroom and toilet for 88 girls are illustrative cases where the DPCs of RMSA had failed to utilise ₹ 4.20 lakh released towards rent for running hostel in rented building.

Thus, delay in construction of hostels had not only led to escalation of cost but also deprived the girls from availing hostel facilities with minimum basic requirements.

#### 2.2.7.6 Vocational training to adolescent girls

GoI modified (September 2000) the Adolescent Girls programme and introduced Kishori Shakthi Yojana (KSY) with a view to extend the coverage of scheme with content enrichment, strengthen the training component particularly in vocational aspect aimed at empowerment and enhanced self perception and bring about convergence with other programmes of similar nature of education, rural development, employment and health sectors. KSY, implemented in the State from 2001-02 in 37 projects in 11 districts, was extended subsequently to 434 projects in all the districts. However, from 2010-11 onwards, the scheme is being implemented in 295 projects covering 23 districts and in the remaining 139 projects covering nine districts, a new scheme viz., Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA) replaced KSY which was formulated by merging KSY and the erstwhile nutrition scheme called National Programme for Adolescent Girls (NPAG). Under both the schemes viz., KSY and SABLA, implemented in the

<sup>35</sup> ₹ 60,000 X 7 months X 41 hostels = ₹ 1,72,20,000 or 1.72 crore

<sup>36</sup> ₹ 60,000 X 7 months X 28 hostels = ₹ 1,17,60,000 or 1.18 crore

<sup>37</sup> ₹ 2,000 per month



State through the Commissioner of ICDS, funds were allocated<sup>38</sup> for imparting vocational training to 39,060 adolescent girls during 2011-12 to 2013-14.

SABLA guidelines stipulated that vocational training programmes were to be organised by the vocational training providers under Central Government, State Governments, public and private sector and industrial establishments who would provide counseling and vocational guidance, training facilities, post-training support to trainees in getting employment, maintain database on trained trainees and the outcome of training. They have to keep track of the trainees for three years or till they were gainfully employed.

Scrutiny of records revealed that vocational training in various trades was imparted to 80,755 girls<sup>39</sup> under KSY and SABLA during 2009-10 to 2013-14. While the trend for placement of trained girls under KSY was not on record, audit noticed that out of 11,445 girls trained during 2011-12 to 2013-14 under SABLA, 1,668 girls (15 *per cent*) were gainfully employed as of March 2014, of whom 1,291 were self-employed and the others were employed on wages. In the eight test-checked districts, SABLA was in operation in Madurai, Tiruchirappalli and Thiruvannamalai districts. Scrutiny of records at district level offices revealed that only 183 (four *per cent*) out of 4,663 adolescent girls trained in these three districts were gainfully employed so far.

Contradicting the district figures, Secretary, Social Welfare and Nutritious Meal Programme (SW&NMP) Department stated (December 2014) that 1,472 girls were employed in the three districts which included 1,213 girls reported to be self employed. The fact, however, remains that large gap (68 *per cent*) prevailed between trained manpower and their placements.

During Exit Conference (November 2014), the Secretary, SW&NMP Department stated that a change in methodology of training programme is under consideration of the Government so as to ensure more number of trained adolescent girls get gainful employment.

## **2.2.8 Health**

### **2.2.8.1 Nutrition component of Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA)**

In order to improve health of adolescent girls by providing supplementary nutrition to address underweight problem among adolescent girls and facilitate an easier transition to womanhood, GoI introduced SABLA scheme. Under the scheme, cost of nutrition component was to be shared between GoI and State in the ratio 50:50. All girls in the age group of 15 to 18 years and out-of-school children in the age group of 11 to 14 years were eligible for supplementary nutrition to be given to them as take home ration. A baseline survey conducted in 2011 identified 3.97 lakh adolescent girls in the State in the age group of 11 to 18 years.

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<sup>38</sup> ₹ 1,10,000 per project under KSY and ₹ 3,80,000 per project under SABLA

<sup>39</sup> 69,310 girls under KSY during 2009-10 to 2013-14 and 11,445 girls under SABLA during 2011-12 to 2013-14

### 2.2.8.2 Non-adherence to GoI norms for supplementary nutrition

As per SABLA guidelines, each adolescent girl is to be given at least 600 calories and 18 to 20 grams of protein and recommended daily intake of micronutrients per day at a cost of ₹ 5 per day per beneficiary for 300 days in a year. The out-of-school adolescent girls in the age group of 11 to 14 years and all girls in the age group of 15 to 18 years are eligible. GoTN requested (January 2011) GoI either to enhance the rate or allow it to supply the intake with lesser calories as it could not adhere to the above calorie norms within ₹ 5 fixed by GoI per beneficiary per day. GoI, however, did not accede to the request and as such GoTN has been supplying 130 grams of weaning food containing amylase activity<sup>40</sup> as supplementary nutrition containing 445 calories and 11 grams of protein. During 2013-14, ICDS identified 59,633 (13.3 per cent) out of 4,48,450 girls aged between 15 and 18 years as underweight in the State. Out of eight test-checked districts, in Madurai, Thiruvannamalai and Tiruchirappalli where SABLA scheme is in operation, 22,593 adolescent girls<sup>41</sup> aged between 15 and 18 years were underweight as of March 2014.

It was seen from the Performance Budget of SW&NMP Department (2014-15) that 11,70,205 girls<sup>42</sup> were covered under the nutrition component of the scheme during 2011-12 to 2013-14. Allocation of funds under Nutrition component of the scheme and expenditure during 2010-11 to 2013-14 are given in **Table 2.8**.

**Table 2.8: Details of funds provided for nutrition component under SABLA**

(₹ in crore)

Year	Amount released by GoI	GoTN share	Total Budget provision	Expenditure	Savings
2010-11	7.44	-	7.44	7.44	-
2011-12	27.94	26.38	54.32	54.23	0.09
2012-13	21.74	33.26	55.00	45.11	9.89
2013-14	20.94	67.42	88.36	88.00	0.36
<b>Total</b>	<b>78.06</b>	<b>127.06</b>	<b>205.12</b>	<b>194.78</b>	<b>10.34</b>

(Source: Appropriation Accounts and details extracted from Commissionerate of ICDS)

As seen from the **Table 2.8**, there was savings of ₹ 10.34 crore during 2011-14, which should be seen in the context of the GoTN's failure to supply nutrition at the rate fixed by GoI on one hand and prevalence of underweight among adolescent girls on the other.

Secretary, SW&NMP Department stated (December 2014) that 130 grams of weaning food is being supplied at the revised rate of ₹ 6.32 per day per beneficiary from May 2013 and the additional expenditure of ₹ 1.32 per beneficiary was being borne by GoTN. Government further stated that

<sup>40</sup> That is being provided to pregnant and lactating mothers

<sup>41</sup> 12,099 in Madurai, 6,269 in Thiruvannamalai and 4,225 in Tiruchirappalli

<sup>42</sup> 3,82,050 (2011-12), 3,83,777 (2012-13) and 4,04,378 (2013-14)

remedial action to reduce the prevalence of underweight among adolescent girls was underway. But even with additional cost on supply of nutrition being borne by the State, there was no increase in the quantity of take home ration or in the calorific value.

## **2.2.9 Protection**

### **2.2.9.1 Chief Minister's Girl Child Protection Scheme**

GoTN introduced (1992) the Chief Minister's Girl Child Protection Scheme with objectives of total eradication of female infanticide and promotion of girl child education. The scheme was further restructured during 2001 in order to confer more financial benefits to the girl children. In the initial years of implementation, a deposit of ₹ 2,000 per girl child was made in the Tamil Nadu Transport Development Finance Corporation (TNTDFC) with a maturity value of ₹ 10,000 at the end of 20 years. Under the restructured scheme, the deposits were made in Tamil Nadu Power Finance and Infrastructure Development Corporation (TNPFDIC). The maturity period of the deposit was reduced from 20 years to 18 years from 2013-14. The scheme is implemented by the Director of Social Welfare. During 2001-14, ₹ 865.39 crore was deposited with TNPFDIC in respect of 5,36,826 beneficiaries.

The salient features of the scheme were as follows:

- Scheme-I : An initial deposit of ₹ 22,200 will be made in the name of the child in respect of the family with only one girl child and if either of the parents undergo sterilisation before 35 years of age and their family income is below ₹ 50,000 per annum.
- Scheme-II : For the families with two girl children and no male child and if either of the parents undergo sterilisation before 35 years of age and their family income is below ₹ 24,000 per annum, an initial deposit of ₹ 15,200 will be made for each girl child provided the children were enrolled in the scheme within three years of birth of second girl child.
- A monthly incentive of ₹ 150 shall be given as educational assistance to the child on completion of fifth year of the deposit from the interest earned and up to the date of termination of deposit.
- The maturity value shall be payable only if the girl child studied up to standard X and appeared for the public examination failing which the amount shall be forfeited to the Government Account.
- The deposit made in the financial institution should be renewed every five years.

The deposits were made in the name of girl children. The scheme was again modified (August 2011) wherein the amount of deposit under schemes I and II were enhanced to ₹ 50,000 and ₹ 25,000 respectively. The discrepancies noticed in the implementation of the scheme are discussed below:



- Annual incentive of ₹ 1,800 was paid to each of the 37,728 beneficiaries only as against 2,13,704 girl children enrolled during 2001-02 to 2007-08 leaving 1,75,976 children (82 per cent) uncovered as of March 2014. The undisbursed incentive worked out to ₹ 91.18 crore (**Appendix 2.8**).
- Date of birth of the girl child was not mentioned in the fixed deposit receipt (FDR). As the duration of the scheme is long, omission to include this information would cause hardship to the beneficiary to claim her dues at the time of maturity of deposit.
- About 15,000 FDRs received from the DSWOs for renewal of deposits made earlier with TNPFDIC were reported destroyed in a fire accident in the Directorate of Social Welfare in January 2012. Due to poor maintenance of records and non-availability of data, the Directorate was not able to get FDRs renewed in lieu of those destroyed even after 31 months as of August 2014. Neither do TNPFDIC have any database regarding the beneficiaries to whom the FDRs were issued. The lapse on the part of the implementing agency and the financial institution which received huge funds as deposit over a period of 13 years in maintaining a proper database is likely to lead to deferment/non-payment of terminal benefits to the beneficiaries.
- Though condition to draw the terminal benefits is that the beneficiary should have appeared in standard X public examination, there was no mechanism at any level to watch whether the beneficiary complies with this condition. Hence, the Directorate is not in a position to forfeit the terminal benefits accrued in respect of those beneficiaries who turned out to be dropouts before reaching standard X, to Government account. This would result in the amount lying outside Government account without being forfeited.

Secretary, SWNMP Department replied (December 2014) that steps have been taken to streamline and speed up the payment of annual incentive to the beneficiaries. It was also stated that TNPFDIC has been advised to incorporate date of birth in FDRs. As regards FDRs destroyed in fire accident, Government stated that DSWOs have been instructed to send the details of beneficiaries to TNPFDIC for payment of incentive. It was further stated that National Informatics Centre has been developing a software to rectify the lacunae so as to enable the beneficiaries to get the benefits of the scheme without any difficulty.

### 2.2.9.2 Cradle Baby Scheme

GoTN introduced (1992) Cradle Baby Scheme in Salem District as an initiative of the Government towards eradication of the evil practice of female infanticide in the State. Under the scheme, cradles were placed at important places such as hospitals, Primary Health Centres, orphanages and Children Homes to facilitate parents to leave their babies in the cradle for their own reason. The scheme was later extended (2001) to four districts *viz.*, Madurai, Theni, Dindigul and Dharmapuri and in 2011 to five more districts *viz.*, Cuddalore, Ariyalur, Perambalur, Villupuram and Thiruvannamalai following

decline<sup>43</sup> in the child sex ratio (CSR) in these districts as per Census 2011 compared to that of 2001. Out of 4,441 babies received under the scheme during the period 1992 to 2014 in the State, female babies were 3,672 (83 *per cent*) indicating non-preference of girl children leading to their abandonment in the cradles kept under the scheme. The details of girl babies received under Cradle Baby scheme in the test-checked districts are furnished in **Table 2.9**.

**Table 2.9: Details of girl babies received under Cradle Baby Scheme**

District	2009-10	2010-11	2011-12	2012-13	2013-14*	Total
Dharmapuri	81	60	42	33	22	238
Krishnagiri	-	-	-	-	-	15@
Thiruvannamalai	2	1	2	9	6	20
Namakkal	-	2	-	1	-	3
Perambalur	1	1	5	2	-	9
Tiruchirappalli	-	-	10	20	5	35
Madurai	5	7	3	10	4	29
Virudhunagar	1	2	-	-	-	3
<b>Total</b>	<b>90</b>	<b>73</b>	<b>62</b>	<b>75</b>	<b>37</b>	<b>352</b>

\* up to February 2014 @ year-wise break-up not furnished by the DSWO

(Source: Records of Directorate of Social Welfare)

A positive approach of the parents towards girl children is reflected in a gradual decreasing trend in abandonment of children during 2009-14 except in the year 2012-13, as shown in the **Table 2.9**. As per Census data, the CSR of the State in 1991 was 948 females/1,000 males which decreased to 942/1,000 in 2001 and subsequently increased to 946/1,000 in 2011. CSR of Dharmapuri district with 826 females/1,000 males during 2001 had improved to 911/1,000 in 2011 census. Extension of Cradle Baby scheme to five districts<sup>44</sup> following the decline in CSR of these districts during the decade as reported in Census 2011 indicated the concern of the Government in addressing the issue even though the CSR increased by four points than that of 2001.

Secretary, SW&NMP Department stated (December 2014) that subsequent to introduction of the scheme, the CSR in five districts *viz.*, Salem, Madurai, Theni, Dindigul and Dharmapuri witnessed an increase as per 2011 census when compared to that of 2001.

### **2.2.9.3 Girls engaged in child labour**

Census 2011 identified 62,423 girls<sup>45</sup> as child labour<sup>46</sup> in the age group 5 to 14 years out of total child labour (1,51,437) in the State. The percentage of girl child labour as per 2011 Census (41.22 *per cent*) was less than the girl child

<sup>43</sup> Ariyalur (949 to 892), Cuddalore (957 to 895), Perambalur (937 to 913), Thiruvannamalai (948 to 932) and Villupuram (961 to 938)

<sup>44</sup> Ariyalur, Cuddalore, Perambalur, Thiruvannamalai and Villupuram

<sup>45</sup> 17,189 in the age group 5 to 9 years and 45,234 in the age group 10 to 14 years

<sup>46</sup> International Labour Organisation defines child labour as work that deprives children of their childhood, their potential and their dignity and that is harmful to their physical and mental development

labour as per 2001 Census<sup>47</sup> (43.52 *per cent*). Even though number of girl child labour in the State decreased from 1,32,458 in 2001 to 62,423 in 2011, in terms of percentage, it was higher by 2.42 when compared with girl child labour at all India level<sup>48</sup> (38.80 *per cent*).

In test-checked districts, 16,977 girls were identified as child labour, of whom 4,413 were between the age group of 5 to 9 years and 12,564 in the age group of 10 to 14 years. The highest number of girl child labour in the age group of 10 to 14 years were in Virudunagar district (2,232) and Krishnagiri district (2,121).

#### 2.2.9.4 Crime against girl children

Offences committed against children or the crimes in which they become victims are termed as crimes against children. As per Juvenile Justice (Care and Protection of Children) Act, 2000, children up to the age of 18 are classified as child. Audit observations derived from the data on all offences/crimes registered in the State against girl children are discussed below:

Child marriage, kidnapping and abduction, rape, procurement<sup>49</sup> of minor girls, etc., are the common crimes against girl children. **Table 2.10** below gives the data of such incidences reported during 2009 to 2013 by the State.

**Table 2.10: Details of crime against girl children**

Nature of crime	Number of crimes during					Total
	2009	2010	2011	2012	2013	
Child marriage	-	-	-	-	56	56
Rape	182	210	272	293	424	1,381
Procurement of minor girls	-	13	-	28	-	41
Kidnapping and abduction	284	485	517	563	490	2,339

(Source: National Crime Records Bureau data)

An analysis of the data revealed the following:

- During 2009 to 2013, cases of kidnapping and abduction of girls was on increasing trend till 2012 and marginally decreased in 2013. Total number of cases reported (2,339) in the State under this crime was 3.22 *per cent* of total number of crimes reported under this crime at all India level (72,689). Out of the reported cases in the State, 69 girls were under the age of 10 years, 357 in the age group of 11 to 14 years and 1,913 girls were in the age group of 15 to 18 years. Principal Secretary, Home (Police) Department stated (November 2014) that crime rate of

<sup>47</sup> 3,04,339 main workers of whom 1,71,881 (56.48 *per cent*) were male and 1,32,458 (43.52 *per cent*) were female

<sup>48</sup> Child labour in India as per Census 2011 was 43,53,247 of whom 26,64,047 (61.20 *per cent*) were male and 16,89,200 (38.80 *per cent*) were female

<sup>49</sup> Inducing any minor girl under the age of eighteen years to go from any place or to do any act with intent that such girl may be, or knowing that it is likely that she will be, forced or seduced to illicit sexual relationship with another person (Extracted from Section 366A of Indian Penal Code)

kidnapping and abduction of girls in the State was lower than the All India average.

- As per the records of State Crime Records Bureau, during 2009 to 2014 (up to March 2014) 8,533 girls under 18 years of age were reported to be missing, of whom 7,977 were traced leaving 556 untraced as of March 2014. Additional Secretary, Home (Police) Department stated (November 2014) that training programmes, judicial colloquium are organised to familiarise and sensitise the police personnel, law and order meetings are held to control increasing crimes in the State. However, the details of decisions taken in the meetings and follow-up actions were not furnished.

### **2.2.10 Monitoring and Evaluation**

The guidelines issued by GoI for implementation of NSIGSE scheme specified that a quarterly progress report be sent to MHRD and a third party evaluation of the scheme be done after the completion of every academic year on sample basis. Audit, however, noticed that DSE had not complied with this requirement since inception of the scheme.

In respect of the welfare schemes implemented by the State, GoTN did not prescribe any arrangement for monitoring the schemes. There was no internal control mechanism such as periodical meetings at Government/HOD level, sending instructions to the implementing officers at lower level to furnish status/progress reports at fixed intervals to monitor and review the achievement of the schemes and reassess the physical and financial targets wherever found necessary. Evaluation of the schemes was not done at Government level.

### **2.2.11 Conclusion**

There was delay of 18 months in depositing funds under National Scheme of Incentive to Girls for Secondary Education in the mandated bank resulting in loss of interest to the beneficiaries. Non-payment of maturity value of deposits to beneficiaries was noticed due to the failure of the Director of School Education to adhere to the instructions of GoI to furnish bank account particulars. Shortfall in coverage of eligible students under the Special Incentive Scheme for encouraging Girls Education (State scheme) was in the range of 22 and 76 *per cent* during 2009-10 to 2013-14. An additional liability of ₹ 13.98 crore was created due to delay in finalising the executing agency for construction of hostels for girls. Amenities in the temporary hostels were inadequate. Incentive, as educational assistance, from the deposit made under Chief Minister's Girl Child Protection scheme was not paid to a large number of beneficiaries.

## **2.2.12 Recommendations**

Government and DSE may consider:

- giving clear instructions to district level officers to furnish the details of SC/ST girls under NSIGSE in time and forward the list of eligible beneficiaries to MHRD every year within the prescribed time so as to enable GoI to remit the incentive in the mandated bank without delay;
- taking necessary steps to furnish requisite details to the mandated bank so that maturity value is credited to the bank account of the beneficiary on fulfilling the norms of NSIGSE;

Government, DADTW and CMBCDCW may consider:

- taking necessary steps to ensure the benefits of special incentive scheme for encouraging girls education reach all eligible girl students.

The above points were referred to Government in September 2014; replies from Adi Dravidar and Tribal Welfare, Backward Classes, Most Backward Classes and Minorities Welfare and School Education departments have not been received (December 2014).

## HOME, PROHIBITION AND EXCISE DEPARTMENT

### 2.3 Management of Prisons and Jails in Tamil Nadu

#### *Executive Summary*

*Prisons form a vital arm of criminal administration system, which provides security to society by isolating convicts and persons under trial from society and also aim at well-being and social re-entry of prisoners through custodial care, correctional programmes and post-release support mechanisms. Prisons and Jails in the State were established under the Prisons Act, 1894 (Act) and are governed by the Tamil Nadu Prison Rules, 1983 (Rules) framed under Section 59 of the Act. Performance Audit of Management of Prisons and Jails in Tamil Nadu covering the period 2009-14 was conducted to examine whether arrangements for detention and custody of prisoners were adequate and facilities to prisoners as envisaged in the Acts and Rules were being provided. The Performance Audit revealed the following:*

*There were deficiencies in budgetary control and financial management such as excessive supplementary provisions and transfer of funds to Tamil Nadu Police Housing Corporation to avoid lapse of budgetary grants.*

*Non-adherence to rules was noticed in respect of segregation and release of prisoners.*

*There were security lapses leading to escape of prisoners.*

*Out of 95 prisoners who escaped from prisons and while in police custody during 2009-14, 16 prisoners were yet to be traced. Thus, 97 prisoners including 81 prisoners who escaped prior to 2009 were not yet traced.*

*Security equipment like Closed Circuit Televisions (CCTVs), mobile phone detectors were inadequate or not working optimally.*

*Facilities and privileges provided to prisoners were not as per requirement.*

*There were shortages of medical and correctional staff.*

*Lack of medical equipment in prison hospitals and ambulances was noticed.*

*Out of ₹ 2.10 crore deducted from prisoners' wages and credited to Victim Compensation Fund in test-checked prisons, an amount of ₹ 0.21 crore only was spent on compensation to victims.*

#### 2.3.1 Introduction

Prisons form a vital arm of criminal administration system, which provides a level of assurance of security to society by isolating convicts and persons under trial from society and also aim at well-being and social re-entry of prisoners through custodial care, correctional programmes and post-release support mechanisms. Prisons and Jails in the State were established under the Prisons Act, 1894 (Act) and are governed by the Tamil Nadu Prison Rules, 1983 (Rules) framed under Section 59 of the Act. Details of prisons and jails in Tamil Nadu, their authorised capacity, number of inmates in prisons and

jails as on 31 March 2014 and category of prisoners accommodated in each type are shown in **Appendix 2.9**.

### 2.3.2 Organisational set up

The Principal Secretary to Government, Home, Prohibition and Excise (HP&E) Department heads the Prison Department in the State and is responsible for overseeing its functioning. Additional Director General of Police holds the post of Inspector General of Prisons (IGP). IGP is assisted by one Deputy Inspector General of Prisons at Headquarters and four Range Deputy Inspectors General of Prisons (DIG) one each at Chennai, Coimbatore, Madurai and Tiruchirappalli. Superintendents of Prisons (SP) are responsible for administration of Central Prisons<sup>50</sup> (CPs), District Jails (DJs), Sub Jails (SJs), Open Air Prisons (OAPs) and Borstal Schools<sup>51</sup> (BSs) under their jurisdiction. To enforce the Probation of Offenders Act and Rules, a Chief Probation Superintendent (CPS) with 12 Regional Probation Officers (RPOs) and 64 Probation Officers (POs) function under the control of IGP. The State has nine CPs, nine DJs, 95 SJs (87 for men and eight for women), five Special Sub Jails (SSJs) (two for men and three for women), three Special Prisons for Women (SPWs), three OAPs and 12 Borstal schools. Construction, upgradation and maintenance works in prisons and jails are carried out by Public Works Department (PWD) and Tamil Nadu Police Housing Corporation (TNPHC) Limited.

### 2.3.3 Audit objectives

The objectives of Audit were to assess whether:

- financial resources and infrastructural facilities were adequate and management of resources was effective;
- provisions for custody and detention of prisoners in the Tamil Nadu Prison Rules, 1983 were complied with;
- facilities and privileges of the prisoners including reformation, employment and rehabilitation activities as envisaged in the rules were consistent with Government policies and were being provided for; and
- human resources were adequate and monitoring mechanism and internal control were effective.

### 2.3.4 Audit criteria

The Performance Audit was benchmarked against criteria derived from following sources:

- The Prisons Act, 1894 and the Prisoners Act, 1900.

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<sup>50</sup> Central Prisons are generally intended for lodging convicts and Open Air Prison for lodging well behaved male convicts while Jails are intended for the custody of remand/under trial prisoners and short term convicts (District Jails: up to six months; Special Sub Jails: up to three months and Sub Jails: up to one month)

<sup>51</sup> A corrective institution wherein adolescent offenders (aged between 16 and 23) detained in pursuance of this Act are given such industrial training and other instruction and are subject to such disciplinary and moral influences as will aid their reformation and the prevention of crime



- The Tamil Nadu Prison Rules, 1983 (Manual).
- The Tamil Nadu Borstal Schools' Act 1925.
- The Probation of Offenders Act, 1958.
- The Tamil Nadu Probation of Offenders Rules, 1962,
- Relevant orders and instructions issued by the Government and IGP and minutes of monthly review meetings of IGP.

### 2.3.5 Scope and Methodology of Audit

Objectives, criteria and scope of the Performance Audit were discussed in an Entry Conference held (June 2014) with the Principal Secretary, HP&E Department. Performance Audit covering the period 2009-14 was conducted during April to August 2014 in HP&E Department, office of the IGP, all four range offices and three OAPs. Besides, four CPs, two SPWs, three DJs, three BSs and four RPOs selected by random sampling without replacement method were also covered in Audit. Twenty four SJs under the jurisdiction of selected CPs were also test-checked. List of offices and prisons/jails, etc., test-checked is given in **Appendix 2.10**. An Exit Conference with the Principal Secretary, HP&E Department was held (December 2014) wherein audit findings were discussed. Replies/responses of the Department were taken into consideration while finalising the audit findings. Important audit findings are discussed in succeeding paragraphs.

### Audit findings

#### 2.3.6 Financial Management

##### 2.3.6.1 Budget provision and Expenditure

Details of budget provision and expenditure incurred during 2009-14 are given in **Table 2.11**.

**Table 2.11: Details of Budget Provision and Expenditure**

(₹ in crore)

Year	Allocation			Expenditure			Excess (+)/Savings(-)		
	Plan	Non-plan	Total	Plan	Non-plan	Total	Plan	Non-plan	Total
2009-10	..	115.77	115.77	..	113.38	113.38 (98)	..	(-) 2.39	(-) 2.39
2010-11	3.23	134.27	137.50	3.23	129.37	132.60 (96)	..	(-) 4.90	(-) 4.90
2011-12	1.38	160.67	162.05	1.38	156.39	157.77 (97)	..	(-) 4.28	(-) 4.28
2012-13	1.39	162.03	163.42	1.39	157.69	159.08 (97)	..	(-) 4.34	(-) 4.34
2013-14	62.25	211.03	273.28	27.94	199.21	227.15* (83)	(-) 34.31	(-) 11.82	(-) 46.13
<b>Total</b>	<b>68.25</b>	<b>783.77</b>	<b>852.02</b>	<b>33.94</b>	<b>756.04</b>	<b>789.98</b>	<b>(-) 34.31</b>	<b>(-) 27.73</b>	<b>(-) 62.04</b>

\* Includes ₹ 37.73 crore released during 2013-14 to TNPHC for execution of civil works

Figures in brackets indicate percentage of expenditure to allocation.

(Source: Information compiled from Appropriation Accounts and Voucher Level computerisation database)



As may be seen from the **Table 2.11**, utilisation of funds was 83 *per cent* only in 2013-14 and savings were due to allotment of entire funds in respect of four works in final supplementary estimates at the fag end of the financial year, though only token provision was sought by the Department. Since TNPHC could not take up these works, ₹ 34.27 crore had to be surrendered.

#### **2.3.6.2 Transfer of funds to avoid surrender**

In the Government orders sanctioning funds for various schemes and projects, IGP was permitted to draw and transfer the sanctioned amounts to Personal Deposit (PD) account of TNPHC on the basis of progress of work and Utilisation Certificates (UCs) submitted by TNPHC. Audit scrutiny revealed that ₹ 29.97 crore (Plan: ₹ 20.18 crore + Non-plan: ₹ 9.79 crore) sanctioned for 13 works was transferred in full to TNPHC by IGP in February and March 2014 even though these works were at preliminary stages only. Thus, Government instructions were not complied with by IGP and transfer of funds was done with a view to avoid surrender. IGP's reply (December 2014) that release of funds in full to TNPHC for some works which had commenced or were at preliminary stage was made in order to enable completion of schemes in time, is not tenable as Government had instructed that transfer of funds to PD account of TNPHC be made on the basis of progress of work. During Exit Conference (December 2014), Department agreed to co-ordinate with TNPHC on utilisation of funds to prevent parking of idle funds in PD account.

#### **2.3.6.3 Pending diet bills**

Test-check of records of sample CPs revealed that diet bills relating to 2009-14 for amounts ranging between ₹ 2.01 lakh and ₹ 81.28 lakh remained unsettled at the end of respective years for want of budget provisions. It was noticed that even though sufficient budget provisions were available under the grant in each year during 2009-14, the Department failed to settle the bills within respective financial years. Insufficient appropriation of funds arose because of unrealistic budgeting by the Department. During Exit Conference (December 2014), Secretary, HP&E Department stated that steps would be taken to improve budgeting exercise in this regard.

#### **2.3.6.4 Delay in release of grant-in-aid to the University of Madras**

Government approved (November 2011) a one-time grant-in-aid of ₹ one crore be placed at the disposal of the University of Madras (University) for establishing a Chair for taking up research on prisons and rehabilitation of prisoners by research scholars subject to conditions<sup>52</sup>. This grant was to be drawn by IGP and disbursed to the University after obtaining financial sanction. The University, which had approved (February 2012) the establishment of the Chair, repeatedly requested the IGP to place the grant at its disposal. But due to protracted correspondence by the IGP regarding release of the grant to the University, the Government gave financial sanction only in March 2013, after 14 months, with instruction that the sanctioned amount of ₹ one crore was to be disbursed to the University. The IGP opened (March 2014) a Savings Bank Account and deposited the grant in it, in

<sup>52</sup> viz., less than ₹ 15 lakh should be spent each year and exact amount spent during the year would be recouped by reimbursement from Government

violation of Government instructions which defeated the purpose for which the grant was sanctioned and hence the University could not take up the intended research work. The Department stated (December 2014) that the amount along with interest has since been disbursed (December 2014) to the University.

### **2.3.6.5 Assistance from Victim Compensation Fund**

Government framed the Tamil Nadu Victim Compensation Fund Rules, 2000 and established (December 2000) a fund *viz.*, ‘Victim Compensation Fund’ (VCF). The VCF was to be created from 20 *per cent* of wages deducted from prisoners employed in industries or maintenance work in a prison and victim<sup>53</sup> compensation<sup>54</sup> was to be paid from out of VCF. Subsequently, as the two tier set up<sup>55</sup> envisaged in the rules proved cumbersome, the Tamil Nadu Victim Compensation Fund Rules, 2009 was reissued (October 2009) which superceded the 2000 rules. As per the 2009 rules, only District Level Committees (DLC) were to be constituted. The DLC scrutinised applications of victims/families of victims forwarded by SPs and recommended the cases entitled for victim compensation to the IGP along with reasons thereof and quantum of compensation. The IGP, after examining the recommendations approved the compensation within the quantum prescribed. After approval, compensation was to be drawn by the SP concerned and disbursed to victims or their legal heirs by demand draft under acknowledgement. The rules issued in 2009 were silent about the manner in which victims were to be identified. However, as seen from minutes of IGP’s meeting (March 2010) the SPs were already instructed to obtain details of victims/families of deceased victims by taking part in monthly meetings conducted by District Collectors, District Superintendents of Police/Commissioner of Police.

From information furnished by the Department, it was seen that during 2009-14, from ₹ 6.91 crore accumulated in the fund (March 2014), ₹ 43.89 lakh was released to 130 beneficiaries who had applied for compensation. In the test-checked CPs during the same period out of ₹ 2.10 crore deducted and contributed to the fund, only a sum of ₹ 21.44 lakh (i.e., 10.21 *per cent*) was disbursed to 59 beneficiaries. In reply, the Department stated (December 2014) that assistance under the fund is sanctioned after due process and that probation officers approach and advise the victims/victim’s families about the scheme. The meagre utilisation of funds despite increased number of convicts for serious crimes needs to be looked into by the Department. During Exit Conference (December 2014), it was stated that directions have been given to utilise the services of probationary officers for identifying beneficiaries under the fund.

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<sup>53</sup> Victim means the person affected by the criminal act of the prisoner by way of loss of property, body offences like simple hurt, grievous hurt, physical disability, murder, etc.

<sup>54</sup> The amount payable to the victim and in case of death of the victim, to his legal heirs

<sup>55</sup> Two committees i.e., one constituted at district level and the other at State level for approving eligible cases for assistance under the fund

## 2.3.7 Categorisation and Custody of Prisoners

### 2.3.7.1 Non-segregation of prisoners

Government issued instructions (January 1989) that while admitting dangerous convicts or under trial prisoners, the Police Department should give necessary information to jail authorities about their antecedents so that necessary entries could be made by the prison authorities in the Admission Register and also in the History Ticket<sup>56</sup> (HT) to facilitate segregation<sup>57</sup> of prisoners. As the police authorities failed to furnish antecedents of prisoners, IGP addressed (March 2011) the Police Department in this regard and the Director General of Police issued (April 2011) a circular to all field units to furnish particulars of antecedents of the accused and convicts with all relevant details, including the level of escort required for them during transit, brief history of the case and warrants issued by the court at the time of producing them in prison for admission.

The IGP, while reiterating (May 2011) the above instructions, directed the SPs to co-ordinate with the police authorities so that prisoners can be segregated for better security within prisons and consideration of leave requests by prisoners. Government also incorporated (December 2013) these instructions in the Tamil Nadu Prison Rules (Manual) and the Police Standing Order.

Scrutiny of records in the test-checked CPs and SPWs revealed that there was no coordination between prison and police authorities in this regard and particulars of antecedents of prisoners were not furnished by the police authorities while producing them in prisons and jails. During 2009-14 2,67,072 prisoners were admitted in prisons and jails without recording particulars of their antecedents as envisaged in the Manual. This resulted in non-segregation of prison inmates in all CPs and as a result it could not be ascertained whether appropriate scale of escort was provided by the prison authorities while taking prisoners out to courts and hospitals. In reply the Department accepted (December 2014) that in some districts, particulars of antecedents of prisoners were not furnished by police authorities and stated that DIGs have been instructed (November 2014) to conduct meetings with the SPs of CPs in this regard.

### 2.3.7.2 Escaped and absconded prisoners

Audit scrutiny revealed that during 2009-14, 95 prisoners escaped (35 from prisons and 60 from police custody) across the State and 16 prisoners were yet to be traced (June 2014), taking the total prisoners not traced to 97 including

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<sup>56</sup> In which all occurrences of importance in prison life such as work allotted, penalty imposed if any for prison offences, special remission awarded by the IGP, SPs, etc., are recorded

<sup>57</sup> (i) Red-security (S1): Fundamentalists, naxalites, extremists and terrorists or any other, individual characteristics warranting internment in High Security enclosures. (ii) Blue-Security (S2): Gangsters, hired assassins, dacoits, serial killers, rapists, violent robbers, drug offenders, habitual grave offenders, caste fanatics and those highly prone to escapes/previous escapes/attack on police and other dangerous offenders posing threat to society and (iii) Yellow-security (S3): other offenders who are facing or convicted for ordinary criminal charges

81 prisoners who escaped prior to 2009. While the escape from prisons was on account of several reasons<sup>58</sup>, the escape from police custody mainly occurred while the prisoner was being taken back to the prison from Courts (75 per cent) or while taking treatment in Government Hospitals (20 per cent). Though there were prisoner escapes prior to 2009, the department did not take effective action to prevent further escapes in the subsequent years. IGP replied (December 2014) that instructions have been issued to strengthen the structural security of the prisons in consultation with PWD and TNPHC officials.

Emergency leave is granted to prisoners to attend emergencies like serious illness, death/marriage of their blood relatives after proper verification and sometimes with police escort for security reasons. Prisoners are entitled for a maximum of 15 days emergency leave in a year in spells of three to six days which is sanctioned by SPs based on prisoner's personal bond of ₹ 500 and bond from sureties. Scrutiny of records in the test-checked CPs revealed that out of 20,155 prisoners granted leave during 2009-13, 174 prisoners had absconded and they were yet to be recaptured (July 2014). However, the SPs concerned neither enforced the personal bond in respect of the absconders nor obtained bond from sureties. Instead ration cards or voter IDs were obtained from the sureties.

During Exit Conference (December 2014), it was stated that efforts were being made to recapture the escaped/absconded prisoners and to prevent further escapes.

### **2.3.7.3 Deaths in prisons**

From information furnished by the Department, it was seen that during 2009-13, there were 345 deaths in prisons across the State. In the test-checked CPs, 247 deaths<sup>59</sup> occurred during this period. An analysis of 201 cases<sup>60</sup> of death revealed the following:

- Thirty three deaths were due to suicides and in seven of these cases, prisoners committed suicide within one month of their admission to prisons, indicating poor surveillance activities of prison authorities as discussed in paragraphs 2.3.8.1 and 2.3.8.3.
- Proper counselling was also not given to prisoners due to non-filling up of the post of welfare officers and other correctional staff as discussed in paragraph 2.3.11.1. In absence of adequate welfare officers, their functions were looked after by the warders in addition to their normal duty of monitoring the activities of the prison inmates. IGP replied (December 2014) that several suicides were prevented during 2009-14 and that the situation was not alarming. It was further stated that special squad to prevent suicide was also formed.

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<sup>58</sup> Climbing over roof/compound wall/water tank, while on out gang work, from sub jail, main gate not closed, pushing the warder, making a hole in the wall, etc.

<sup>59</sup> CP Coimbatore: 68; CP Madurai: 68; CP Puzhal-I: 31; CP Puzhal-II: 44 and CP Tiruchirappalli: 36

<sup>60</sup> The remaining 46 death case files were not readily available in the CPs concerned as they were in transit

- Audit noticed that hospitals in the test-checked CPs lacked basic amenities such as diagnosing equipment and laboratory facilities which necessitated 41,611 visits being made to nearby Government hospitals for treatment during 2009-14. Further, due to non-availability of police escorts and delay in arranging escorts, prisoners had to wait for long periods for diagnosis and treatment. Acknowledging the point raised by audit, Department stated (December 2014) that they are examining the feasibility of constructing a separate prison near Government General Hospital, Chennai in land owned by Prison Department to house all seriously ill prisoners to improve medical treatment in cooperation with Government General Hospital. Further, the department stated that the issue of delay in arranging police escort to prisoners sent out for treatment has now been sorted out through monthly meetings with police authorities.
- While prison hospitals functioned daily from 6.00 a.m. to 6.00 p.m., Audit scrutiny revealed that in 52 deaths, emergency illness occurred between 6 p.m. and 6 a.m. when even first aid could not be administered due to absence of qualified staff for night shifts. In reply (December 2014), the Department while acknowledging the occurrence of deaths between 6 p.m. and 6 a.m. stated that such cases were attended to by duty officer/medical officer who were provided with quarters inside prison complex and were summoned to attend to emergency cases on need basis. However, hospital records, attendance records and gate records did not indicate that medical treatment was provided to prisoners during night. During Exit Conference (December 2014), it was stated that a proposal was sent to Government for creation of more medical officer posts to provide round the clock healthcare to prisoners.
- During 2009-13 in the test-checked CPs, 89 prisoners were declared as brought dead by the attending Government hospitals and the percentage of cases of brought dead to the total death cases checked ranged between 19 and 67 as shown in **Table 2.12**.

**Table 2.12: Details of brought dead cases in the test-checked prisons during 2009-13**

Name of the Central Prison	Number of death cases checked	Number of brought dead cases	Percentage of brought dead to death cases checked
Coimbatore	54	26	48
Madurai	58	21	36
Puzhal-I	27	5	19
Puzhal-II	39	26	67
Tiruchirappalli	23	11	48
<b>Total</b>	<b>201</b>	<b>89</b>	<b>44</b>

(Source: Information furnished by the Department)

- Scrutiny of records revealed that in ambulances for transporting emergency cases, there was lack of medical attendant and life saving equipment (oxygen cylinder, monitoring equipment, etc.) resulting in non-provision of timely medical treatment to sick prisoners to stabilise

them during transit time from prison to hospitals outside prisons. Audit also noticed that these ambulances were used for non-medical purposes *viz.*, office purposes, transporting goods for prison bazaar, sniffer dogs to veterinary hospitals, etc. In reply, Department stated (December 2014) that life saving equipment for ambulances were purchased recently and a proposal for purchasing oxygen cylinders for the ambulances has also been sent (August 2014) to the Government and that on receipt of sanction, all ambulances would be provided the same in a phased manner. It further stated that use of ambulances for non-medical purposes was done occasionally to avoid keeping them idle for long period.

#### **2.3.7.4 Incorrect award of remission**

Rule 198 of the Manual stipulates that every convict shall be provided with History Ticket (HT) in which all occurrences of importance in prison life such as work allotted, penalty imposed, if any, for prison offences, remission awarded by the SPs, IGP, etc., shall be recorded and that before award of ordinary or special remission, HTs of the prisoners should be verified for prison offence, etc. Prisoners sentenced to simple imprisonment for more than three months or ninety days and above in the aggregate can earn ordinary and special remission as per the scales stipulated in the Manual, based on work done, both in terms of time and type of work. Therefore, the entries in the HTs need to be authentic and accurate.

##### **(i) Ordinary remission**

- Audit scrutiny of HTs and remission sheets of prisoners released on completion of sentence period in the test-checked CPs revealed that ordinary remission for days worked in the industry and/or prison services recorded in HTs did not tally with the labour and attendance registers and therefore, there was no assurance if prisoners had actually worked. In 93 test-checked cases<sup>61</sup> in the sample CPs, prisoners whose names were not in the attendance register were awarded remissions for periods ranging from 3 to 189 days and this resulted in releasing them before completion of their sentence period. Department replied (December 2014) that in a few cases of award of remission to prisoners, proper entries were not made in relevant registers.
- Rule 801 (2) of the Manual stipulates that prisoners in OAPs shall be eligible for one day remission for a day's agricultural work. As per Rule 806 of the Manual, SPs of the nearest CP shall assess the growth of plants and expected probable yield and record his views in the garden and plot register as frequently as possible. He should also bring into stock the harvested articles and properly record the variation between the assessment and the actual yield. However, Audit noticed that there was no mechanism in OAP at Singanallur, Coimbatore to record the work done by prisoners and prisoners were allowed wages and remission based on the number of days of confinement in the OAP

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<sup>61</sup> 54 prisoners in CP Tiruchirappalli, 15 prisoners in SPW Tiruchirappalli, 12 prisoners in CP Coimbatore and 12 prisoners in CP Madurai



instead of for the days actually worked. Thus, Audit could not derive assurance if the remission rules were applied properly and if release of prisoners was as per rules. In reply, Department stated (December 2014) that though no mechanism was fixed for measuring agricultural work as it is seasonal and there is no daily target, instructions had been issued to SPs to maintain register for the work allotted to prisoners in OAPs.

**(ii) Special remission**

As per Rule 325 of the Manual, a convict prisoner shall be granted special remission for special reasons<sup>62</sup> to be recorded in the HT of prisoners. The special remission shall be granted by the SP for a period not exceeding thirty days in a year and by the IGP or the Government for a period not exceeding sixty days in one year<sup>63</sup>. Audit scrutiny of records in test-checked CPs revealed that during 2009-13, SPs granted 67,482 days of special remission to 2,790 convicts<sup>64</sup> and IGP granted 57,174 days of special remission to 1,626 convicts<sup>65</sup>, without following the prescribed procedure. Department while stating (December 2014) that these remissions were not granted in a routine manner, accepted the audit observation and agreed to adhere scrupulously to relevant Manual provisions in future.

Department while accepting the seriousness of the issue during Exit Conference (December 2014), stated that SPs of all CPs have now been instructed to maintain proper records/registers to avoid lapses in grant of remission.

**2.3.7.5 Non-release of terminally ill inmates**

Rule 844 of the Manual stipulates that the prison administration should report the fact of serious illness of the prisoner to the Court accompanied by a medical statement of the case so that if the Court deems fit, the prisoner may be released on bail. Advisory issued (August 2010) by GoI also advises the State Governments to amend legislation/rules so that terminally ill prisoners are identified, segregated and reasonable and adequate provisions are made for their special needs. Audit noticed that 53 out of 201 cases of deaths in the test-checked CPs were that of prisoners who had suffered from terminal illness viz., Human Immunodeficiency Virus (HIV), advanced stages of cancer, kidney failure, etc. Despite this, no action was taken by the prison authorities to bring the cases of terminally ill prisoners to the notice of the Courts.

<sup>62</sup> Assisting in detecting or preventing breaches of prison discipline or regulations; success in teaching handicrafts; special excellence in, or greatly increased outturn of work of good quality; protecting an officer of the prison from attack; assisting an officer of the prison in the case of outbreak, fire and similar emergencies; acquiring academic qualifications or passing proficiency tests in any trade recognised by the Government and economy in wearing clothes

<sup>63</sup> For fraction of a year, remission at the rate of two and a half days per month by the SP and five days per month by the IGP is allowed

<sup>64</sup> 479 cases in CP Coimbatore, 678 cases in CP Madurai, 836 cases in CP Puzhal-I and 797 cases in CP Tiruchirappalli

<sup>65</sup> 730 cases in CP Coimbatore, 270 cases in CP Madurai, 155 cases in CP Puzhal-I and 471 cases in CP Tiruchirappalli



Department stated that instructions have been issued (November 2014) to SPs to report to Courts concerned along with a medical statement the cases of terminally ill prisoners. During Exit Conference (December 2014), it was stated that there was a proposal to establish a separate prison hospital near Government General Hospital in Chennai to accommodate all terminally ill prisoners in the State.

### **2.3.8 Safety and Security Management**

As per Rule 362 of the Manual and amendments made (March and October 1997) to it, security measures shall be adopted in accordance with requirements in each prison. With a view to restrict and prevent entry of prohibited/contraband articles into prison, those who enter or leave the prison are frisked at the entry point. X-Ray baggage scanners were installed in five CPs during 2005-2013 at a cost of ₹ 95.96 lakh for tracing prohibited items concealed in edible items and other sealed contents brought in by visitors or relatives of prisoners. Other modern electronic gadgets such as door frame metal detectors, hand held metal detectors were also provided to CPs. Closed Circuit Televisions (CCTVs) were also installed to monitor the activities inside and around the prisons. Rule 36 (2) of the Manual stipulates that clothes, beds, wards and workshop were to be searched once a week to confiscate contraband or prohibited articles smuggled into the prisons. Outer boundary walls of the prisons are patrolled by prison warders and police to prevent prohibited items from being thrown from outside. To further strengthen the security in prisons, sniffer dog squads were inducted (October 2011) and maintained. Deficiencies noticed in prison security are discussed in the succeeding paragraphs:

#### **2.3.8.1 Surveillance through Closed Circuit Televisions**

To monitor movement of prisoners in prison blocks and to maintain a close watch on breach of security inside and outside prisons, CCTV cameras were in use in seven CPs and SPW, Vellore since 2000. Government accorded sanction (December 2007) for ₹ 54.17 lakh to install 27 new CCTV cameras (i.e. three for each prison) in seven CPs and two SPWs (Tiruchirappalli and Vellore) and these were installed in the entry points, interview hall and main gate and put to use. Scrutiny of records in the test-checked CPs revealed the following:

- Out of 65 CCTV cameras available, only 17 were in working condition (April 2014).
- Even though installed CCTVs had provision for up to 16 cameras, the authorities did not initiate any action to install additional cameras at appropriate places for surveillance.
- Storage capacity for recording CCTV footage was meagre.

The above mentioned deficiencies indicated that the installed CCTVs were ineffective and sub-optimally utilised defeating the objective of strengthening security in prisons. Thus, prison inmates could not be effectively monitored which facilitated entry of contraband articles viz., cell phones, narcotic substances etc., into prisons as discussed in paragraph 2.3.8.3. In reply

(December 2014) Department said that CCTV cameras installed and in use from 2000 had served their life and tenders have been floated for installing additional cameras (60 numbers) which are under process. It further stated that it was proposed to increase the storage capacity for recording CCTV footage and to upload the same to the computer server at IGP's office for surveillance and review.

### **2.3.8.2 Operation of X-ray baggage scanner and cell phone detectors**

With a view to check and prevent smuggling of contraband articles into prisons by concealing them in articles like bread, biscuits, fruits, footwear, etc., X-ray baggage scanner was installed in four test-checked CPs viz., Coimbatore, Madurai, Puzhal-I and Tiruchirappalli during 2009 and 2013 at a total cost of ₹ 75.76 lakh. Further, scrutiny of fortnightly journals of SPs relating to 2009-14 revealed that huge quantities of contraband articles were recovered inside prisons during searches and this indicated that X-ray baggage scanners were not effective in detecting them. When this was brought to notice of jail authorities, it was stated that the matter would be taken up with the supplier. Department replied (December 2014) that though X-ray baggage scanner detected a SIM card in a test carried out by them, further minor adjustments were made to the scanner by the vendor at their request to suit their requirement. It further stated that mere presence of the scanner acted as a deterrent and the recovered contraband articles inside the prisons was mainly due to throwing of articles from outside or due to connivance/negligence of staff.

Similarly, out of nine cell phone detectors installed in test-checked CPs, only four were in working condition (March 2014) and even these did not prove effective, as cell phones and SIM cards were unearthed during manual search operations conducted during 2009-14 as discussed in the succeeding paragraph. In reply (December 2014) it was stated that these detectors cannot detect cellphones that are switched off or when not being used and such phones can be seized only through manual searches. It further stated that all cellphone detectors which are under Annual Maintenance Contract are in working condition now.

### **2.3.8.3 Recovery of prohibited items in prisons**

As per Rule 134 of the Manual, every prison officer shall exert utmost vigilance to prevent, to the best of his power, the introduction into the prison and the giving to any prisoner of any prohibited article and prevent any communication between prisoners and outsiders, except as permitted by rules. Rule 297 (49) *ibid* states that prisoners possessing, hiding, smuggling or attempting to smuggle, obtaining, giving or receiving or bartering contraband articles, failing to report to prison officials about contraband articles is deemed to be a prison offence. During 2009-14, 2,682 cell phones, 1,840 SIM cards and 77 kg of ganja were recovered in CPs and SPWs and 270 police complaints were lodged. Audit scrutiny of fortnightly journals of SPs relating to 2009-14 in test-checked CPs revealed that a majority of contraband seizures (1,159 cell phones, 863 SIM cards, 1,057 batteries, ₹ 2.61 lakh cash, 19 kg ganja, tablets, liquor) were mainly due to inputs or special searches conducted

by vigilance or police team. Non-coverage of the entire prison complex due to non-installation of adequate CCTV cameras and due to non-functional cameras in the interview hall of test-checked CPs pointed to insufficient surveillance inside the prisons to prevent concealment of contraband. Thus, smuggling of contraband items into prisons continued due to ineffective preventive security systems and frisking at main gate was found effective only in 102 out of 1,096 searches conducted. Despite stringent punishment proposed by the IGP during periodical meetings to those who indulged in such offences, the SPs imposed only minor penalties such as debarring prisoners from interview with visitors and restriction in using prisoners' canteen facility. In its reply (December 2014) the Department while accepting the lacuna in the security system stated that on installation of proposed additional CCTV cameras, security would improve and it would not only eradicate concealment of contraband inside prisons but will also help in identifying those who connive and abet. It further stated that action was being initiated against prison staff who indulged in such activities.

#### **2.3.8.4 Video Conferencing System**

As per section 167 of Criminal Procedure Code, under trial prisoners have to be produced before Courts once in 15 days or at longer intervals for extension of remand or for hearing of their cases. As escort of prisoners took a heavy toll on police resources and to avoid physical movement of prisoners, a Video Conferencing System (VCS) initially connecting 12 prisons with 276 courts, was established (July 2004) at a total cost of ₹ 8.61 crore with recurring expenditure of ₹ 50 lakh per annum for maintenance. Subsequently, in line with Government's acceptance (December 2008) of the Third Police Commission's recommendation (February 2008) to link all prisons and courts through VCS, IGP proposed (June 2010) to link 72 court complexes (76 courts) and 16 prisons (additional systems for four CPs, new systems for eight DJs and four SSJs) under VCS against which Government sanctioned (September 2011) ₹ 3.19 crore for linking 28 court complexes (30 courts) only. However, as the purchase procedure could not be finalised within the financial year (*viz.*, 2011-12), funds provided in the supplementary grant were not utilised. Subsequently, based on specifications finalised (March 2013) by a technical committee, tenders were finalised and work order issued (July 2013) to the lowest bidder. Funds of ₹ 1.15 crore sought (July 2013) by IGP in this regard were not provided by Government (August 2014) and the VCS link to 28 courts could not be established. Details of prisoners produced before the courts during 2009-13 through video conferencing and by transportation with police escort are shown in **Table 2.13**.

Table 2.13: Prisoners produced before court during 2009-13

Mode of production of prisoners in Courts	Number of prisoners	Percentage to total prisoners
Through VCS	4,16,101	35.01
With police escort despite availability of VCS	1,87,000	15.73
With Police escort (not linked through VCS)	5,85,401	49.26
<b>Total</b>	<b>11,88,502</b>	

(Source: Information furnished by the Department)

Though instructions were issued to SPs to co-ordinate with the Judicial Department so that prisoners are produced in Courts only through VCS, the practice of producing prisoners physically in Courts under police escort resulted in avoidable expenditure of ₹ 8.64 crore<sup>66</sup> (up to December 2013) for police escorts alone. As of August 2014, 136 Courts, all DJs and SSJs were yet to be linked and this led to 49 *per cent* of prisoners being produced physically in Courts. Department in its reply (December 2014) while acknowledging the usefulness of VCS system and the fact that all prisons and courts have not been linked under it, stated that installation work was in progress (December 2014) for linking 16 prisons and 30 courts and that purchase orders were placed to link another 16 prisons and 46 courts and that all courts and prisons in the State would be covered in a phased manner. During Exit Conference (December 2014), it was stated that use of VCS depended on its acceptance by the judiciary and that judicial authorities have been requested in this regard.

### 2.3.9 Reformation and rehabilitation of prisoners

To facilitate reformation and rehabilitation of prisoners, convict prisoners have to be engaged in prison services *viz.*, in manufacturing units or industries available in prisons and in general services. Prisoners are given training in various industries<sup>67</sup> inside the prisons. Government declared (August 1990) the Prison Department as “Service Department” and prison-made articles are supplied free of cost to State Government departments.

#### 2.3.9.1 Non-engagement of prisoners in prison services

Details of convict prisoners engaged in industries and general services inside prisons in the State during 2009-14 are given in **Table 2.14**.

<sup>66</sup> Per day cost of escorting one prisoner (₹ 462.20) x No. of prisoners produced physically in Courts despite availability of VCS (1,87,000)

<sup>67</sup> Weaving, Textiles, Blacksmithy, Boot making, Soap making, Spiral binding, Lamination, Book binding, Rope, Phenyl, Sealing wax, Tag and Tape making, Twisted thread and a host of other trades

**Table 2.14: Details of prisoners engaged in prison industries and General Services during 2009-14**

Year	Total number of convicts	Number of convicts engaged in		Total convicts engaged
		Prison Industries	General services*	
2009-10	64,069	4,101 (6)	7,640 (12)	11,741 (18)
2010-11	64,914	3,596 (5)	7,696 (12)	11,292 (17)
2011-12	61,755	3,064 (5)	7,325 (12)	10,389 (17)
2012-13	59,324	3,802 (6)	7,448 (13)	11,250 (19)
2013-14	57,274	6,414 (11)	6,672 (12)	13,086 (23)

\* Convict warders, convict overseers, sanitary works, kitchen works, ration office duty, etc.

Figures in brackets indicate percentage to total number of convicts

(Source: Information furnished by the Department)

While fixing wages for unskilled, semi-skilled and skilled categories of prisoners, the Wage Fixation Committee recommended that the prisoners may be given work throughout the year so that they can earn sufficient wages and that it may help in their reformation and rehabilitation which is the objective of Prison Administration. It could be seen from **Table 2.14** that while overall percentage of convicts engaged ranged between 17 and 23, in general services the same remained constant at 12 *per cent* during 2009-14 (except in 2012-13, when it was 13 *per cent*). In respect of prison industries while convicts engaged was between five and six *per cent* during 2009-13 it rose to 11 *per cent* in 2013-14 due to engagement of prisoners in private industries operated inside the prisons. The high percentage (ranging from 77 to 83 during 2009-14) of convicts not given any work was mainly due to non modernisation and non functioning of prison industries as discussed in paragraphs 2.3.9.2 and 2.3.9.3. The non-engagement of prisoners resulted in keeping them idle and without acquiring any skill for their reformation and rehabilitation. Department's reply (December 2014), stating that 83 *per cent* of convict prisoners were engaged in work during 2009-14 seems incorrect as it is based on number of convicts at the end of each year instead of actual number of convicts in prisons during the year.

### **2.3.9.2 Non-modernisation of prison industries**

In test-checked CPs, Audit noticed that equipment in industries/manufacturing units were very old and outdated (the age of the equipment ranged from 14 to 90 years) and could not be operated to their full capacity due to wear and tear leading to a decrease in output. Government sanctioned (October and November 2013) ₹ 2.58 crore to modernise carpentry units (in Vellore, Cuddalore, Salem and Tiruchirappalli CPs), power looms (in Coimbatore CP<sup>68</sup>) and to establish paper industry in all CPs. Though funds were provided in the budget, the provisions were not fully spent and the envisaged upgradation and establishment of paper industry in all nine CPs and weaving industry in Coimbatore CP could not commence (September/October 2014).

<sup>68</sup> Based on a suggestion of South India Textile Research Association for upgrading machinery of weaving industry at CP Coimbatore

The non-modernisation of prison industries resulted in non-engagement of prisoners in industries as discussed in paragraph 2.3.9.1. In reply, Department stated (December 2014) that in respect of paper industry one unit has been set up in one (CP Coimbatore) out of the nine CPs proposed and that in the remaining CPs the units would be set up in the coming months. In respect of installation of power looms in CP Coimbatore, Department stated that finalisation of tender was in progress (December 2014). During Exit Conference (December 2014), while acknowledging that equipment in prison industries were old, it was stated that proposals have been made to modernise prison industries.

### **2.3.9.3 Non-functioning of prison industries throughout the year**

Wage Fixation Committee recommended (October 2000) that prisoners may be given work throughout the year to earn sufficient wages and also to aid their reformation and rehabilitation. Details of functioning of industries in test-checked CPs during 2009-14 are shown in **Appendix 2.11**. Audit analysis showed that prison industry units remained closed mainly in the first quarter of the financial year due to shortage of raw materials on account of delay in finalisation of tender for supply of raw materials. The CPs did not also maintain buffer stock of raw materials as envisaged in the Manual (Rule 1032 (3)) to facilitate operation of prison industries throughout the year. Government instructed (January 1985) that waste paper accumulated in its departments should be sent to Prison Department for use in paper industry in prisons. However, insufficient receipt of waste paper from Government departments resulted in the paper industry inside prisons remaining closed for periods ranging from 10 to 21 months during 2009-14. In other prison industries, the closure period ranged from 2 to 29 months due to non-finalisation of tender for procurement of raw materials. Thus, failure of the Department to maintain buffer stock and to finalise tenders in time for procurement of raw materials led to non-functioning of prison industry units throughout the year besides keeping prisoners idle during these periods. Department replied (December 2014) that henceforth action would be initiated so that tenders for raw material are settled each year in the month of April itself and that waste paper for use in the paper industry in prisons would be collected from Government departments in future. In the Exit Conference (December 2014), it was stated that a proposal to create a 'raw Material Rolling Fund' was under the consideration of the Government.

### **2.3.9.4 Non-engagement of adolescent convicts in industries**

Borstal school is a corrective institution where adolescent offenders detained in pursuance of the Borstal School Act, 1925 (BS Act) are given industrial training and other instructions conducive to their reformation. Scrutiny of records of Borstal School, Pudukkottai, revealed that 240 adolescent offenders were detained during 2009-14. However, out of two units in the school, the Phenyl making unit was not functioning from January 2003 due to non-filling up of the post of technical staff and the tag making unit in the school did not function for two years (i.e. 2010-11 and 2011-12) during 2009-14 due to non-finalisation of contract for procurement of raw material and school inmates were kept idle without being imparted any training or given work under reformation activities. In its reply, Department while accepting (December



2014) non-functioning of tag making unit did not advance any reasons. It further stated that to tide over the vacancy in the post of Phenyl assistant from January 2003, prison staff from the borstal school were recently (May 2014) deputed to Tihar Jail to undergo training for making phenyl and that this unit had started functioning now.

### 2.3.10 Facilities and privileges

As per Rules 700 and 701 of the Manual, prison authorities are responsible for providing required medical facilities to prisoners. Hospitals with a sanctioned strength of two Medical Officers (MOs), one or two Nurses, one Pharmacist and three to four Nursing Attendants were established in all the CPs and SPWs to provide healthcare to the prisoners as outpatients as well as in-patients, while MOs of nearby Government hospitals are to visit the SJs. Deficiencies noticed in this regard are discussed below:

#### 2.3.10.1 Inadequate medical staff

Details of vacancies against sanctioned posts of medical staff during 2009-14 are given in **Table 2.15**

**Table 2.15: Details of vacancies against sanctioned posts**

Category/Year	2009			2010			2011			2012			2013		
	S	A	V	S	A	V	S	A	V	S	A	V	S	A	V
Assistant Surgeon	24	23	1 (4)	25	17	8 (32)	25	18	7 (28)	25	18	7 (28)	26	21	5 (19)
Staff Nurse	14	12	2 (14)	16	12	4 (25)	16	12	4 (25)	16	14	2 (12)	16	11	5 (31)
Pharmacist	21	16	5 (24)	21	16	5 (24)	21	16	5 (24)	21	13	8 (38)	21	15	6 (29)
Physiotherapy Technician	1	1	..	1	1	..	1	1	..	1	1	..	1	0	1 (100)
Male/Female Nursing Assistant	36	17	19 (53)	38	20	18 (47)	42	33	9 (21)	43	29	14 (33)	42	31	11 (26)
<b>Total</b>	<b>96</b>	<b>69</b>	<b>27 (28)</b>	<b>101</b>	<b>66</b>	<b>35 (35)</b>	<b>105</b>	<b>80</b>	<b>25 (24)</b>	<b>106</b>	<b>75</b>	<b>31 (29)</b>	<b>106</b>	<b>78</b>	<b>28 (26)</b>

Figures in brackets indicate percentage of vacancy to sanctioned post

S: Sanctioned, A: Actual, V: Vacancy

(Source: Information furnished by the Department)

During 2009-13 while the vacancy ranged between 24 and 35 *per cent*, the ratio of prisoners to doctor/nurse/nursing attendant was 823, 1,234 and 823 respectively. MOs of the hospitals attached to the CPs stated that the medical staff sanctioned was inadequate as they were also responsible for maintaining hygiene, sanitation, kitchen, etc., in prisons in addition to the hospital duties. Department replied (December 2014) that action had been initiated (September 2014) to fill up the vacancies of medical staff in prisons through Director of Medical and Rural Health Services for the posts of Assistant Surgeon, Staff Nurse and Pharmacist and through employment exchange for the posts of Male/Female Nursing Assistant. It further stated that Government had been requested (December 2014) for creation of one/two MO posts in CPs/SPWs respectively.



### 2.3.10.2 Supply of special diet on medical advice to prisoners

According to Rule 405 of the Manual, diet of a prisoner in hospital shall be entirely under the control of the MO who may order such extra items as he considers necessary, but he shall exercise such economy as is not inconsistent with the well-being of the sick. Rule 737 further stipulates that special diet shall always be in lieu of ordinary diet to which the prisoner is otherwise eligible and if it is continued for more than a fortnight, it shall be reported to IGP and that MOs shall exercise utmost possible care in recommending special diet to the prisoners.

Scrutiny of diet records of test-checked CPs Puzhal-I, Puzhal-II and Coimbatore where MOs recommended special diet to an average number of 324, 55 and 280 inmates respectively on medical grounds during October 2013 to March 2014 revealed the following:

- MOs neither recorded stage of recovery of illness of prisoners due to grant of special diet nor reasons for continuing the special diet for months together.
- Recommendation of special diet for more than a fortnight was not reported to IGP.
- Though internal audit of the department questioned the genuineness of the recommendation of special diet to prisoners by MOs in CP Coimbatore, no action was taken and special diet on medical advice without recording prisoner's medical condition necessitating special diet was continued in the test-checked prisons.

Department in its reply (December 2014) stated that instructions have been issued (December 2014) to all SPs and MOs regarding adherence to Manual provisions on issue of special diet and that prior permission of IGP was to be obtained when special diet is continued beyond 15 days.

### 2.3.10.3 Non-installation of Reverse Osmosis plants

In order to supply quality drinking water to the prison inmates, Hon'ble High Court of Madras directed (January 2007) the Prison Department to provide Reverse Osmosis (RO) plants in all prisons and jails within a period of six months. Government sanctioned (October 2011) ₹ 6.91 lakh towards installation of RO plants in 16 out of 95 sub-jails. Audit noticed that only eight out of the 16 RO plants installed (December 2013) in sub-jails were working (June 2014). Further, Department had not initiated action to install RO plants in the remaining prisons and jails (i.e. nine CPs, three SPWs, nine DJs, five SSJs and three OAPs) where more than 80 *per cent* of the inmates were accommodated. In reply (December 2014) department stated that another proposal to install RO plants in nine DJs, SPWs and SJs for women had been sent to Government and that it was proposed to establish RO plants in remaining prisons and jails in a phased manner. This was affirmed by the Principal Secretary to Government during Exit Conference (December 2014).

### 2.3.10.4 Indiscriminate disposal of bio-medical waste

Under the Bio-Medical Wastes (Management & Handling) Rules (BM Rules) 1998, wastes generated in health care units are to be collected, transported, treated and disposed off in accordance with the norms laid down under these

Rules. Audit scrutiny in all four test-checked CPs revealed that bio-medical wastes such as discarded drugs, waste sharps, microbiological and biotechnological waste; human anatomical wastes generated in the prison hospitals were buried inside the prison complex. In reply (December 2014), Department stated that list of Government authorised agents has now been obtained from Tamil Nadu Medical Services Corporation and communicated to SPs of CPs, SPWs and BS with instructions to dispose bio-medical waste through these agents.

### **2.3.11 Manpower management**

Details of sanctioned posts and men-in-position under various services in the Department during 2009-13 are given in **Appendix 2.12**. The percentage of vacant posts to the sanctioned strength ranged between 18 and 24.

#### **2.3.11.1 Correctional staff**

Correctional staff includes Welfare Officers, Psychologists and Social Case Work Experts for counselling and to take care of welfare activities of the prisoners. During 2013, out of 12 Welfare Officer posts sanctioned, only one post was filled up. In absence of adequate Welfare Officers, their functions were looked after by the Warders in addition to their normal duties. While all the three sanctioned posts of Social Case Work Experts remained vacant in 2013, in respect of Psychologists the vacancy percentage ranged from 38 to 85 during 2009-13. Department in its reply (December 2014) stated that posts of Welfare officers are vacant due to dearth of willing candidates in feeder categories (Office Superintendent, Selection Grade Assistant) and that a proposal for creation of new posts of Deputy Jailors (welfare) sent (June 2014) to Government is pending for sanction. It further stated that Tamil Nadu Public Service Commission had been addressed (March 2014) for filling vacant posts of Psychologists.

#### **2.3.11.2 Non-establishment of Staff Training Centre**

The IGP proposed (October 2008) to Government establishment of a new training centre exclusively for Prison Department as utility of training imparted at Anna Institute of Management was too general in nature. Accordingly, Government sanctioned (March 2009) ₹ 11.36 lakh for establishment of a training centre in the IGP Office. Though it was established (February 2010) no training was conducted till date (November 2014). Department replied (December 2014) that training was imparted in the centre with faculty from M/s ELCOT, Chennai to 442 prison staff up to July 2010 and all infrastructure facilities in the centre was now being used by warder's training centre. The reply is not tenable as no action was taken to obtain additional funds for continuing envisaged training, once funds initially allotted were fully spent, thereby depriving prison staff from access to specialised training.

#### **2.3.11.3 Information system on prisoners**

To simplify, standardise and streamline the activities in handling the increasing volume of information and to cater to the Prison Department's day-to-day functions for providing appropriate information to different levels of

administration, the National Informatics Centre (NIC), Chennai designed and developed a computer software *viz.*, ‘Information System on Prisoners’ (ISP) at a cost of ₹ 3 lakh towards development of the software and imparting initial training to prison staff. This software was implemented in all CPs and SPW, in the year 2000 and covered several core activities<sup>69</sup> of the Department. Scrutiny of records in four test-checked CPs revealed that except for four activities<sup>70</sup> under the ISP software, other main functions<sup>71</sup> were being done manually. Thus, the Department failed to use the ISP software effectively by carrying out all its core functions for which it was intended, defeating the objective of computerisation in Prison Department. Department in its reply (December 2014) while accepting that some of the functions under ISP software were being used, stated that an updated and user friendly version of the software was in the pipeline and would be implemented after Government’s approval.

### 2.3.12 Infrastructure facilities

#### 2.3.12.1 Overcrowding in Puzhal-II prison

As against the total authorised capacity of 22,101 prisoners, there were 13,407 prisoners (61 *per cent*) in various prisons and jails in the State as on 31 March 2014. The occupancy rate of prisoners during 2009-12 ranged between 60 and 69.

The prison complex at Puzhal, Chennai has three prisons *viz.*, Puzhal-I (for convict prisoners), Puzhal-II (for remand and under trial prisoners) and Special Prison for Women. The authorised capacity of Puzhal-I and Puzhal-II CPs is 1,250 each. Details of daily average of prisoners accommodated in these prisons are shown in **Table 2.16**.

**Table 2.16: Daily average of prisoners in CPs Puzhal-I and Puzhal-II**

Year	Puzhal-I	Puzhal-II
2009-10	720	1,855
2010-11	680	1,652
2011-12	580	2,059
2012-13	620	2,355
2013-14	640	2,451

(Source: Compiled from information obtained from the Department)

During 2009-14, while convicts imprisoned in Puzhal-I ranged between 46 and 58 *per cent*, it was 166 *per cent* (average) in Puzhal-II and was on the

<sup>69</sup> Admission of prisoners, production of remand/under trial prisoners in the courts for hearing, maintenance of history tickets for convict prisoners, remission and release date calculation for convict prisoners, detention of detinue/civil prisoners, disposal of prisoners and lock up calculation

<sup>70</sup> Calculation of total remission awarded to prisoners, calculation of release date, generating daily lock-up reports and generating nominal rolls

<sup>71</sup> Maintenance of prisoner’s personal data, warrant details, hearing and trial details, prisoner’s history ticket, work details, remission/punishment awarded to prisoners, disposals, generating list of prisoners due for daily court production

rise<sup>72</sup>. The Department did not take any action to transfer prisoners from Puzhal-II to Puzhal-I and this led to overcrowding in Puzhal-II prison. Though the Manual provisions permit transfer of prisoners from the overcrowded prison to other prisons by SP with approval of IGP, the SP failed to take necessary action. In reply (December 2014), Department stated that transfer of remand /under trial prisoners from the overcrowded Puzhal-II prison to the Puzhal-I prison for convicts requires Government's notification and that such transfer would result in mingling of these two categories of prisoners. It further stated that proposals for upgradation of a SJ to DJ (additional capacity of 130 prisoners)/additional accommodation in two SJs (100 prisoners each) and construction of a district jail (with capacity of 200 prisoners) would ease the overcrowding. The reply is not tenable because Manual provisions allow transfer of prisoners and in all other CPs in the State convict and remand/under trial prisoners are segregated and lodged within the CP itself.

### **2.3.12.2 Non-establishment of Borstal school for girls**

Under section 8 of the BS Act, adolescent offenders (aged between 18 and 21) are required to be detained in Borstal schools till they attain the age of 23 years. Scrutiny of admission records in SPW Tiruchirappalli and SPW Vellore revealed that during 2009-14, 156 adolescent female offenders were admitted due to non-availability of separate Borstal school for female offenders. Thus, in the absence of a separate Borstal school for adolescent girls, adolescent female offenders were detained along with adult female prisoners defeating the intention of the BS Act to keep adolescent offenders in a separate institution so that they could be subjected to disciplinary and moral influences to aid their reformation. Department, in its reply (December 2014) stated that no proposal was sent to Government for establishing a separate Borstal School for girls as it was uneconomical due to lesser number of adolescent female offenders and said that they were lodged in a separate block/cell in the SPWs.

### **2.3.12.3 Open Air Prison**

As per Rule 795 of the Manual, prisoners with good behaviour satisfying certain norms prescribed in the prison rules are admitted in OAPs. Minimum security is kept in such prisons and prisoners are engaged in agricultural activities. The objective of establishment of OAPs was to make the prisons self-sufficient in agricultural production and to give certain amount of freedom on trust to well-behaved prisoners. In addition to two existing OAPs in the State (one located at Singanallur in Coimbatore and the other in Salem with authorised capacity of 100 and 10 respectively), the third OAP was established (December 2013) at a cost of ₹ 2.41 crore in Purasadaudappu in Sivaganga District with authorised capacity of 150 prisoners. Scrutiny of records relating to functioning of the three OAPs disclosed that the SPs of the CPs did not take effective steps to identify and transfer eligible prisoners to OAP and the occupancy rate was 35 *per cent* as of March 2014. Department, in its reply (December 2014) stated that SPs of CPs have been instructed (May 2014) to identify eligible prisoners and send proposals to IGP for transferring them to OAPs.

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<sup>72</sup> The increasing trend in Puzhal-II was on account of handing over of nearby sub-jails viz., Poonamallee and Chengalpattu to other departments and intermittent closure of sub-jails under the control of Puzhal-I

### 2.3.13 Monitoring

#### 2.3.13.1 Non-appointment of non-official members for Board of Visitors

Rule 505 of the Manual stipulates that there shall be a Board of Visitors for each CP and SPW consisting of official and non-official members. They should be respectable, non-controversial, above caste, religion, politics, social minded, etc. They shall visit prisons, attend to requests of inmates, help in administration in correctional matters and enter observations in the visitors' book about their visit. The non-official members for CPs and SPWs are appointed by the IGP. GoI reiterated (February 2011) appointment of non-official members without delay for the purpose of effective and transparent administration of prisons. Scrutiny of records revealed that the IGP instructed (December 2007) SPs concerned to obtain list of non-official visitors from the District Collectors concerned for appointing them. But, no non-official visitors were appointed for any of the test-checked CPs during 2009-14 as District Collectors did not furnish list. Department replied (December 2014) that on receipt of details from the District Collectors concerned the non-official visitors will be appointed. During Exit Conference (December 2014), it was stated that necessary instructions have been issued in this regard.

#### 2.3.13.2 Visits and inspections by Inspector General of Prisons

As per Rule 13 (amended in February 2003) of the Manual, IGP should visit every CP, SPW, OAP and SSJ frequently but not less than once in a calendar year. During such visit he had to carry out a full inspection of 50 *per cent* of these institutions in each range. During 2010-13, 16 CPs, SPWs, OAPs and SSJs<sup>73</sup> functioned in the State. From details made available to audit it was noticed that while the shortfall in this regard during 2010-13 ranged from around 31 to around 87 *per cent* in respect of CPs and SPWs, it was 100 *per cent* in OAPs and SSJs as per **Table 2.17**.

**Table 2.17: Visits and inspections by Inspector General of Prisons**

Sl. No.	Category of Prison/Jail	Number of visits/inspections made by IGP			
		2010	2011	2012	2013
1	Central Prison (Puzhal I, Puzhal II, Tiruchirappalli, Madurai, Vellore, Coimbatore, Palayamkottai, Cuddalore and Salem)	8	5	4	2
2	Special Prison for Women (Puzhal, Tiruchirappalli and Vellore)	3	2	1	..
3	Open Air Prison (Salem and Singanallur)	..	..	..	..
4	Special Sub Jail (Kokkirakulam and Salem)	..	..	..	..
	<b>Total</b>	<b>11</b>	<b>7</b>	<b>5</b>	<b>2</b>
	<b>Percentage of shortfall</b>	<b>31.25</b>	<b>56.25</b>	<b>68.75</b>	<b>87.50</b>

(Source: Compiled from records furnished by the Department).

<sup>73</sup> Nine CPs, three SPWs, two OAPs (except Purasadaidupu established in December 2013) and two SSJs (except Chengalpattu, Poonamallee and Tiruchirappalli)

During Exit Conference (December 2014), the Secretary, HP&E Department assured that visits and inspections of prisons and jails as per Manual provisions would be ensured in future through a system of periodical returns.

### **2.3.14 Conclusion**

There were deficiencies in budgetary control and financial management such as excessive supplementary provisions and transfer of funds to the TNPHC to avoid lapse of budgetary grants. Non-adherence to rules was noticed in respect of segregation and release of prisoners. There were security lapses leading to escape of prisoners. Prisoners who escaped from prisons and while in police custody were yet to be traced. Audit could not derive assurance that both ordinary and special remission given were as per rules. Security equipment like CCTVs, mobile phone detectors were inadequate or not working optimally. Facilities and privileges provided to prisoners were not as per requirement. There were shortages of medical and correctional staff. Lack of medical equipment in prison hospitals and ambulances was noticed. Out of ₹ 2.10 crore deducted from prisoners' wages and credited to Victim Compensation Fund in test-checked prisons, an amount of ₹ 0.21 crore only was spent on compensation to victims.

### **2.3.15 Recommendations**

Government and IGP may -

- consider release of funds to TNPHC based on actual requirement and on receipt of utilisation certificate for the amounts released earlier;
- consider revisiting the conditions for providing assistance to victims from VCF to fulfill the purpose;
- consider taking steps to link all prisons and Courts in the State through VCS to reduce physical movement of prisoners from prison to Court with police escort; and
- consider taking immediate steps to decongest overcrowding in Puzhal II prison.

The above points were referred to Government in September 2014; reply has not been received (December 2014).



## HOME, PROHIBITION AND EXCISE DEPARTMENT

### 2.4 Information Systems audit on Crime and Criminal Tracking Network and Systems

#### *Executive Summary*

*Crime and Criminal Tracking Network and Systems (CCTNS) Project was aimed at modernising the police force for enhancing the outcome in the area of crime investigation and criminals' detection, in information gathering and its dissemination among various police organisations especially at police station level through adoption of an IT enabled criminal tracking system. Information systems audit of the project revealed the following:*

*Introduced in the State during Eleventh Five Year Plan (2007-2012), the project could not achieve its objectives even after three years of its implementation and after incurring an expenditure of ₹ 83.30 crore up to May 2014. The project suffered set-backs due to faulty server architecture/database design which had a direct impact on the primary goal of the project viz., dissemination of information about criminal/accused/person. The System Integrator failed to digitise the legacy data up to 2011 in complete shape. Shortfall was noticed in capture of data during 2012 and 2013 also. First Information Report (FIR) content / case progress were not captured in many cases even after 'go-live' thus rendering the Common Integrated Police Records Updation Systems (CIPRUS) database incomplete. The application software is yet to stabilise due to presence of many deficiencies in the software coupled with inability to generate accurate/reliable reports from the system. National Informatics Centre (NIC), the developer is yet to complete the pending requirements under Phase I and II. No time-line has been fixed for their completion as well as taking up of Phase III and IV of the Project. The capture of FIRs and its updation were not effectively monitored in the police web-portal by higher level officers to whom adequate hardware was provided under the project. The CIPRUS software could not render any assistance to Investigating Officers in crime investigation/crime detection due to restricted global search and finger-print data in the system. Poor planning in the initial stages of the Project had also led to non-utilisation of hardware/software worth ₹ 4.36 crore. The web-based software required for easy operation has not been developed yet. CCTNS was implemented based on client-server architecture as an interim measure but is being continued till date without switching over to web-based system.*

#### 2.4.1 Introduction

Crime and Criminal Tracking Network and Systems (CCTNS) is a Mission Mode Project (MMP) fully funded by Government of India (GoI) under the National e-Governance Plan (NeGP) introduced during XI Five Year Plan (2007-2012). It has been conceptualised and sponsored by the Ministry of Home Affairs (MHA) and National Crime Records Bureau (NCRB) has been appointed as the central nodal agency for managing the nationwide implementation of this project. The Project aims to modernise the police force,



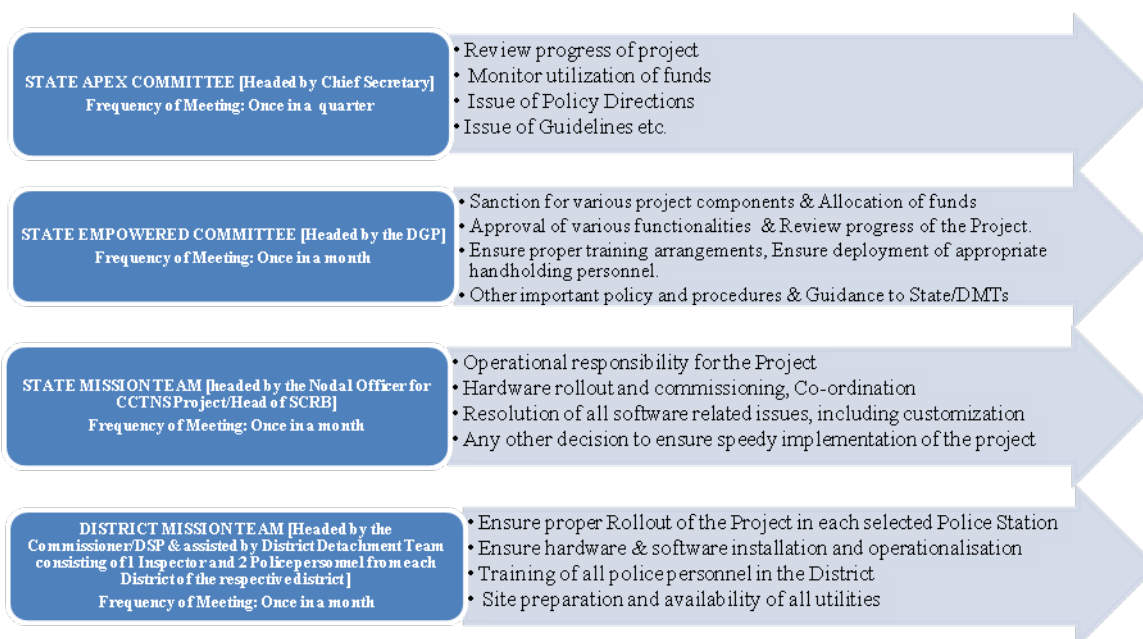
enhance the outcome of crime investigation, criminals' detection, information gathering and its dissemination among various police organisations. It envisages creation of a nationwide networked infrastructure for evolution of an IT enabled criminal tracking system.

## 2.4.2 Project Management and the role of Stakeholders

The State Crime Records Bureau (SCRB), Chennai is the Nodal Agency for implementation of CCTNS project in 1,482 police stations and 479 higher offices in Tamil Nadu and is monitored by Director General of Police (DGP) and Secretary to Government, Home, Prohibition and Excise (HP&E) Department at the Government level. The entire CCTNS project was planned to be implemented in four Phases<sup>74</sup>. Out of ₹ 103.33 crore sanctioned by GoI, ₹ 83.30 crore has been spent<sup>75</sup> (May 2014) for implementation of Phases I and II. Government of Tamil Nadu (GoTN) had also sanctioned and released ₹ 9.91 crore for extending the project to special police units in the State.

The State Government formed (October 2009) committees at various levels to monitor the implementation of the project, the details of which are furnished in **Chart 2.1**.

**Chart 2.1: List of committees and their scope of work**



M/s. KPMG was appointed (December 2009) as State Project Management Consultant (SPMC) by SCRB through Electronics Corporation of Tamil Nadu

<sup>74</sup> Phase I - Registration, Investigation and Prosecution modules; Phase II - Consolidation of Police station database at State level and creation of web-based software interfaces required for the use of higher offices, citizens and other related agencies; Phase III - The customised and stabilised client-server CIPRUS software to be developed into a web-based application; Phase IV - Mobile interfaces and integration with other agencies e.g. Courts, Jail, Transport office, Passport office etc.

<sup>75</sup> Training (₹ 1.03 crore), Infrastructure (₹ 4.36 crore), State Project Management Consultant (₹ 0.92 crore), State Project Management Unit (₹ 3.23 crore), System Integrator (₹ 69.43 crore) and Network Connectivity (₹ 4.33 crore)

(ELCOT) for preparation of Draft Project Report (DPR), Request for Proposal (RFP) and selection of System Integrator (SI) for the Project. The RFP delivered (June 2011) by the SPMC contains the Techno-functional requirement, Commercial and Bidding terms and Service Agreement for the CCTNS Project.

M/s. NIIT Technologies Limited (NTL) was appointed (September 2011) as SI by SPMC to provide 'bundle of services' which included site survey/site preparation, supply and commissioning of hardware in all the police stations and higher offices, digitisation of legacy data from 1/1/2002 to 31/12/2011, capacity building and training, establishing network connectivity in co-ordination with BSNL and operation/maintenance of hardware for five years. Out of the contracted amount of ₹ 71.48 crore, an amount of ₹ 69 crore was released so far (May 2014) through mile-stone payment to the SI. M/s. PricewaterhouseCoopers (PWC) was appointed by SCRB (July 2012) as the State Project Monitoring Unit (SPMU) for a period of three years at a cost of ₹ 4 crore to monitor the deliverables of the SI. An amount of ₹ 3.23 crore has been released to SPMU so far (May 2014).

All the existing application software<sup>76</sup> were replaced by CCTNS Project in the State. As Tamil Nadu was considered advanced in terms of usage of software for police functions, GoI permitted GoTN to customise the existing software. For this purpose, the State Government entrusted the work of development/customisation of CAARUS software to National Informatics Centre (NIC), New Delhi at a cost of ₹ 1.60 crore during the first and second phases called as Common Integrated Police Records Updation Systems (CIPRUS).

NIC developed (February 2012) the CIPRUS software during first phase, which contains three modules viz., Registration, Investigation and Prosecution. This CIPRUS software working in Linux Operating System with PostgreSQL as the back-end database on client-server architecture has been installed in all the police stations of the State. The data captured and stored in the local server is pushed through 'asynchronous mode' to the central server placed at State Data Centre, Chennai whenever internet connectivity is available.

All the 1,482 police stations in the State and 479 higher offices were supplied (February 2012 to July 2013) with computers, printers and other accessories in required numbers through the SI. The implementation of the CCTNS was taken up first on a pilot basis in four districts<sup>77</sup> (February 2012) and was extended to the remaining 35 districts in the State, which achieved the 'Go-live' status in September 2013.

The benefits anticipated from the successful implementation of the Project to different stakeholders viz., citizen, police department, NCRB and external departments (jails, courts, passport office, transport office and hospitals) are available in **Appendix 2.13**.

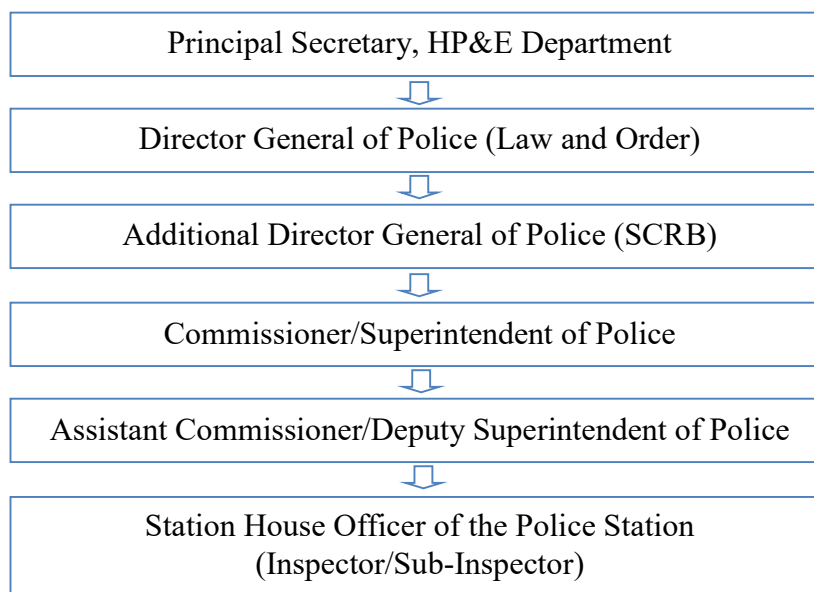
<sup>76</sup> Crime and Criminal Information System (CCIS), Common Integrated Police Application (CIPA) and Crime Analysis and Automatic Records Updation System (CAARUS)

<sup>77</sup> Ariyalur, Coimbatore City, Sivagangai and Thiruvallur

### 2.4.3 Organisational structure

The organisational structure is furnished in the **Chart 2.2**.

**Chart 2.2: Organisational Structure**



### 2.4.4 Audit Objectives

The audit objectives were to examine whether :

- the envisaged objectives of introduction of CCTNS in the functional areas of police department were achieved;
- the application software was functioning effectively and business rules mapped towards achieving the intended objectives;
- the data held in the system was valid, complete, reliable and authorised and
- the IT systems were effectively monitored by the top management

### 2.4.5 Audit criteria

Following criteria were adopted for the Information Systems Audit.

- Guidelines and instructions issued by GoI and State Government in the form of Government Orders/Circulars etc.
- Instructions/guidelines issued by the Additional Director General of Police/Director General of Police on the Project.
- Manuals relating to functioning of the police stations

## 2.4.6 Audit scope and methodology

The implementation of the project was evaluated in audit by examining all the three modules (Registration, Investigation and Prosecution) developed by NIC so far and the data available in the State Data Centre. The entire CIPRUS data (May 2014) available in the system was obtained and examined in audit through Structured Query Language (SQL) queries and Computer Aided Audit Techniques (CAATs). The files and records pertaining to the project available at SCRB were scrutinised. The purchase of servers/computers and other hardware made during 2009-10 to 2013-14 and its utilisation was also examined in audit. The audit team visited eight districts<sup>78</sup> covering 32 police stations and 16 higher offices which were selected through random sampling method for assessing the implementation of CCTNS. The audit was conducted between May 2014 and August 2014. An Entry Conference was held with the Principal Secretary to Government, HP&E Department on 13 June 2014 and the Exit Conference was held on 09 December 2014.

### Audit Findings

Centralised crime and criminal information repository established through data digitisation process forms the basis for achieving the objectives of the project. Only on achieving these basic benefits would the rest of the benefits flow from it to the respective stakeholders. Deficiencies were noticed in planning, system design, software and implementation of the Project due to which the objectives may not even be achieved in near future. Audit observed that the data digitisation process i.e., capture of legacy/current data and their periodical updation which is fundamental in the achievement of several objectives were deficient as discussed in the succeeding paragraphs. The audit findings are grouped under four major domains *viz.*, Planning, Processes (Acquisition and Operation & Maintenance), Utilisation and Monitoring which are as follows:

## 2.4.7 IT Planning

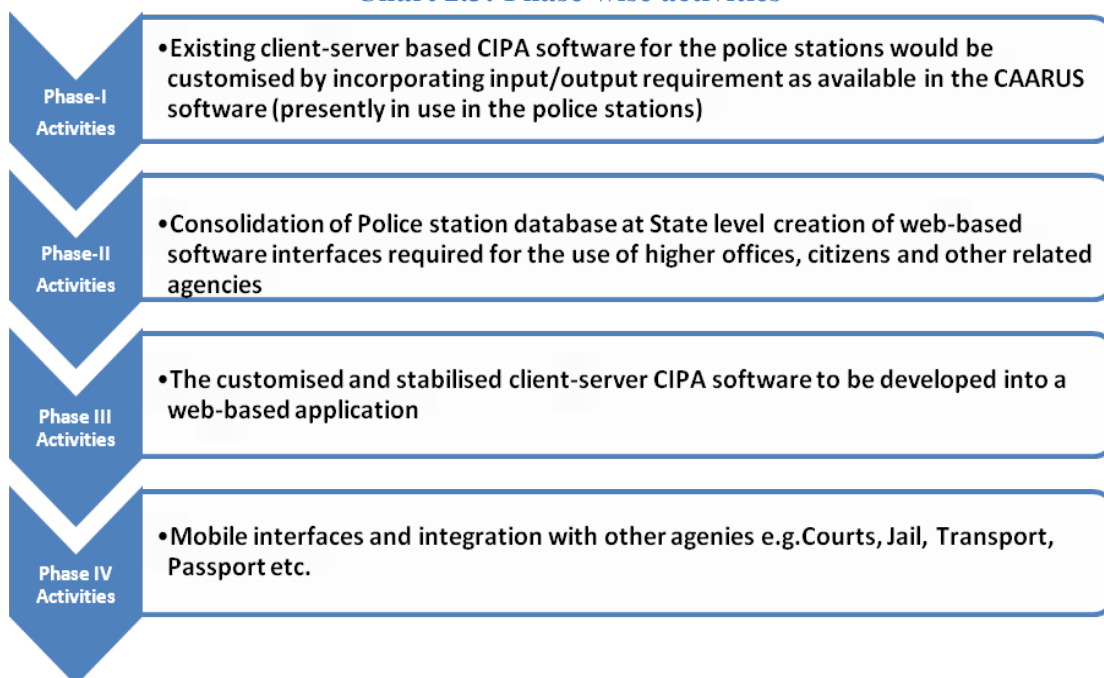
### 2.4.7.1 Delay in going for a web-based technology

The development of CIPRUS software was entrusted to NIC (January 2011), New Delhi at a cost of ₹ 1.60 crore and as per the proposal submitted by NIC, the application software was proposed to be developed and implemented in four phases as depicted in **Chart 2.3**.

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<sup>78</sup> Chennai, Coimbatore City, Dharmapuri, Kanyakumari, Thiruvallur, Thiruvarur, Tirunelveli City and Tiruchirappalli City

**Chart 2.3: Phase-wise activities**



As per the action plan of NIC, Phases I and II were to be completed within eight months and no time line has been fixed for Phase III and IV.

In December 2013, NIC submitted another DPR to SCRB at a cost of ₹ 3.08 crore, which largely included all the pending works to be executed by them under Phase I and II. The DPR was accepted by SCRB, Chennai and NIC was released ₹ 1.50 crore so far.

Audit observed that the revised DPR contained many pending works<sup>79</sup> relating to Phase I and II for which NIC was already paid ₹ 1.60 crore and these pending works should be executed by NIC at no extra cost. Further, no time limit has been fixed in the DPR either for completion of the pending works or for commencement and completion of Phase III and IV.

In the mean time, KPMG prepared (June 2011) the RFP wherein it was envisaged that the CIPRUS software would be developed as a web-based application. The RFP also contained the details about the servers, computers, networking and monitoring tools to be procured and deployed for the project.

NIC is yet to complete Phase I and II activities even after a lapse of more than 36 months (November 2014) and the completion of the above phases is open-ended. In the State Empowered Committee meeting held in September 2012, NIC was appraised about the delay in taking up web-based application (Phase III) for which NIC assured that the same would be completed within a year. However, till date (November 2014), the web-based application has not been taken up by NIC which has also contributed to the under-utilisation of monitoring tools procured for the Project as discussed in succeeding paragraphs.

<sup>79</sup> Phase I - (a) Medical Memo, (b) 174 Cr.PC cases, (c) Split cases/appeal module (d) station/staff databank modules and (e) queries/reports module; Phase II - Works relating to Development of 'citizen portal' and 'web-portal' contained in Annexure VII, VIII, IX, X and XI of DPR; Creation of Activity/Audit trail in the Database

SCRB in reply (November 2014) stated that a complete transition to a web-based model with a holistic approach will be taken up in due course without affecting the day-to-day functioning of the police stations. Regarding release of fund for pending works in Phase I and II, it was replied (November 2014) that the sanction of ₹ 1.60 crore vide Government Order Ms.No.13 dated 6th January 2011 was for Phase I and not for Phase II. The additional work which was envisaged in Phase II was completed in Phase I itself by NIC and hence the work envisaged in Phase I could not be fully completed, due to the priority given for the portal services for both the officers and citizens.

However, the DPR estimate prepared (December 2013) by NIC for ₹ 3.08 crore included pending works (44 person- months) relating to Phase I also which is not in order. This has resulted in a redundant estimate of ₹ 0.26<sup>80</sup> crore. Further, in the revised DPR prepared by NIC (December 2013) and approved by SCRB, an estimate for creation of audit trail in the database level has been prepared for 12 person-months @ ₹ 60,000 average which was approved by SCRB. This audit trail is in addition to what was available as hidden text file (log files) for all the transaction/entries handled through CIPRUS application like event captured, data and time, user logon details etc. Hence, creation of database level audit trail was unwarranted and redundant in nature and therefore the above estimate was also avoidable.

In the Exit Conference, the Principal Secretary to Government, HP&E Department stated that SCRB should work out an action plan to complete the development of web-based application within a fixed time-frame.

#### 2.4.7.2 Under-utilisation of Enterprise Management and Monitoring Solution (EMS) tool

The project envisaged deployment of EMS tool to ensure the monitoring of the entire IT infrastructure including hardware, operating system, network etc., and the same was included in the RFP. The SI selected 'CA Technological Solution' as the EMS tool for the Project and procured (December 2011) eight components<sup>81</sup> under CA Technology Package and the total cost of EMS package was ₹ 2.20 crore. SCRB had procured nine servers (January 2012) each for SDC and Disaster Recovery Centre (DRC) along with required software and other components for implementation of the Project. Subsequently (April 2012), four servers placed at DRC were withdrawn and redeployed at SDC. In this connection, it is observed that -

- The present EMS solution covers only the Servers and Network devices at SDC, Chennai. Out of 13 servers deployed at SDC, this tool has been installed in nine servers only. The above solution though procured was not installed in the five servers located at the DRC and the four servers placed in SDC. Hence, this has resulted in wasteful expenditure of ₹ 0.95 crore (9 x ₹ 10.60 lakh) due to non-utilisation of

<sup>80</sup> 44 person-months @ ₹ 60,000 average

<sup>81</sup> CA infrastructure management, CA systems performance infrastructure managers, CA service desk managers full license, CA IT asset manager, CA access control premium edition, CA wily CEM transaction impact monitor soft appliance with RHEL, CA wily application performance management and CA database performance



the above solution. SCRB replied (November 2014) that the five servers deployed at DRC were yet to be configured and action would be initiated to bring these servers under EMS and the balance four servers at SDC would be monitored in real time basis once the systems goes to production mode.

- This EMS package includes a component viz., 'CA Database Performance' (CA DPM) meant for monitoring the various critical parameters of the database which supports only Oracle, MS SQL, IBM-DB 2 and Sybase database and not PostgreSQL. As CIPRUS has been developed by NIC with PostgreSQL database, this solution cannot be used for monitoring the present database. SCRB replied (June 2014) that an alert would be generated if the PostgreSQL database is stopped and the performance parameters of the database would not be monitored by EMS, which is a limitation of the tool. SCRB further stated (November 2014) that the tool monitors the MSSQL DB of the EMS. Audit contends that the CA DPM is meant for monitoring the core database of the Project i.e. PostgreSQL DB and not MSSQL DB.
- Another component namely 'CA IT Asset Manager' of the EMS package was meant for providing complete information about all the IT assets including client site locations. This tool was not put to use and instead SCRB entrusted (February 2014) the development of a separate application called 'Asset Management' at a cost of ₹ 4.49 lakh to be completed in two months, which is yet to be delivered (November 2014). In reply to an audit query, SCRB has replied (November 2014) that 'CA IT Asset Manager' has been removed vide subsequent corrigendum. However, 'EMS tools implementation verification report' jointly signed (September 2013) by NTL, PWC and SCRB states that the above tool has been implemented at the State Data Centre. SCRB has also added that though the scope of remote client site monitoring was removed in the corrigendum, the EMS solution was supplied along with EMS tool, which cannot be used as Asset Management tool for the purpose envisaged and hence they have gone in for development of new software. Audit observed that SI should have considered removal of monitoring client site location from the scope of work at the time of deciding the components for the EMS solution.

#### **2.4.7.3 Non-utilisation of Novell Compliance Management Platform software tool**

In line with the standards to be adopted for the project as outlined in the RFP, 'Novell Compliance Management Platform' software tool was procured to monitor the usage of the application according to users' privileges and roles. SCRB, Chennai purchased (December 2011) 15,000 license at a cost of ₹ 1.93 crore for utilising the Novell Compliance Management Platform in this project with three year maintenance.

The above tool has not been put to use (November 2014) for more than two years for the intended purpose since all the police stations are working on



client-server architecture. Had the department taken into cognizance the architecture to be deployed at the police station level at the time of initial planning, the expenditure of ₹ 1.93 crore incurred in procuring the Novell Compliance Management Platform could have been avoided.

SCRB replied (November 2014) that though the above software tool was not used from the date of purchase till date, it was planned to implement the tool at the appropriate stage of the project and the licenses procured were perpetual in nature i.e. life time validity and its procurement in advance will in no way impact on the shelf life of the licenses. For CIPRUS it will be enabled after the roll out of the web based model.

The reply of SCRB is not acceptable because according to the Novell Licensing Programme Options, though an entity could purchase a perpetual license, the entity should pay Annual Maintenance Charges every year. Further, as seen from the Invoice for purchase of the above tool, SCRB had acquired perpetual license and had incurred ₹ 1.93 crore towards Annual Maintenance Charges for three years which is likely to expire in December 2014. As the tool was not put to use from December 2011 to November 2014, the investment made for procuring the tool for ₹ 1.93 crore did not yield the desired result so far (November 2014). Moreover, as the development of web-based application by NIC is not envisaged in the near future, there is no scope for using the tool, during this period.

#### **2.4.7.4 Non-achievement of the objective of establishing a Disaster Recovery Site**

Under CCTNS Project, the data stored in the local server of each police station is pushed through 'Symmetric Process' to the State Data Centre (SDC), Chennai and the data is also simultaneously stored in Disaster Recovery Centre (DRC). The purpose of Disaster Recovery (DR) site is to take over whenever there is a malfunction at SDC, Chennai.

As planned in the RFP, nine servers<sup>82</sup> each for SDC and DRC along with software and network components were procured and installed (January 2012 and September 2012) in both the sites (Total cost: SDC - ₹ 3.64 crore; DRC - ₹ 1.71 crore). Subsequently, four servers (two application servers and two antivirus servers) were withdrawn from DR site and placed at SDC, Chennai along with their existing nine servers.

Hence, the DR Site cannot take over the entire function of SDC, Chennai in case of any eventuality/disaster takes place at SDC thus defeating the very purpose of establishing a DR Site. In reply to an audit query, SCRB replied (June 2014) that the servers at DR site are used only for storing data in a remote location. Further, NIC has added that DR site could become fully operational only after setting up of necessary infrastructures such as bandwidth, communication, network between DR site and SDC, replication software with licenses etc. SCRB also replied (November 2014) that in the event of any loss of data or damage to infrastructure at SDC, Chennai, the data

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<sup>82</sup> Application Server (two numbers), Database Server (two numbers), Web Server (two numbers), Antivirus Server (two numbers) and Mail and Management server (one number)

available at DR site can be taken and loaded at SDC to commence the operation.

From the above reply, it is clear that the DR site is used only for storing back up of the data and the site is not a full-fledged DR site to handle any eventuality that takes place in SDC even after spending ₹ 1.71 crore on it.

## **2.4.8 Process Domain**

### *Acquisition and Implementation*

Processes describe an organised set of practices and activities to achieve certain objectives and produce a set of outputs in support of achieving overall IT-related goals. The deficiencies noticed by audit in the activities towards achieving the objectives of CCTNS are brought out in the following paragraphs.

#### **2.4.8.1 Finger Print Reader not procured**

The capture of 'Finger print' of accused in CIPRUS database is critical to validate his personal information and improve search accuracy.

Therefore, the purchase and supply of 'Finger Print Reader' to each police station in the State was envisaged in the RFP. GoI had communicated (July 2011) to all the States/UTs that the same was going to be finalised centrally and supplied. However, GoI is yet (November 2014) to finalise and supply the Finger Print Reader to States even after a lapse of three years which renders the database incomplete.

The disadvantages present in the CCTNS system due to non-availability of 'Fingerprint' are as follows -

- Unique identification of a criminal is not possible.
- Variations in personal information of an accused who is arrested under different cases within police stations.
- A separate request need to be given to District/State Finger print Bureau regarding comparison of 'fingerprint' in their database, which results in wastage of time and delay in processing a case.

So far (November 2014), SCRB did not take up the matter with GoI for supplying the finger print reader to the police stations so that the criminals in the database could be uniquely identified. Even if a Finger print reader is supplied by GoI, there is no scope for capturing the finger print of criminals already available in the FIRs digitised during 2012 and 2014.

SCRB replied (November 2014) that finger prints are taken only for property offences and in the event of conviction in a property case, the Regular Crime Number and Personal Identification Number is assigned to Finger Print Bureau for record keeping and maintenance. At present the entire finger prints of accused concerned in property offences is being maintained in Finger Print Analysis and Criminal Tracking System (FACTS) for State level at SCRB and this will be integrated with National Automated Finger prints Identification System (NAFIS) in Phase II.

The reply of SCRB is not acceptable because furnishing the details of finger print in respect of convicted persons to Finger Print Bureau is a regular exercise, which is outside the scope of CCTNS.

In the RFP, it was planned to introduce fingerprints with advanced search facilities for investigation purposes. Since the machines were not supplied by GoI so far (November 2014), the FIRs digitised from 2002 to 2014 in CIPRUS database does not have fingerprint details of crime/criminals thus leaving no scope for unique identification of criminals including facilitation of investigation purposes.

#### **2.4.8.2 Electronic Pen not put to use**

Electronic pen (e-pen) was one of the hardware item supplied to all the 1,482 police stations at a total cost of ₹ 1.48 crore (1,482 x 10,000 each) between February 2012 and March 2013 to capture data at the scene of crime which should support and work in all the Operating Systems (Windows, Linux and MAC) as provided in the RFP. Audit observed that 41,122 number of FIRs were registered during April 2013 to May 2014 in the State for which the capture of SOC sketch was required. However, the e-pen was not used in any police station for the FIRs registered during the above period, since the output generated from the base unit was not found legible. Instead, the SOC sketches were manually drawn, scanned and captured in the system, thus defeating the purpose for which the e-pens were procured.

SCRB replied (November 2014) that a separate utility was provided to all police stations after testing and the e-pen was found to be working fine. Though, the e-pens were procured and supplied between February 2012 and March 2013 to all the police stations, it was reported to be put to use only in October 2014. Hence, the FIRs captured in the CIPRUS database from February 2012 to September 2014 did not have the digitised sketch of SOC using the e-pen resulting in incompleteness of the data. The e-pens purchased at cost of ₹ 1.48 crore could not be put to use for periods ranging from 17 to 30 months due to failure of the SCRB/SI to monitor the usage of this facility in the police stations.

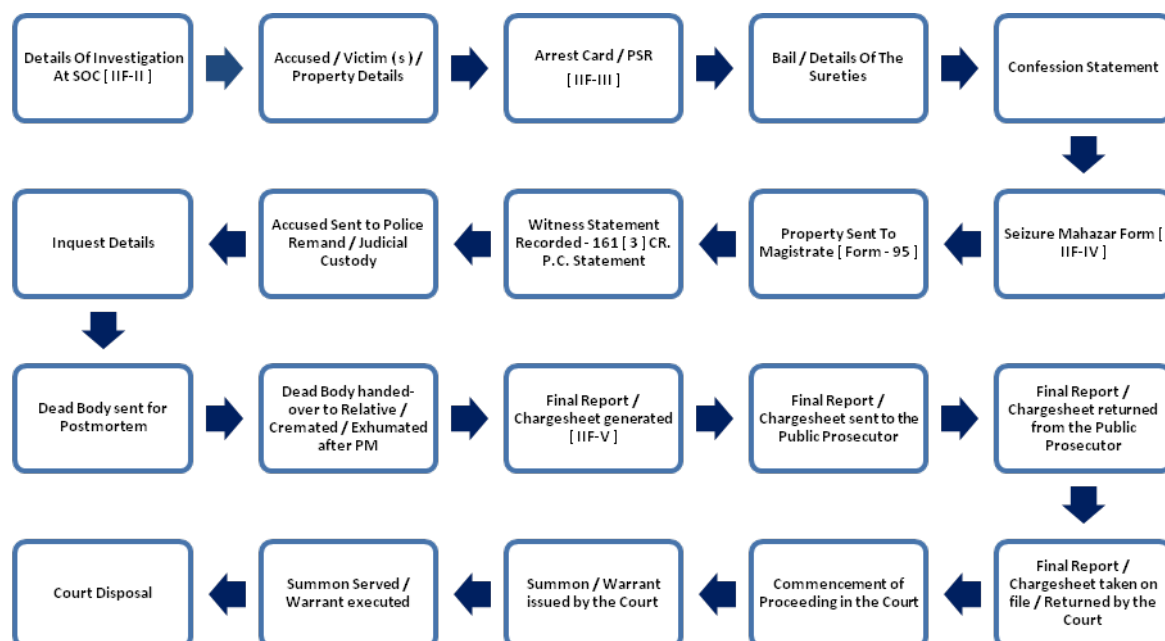
#### **2.4.8.3 Application level issues**

Audit during field visit studied the working of the CIPRUS application with reference to the business requirement of the police stations and found that the software is deficient in respect of the following areas which need to be addressed.

##### **(i) *Skipping of sequence of events***

The software has been designed to capture around 38 events under various stages like UI, PT, disposal etc. For instance, for a 'Murder' case, the important sequence of events were Initial Investigation report, Accused/Victim Details, Inquest Details, Witness Statements, confession statement etc., as depicted in **Chart 2.4**.

**Chart 2.4: Sequence of events after registration of an FIR in a murder case**



However, the sequence of events to be entered in the system changes according to nature of crime. It was observed in audit that the system allows leaving or omitting any number of events in the ‘sequence of events’.

SCRB replied (November 2014) that no hard and fast rules are incorporated in CIPRUS application for capturing the case progress event as the sequence of events depends on the circumstance/nature of the case. The reply is not acceptable since even though the sequence of events depends on the nature of the case, the system allows to capture even the last event of a case i.e. ‘final report’ by skipping all the preceding events in a particular case due to lack of input control. The system should have been designed to alert the user if an event is skipped within the sequence of events and allow the user to go-ahead with the capture of subsequent events after flagging the events which have been skipped so as to guard against incomplete capture of information.

**(ii) No provision to capture certain events**

The Department took a conscious decision to customise the earlier application (CIPA/CAARUS). However, extensive consultation at multiple user level had not been done to address needs that were not being catered to in the CIPA application. Thus similar limitations have been passed on CIPRUS application as well. The following are the instances where the business requirement was not taken into account at the time of customisation of CIPRUS.

- There is no provision in CIPRUS software to capture the views/suggestions/comments received from District Social Welfare Officer (DSWO) /Revenue Divisional Officer (RDO) concerned in dowry and suicide cases respectively. SCRB replied (November 2014) that the reports received from external agencies can be scanned and uploaded in the CIPRUS. However, audit observed that there is no provision in the sequence of events to capture the above details.

- The FIRs registered in police stations are immediately monitored by Deputy Superintendent of Police (DSP) or Assistant Commissioners (ACs) in the Districts. Sometimes, the DSP/AC record some suggestion/comments in certain cases through ‘Crime Memos’ which were sent to the concerned police station for getting their comments / action taken on it. Audit found that no provision exist in CIPRUS software to record the proceedings of ‘Crime Memo’. The department took a conscious decision to customise the earlier application (CIPA). However, extensive consultation at multiple user levels had not been done to address needs that were not being catered to in the CIPA application due to which similar limitations have been passed on to the CIPRUS application as well. SCRB accepted (November 2014) that CIPRUS application is still evolving and provision for recording the proceedings of ‘Crime Memo’ by higher officers will be taken into account in the next development.

*(iii) Discrepancy between web-portal (SDC) data and police station data*

While capturing FIRs details in CIPRUS, the name of Investigating Officer (IO) to whom the case is allocated is also captured. Examination of the SDC database provided to audit (May 2014) disclosed that in 1,905 cases though the IO’s ID was available in the respective police station database, the same was not found in the staff master tables of SDC database due to which the IO identity is not displayed in the web-page. This position indicates that there is a discrepancy between data available in the SDC and the local police station data due to Symmetric Process issue. In these 1,905 cases, the higher officers who were monitoring the progress of FIRs in the police web-portal could not know details of the IOs. SCRB accepted audit observation (November 2014) and replied that the issue will be addressed through exceptional report and the police station data will be updated.

*(iv) Delay in addressing software issues*

NIC released the first version of CIPRUS (version 1.2) in November 2011 and every subsequent version released by NIC at one year interval. Any simple/minor corrections in the software could only be done at NIC, New Delhi and was released only through the version approved. From the feedback received from the users (five districts), out of 85 issues raised, 39 issues with 17 modifications in Act/Section/Taluks were yet to be addressed by NIC, New Delhi. SCRB accepted the observation (November 2014) and stated that all the major issues had been addressed in the new version released in September 2014.

**2.4.8.4 Data input quality - Supervision over data entry process in CIPRUS**

The SHO of a police station (who is responsible for correctness and completeness of the data in CIPRUS), creates and assigns a login-id to each of the IO in the computer system under his control. The system has been designed in such a way that each of the IO has to capture/update progress of the cases allotted to him by using his login-id in the computer system so as to

ensure competence, authenticity, confidentiality and correctness of the data due to its criticality.

However, in practice the data entry/update is being carried out by designated Police Data Entry Operators (PDEOs) at the level of constables by using the login-id of IOs in all the police stations resulting in absence of correctness, authenticity and confidentiality of the information captured in the computer system.

Further, the data entered by the PDEOs were not verified by the IOs concerned or SHO to ensure its correctness/completeness before freezing is carried out in the system. The data entry operator has to choose the category of the property (e.g. '001 - Agricultural Products and then choose the property type under the selected category 001 - 004 Coconut') followed by capturing the details of property in the property description provided for in the front-end screen. An examination of contents captured in the 'property description' in the above data table disclosed that the PDEOs have chosen incompatible category and type of property, i.e. in a Police Station of Kancheepuram District, in a crime for capturing ML Beer the PDEO has chosen the Category 002 (Animals) and Type 029 (Bear).

Grouping the properties under wrong category and type would result in incorrect generation of reports in the web-portal/CIPRUS application for that particular FIR besides incorrect generation of classified reports. These types of errors could be curtailed through authorisation/ approval process after the initial data entry is made by the PDEOs. SCRB while accepting (November 2014) the wrong data entry by the PDEOs stated that to improve the quality of data, adequate training are being given to all the police personnel as mandated under the Project.

#### **2.4.8.5 Incomplete capture/update of CIPRUS data**

##### **(i) Failure to update case progress in the computer system in 32 police stations test-checked**

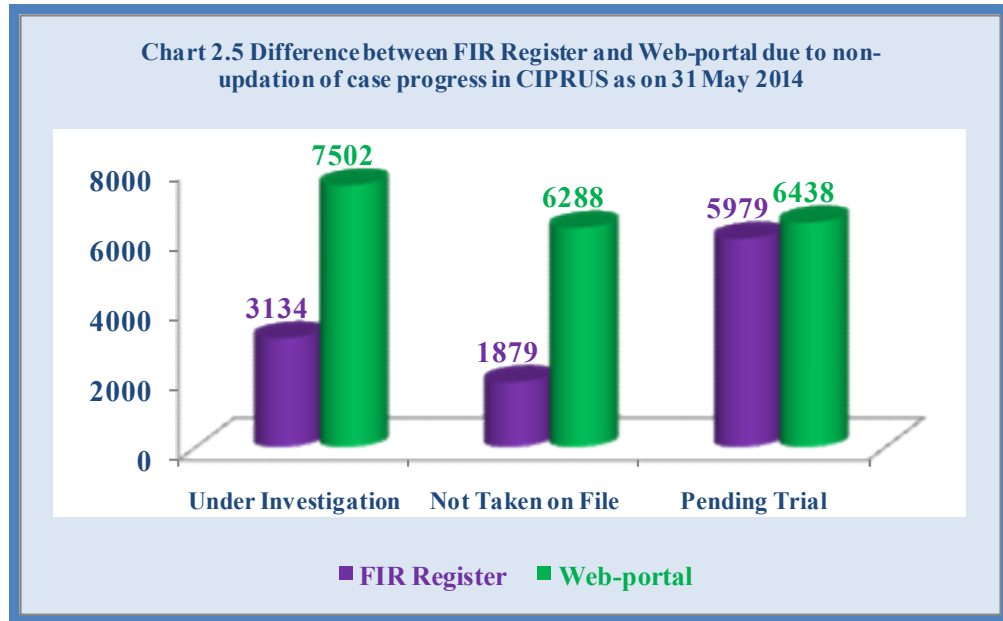
A Case Diary (CD) file is maintained for every FIR, wherein the progress of a case (Investigation and Prosecution details) were recorded and maintained manually and the 'Case Progress' is updated in the computer system by PDEOs through these CD file(s). SHO of the police station should ensure that all the 'case progresses' are updated in the computer system without any pendency. A monthly closing for all the outstanding UI/NTF/PT<sup>83</sup> cases is prepared in each police station.

Unless the cases are updated in the CIPRUS system, the police web-portal created to enable the higher officers to view each 'registered FIR' and its present status would not show the updated position. A comparison of the outstanding status as on 31 May 2014 as per FIR Index register with that of police web-portal relating to 32 test-checked police stations revealed that the computer data has not been updated which is shown in **Chart 2.5** with difference working out to 58 per cent, 70 per cent and 7 per cent for UI, NTF and PT cases respectively.

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<sup>83</sup> UI: Under Investigation ; NTF: Not taken on file and PT: Pending Trial





(Source: Police station records and CIPRUS database)

SCRB replied (November 2014) that the CCTNS project is still in evolving stage and is expected to stabilise gradually over a period of time.

(ii) *Incompleteness in legacy data digitisation and live data*

The guidelines on 'Data digitisation' provide that the SI among other things should digitise end-to-end history for all the UI/PT cases which were pending as on 31 December 2011. During 2012, the data entry was done by police personnel under the guidance of hand-holding personnel appointed in each police station by SI. From 2013 onwards, data entry was carried out by PDEOs earmarked for the purpose in all police stations.

Audit by examining the database, found (May 2014) the following -

- Out of 1,14,186 UI and 1,49,343 PT cases pending as on 31.12.2011, FIR Content was not captured by SI in almost all cases.
- Out of 1,83,766 UI and 1,16,070 PT cases relating to period 2012-14 (up to May 2014), FIR content was not captured in 38 per cent and 80 per cent cases respectively.

Further, vital fields were also left blank during data digitisation period by SI and by police personnel/PDEOs during 2012 to 2014, the details of which are given in **Appendix 2.14**. Audit observed that no deduction from the 'milestone payments' was made by SCRB for partial data digitisation by SI. Though, the higher officers monitor the registration of FIRs in the CIPRUS software on a day-to-day basis they failed to monitor the updation of case progresses which resulted in incompleteness in CIPRUS database. The District Detachment Teams engaged by SCRB for each district to assist and watch the implementation of CCTNS at police station level also failed to monitor the above issue. Quality check i.e. 'Data Validation' was to be done by SI and SCRB by selecting five per cent of sample out of the total number of documents digitised. But only two per cent have been selected in each police station/district. Considering the level of errors/omissions found by



audit during data examination, the sample check of mere two *per cent* of the entire data captured in CIPRUS by the SI, in the 'Data Validation' process, would not ensure data validation.

While SCRB generally accepting (November 2014) that several fields were left blank since the change management is evolving in nature stated that the scope of SI is to digitise the data of IIF one to seven and non end-to-end history of cases. Further, CCTNS database is primarily meant for sharing the crime and criminal information with NCRB and other States, which may not require the capture of FIR content. It was also stated that in some UI/PT cases, it is possible that all the accused involved in the case could not be arrested due to which the place of arrest will not be available in the case diary besides the question of sending information to their relatives does not arise.

However, in the guidelines prescribed for data digitisation by SI, it is clearly mentioned that end-to-end history should be captured in the CIPRUS in respect of all UI/PT cases. In the IIF, Form 1 represents FIR, wherein the FIR content is hand written. Hence, this FIR content should be digitised to ensure end-to-end history of a UI/PT. Unless the FIR content is captured, there is no scope for higher officers to view the content of a FIR in the web-portal. Regarding capture of place of arrest and sending of information to relatives, the information should necessarily form part of the cases and hence the reply is not acceptable.

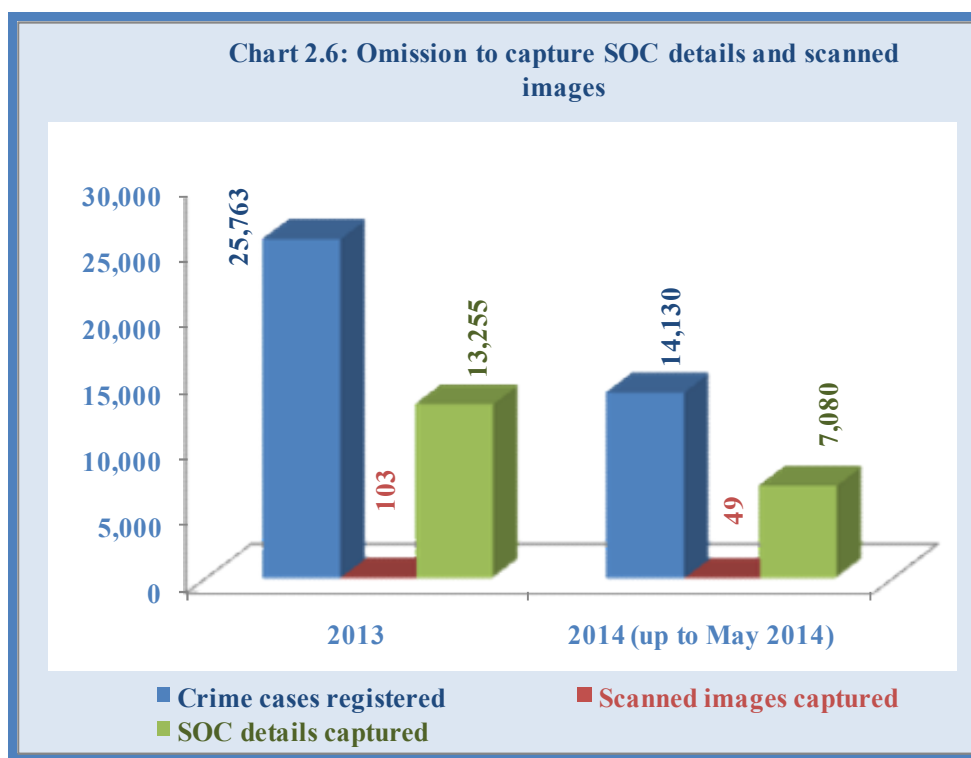
*(iii) Large scale omission in scanning/capture of SOC details in crime related cases*

In a police station, the cases (crime or law and order) are allotted to the Investigating Officers (IOs) by the SHO of the police station. For instance, an IO to whom a law and order case (murder case) is allotted should visit the scene of crime and start the process of investigation. He should conduct an initial investigation of the case and draw the sketch of the incident or place where the murder took place and collect all the evidences in support of the murder from the scene of crime. All these details are taken note of in the Case Diary. These case details are updated in CIPRUS with the help of these Case Diaries. Examination of the crime related FIRs registered during 1/1/2013 to 31/05/2014 disclosed that in large number of cases, the Scene of Crime (SOC) sketches<sup>84</sup> and SOC details<sup>85</sup> were not captured in the computer system, the details of which are furnished in **Chart 2.6**.

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<sup>84</sup> A sketch or diagram showing the location / place of occurrence of crime

<sup>85</sup> Details relating to Crime



(Source: CIPRUS database)

Though monitoring mechanism is available at the district level through District Detachment Teams (DDT) and through web-portal by higher officers, mere registration of FIRs in CIPRUS without capturing the details relating to the investigation process would result in incomplete information in the database. Further, there is no mechanism available to ensure that the updations relating to progress of events during ‘Investigation’ process of cases is carried out in the CIPRUS software. While accepting the observation on large scale omission in scanning of the SOC details, SCRB in its reply (November 2014) stated that a monitoring mechanism is in place which is done through the DDT, who monitor the data entry and their updation in police station level. However, there should be a mechanism to regularly monitor the updation of case-to-case details in the ‘Investigation module’ of the CIPRUS.

#### **2.4.8.6 Data validation/cleaning process not in accordance with the digitisation guidelines**

For the purpose of data digitisation by SI (from 1/1/2002 to 31/12/2011), one ‘data sheet’ was used for each CD file to be digitised which contained screen-wise mandatory/non-mandatory fields to be captured in the system. On completion of data digitisation in a district, a final sign-off certificate signed by SI/DDT/SP or Commissioner of the District was sent to SCRB, Chennai. The entire process of data digitisation was also monitored by SPMU.

The ‘Standard Operating Procedure’ for data digitisation provide that on receipt of sign-off certificates from all the districts by SCRB, Chennai, Data

Validation<sup>86</sup> and Data Cleaning<sup>87</sup> exercises have to be carried out by the SI and SCRB. Audit observed the following deficiencies in this regard.

- The ‘data cleaning task’ was stated as completed by SCRB, Chennai. All the FIRs in each police station data which were deleted during this process due to errors were to be re-entered in CIPRUS in the respective police stations and a completion report was to be sent by the DDT to SCRB in this regard. In eight police stations covering two districts<sup>88</sup>, audit found that out of 157 numbers of FIRs deleted during cleaning process, 147 valid FIRs (93 *per cent*) were not re-entered in the system as of August 2014.
- The process of ‘Data Validation Process’ was to be taken immediately after data digitisation (May 2013) but the same was commenced only in February 2014 at SCRB, Chennai and is in progress (August 2014) and the rectification process is yet to begin.
- The differences in ‘Number of records digitised’ between district-wise sign-off certificates and PWC certification figures differed by two *per cent*.

An overall comparison of district-wise database figures and district-wise sign-off certificates disclosed that the CIPRUS data is falling short by 23,072 number of records (two *per cent*) due to failure to re-enter the valid FIRs in the respective police stations throughout the State. Neither the SHO nor the DDT of the district ensured and monitored the re-entry of the deleted FIRs in the CIPRUS database. The discrepancy between district-wise database figures and sign-off certificates/PWC certificates are yet to be reconciled by SCRB, Chennai the details of which are furnished in **Appendix 2.15**.

SCRB accepted (November 2014) and replied that the deleted records will be re-entered and the process is an on-going one. With regard to differences in number of records digitised, SCRB stated that SDC database is ‘cleaned’ database and therefore will not match with the sign-off data. The reply is not pertinent to the audit observation since contention of audit is on differences in ‘Number of records digitised’ between district-wise sign-off certificates and PWC certification figures.

#### **2.4.8.7 Access Management Control**

##### **(i) Handling of cases relating to an outgoing Investigating Officer (IO) in the computer system**

The IOs should use their user ID/password allocated to them for entering the progress of the cases assigned to them through PDEOs working in the police station. If an IO gets transferred to another police station or retired from service, his UID/Password should be de-activated by SHO in the computer

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<sup>86</sup> Quality check to be done by SI and SCRB by selecting five *per cent* as sample out of the total number of documents digitised

<sup>87</sup> List of FIRs deleted due to blank, duplicates etc. by applying back end queries during data cleaning process were to be re-entered by hand holding personnel or by NTL and obtain sign-off from the police station staff. Detachment team to verify this and send a report to ADGP, SCRB

<sup>88</sup> Tirunelveli and Tiruvarur

system and the cases so far handled by the outgoing IO should be re-allocated to the new incumbent or among the existing IOs.

Audit observed that in none of the police stations test-checked, was the above procedure followed. Instead the outgoing IO's UID/Password were still maintained in the computer system. The statistical figure showing the police personnel as per computer system and duty registers in 23 out of 32 police stations are furnished in **Appendix 2.16**.

- Examination of the entire CIPRUS database also disclosed that 16,070 pending UI/PT cases as of May 2014, which were handled by 717 outgoing IOs due to retirement are still maintained in the computer system. The following are the details:- **Table 2.18**

**Table 2.18: Cases shown against the retired/transferred IOs**

Range (no. of cases)	Outgoing IOs	No. of cases
0 - 50 cases	632	7,634
50 to 100 cases	54	3,690
101 to 200 cases	27	3,765
More than 200 cases	4	981
	<b>717</b>	<b>16,070</b>

(Source: CIPRUS database)

The case progress of the above cases was entered through PDEOs in the computer system by using the outgoing/retired IO's login-id and password which is not in order. SCRB stated (November 2014) that the lacuna which exists in the current version of 1.7 is now being addressed by NIC in the version 1.8.

**(ii) Deficient password policy**

Audit during field visit to eight districts covering 32 police stations observed that using the 'Admin' module, the SHO of the police station creates and assigns a new login-id by entering the individual's details in the screen. The SHO assigns the GPF number of the individual as the user id and password. In this regard, the following observations are made.

- Though there is a provision to change the 'password' in the system by the individuals concerned, the password was not changed by the individuals.
- In all the police stations, the Admin module was invoked with a weak password (a single character password).
- Though all the CIPRUS users of the police station can view the details of FIRs available in the database, updations in 'Investigation' and 'Prosecution' module can be done only by logging into respective Investigations Officer (IO) ID to whom the investigation has been assigned. However, while viewing the FIRs, the IO's ID i.e. GPF number is apparent, rendering the password system vulnerable.
- In the web-portal also, the passwords are assigned to the designations and not to the individuals.

The above situation is in contravention of 'best practices'.

SCRB accepted (November 2014) the observation and stated that the introduction of stringent password policy during the initial phases would pose serious challenges at field level. However, a standard password policy would be adopted in due course.

**(iii) Insufficient role privileges to SHO**

At present the SHO of a police station can view the crime and criminal information in the local database<sup>89</sup> or using the web-portal<sup>90</sup>. Since the local database is confined to the police station, the SHO cannot view crime and criminal information relating to other police stations. The web-portal provides for viewing information on crime and criminals by selecting a particular district. Since the SHO has not been given sufficient role privileges to view such information across all the police stations in his district, the crime and criminal information relating to rest of the police stations which is vital for investigation purposes cannot be viewed by him defeating the very purpose of the project i.e. enhancing the efficiency and effective policing at the police station level. SCRB in its reply (November 2014) stated that SHO/Offices were given the permission to view the information in portal across police stations/districts from August 2014.

**2.4.8.8 Failure to adhere to Service Level Agreement (SLA)**

As per the SLA entered (September 2011) between SCRB and SI, all the hardware/software/network under the project are under the maintenance contract of the SI for a period of five years from the date of ‘go-live’ (September 2013). As per the SLA, the SI should resolve all issues within one working day from the date of receipt of the complaint. The details regarding number of complaints received, rectified and pending for the period from September 2013 to August 2014 furnished to audit was examined. Data analysis revealed that out of 556 complaints received during the above period, 317 complaints were rectified and 195 complaints were still pending (August 2014). The delay in addressing the pending complaints ranged from 5 days to 377 days as furnished in the **Table 2.19**.

**Table 2.19: Details of pending complaints**

Nature of complaint	Complaints pending	Minimum delay in days	Maximum delay in days
Hardware	181	5	377
Network	7	5	216
Operating System/Database	7	5	9

(Source: Helpdesk data furnished by SCRB)

The SI, who is responsible to address all the complaints received within one day from the date of receipt of complaint as per the agreement conditions,

<sup>89</sup> Local Database - The data captured and stored in the police stations through CIPRUS software and stored in the local server

<sup>90</sup> Web-portal - The data captured through CIPRUS in all the police stations were pushed to the relevant District Schemas in the Central Server at SDC, which is fetched in the police web-portal

failed to fulfill his contractual obligation. SCRB and the SPMU being the monitoring agency have failed to effectively monitor the situation and resolve the issues through SI in time. Since, SI failed to resolve these complaints within the stipulated time, penalty of ₹ 1,000 per day for delay over two days should have been levied under 'Delivery Related Service Level Agreement Criteria' forming part of the agreement between SCRB and NTL.

## 2.4.9 Use of CCTNS Project

### 2.4.9.1 Flawed application design leading to failure to meet project objectives

One of the major functionality of the project was to improve the outcome of police investigation by giving search capability to the IOs. The search ability of the software was limited due to the following.

- Each District has been designed as a separate 'Schema' and all the police station data falling in that District gets stored in that Schema. Due to absence of a consolidated database at SDC, a 'global search' about a crime/criminal across the State is not feasible through the CIPRUS / Police web-portal.
- A user (officer) after completing his login in the web-portal should select the relevant district (drop-down menu) and then the relevant police station (drop-down menu) to view an FIR/crime details. This is a protracted process.
- In the CIPRUS software, a request for passport verification and certification is confined to that police station data only as in the case of manual system (done before computerisation). If a person who applied for passport verification committed a crime in the jurisdiction of another police station, the fact would not be known to the police station which received the passport application and the certification might go wrong in some cases. This situation is due to absence of global search in the police stations.

Due to the above deficiencies in CIPRUS software, the availability of relevant and timely information about crime/criminals across police stations/higher offices is not feasible due to faulty system design.

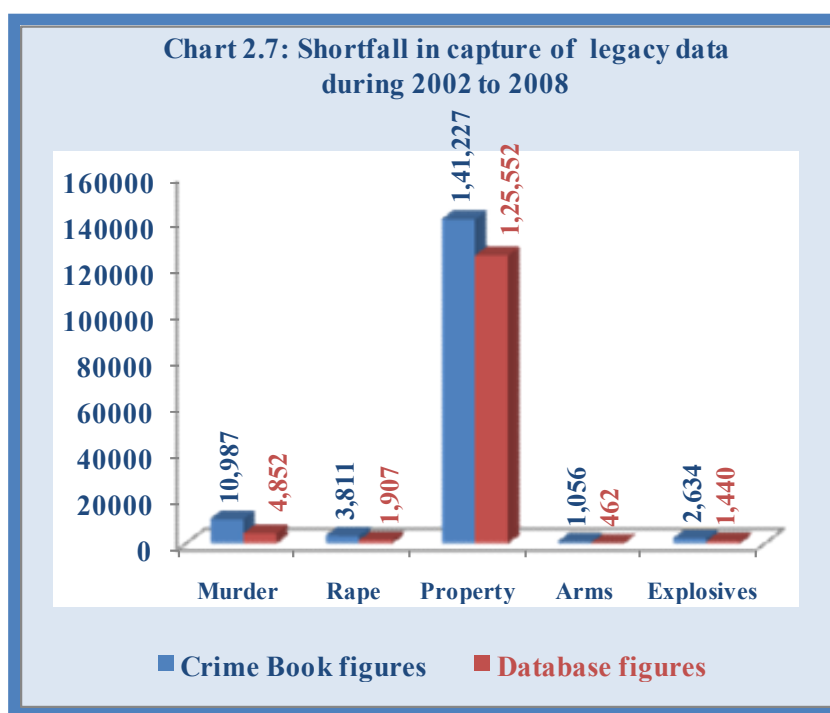
SCRB replied (November 2014) that the web-portal is still in the development stage and requirements like global search are getting identified and developed. It was further stated that after updation of the web-portal, SHO/Officers could view the crime information across police stations for accused search (name with parental name), state-wide accused search for passport /badge verification and FIR details can be viewed by selecting the relevant zone/range/district with "all" option.

Audit through verification of the police web-portal found that though the above improvements were carried out at the instance of audit, the global search of crime/criminal is linked to selected period for viewing i.e. it is restricted to the last three months only from the date of viewing for the entire State. Hence, it cannot be construed that global search is fully available in the police web-portal.

**2.4.9.2 Shortfall in capture of data during 2002 to 2008, 2012 and 2013**

Every year SCRB prepare a document called “Crime Report-Tamil Nadu”, which contains the details regarding district-wise / crime-wise consolidation of all FIRs (IPC & SLL<sup>91</sup>) cases extracted from manual records maintained at police stations in the State. SCRB entrusted the work of ‘Data Digitisation’ to SI for the period from 1/1/2002 to 31/12/2011 and released ₹ 2.68 crore to the SI through ‘mile-stone payment’ process. Detailed guidelines<sup>92</sup> was issued by SCRB (December 2011) regarding the extent and procedure for ‘Data Digitisation’. A comparison was made between the figures available in Crime Review-Tamil Nadu and the figures available in the database to check the completeness of ‘Data Digitisation’ by SI and it was observed that there was:

- Shortfall in capture of data during 2002 to 2008 in all the specific cases to be digitised such as Murder, Rape, Property, Arms and Explosives by 56 per cent, 50 per cent, 11 per cent, 56 per cent and 45 per cent respectively as depicted in **Chart 2.7** and **Appendix 2.17 (A)**.



(Source: Crime Report - Tamil Nadu and CIPRUS database)

- Differences/discrepancies in the number of FIRs registered between Crime Book and CIPRUS database during 2009 to 2011. SCRB failed to compare and reconcile the database figures with the Crime Report

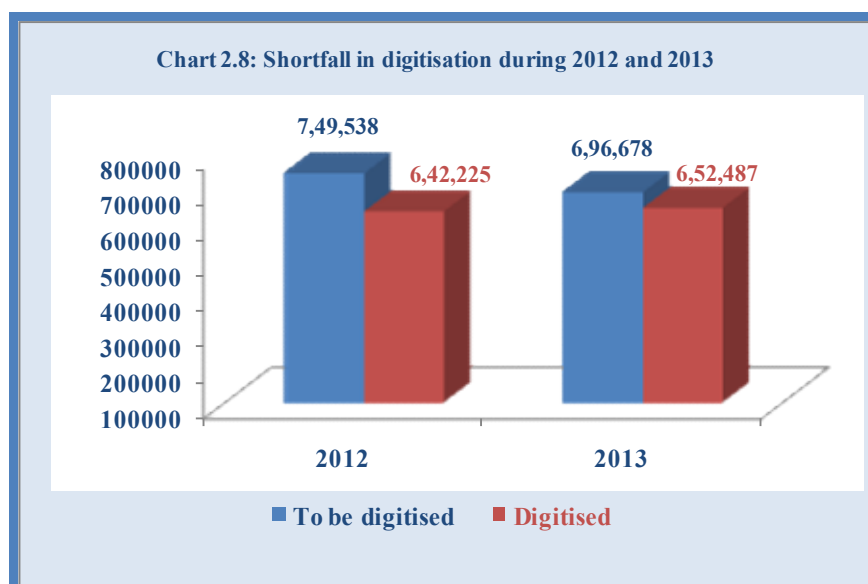
<sup>91</sup> IPC: Indian Penal Code and SLL: State Local Laws

<sup>92</sup> All Registered Murder, Rape, Property, Arms and Explosive cases (from 1/1/2002 to 31/12/2008); all UI and PT cases (irrespective of the period up to 31/12/2011) (End to End history); all Registered and Disposed cases (from 1/1/2009 to 31/12/2011) and all 41 Cr.PC cases registered during 1/1/2009 to 31/12/2011 were exempted from data digitisation



figures at any point of time to ensure the correctness and completeness of the 'Data Digitisation' work done by SI (**Appendix 2.17 (B)**).

Shortfall in capture of data during 2012 and 2013 by 1,07,313 cases (14 *per cent*) and 44,191 (six *per cent*) cases respectively. The details are given in **Appendix 2.17 (C)** and depicted pictorially in **Chart 2.8**.



(Source: Crime Report - Tamil Nadu and CIPRUS database)

SCRB, Chennai had a check-list in the form of 'Crime Report' prepared by them every year to ensure whether the digitisation work done by SI is complete as per guidelines. However, the information available in Crime Book was not used by SCRB for verification purposes resulting in incompleteness in 'Data Digitisation' during 2002 to 2008 by SI and during 2012 and 2013 by police personnel as well. The shortfall in capture of data during 2012 and 2013 is attributed to poor monitoring by SHOs of the police stations and their higher level officers.

SCRB replied (November 2014) that the "Crime Review" is an annual publication prepared as per the guidelines of NCRB for statistical purposes in prescribed format, which contains all the registered cases under various heads for the last ten years including road accidents. It has been stated that the publication would not reflect the true status of cases as in reality there may be instances where several cases would have undergone status change i.e. an attempt to murder under Section 307 IPC could have become a murder case under Section 302 IPC and likewise a simple hurt case to grievous hurt case. As the investigation of a case is a continuous process till it is charge sheeted and finally disposed in the court, it is dynamic in nature, constantly evolving and changing till the final disposal by the courts and hence the "Crime Book" which contains statistical information of incidence of crime cannot be taken as the basis for data digitisation and only the Case Diary provide the current status of a case.

The above argument of SCRB is not acceptable since the department disagree with their own publication. For 2002 to 2008, only five types of cases

i.e Murder, Rape, Property case, Arms and Ammunition and Explosives need to be digitised by SI with end-to-end history. In all the above type of heads, there is no scope for any change occurring in the nature of the crime during investigation process resulting in decrease/increase in the count of crimes under the above five categories.

Further, during 2012 and 2014, audit had pointed out the overall shortfall in data digitisation i.e. IPC plus SLL cases by comparing the registered figures as per “Crime Book” and the database provided to audit. Even if the nature of an IPC or SLL case underwent change during investigation process, such change would not affect the overall count of IPC and SLL registered during 2012 and 2013.

SCRB could not give justifiable reason for the shortfall/discrepancy in data digitisation in their reply.

#### **2.4.10 Monitoring and Evaluation**

##### **2.4.10.1 Project Management/IT Governance**

PWC was selected and appointed (July 2012) by GoI as the SPMU for Tamil Nadu for a period of three years at a cost of ₹ 4 crore to monitor the deliverables of the SI. The following are the major scope of services of SPMU among other services to be rendered by them.

- Monitoring the deployment, customisation, integration and configuration of CIPRUS
- Monitoring the procurement, deployment and commissioning of necessary hardware, networking equipments and connectivity
- Data digitisation, monitoring the operation and maintenance
- Audit of the Systems

Audit during the course of the review found many deficiencies in (i) data digitisation, (ii) implementation of CIPRUS at the police stations after ‘go-live’, (iii) software/web-portal issues (iv) hardware issues etc. As monitoring agency, these failures/deficiencies should have been identified and reported by SPMU to SCRB. However, these deficiencies were not pointed out by SPMU. SCRB in reply (November 2014) had highlighted their routine exercises in monitoring the project.

##### **2.4.10.2 Ineffective monitoring in capturing FIRs even after Go-live**

###### **(i) Delay in capture of FIRs**

From 1 January 2014 to 31 May 2014, 2,71,135 FIRs were captured in the computer system. Examination of these FIRs disclosed that there were delays in entering the FIR in CIPRUS database. The details are as follows **Table 2.20**.

Table 2.20: Delay in capture of FIRs in computer system

Sl. No.	Delay period	No. of FIRs
1	No delay cases	43,721
2	Between 1 and 30 days	1,88,265
3	Between 31 and 60 days	22,675
4	Between 61 and 90 days	9,750
5	More than 90 days	6,724
<b>Total</b>		<b>2,71,135</b>

(Source: CIPRUS database)

The delay was worked out by comparing the date on which a case was reported at the police station with the ‘date of entry’ of the FIR as available in the web-portal. Though, monitoring system prevails at all levels, there were delay in capturing the registration of FIRs in the computer system, which only show that the activities of police stations were not effectively monitored by the higher officers on a day-to-day basis.

SCRB in their reply (November 2014) stated that the delay in registration of FIRs in CIPRUS was due to involvement of PDEOs for other important duties due to tremendous pressure. According to instructions issued by SPs/COPs to all the Police Stations under their control (October 2013), the PDEOs posted exclusively to capture data in CIPRUS in each police station should not be transferred/deployed for other works. However, the delay in capture of FIRs only indicates that the PDEOs were deployed for other works in contradiction to the instructions of SPs/COPs.

#### (ii) *Delay in freezing of FIRs*

The registration of FIR in the CIPRUS software gets completed after capturing all the information and each record has to be ‘saved’ and finally ‘frozen’ so that the process gets completed. On ‘freezing’ an FIR in the computer system, no further data entry is possible in the registration module. The above process is available for current year i.e. 2014. Audit found that though “daily summary reports” were obtained from each police station to monitor the situation, due to ineffective monitoring by higher level officers, out of 2.87 lakh FIRs registered during 2014, 0.44 lakh FIRs (15 *per cent*) were yet (August 2014) to be frozen. Unless an FIR is frozen in the concerned police stations, the higher officers would not be able to view the FIR details in the police web-portal.

SCRB accepted (November 2014) the audit observation and stated that the non-freezing of 15 *per cent* of FIRs could be due to certain external factors which would be improved to near cent *per cent* in due course.

#### 2.4.10.3 *Monthly Crime Review Report format generated from CIPRUS not in tune with Department’s requirement*

One of the objectives of introduction of automation at police station level was to digitise all the legacy/current FIRs and to generate various types of reports/statistical data from the system and to reduce the work-load of police station back-office. Such reports should be in tune with the actual requirement

of the police stations. The business need for the IT system and improvement of data quality will be addressed only when annual publications like 'crime report' is also generated from the system. However, audit observed that the reports generated from CIPRUS software, was not accurate and did not match with the manual register figures. Due to the above, all the police stations prepare the crime details in Excel/Word applications and furnish the same to higher offices for Monthly Crime Review Meetings.

Further, the Department (February 2013) among other things issued instructions to phase out eight registers<sup>93</sup> maintained in the police station. However, all these eight registers are continued to be maintained in all the 32 police stations test-checked by audit.

Therefore, even after a lapse of more than three years after the introduction of CIPRUS software, since the software could not stabilise and serve the above purpose, the manual compilation from registers and maintenance of registers proposed for discontinuance are still continued.

SCRB replied (November 2014) that CIPRUS software is evolving in nature and the generation of various types of reports has been planned in Phase II of the Project only in the Detailed Project Report and all the reports will be generated in the next version. Further, the maintenance of eight registers (the maintenance of which was ordered to be dispensed with) were continued in all the police stations since the capture of FIRs/case details in CIPRUS is yet to stabilise.

#### **2.4.10.4 Avoidable expenditure due to delay in appointment of SPMU**

M/s. KPMG was appointed (December 2009) as SPMC of the Project through ELCOT for preparation of DPR, customisation of RFP and selection of SI. According to GoI guidelines, SPMU should be in place within 15 days post selection of SI to oversee and monitor the activities of SI. Perusal of records disclosed that the following are the sequence of events that took place.

- KPMG was again appointed (February 2011) by SCRB as consultant for rendering support services during implementation stage of the project for six months from February - September 2011 at a cost of ₹ 0.19 crore, after completion of the work of DPR/RFP.
- Another firm (M/s. PWC) was also appointed by SCRB (May 2011) for rendering 'consultancy services' during post implementation for three and half months commencing from May 2011, which was further extended up to 31 March 2012.
- In the meantime, SI was appointed on 30 September 2011 and KPMG made a final exit on the same day.
- PWC was selected and appointed as SPMU by GoI in March 2012

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<sup>93</sup> Loose Leaf Index, Ex-convict Register, Community Service Register, Name-war Index, Motor Vehicle Petty Case Register, Ordinary Petty Case Register, Crime Abstract and Rowdy Register

Audit observed that two consultants were appointed during the same period i.e. May 2011 to September 2011, contradicting GoI guidelines. Further, the appointment of PWC as SPMU (which should have taken place within 15 days post appointment of SI) was delayed by GoI up to 31 March 2012 resulting in additional expenditure towards “consultancy charges” of ₹ 0.51 crore.

SCRB replied (November 2014) that the extension of period was granted based on the approval of State Empowered Committee meeting held in February 2012 and initiatives were undertaken in the interest of the continuation of the project as mandated by GoI to ensure their timelines.

The reply is not acceptable because the point is regarding delay in appointment of SPMU whose primary task was to monitor the activities of SI. Had PWC been appointed as SPMU in time i.e. in October 2011 itself as envisaged by GoI, no expenditure on consultancy charges would have been incurred by SCRB for the period from October 2011 to March 2012 for engaging PWC as consultants.

#### **2.4.10.5 Transferred cases pending as Under Investigation (UI)**

In certain situations, some cases for which FIR is registered in a police station get transferred to another police station. In the FIR index register, the details of such transfers are indicated in the register and deducted from number of UI cases pending in that police station. Though, the CIPURS software installed in the police stations provides for recording such transfers, such cases were continued to be shown as UI case in the system. Examination of data disclosed that in 2,616 cases involving 655 police stations, cases which have been transferred to other police stations were still shown as UI case in the system. SCRB in its reply (November 2014) had explained the correct sequence of events in which the transferred cases are to be handled in CIPURS and stated that due to not following the above method the cases were shown as UI in the police station from which the case was transferred. Hence due to lack of training on this aspect and poor monitoring by the SHO/DDT, the cases were still shown as pending even though the cases have been transferred to other police stations as per the FIR Index Register.

#### **2.4.11 Conclusion**

CCTNS project was introduced in the State with the main objective of enhancing the outcome in the area of crime investigation and criminals’ detection, information gathering and its dissemination among various police organisations. An amount of ₹ 83.30 crore was spent on the project for purchase of hardware, development of software, networking, training, monitoring etc., and the project is currently (November 2014) stated to be functioning and is in the operation and maintenance phase. Due to presence of deficiencies in the system, the usage of the IOs on the computer system is minimal for running their day-to-day activities i.e. “Investigation of cases”. Moreover, the CIPURS software could not render any assistance to the Investigating Officers in disseminating a crime detail/person/accused from the database due to restricted global search facility, non-availability of finger print in the database etc. The utility of CIPURS software at police station is

confined to passport verification, vehicle search etc., only and that too in a limited manner.

Due to poor planning in the initial stages of the Project, hardware/software worth ₹ 4.36 crore purchased could not be put to use. Though, SPMU(PWC) was appointed to oversee the operations of the stakeholders such as SI(NTL), NIC, BSNL etc., and was paid ₹ 4 crore, identifying of major gaps in the implementation of the project was not optimal.

Therefore, the Project did not achieve its desired objective of improving the outcome due to many deficiencies such as incorrect deployment of servers, poor database design, lapses in data digitisation, incompleteness of data, software issues and delays in addressing such issues.

#### **2.4.12 Recommendations**

Government may consider:

- taking steps through NIC to address all the pending issues besides improving the design of CIPRUS/web-portal to improve search facility
- taking steps through NIC to develop a web-based application utilising the present servers available at SDC without any additional cost
- improving the efficiency in search through web-portal to enable higher officers to monitor the cases with ease
- taking steps to ensure that all the left out FIRs are entered in the database
- issuing instructions to police stations to capture the FIR content/case progress with details/ scanning of documents (wherever required) in all the pending cases
- issuing instructions to District Police Officers to effectively monitor the capture of FIR registration/updation in CIPRUS by PDEOs working in police stations on a day-to-day basis.

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





Compliance Audit of departments of the Government and their field formations as well as autonomous bodies brought out several instances of lapses in management of resources and failures in observance of norms of regularity, propriety and economy. These have been presented in the succeeding paragraphs.

*SCHOOL EDUCATION DEPARTMENT*

**3.1 Admission of children belonging to weaker section and disadvantaged group by unaided non-minority schools under the Right of Children to Free and Compulsory Education Act, 2009**

**3.1.1 Introduction**

Government of India enacted the Right of Children to Free and Compulsory Education Act, 2009 (Act) to provide free and compulsory education to all children of the age of 6 to 14 years. The Act came into effect from 1 April 2010 and provides that the appropriate Government<sup>1</sup> should provide free and compulsory education to every child and ensure compulsory admission, attendance and completion of elementary education by every child of the age of 6 to 14 years. GoTN framed the Tamil Nadu Right of Children to Free and Compulsory Education Rules, 2011 (Rules) under Section 38 of the Act and notified them in November 2011.

As per Section 12(1) (c) read with Section 2 (n) (iv) of the Act, an unaided school, not receiving any kind of aid or grants to meet its expenses from the appropriate Government or the local authority shall admit in Class I, to the extent of at least 25 *per cent* of strength of that class, children belonging to weaker section<sup>2</sup> and disadvantaged group<sup>3</sup> in the neighbourhood<sup>4</sup> and provide free and compulsory elementary education till its completion. It is, further, provided that where a school specified in clause (n) of Section 2 imparts pre-school education, the above provision shall apply for admission to pre-school

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<sup>1</sup> Appropriate Government:- (i) In relation to a school established, owned or controlled by the Central Government or the Administrator of the Union Territory having no legislature, the Central Government; (ii) in relation to a school, other than the school referred to in (i) and within the territory of - (A) a State, the State Government; (B) a Union Territory having legislature, the Government of that Union Territory

<sup>2</sup> Child belonging to such parent or guardian whose annual income is less than ₹ two lakh

<sup>3</sup> Child belonging to SC, ST, the socially and educationally backward class or such group having disadvantage owing to social, cultural, economic, geographical, linguistic, gender, orphan or affected with HIV or transgender or child of a scavenger

<sup>4</sup> A distance of one kilometre for classes I to V, distance of three kilometres for classes VI to VIII

education also. Hon'ble Supreme Court, in its judgment dated 12 April 2012, upheld the constitutional validity of the Act and directed all unaided non-minority schools to provide 25 *per cent* reservation from the academic year 2012-13. Detailed guidelines for admission of children by unaided non-minority schools regarding the reservation were issued by the GoTN in April 2013.

In order to assess whether effective steps were taken by the School Education Department (SED) to ensure 25 *per cent* reservation in admission by unaided non-minority schools, implementation of the provisions of the Act during the year 2013-14 was reviewed in audit. Audit test-checked (March to June 2014) records of (i) SED, (ii) Director of School Education (DSE), (iii) Director of Elementary Education (DEE), (iv) Director of Matriculation Schools (DMS) who is the Chief State Nodal Officer, (v) State Project Director and (vi) District level officers<sup>5</sup>. Besides, 55 out of 537 Nursery and Primary Schools and 55 out of 528 Matriculation Schools in four districts<sup>6</sup> selected through random sampling were also test-checked. Audit findings are discussed in the succeeding paragraphs.

## **Audit findings**

### **3.1.2 Non-notification of local authorities**

According to Section 2(h) of the Act, "local authority" means a Municipal Corporation or Municipal Council or Zilla Parishad or Nagar Panchayat or Panchayat and the term includes such other authority or body having administrative control over the neighbourhood schools. Section 9 of the Act *inter-alia* envisages that every local authority shall (a) provide free and compulsory elementary education to every child residing in its jurisdiction, (b) maintain prescribed records of children up to the age of 14 years, (c) ensure and monitor admission, attendance and completion of elementary education by every child and (d) monitor functioning of the schools within its jurisdiction.

Responsibility of identifying and notifying the local authority which shall also perform the function of grievance redressal as mentioned in Section 32 of the Act vests with GoTN. GoI directed (February 2012) GoTN to notify the local authority at the village, block and district levels. As no action was taken by GoTN up to January 2014, GoI informed (February 2014) that release of funds to the State under Sarva Shiksha Abhiyan for 2014-15 would be subject to notification of local authorities and directed to issue requisite notification by 15 March 2014.

It was noticed in audit that DMS called for (February 2014) suggestions from DEE and DSE to submit a proposal on the subject to GoTN which was not done till the date of audit (June 2014). Audit could not derive assurance that the objective of providing free and compulsory education to every child, maintenance of prescribed records of children up to the age of 14 years,

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<sup>5</sup> Chief Educational Officers, District Elementary Educational Officers, Inspectors of Matriculation Schools

<sup>6</sup> Chennai, Coimbatore, Pudukkottai and Tiruvallur

ensuring and monitoring of admission, attendance and completion of elementary education by every child have been achieved, due to non-notification of local authorities.

### 3.1.3 Non-implementation/partial implementation of the provision of 25 per cent reservation

Details of number of unaided non-minority schools in four test-checked districts, schools which did not admit or partially admit children belonging to weaker section and disadvantaged group by reserving 25 per cent of the seats and shortfall in admission during the academic year 2013-14 are given in **Appendix 3.1**.

(i) It was noticed that out of 1,004 nursery and primary schools in test-checked districts, 467 schools (47 per cent), which had 4,307 seats for admission of children from weaker section or disadvantaged group, did not implement the Act. Further, in respect of 537 schools which implemented the Act, shortfall in admission (759 seats) was noticed.

(ii) Similarly, out of 862 matriculation schools in test-checked districts 334 schools (39 per cent), which had 4,988 seats for admission of children from weaker section or disadvantaged group, did not implement the Act. Further, in respect of 528 schools which implemented the Act, shortfall in admission (3,394 seats) was noticed.

DMS attributed (March 2014) the shortfall to inadequate awareness among the parents about the Act and location of the schools beyond a distance of one kilometre/three kilometres from the residential areas and stated that steps were being taken to give wide publicity through visual/print media. The reply is not acceptable as 801 (43 per cent) out of 1,866 nursery and primary schools/matriculation schools in the test-checked districts did not admit any child from weaker section/disadvantaged group under the Act and non-notification of local authorities under the Act was the main reason for non-implementation/partial implementation of the Act.

### 3.1.4 Shortfall in admission in test-checked schools

Scrutiny of records revealed that from 110 test-checked schools (55 nursery and primary schools and 55 matriculation schools), wherein 929 children were to be admitted under the Act, 69 schools (35 nursery and primary schools and 34 matriculation schools) admitted only 407 children (44 per cent) during 2013-14 (**Appendix 3.2**). Remaining 41 schools fully admitted students under the 25 per cent reservation.

It was, further, observed that in 47 out of the 69 schools, 1,157 children, who were eligible for admission under the disadvantaged group category, were found admitted under general category on collection of fees even though 318 seats were available under the reservation quota in those schools (**Appendix 3.3**). The admissions were done by the schools despite instructions from the Chief State Nodal Officer (May 2013) that the unfilled seats under the 25 per cent reservation quota were to be kept vacant for such

admissions and were not to be filled on their own by the unaided non-minority schools.

In reply, the Principals of the schools stated the following reasons for shortfall in admission of children from weaker section/disadvantaged group.

- (i) Parents did not come forward to receive applications from the schools and that they were not familiar with the provisions of the Act.
- (ii) Applications were submitted without enclosing required certificates.

These statements by the schools were, however, not supported by documentary evidence.

### **3.1.5 Admission of children without ensuring their eligibility**

Section 2(d) and (e) of the Act, the Rules and Government Orders prescribed norms and certificates to be obtained from competent authorities such as income and community certificates, documentary proof for age, residence and for the differently-abled for claiming admissions in unaided non-minority schools under 25 *per cent* reservation. According to Rule 4, the area or limits of neighbourhood within which a school is to be established is a distance of one kilometre in respect of children in classes I to V and three kilometres in respect of children in classes VI to VIII.

- (i) Scrutiny of records revealed that 70 out of 110 test-checked schools (**Appendix 3.4**), admitted 321 children under the Act during 2013-14 without obtaining income/community certificates from the competent authorities to prove that the children belonged to weaker section/disadvantaged group.
- (ii) 39 schools admitted 94 children under the Act without insisting on documentary proof of age.
- (iii) 66 schools admitted 291 children without insisting on proof of residence.

In absence of these requisite certificates/documents, the reported admission of children from weaker section/disadvantaged group by the schools and adherence to neighbourhood norms could not be verified in audit.

### **3.1.6 Collection of fees from children admitted under the Act**

Section 12 of the Act envisages the right of free education to children belonging to economically weaker section and disadvantaged group admitted under the Act in unaided non-minority schools and provides for claiming reimbursement of the expenditure from Government.

Scrutiny of records revealed that 59 out of 110 test-checked schools collected ₹ 30.76 lakh from 541 children admitted under the Act during the academic year 2013-14 (**Appendix 3.5**). Further, district-wise details of fees collected from children admitted under the Act furnished (February 2014) by DEE to DMS revealed that ₹ 21.99 lakh was collected by unaided non-minority schools in 15 more districts during 2013-14. Since the Act provides for free

and compulsory education, collection of fees from children belonging to economically weaker section and disadvantaged group was against the provisions of the Act.

### **3.1.7 Delay in reimbursement of expenditure by Government**

As per Section 12(2) of the Act, unaided non-minority school providing free and compulsory elementary education is to be reimbursed the expenditure incurred by it to the extent of per-child expenditure incurred by the State, or actual expenditure, whichever is less. According to Rule 9(1), per-child expenditure is the expenditure incurred by GoTN for a child in the Government school or the fees fixed by the Committee constituted under the Tamil Nadu Schools (Regulation of Collection of Fee) Act, 2009 (Tamil Nadu Act 22 of 2009) for the school, whichever is less. The unaided non-minority school is to submit each year to the local authority in the month of July, a list of students admitted and provided free and compulsory elementary education for reimbursement of per-child expenditure by the GoTN. GoI and GoTN have concurrent responsibility for providing funds for reimbursement.

Scrutiny of records revealed that DMS requested (October 2013) SPD, SSA to allot ₹ 25.13 crore towards reimbursement of expenditure to unaided non-minority schools which admitted children under the Act during the academic year 2013-14, as no provision was made in the State budget to meet the expenditure. Accordingly, SPD, SSA submitted (October 2013) a proposal to GoI for release of ₹ 25.13 crore under SSA and the funds sought were not provided by GoI till the date of audit. In reply to an audit query, SPD, SSA replied (April 2014) that orders of GoI were awaited.

### **3.1.8 Non-supply of uniform and text books free of cost**

As per Rule 5 (1), a child from weaker section/disadvantaged group admitted under the Act by unaided non-minority school is entitled for free text books, writing materials and uniforms. Scrutiny of records in the 110 test-checked schools revealed that uniforms and text books were not provided in 83 schools (**Appendix 3.6**). Further, out of the 83 schools, 21 schools provided uniforms and 59 schools provided text books/writing materials on payment of cost by parents of the children belonging to weaker section/disadvantaged group in violation of the Rules.

### **3.1.9 Non-submission of prescribed returns by schools**

As per Guidelines issued (April 2013) by GoTN, unaided non-minority schools should submit an annual return in the specified format containing details of total number of seats in entry level class, number of seats reserved for admission under the Act, admissions made and unfilled seats to the Inspecting Officer concerned and also a term-wise statement of attendance to monitor the attendance of children admitted.

Scrutiny of records of District Elementary Education Officers (DEEOs) and Inspector of Matriculation Schools (IMS) of the test-checked districts revealed that the prescribed returns were not submitted by any of the unaided non-minority schools. It was replied (June to August 2014) by the district level

officers that the annual returns and term-wise statements would be called for from the schools in future. In absence of the returns from the schools, the district level officers could not ascertain the number of seats available school-wise for admission under the Act, number of seats filled up and number of seats vacant.

### **3.1.10 Inadequate monitoring**

To address all issues regarding implementation of the Act including grievance redressal and monitoring compliance with the provisions of the Act by unaided non-minority schools, GoTN nominated (October 2012) DMS as the Chief State Nodal Officer with five members<sup>7</sup> to assist the nodal officer at the State level and Chief Educational Officer (CEO) as district-level nodal officer with four members<sup>8</sup> to assist the nodal officer at district level.

Scrutiny of records revealed that even though various issues relating to the procedure and methodology to be adopted in the admission of children under the Act and time-frame for admissions were discussed in the meetings conducted by the Chief State Nodal Officer during 2013-14, specific issues such as shortfall in admission of children under the Act, collection of fees by schools from the children admitted under 25 *per cent* reservation, non-supply of free uniforms/writing materials, etc., were not discussed.

Even though the District Nodal Officers were required to oversee whether the unaided non-minority schools implemented the provisions of the Act and to enquire into all complaints regarding implementation of the Act, the District Nodal Officers of the test-checked districts failed to conduct meetings and inspection of schools to ensure proper implementation of the Act and to maintain records of complaints received and disposed off. In reply, they stated (May to August 2014) that meetings and inspections would be conducted in future besides setting up of grievance redressal mechanism. These lapses indicated that monitoring at district level was inadequate.

### **3.1.11 Conclusion**

Even though the Act came into effect from 1 April 2010 and GoTN notified the Rules in November 2011, GoTN did not notify the local authorities to ensure proper implementation of provisions of the Act. Out of 1,866 unaided non-minority schools in the test-checked districts, 801 schools did not provide 25 *per cent* reservation in admission and in 69 test-checked schools, as against 929 children to be admitted under the Act, only 407 children were admitted. Children were admitted under the 25 *per cent* reservation without ensuring their eligibility for such admission. Fifty nine schools collected fees from students admitted in violation of provisions of the Act. The children admitted under the Act were not provided with free uniform or textbooks and writing

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<sup>7</sup> Joint Director of School Education (Secondary), Joint Director of Elementary Education (Aided), Joint Director of Matriculation Schools, One member from the cadre of Under Secretary to Government in the School Education Department and Law Officer from School Education Department

<sup>8</sup> Additional Chief Educational Officer (SSA) of the concerned District, District Educational Officer, District Elementary Education Officer and Inspector of Matriculation Schools



materials by 83 schools. GoTN did not provide funds for reimbursement of expenditure to unaided non-minority schools. The monitoring of implementation of the Act was inadequate.

The matter was referred to Government in July 2014; reply has not been received (December 2014).

## ***SOCIAL WELFARE AND NUTRITIOUS MEAL PROGRAMME DEPARTMENT***

### **3.2 Implementation of Moovalur Ramamirtham Ammaiyar Ninaivu Marriage Assistance Scheme**

#### **3.2.1 Introduction**

In order to help daughters of poor parents and poor widows, orphan girls and inter-caste married couples and widows who re-marry, Government of Tamil Nadu (GoTN) provides financial assistance to meet marriage expenses and gold coin free of cost for making 'Thirumangalyam' under five marriage assistance schemes<sup>9</sup> implemented by Social Welfare and Nutritious Meal Programme (SW&NMP) Department with effect from June 1989. Under the Moovalur Ramamirtham Ammaiya Ninaivu Marriage Assistance Scheme (Scheme), a major scheme out of five such schemes, cash assistance of ₹ 25,000 and a four gram gold coin (22 carat) are provided to parents of the girls who attained the age of 18 years and studied up to X Standard and up to V Standard in respect of girls belonging to Scheduled Tribes. In order to encourage poor parents to provide higher education to their girl children, the financial assistance was enhanced (May 2011) to ₹ 50,000 for degree/diploma holders along with gold coin of four grams. The annual income limit of the family to avail the benefits under the scheme was also enhanced (September 2013) from ₹ 24,000 to ₹ 72,000.

The scheme is implemented by the Commissioner of Social Welfare (CSW) at State level and by the District Social Welfare Officers (DSWOs) at district level. At block level, Rural Welfare Officers, Extension Officers and Block Development Officers are responsible for receiving and processing of applications, conducting field verification and reporting to DSWOs for further processing and release of assistance.

Records relating to implementation of the scheme during 2011-14 maintained by the Secretary to Government, SW&NMP Department, CSW, DSWOs of three<sup>10</sup> out of 32 districts selected through simple random sampling method

<sup>9</sup> (i) Moovalur Ramamirtham Ammaiya Ninaivu Marriage Assistance Scheme, (ii) Dr. Dharmambal Ammaiya Ninaivu Widow Remarriage Assistance Scheme, (iii) EVR Maniammaiya Ninaivu Marriage Assistance Scheme for daughters of poor widows, (iv) Annai Therasa Ninaivu Marriage Assistance Scheme for orphan girls and (v) Dr. Muthulakshmi Reddy Ninaivu Inter Caste Marriage Assistance Scheme

<sup>10</sup> Coimbatore, Krishnagiri and Tiruchirappalli

and 12 sample blocks<sup>11</sup> in the sample districts were test-checked (April to June 2014) in Audit. Audit objectives were to assess whether the assistance reached the targeted beneficiaries in time and procurement of gold coins was done economically. Audit findings are discussed in the succeeding paragraphs.

## **Audit findings**

### **3.2.2 Financial and physical performance**

Details of budget provision and expenditure, eligible applications received and assistance provided during 2011-14 are given in **Table 3.1**.

**Table 3.1: Details of financial and physical achievements**

Year	Budget Provision (₹ in crore)	Expenditure Incurred (₹ in crore)	Savings (₹ in crore)	Number of eligible applications received*	Number of cases of assistance provided	Pending applications
2011-12	622.88	615.40	7.48	1,60,130	1,12,963	47,167 (29)
2012-13	701.61	631.44	70.17	2,14,710	1,38,656	76,054 (35)
2013-14	701.61	563.19	138.42	1,63,053	1,02,941	60,112 (37)
<b>Total</b>	<b>2,026.10</b>	<b>1,810.03</b>	<b>216.07</b>		<b>3,54,560</b>	

\* Including pending applications at the beginning of the year

Figures in the brackets represent percentage to eligible applications received

(Source: Appropriation Accounts and details furnished by the Directorate of Social Welfare)

(i) Out of ₹ 2,026.10 crore provided for the scheme during 2011-14, the Department spent ₹ 1,810.03 crore (89 *per cent*). The savings of ₹ 70.17 crore in 2012-13 and ₹ 138.42 crore in 2013-14 were due to short procurement of gold coins for distribution under the scheme. The unspent budget provisions were surrendered as both the cash assistance and gold coin under the scheme were required to be distributed to the beneficiaries simultaneously. At the end of each financial year during the period 2011-14, eligible applications ranging from 29 to 37 *per cent* remained pending despite surrender of funds during 2012-13 and 2013-14. Improper planning in procurement of gold coins with resultant delay in extending the cash assistance led to denial of scheme benefits to the poor parents.

(ii) In the test-checked districts, out of 48,358 applications received during 2011-14, the cash assistance and gold coins were distributed to 33,534 beneficiaries (69 *per cent*) only and 14,824 applications were pending as on 31 March 2014 due to non-supply of adequate gold coins to the districts.

### **3.2.3 Assistance to ineligible brides**

As per the scheme guidelines, girls who attained the age of 18 and above and studied up to X standard under regular stream/passed X standard under private

<sup>11</sup> Coimbatore Central, Karamadai, Pollachi South and Suler in Coimbatore District; Bargur, Kaveripattinam, Hosur and Krishnagiri in Krishnagiri District; Ariyamangalam, Lalgudi, Manachanallur and Thuraiyur in Tiruchirappalli District

or distance mode and girls belonging to Scheduled Tribes who studied up to V Standard are eligible for getting the marriage assistance of ₹ 25,000 with gold coin. In respect of diploma holders, only diplomas recognised by the Directorate of Technical Education (DoTE), Chennai are to be considered for extending the assistance of ₹ 50,000 with gold coin.

For getting the assistance, the applicant should attach with the application, income certificate issued by Tahsildar indicating the annual income of the family and documents such as community certificate, marriage invitation and documentary proof of educational qualification, age and residence.

In the sample blocks, 16,942 applications were checked in audit and the test-check revealed extension of scheme benefits in the following ineligible cases.

(i) In eight cases (three in Krishnagiri and five in Tiruchirappalli), assistance amounting to ₹ 3.83 lakh was sanctioned and released by DSWOs concerned even though income certificates were not enclosed with the applications.

(ii) In nine cases (two in Coimbatore and seven in Tiruchirappalli), income certificates enclosed were not signed by the Tahsildar, the competent authority. However, the assistance of ₹ 4.08 lakh was extended to the applicants by the DSWOs.

(iii) In seven cases in Tiruchirappalli, income certificates enclosed were issued for annual family income exceeding the prescribed limit of eligibility. Assistance amounting to ₹ 3.73 lakh was, however, provided to the applicants.

(iv) In three cases in Tiruchirappalli, the age of the brides to whom marriage assistance of ₹ 1.16 lakh was released was below 18 years.

(v) In five cases in Tiruchirappalli, assistance (₹ 1.77 lakh) was provided based on their educational qualification of V Standard without obtaining community certificates from them to establish that the brides belonged to Scheduled Tribes.

(vi) In six cases in Tiruchirappalli, brides who possessed Diploma in Nursing, which was not recognised by the DoTE, were given assistance amounting to ₹ 1.50 lakh in excess of their eligibility.

(vii) In four cases in Tiruchirappalli, brides who studied X Standard through private mode and failed were given assistance of ₹ one lakh in violation of guidelines.

Further, Audit selected 172 cases in five blocks and verified the income certificates enclosed with the applications with the records of Tahsildars of Coimbatore South, Krishnagiri and Tiruchirappalli West taluks. It was found that in 20 cases (19 in Coimbatore and one in Tiruchirappalli) the certificates were not issued by the Tahsildars. There was no system of cross verification of the income certificates by block level officers or DSWOs and in these cases, marriage assistance amounting to ₹ 7.07 lakh was provided based on doubtful income certificates.

When this was pointed out (May 2014), DSWO, Coimbatore replied that cross-verification with the records of Tahsildar would be done in future.

### 3.2.4 Discrepancies in the documentary evidence submitted by applicants

On receipt of applications from poor brides, the Extension Officers in Blocks were to verify the details furnished in the applications with those in the attached documents and furnish the verification reports to Block Development Officers for approval and forwarding to DSWOs.

Scrutiny of applications in sample blocks revealed that in 22 cases in Coimbatore District, the enclosed income certificates were issued by the Tahsildars for annual family income exceeding ₹ 24,000 (ineligible in respect of applications received prior to 6 September 2013). Based on the income certificates, verification reports were prepared (July to October 2013) by the block level officers. However, the annual income mentioned in the verification reports was subsequently altered at block/district level. It was noticed that fresh income certificates for income within the eligible limit were obtained (July 2013 to January 2014) after the date of marriage and found attached with the applications for availing the scheme benefits. Thus, scheme benefits were extended to ineligible persons through alteration of verification reports and by obtaining income certificates at later dates.

### 3.2.5 Delay in providing assistance to beneficiaries

The main objective of the scheme is to provide cash assistance and gold coin in time (i.e. before date fixed for marriage) to poor parents who find it difficult to meet the marriage expenses of their daughters and to purchase gold for 'Thirumangalyam'. Time limit for sending the application was within 40 days before the date of marriage and in exceptional circumstance, applications can be accepted one day prior to the date of marriage. A time limit of 15 days from the date of receipt of application was prescribed by the Department for processing of application. Test-check of records of sample blocks revealed that benefits were not provided to the beneficiaries in time.

Out of 11,911 cases of assistance provided under the scheme in the sample blocks during 2012-14, delays ranging from more than 3 to 12 months from the date of marriage were noticed as shown in **Table 3.2**.

**Table 3.2: Details of delay in providing assistance to beneficiaries**

Test-checked District	More than three months	More than six months	More than nine months	More than 12 months
Coimbatore	529	467	43	42
Krishnagiri	1,099	455	320	78
Tiruchirappalli	336	497	1,906	453
<b>Total</b>	<b>1,964</b>	<b>1,419</b>	<b>2,269</b>	<b>573</b>

(Source: Details furnished by District Social Welfare Officers)

The DSWO, Krishnagiri stated (June 2014) that main reason for delay in providing assistance was due to non-allotment of adequate number of gold coins to the district.

### 3.2.6 Extra expenditure in procurement of gold coins

Gold coins required for the scheme for the years 2011-12 and 2012-13 were procured by CSW from Public Sector (PS) banks. Since Reserve Bank of India imposed (June 2013) certain restrictions on import of gold by nominated banks/agencies, PS banks expressed their inability to supply gold coins for the year 2013-14. Hence, GoTN decided (October 2013) to procure gold coins from jewellers by inviting open tenders. As per tender conditions, the price of gold would be the price<sup>12</sup> fixed by the London Bullion Market Association (LBMA) and applicable on the day following the date of opening of bids. The bidders were to quote their rates in respect of making charges, other attendant charges and packing charges.

Tender for procurement of one lakh gold coins of four grams of 22 carat was invited by CSW (October 2013). Single bid received in response was approved by a Tender Award Committee (TAC) constituted for the purpose. Based on the approval, CSW placed supply order with the firm in November 2013.

Scrutiny of records revealed that the bidder quoted a premium of United States Dollar (USD) 140 under 'other attendant charges' in addition to LBMA price, making charges, packing charges, etc. While finalising the single bid (November 2013), TAC arrived at the price of gold coin after adding the premium of USD 140 per troy ounce to the LBMA rate and dollar reference rate prevailing on 25 November 2013 (the next working day after the date of opening of the bid as per tender conditions). The total cost per gold coin was arrived at ₹ 10,358. The firm supplied the gold coins in January and February 2014. CSW paid premium charges of ₹ 10.32 crore to the supplier at the agreed rate in respect of the procurement of one lakh gold coins at a total cost of ₹ 104.83 crore.

Audit noticed that on 25 November 2013, the date on which the LBMA price and dollar reference rate were taken into account for finalising the bid, the gold premium rate was USD 100 per troy ounce<sup>13</sup> only. The gold premium rate of USD 140 quoted by the single bidder was accepted by TAC without ascertaining the gold premium rate that prevailed in India at that time. Thus, the failure of the TAC to take into account the premium rate prevailing on the date of opening the bid resulted in payment of higher premium charges and consequential extra expenditure of ₹ 3.22 crore<sup>14</sup>.

The CSW accepted (October 2014) the audit observation and recovered (September 2014) the excess premium paid (₹ 2.95 crore) along with interest

<sup>12</sup> The LBMA price is for one troy ounce (31.10 grams) of gold of 24 carat and from the price, the proportionate price for 22 carat gold is to be arrived at

<sup>13</sup> Information obtained from Metals and Minerals Corporation Limited, a Central Public Sector Undertaking involved in import and sale of gold

<sup>14</sup>

Difference in premium per troy ounce	USD 40
Difference in premium for one coin (Four grams) = USD 40 ÷ 31.10 x 4 x ₹ 62.57	₹ 321.90
Difference in premium for one lakh coins	₹ 3,21,90,000 or ₹ 3.22 crore

(₹ 0.14 crore) invoking bank guarantees. The amount was kept in Public Account under deposit head and not credited to Consolidated Fund of the State as of September 2014.

### **3.2.7 Pending applications of old scheme**

Scrutiny of records of CSW revealed that 2,538 applications received prior to 17 May 2011 for getting marriage assistance under the old scheme (only cash assistance of ₹ 25,000 and no gold coin) were pending in the State as on the date of audit. In the test-checked districts, 464 eligible applications (57 in Coimbatore; 35 in Krishnagiri and 372 in Tiruchirappalli) were kept pending as of June 2014. Though CSW addressed (May 2014) the Government for sanction of additional funds, sanction was not provided by Government till date for clearing the applications thereby denying the scheme benefits.

It was, further, noticed in audit that even though 58 applications were received by the Coimbatore City Municipal Corporation during March to December 2012 under the new scheme and sent to DSWO, Coimbatore in February and March 2014, the assistance was not released till the date of Audit.

### **3.2.8 Conclusion**

Though adequate budget provisions were allotted for the assistance, there were savings under the scheme due to lack of proper planning in procurement of gold coins. This resulted in eligible applications being kept pending. Cases of assistance to ineligible beneficiaries and extension of benefits of the scheme in respect of incomplete applications were noticed. The stated objective of providing assistance to poor parents and disbursement of gold coins before marriage for making 'Thirumangalyam' was not achieved to that extent as there was delay in providing assistance in a large proportion of cases.

The matter was referred to Government in July 2014; reply has not been received (December 2014).

## ***ADI DRAVIDAR AND TRIBAL WELFARE, SCHOOL EDUCATION AND SOCIAL WELFARE AND NUTRITIOUS MEAL PROGRAMME DEPARTMENTS***

### **3.3 Tribal Sub Plan (School Education and Nutrition components)**

#### **3.3.1 Introduction**

Tribal Sub Plan (TSP) which is a plan within the Annual Plan of Government and aims at bridging the gap between Scheduled Tribes (ST) and rest of the population is an effort to direct plan resources towards meeting needs of STs, by ensuring that plan outlays and flow of benefits for development of ST are at



least in proportion to their population. TSP is implemented in the State from the V Five Year Plan period. Guidelines on formulation, implementation and monitoring of TSP were issued (October 2005) by the Planning Commission, Government of India. The tribal population of Tamil Nadu as per 2011 census is 7.95 lakh<sup>15</sup>, and constitutes 1.1 *per cent* of total population<sup>16</sup>. Provision of basic minimum services like primary education, health, nutrition, etc., is one of the broad objectives of TSP.

Secretary to Government, Adi Dravidar and Tribal Welfare (AD&TW) Department is nodal officer for formulation and implementation of TSP. The Director of Tribal Welfare (DTW) monitors and reviews implementation of schemes under TSP and nodal officers<sup>17</sup> appointed by all sectoral departments coordinate with AD&TW Department in implementation of schemes under TSP.

Audit was conducted to assess whether (i) allocation of funds under TSP by the State was as per Planning Commission guidelines and (ii) implementation of schemes selected under school education covering school education and nutrition components of TSP resulted in improvement in literacy rate and academic performance of ST students. Audit test-checked records relating to the year 2011-14 during May to September 2014. Nine<sup>18</sup> out of 32 districts in the State having ST population of 1 to 4.5 *per cent* of total population of the districts and 32 blocks (two to four blocks in each district) based on tribal population of blocks in the districts were selected for test-check. AD&TW, School Education and SW&NMP departments of the State Secretariat, Directorates of Tribal Welfare, School Education and Social Welfare, district level offices in sample districts (Personal Assistant (Noon meal) to District Collector and Chief Educational Officer) were covered in audit.

Audit findings are discussed in the succeeding paragraphs.

## Audit findings

### 3.3.2 Allocation and utilisation of TSP funds

#### 3.3.2.1 Allocation

As per guidelines of Planning Commission, funds for TSP have to be allocated from State Annual Plan Outlay, at least, in proportion to ST population in the State. Based on percentage of ST population in the State, fund flow to TSP was to be at least 1.1 *per cent* of annual Plan outlay. Details

<sup>15</sup> 83.1 *per cent* live in rural areas and 16.9 *per cent* in urban areas

<sup>16</sup> The decadal population growth of ST from Census 2001 to 2011 was 22 *per cent* as against 15.5 *per cent* in respect of total population

<sup>17</sup> Director of School Education (DSE) and Commissioner of Social Welfare (CSW) at State level and District Adi Dravidar and Tribal Welfare Officers (DADTWOs) and Chief Educational Officers (CEOs) at district level

<sup>18</sup> (i) Dharmapuri, (ii) Kancheepuram, (iii) Namakkal, (iv) Salem, (v) The Nilgiris, (vi) Tiruvallur, (vii) Thiruvannamalai, (viii) Vellore and (ix) Villupuram



of funds allocated by GoTN for implementation of TSP and expenditure incurred under Plan component are detailed in **Table 3.3**.

**Table 3.3 : Details of funds allocated by GoTN and expenditure incurred**

(₹ in crore)

Year	State Annual Plan Outlay	Allocation for TSP	Budget Provision for TSP as per Plan Budget Link	Total Plan expenditure	Plan expenditure under TSP
2011-12	23,535	250.44 (1.06)	265.34 (1.13)	33,792	198.10 (0.59)
2012-13	28,000	338.79 (1.21)	349.31 (1.25)	37,735	269.46 (0.71)
2013-14	37,128	496.13 (1.34)	453.17 (1.22)	43,406	422.52 (0.97)

(Figures in brackets indicate percentages to total plan outlay and plan expenditure)

(Source: Annual Plan documents, Plan Budget Link and Finance Accounts for respective years)

Even though GoTN allocated required percentage of Plan funds to TSP during 2011-14, percentage of TSP expenditure, when compared to total Plan expenditure of the State during the period ranged between 0.59 and 0.97 only.

### **3.3.2.2 Utilisation**

Details of budget provisions made under TSP by various implementing departments and utilisation of funds are given in **Table 3.4**.

**Table 3.4 : Details of Budget Provisions and Utilisation under TSP**

(₹ in crore)

Year	Total Budget Provision (Original + Supplementary)	Expenditure	Savings	Percentage of unutilised TSP funds
2011-12	279.68	198.10	81.58	29
2012-13	445.67	269.46	176.21	40
2013-14	548.66	422.52	126.14	23

(Source: Information compiled from Detailed Appropriation Accounts for respective years)

It was noticed that in all the three years, out of funds provided in budget under TSP heads, huge amounts were withdrawn by re-appropriations at the year end and the percentage of savings ranged from 23 to 40.

### **3.3.3 School Education and Nutrition components**

In addition to various schemes for imparting quality education at primary, upper primary and secondary levels, nutritious meal is provided to all students in age group of 5 to 15 years studying in Government and Government-aided schools in the State with a view to improve nutritional levels among them and to enhance their enrolment, retention and attendance.

#### **3.3.3.1 Expenditure on the components**

Details of budget provision under TSP heads for School Education and Nutrition components and expenditure incurred are given in **Table 3.5**.

Table 3.5 : Details of Budget Provision and expenditure for School Education and Nutrition Components

(₹ in crore)

Year	School Education			Nutrition		
	Budget provision	Expenditure	Savings	Budget provision	Expenditure	Savings
2011-12	22.57	15.27	7.30 (32)	8.29	5.40	2.89 (35)
2012-13	47.47	16.35	31.12 (66)	11.07	7.71	3.36 (30)
2013-14	51.13	32.69	18.44 (36)	11.00	7.88	3.12 (28)

(Figures in brackets indicate percentage of expenditure to budget provision)

(Source: Information compiled from Detailed Appropriation Accounts for respective years)

It was seen that during 2011-14, TSP funds provided under the components were not utilised to the extent of 32 to 66 *per cent* in respect of School Education due to non-implementation of Information and Communication Technology (ICT) programme on account of non finalisation of tenders and issue of Government Orders at fag end of the year. Under the Nutrition component, savings ranged between 28 and 35 *per cent* as bills pertaining to the last quarter (i.e. January to March) of the year were paid to Tamil Nadu Civil Supplies Corporation and Food Corporation of India who supplied food grains for nutritious scheme, in the next financial year (from April onwards) on receipt of claims. Non-implementation of the Scheme for more than two years deprived students of benefits under Smart School and ICT concepts.

Under Mid-day Meal (MDM) Programme, GoI provided assistance under recurring and non-recurring heads. Though central funds are received for various components like cost of food grains, cooking cost, transportation, salary expenditure, etc., under three components, *viz.*, General, SC and ST components, funds received are credited directly into the State's account. During 2013-14, GoI released ₹ 58.29 crore to the State under TSP towards recurring expenditure for the scheme and as of March 2014 ₹ 10.83 crore remained unutilised.

### 3.3.3.2 Literacy rate of STs

Literacy rate<sup>19</sup> in the State has increased from 73.5 *per cent* in 2001 to 80.1 *per cent* in 2011. However, though literacy rate of STs in the State increased from 41.5 *per cent* in 2001 to 54.3 *per cent* in 2011, the same was less than the all-India average of 58.96 *per cent*. The gap between literacy rates of total population and STs has narrowed down marginally from 32 in 2001 to 26 in 2011. As per 2011 Census figures, the gap in literacy rate of STs in the State when compared to literacy rate of total population (25.8 *per cent*) was higher than all India average gap of 14.03 *per cent* for STs. Details of literacy rates in sample districts is given in **Table 3.6**.

<sup>19</sup> Literacy rate (LR) is defined as percentage of literates among the population aged seven years and above

Table 3.6: Literacy rate in sample districts

Sl.No.	Name of district	Literacy rate as per census 2001	Literacy rate as per census 2011
1.	Dharmapuri	39.70	57.09
2.	Kancheepuram	36.00	54.90
3.	Namakkal	47.70	60.65
4.	Salem	38.30	51.85
5.	The Nilgiris	46.00	60.76
6.	Tiruvallur	42.50	53.96
7.	Thiruvannamalai	35.20	46.81
8.	Vellore	38.80	50.75
9.	Villupuram	28.70	44.38
	State's average	41.50	54.30

(Source: Census document 2001 and 2011)

As seen from **Table 3.6**, out of nine sample districts, literacy rates of STs in five<sup>20</sup> districts were less than the State's average literacy rate for STs (54.3 per cent). The ST literacy rates of Dharmapuri, Kancheepuram and Villupuram districts increased significantly from 39.70, 36 and 28.70 per cent in 2001 to 57.09, 54.90 and 44.38 per cent in 2011 respectively. The increase in literacy rate (from 42.50 to 53.96 per cent) was the lowest in Tiruvallur district when compared to other test-checked districts.

### 3.3.3.3 Primary and upper primary education

#### (i) Enrolment and dropouts

The State level data on enrolment and dropout rates in respect of ST students are given in **Table 3.7** and **Table 3.8**.

Table 3.7 : ST Enrolment percentage to total enrolment

Year	Primary	Upper Primary
2011-12	1.87	1.46
2012-13	1.86	1.38
2013-14	1.88	1.42

(Source: Information furnished by Special Project Director, Sarva Shiksha Abhiyan)

The percentage of enrolment of ST children was more than percentage of ST population (1.1 per cent).

Table 3.8 : Dropout percentage of ST students to enrolled students

Year	Primary		Upper Primary	
	All categories	ST	All categories	ST
2011-12	0.95	1.28	1.74	1.94
2012-13	0.93	1.20	1.70	1.74
2013-14	0.95	1.20	1.65	1.78

(Source: Information furnished by Special Project Director, Sarva Shiksha Abhiyan)

<sup>20</sup> Salem, Tiruvallur, Thiruvannamalai, Vellore and Villupuram

During 2013-14 dropout rates of STs in primary classes in three of the sample districts<sup>21</sup> were more than the State's average dropout rate for ST (1.20 *per cent*) and it ranged between 1.69 and 2.21 *per cent*. In upper primary classes, dropout rates of STs in all the sample districts<sup>22</sup> except Kancheepuram (1.65 *per cent*) were more than the State's average dropout rate for STs (1.78 *per cent*) and it ranged between 1.95 and 2.68 *per cent*.

**(ii) Out-of-school children**

As seen from 2011 Census figures, out of 1,32,711 ST children in age group of 7 to 14 years in the State, 16,569 were out-of-school children (12.5 *per cent*), of which 8,590 were girls (51.8 *per cent*). This indicated that even after implementation of Sarva Shiksha Abhiyan, which aimed at 100 *per cent* enrolment of children at primary and upper primary classes, number of out-of-school ST children was significant.

**3.3.3.4 Secondary Education**

**(i) Provision of buildings for Schools**

GoI launched (June 2009) a centrally sponsored scheme *viz.*, 'Rashtriya Madhyamik Shiksha Abhiyan' (RMSA) for universalisation of access to and improvement of quality of education at secondary and higher secondary stage. Under the scheme, infrastructural facilities in schools such as buildings, additional classrooms, laboratories, etc., are provided.

GoI sanctioned (November 2009) construction of 200 new school buildings in the State during 2009-10 at a cost of ₹ 116.24 crore. The works were entrusted (March 2010) to School Management Development Committees (SMDC). Funds were released to districts in March 2010, March 2011 and May 2012. Out of 200 school buildings sanctioned, 63 were allotted to sample districts and of them only 19 school buildings were completed as of June 2014, 42 school buildings were under construction and two works were yet to commence. To complete the balance work, additional fund proposals were submitted (March 2014) by Project Director, RMSA to GoTN which were pending with Government.

GoI also sanctioned (December 2010) 344 school buildings to the State during 2010-11 at an estimated cost of ₹ 195.54 crore. Though funds were released to the State by GoI in March 2014, GoTN did not release funds to districts for implementation through Public Works Department. The building works were not yet started (June 2014). Out of 344 schools, 126 schools buildings were allotted to sample districts.

During Exit Conference (November 2014), Principal Secretary, School Education Department replied that unit cost provided by GoI was insufficient and additional funds was being sought from State Government to complete the work.

<sup>21</sup> Dharmapuri: 2.03, the Nilgiris: 2.21 and Salem: 1.69

<sup>22</sup> Dharmapuri: 2.68, Namakkal:1.95, Salem:2.05, The Nilgiris:2.10, Tiruvallur:2.00, Thiruvannamalai:2.13, Vellore:2.20 and Villupuram:2.30

**(ii) Information and Communication Technology in Schools**

GoI launched (December 2004) the scheme of ICT in Schools and revised it in 2010 to provide opportunities to secondary stage students to mainly build their capacity on ICT skills and make them learn through computer aided learning process. The scheme is a major catalyst to bridge the digital divide amongst students of various socio-economic and other geographical barriers. The scheme provides support to States/UTs to establish computer labs on sustainable basis.

The scheme has essentially four components-

- partnership with State Government and Union Territories Administration for providing computer aided education in Secondary and Higher Secondary Government and Government aided schools;
- establishment of smart schools, which shall be technology demonstrators;
- teacher related interventions, such as provision for engagement of an exclusive teacher, capacity enhancement of all teachers in ICT and a scheme for national ICT award as a means of motivation; and
- development of e-content, mainly through Central Institute of Education Technologies (CIET), six State Institutes of Education Technologies (SIETs) and five Regional Institutes of Education (RIEs), as also through outsourcing.

GoI released (December 2011 and March 2012) ₹ 43.40 crore to the State including ₹ 11.29 crore (March and June 2012) under TSP head for the scheme of ICT in Schools to be implemented on Build, Own, Operate and Transfer basis. However, tender was floated (March 2013) after a delay of one year from date of sanction of funds. The single bid received in first call (March 2013) was rejected on grounds of non-fulfilment of tender conditions and there was no response to second call (April 2013). Tender floated again on third occasion (August 2013) was not finalised for the same reason. The tender received in fourth call (November 2013) was under consideration (June 2014). The grant released to the State by GoI in 2011-12 remained unutilised with the State for more than two years and deprived secondary stage students the opportunity to build their capacity on ICT skills and to learn through computer aided learning. During Exit Conference (November 2014), Principal Secretary, School Education Department replied that there were few contractors to execute the work under Build, Own, Operate and Transfer system and therefore there was poor response to tender calls and tender received in fourth call was under finalisation.

**(iii) Academic performance of ST students in X and XII Standards**

Details of pass percentage in X and XII examinations conducted by the State Boards in respect of all categories and ST students are given in **Table 3.9**.

Table 3.9 : Details of Pass percentage in respect of all categories and ST Students

Year	X Standard				XII Standard			
	All categories (Total)		ST		All categories (Total)		ST	
	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls
2011-12	83.4	88.9	74.9 (8.5)	76.9 (12.0)	83.2	89.7	76.9 (6.3)	79.9 (9.8)
2012-13	86.0	92.0	81.0 (5.0)	84.3 (7.7)	84.7	91.0	80.5 (4.2)	83.1 (7.9)
2013-14	88.0	93.6	83.7 (4.3)	86.6 (7.0)	87.4	93.4	82.9 (4.5)	86.3 (7.1)

(Figures in brackets indicate gap between ST and all categories students in percentage)

(Source: Information furnished by Director of Government Examinations)

Performance of ST students in X and XII examinations improved over the years and gap in pass percentages of all categories and ST was on decreasing trend. The gap in respect of ST girls was higher in both X and XII examinations.

### 3.3.4 Conclusion

Though allocations were made in Annual Plan Outlays and State Budgets for Tribal Sub Plan in proportion to ST population of the State, utilisation of TSP funds by Government departments was not optimal and percentage of unutilised TSP funds to budget provisions ranged between 23 and 40. TSP funds provided under the School Education and Nutrition components were not utilised to the extent of 32 to 66 per cent and 28 to 35 per cent respectively. Literacy rate of the State increased from 73.5 per cent in 2001 to 80.1 per cent in 2011 whereas the increase was from 41.5 per cent in 2001 to 54.3 per cent in 2011 in respect of STs. As per 2011 Census figures, 12.5 per cent of 1,32,711 ST children in age group of 7 to 14 years were out-of-school children. Delay in construction of school buildings was noticed in test-checked districts.

The above points were referred to Government in November 2014; reply has not been received (December 2014).

## 3.4 Avoidable expenditure/Extra expenditure

### *ADI DRAVIDAR & TRIBAL WELFARE, BACKWARD CLASSES, MOST BACKWARD CLASSES & MINORITIES WELFARE AND REVENUE DEPARTMENTS*

#### 3.4.1 Avoidable payment of interest

**Failure of the departments to make timely deposit of land compensation amounts in courts resulted in avoidable payment of interest of ₹ 2.42 crore.**

As per Section 18 of the Land Acquisition (LA) Act, 1894, if land owners are not satisfied with the amount of compensation paid by Government, they can

file applications with District Collectors (DCs) to refer the matter to the District Sub-Courts for claiming enhanced compensation. If the award of Sub-Court exceeds three times the award amount fixed by the Land Acquisition Officer (LAO) or if it exceeds ₹ 1 lakh, LAO has to file an appeal within 15 days from the date of receipt of copy of court orders. Based on interim/final orders of courts, the enhanced compensation is to be paid to land owners or deposited in the courts for payment to land owners. As per Section 28 of the LA Act, 1894, LAO is to pay interest on the enhanced compensation awarded by courts at the rate of nine *per cent* for the first year and at 15 *per cent* per annum for the subsequent years from the date on which DCs took possession of the land to the date of payment to land owner or deposit of compensation amounts in court. Under the Tamil Nadu Acquisition of Land for Harijan Welfare Schemes (TNALHWS) Act, 1978, interest is payable at the rate of six *per cent* per annum.

Adi Dravidar and Tribal Welfare (AD&TW) and Backward Classes, Most Backward Classes and Minorities Welfare (BCMBC&MW) Departments acquire private lands for distribution of house sites free of cost to shelterless people belonging to the communities under the provisions of the TNALHWS Act and the LA Act through the Revenue Department. Further, Government fixed (September 1986) time schedules of 336 days in respect of unobjectionable cases and 391 days for objectionable cases for passing of Land Acquisition awards including 90 days for reference to court under Section 18 of the LA Act, 1894.

Scrutiny of records (January 2014) of the departments, however, revealed that in 29 cases involving acquisition of 50.52.90 hectares of land, enhanced compensation amounts ordered to be deposited by courts in their interim or final orders were not sanctioned by Government within the time allowed by courts. There were abnormal delays in depositing the compensation amounts as given below:

- In 15 cases where final orders were passed (2004-11) by courts, the award amounts were deposited (2005-13) after delays ranging from 706 to 2,681 days.
- In nine cases where the Hon'ble High Court of Madras passed (2002-09) interim orders to deposit 50 *per cent* or 100 *per cent* of compensation amounts fixed by Sub-Courts as well as final orders subsequently, the compensation amounts awarded in interim orders were deposited (2008-2013) after delays ranging from 1,079 to 3,308 days.
- In five cases where the Hon'ble High Court of Madras passed (2002-2010) interim orders to deposit 50 *per cent* or 100 *per cent* of the amount, the compensation amounts awarded were deposited (2008-2013) after delays ranging from 837 to 2,609 days.

It was noticed that the delays were due to delayed submission of proposals by the LAOs and District Collectors in all cases, delays in approval of the proposals by the Commissioner of Land Administration in eight cases and delays in sanctioning the amounts by AD&TW and BCMBC&MW Departments in 10 cases. Though the LAOs, DCs, Commissioner of AD&TW



and Commissioner of BC, MBC&DC and the Government were aware that any delay in depositing the award amounts in courts would result in payment of additional interest and at higher rate after one year, no action was taken by them for deposit of award amounts within the permissible time. Such delays resulted in avoidable payment of additional interest of ₹ 2.42 crore (**Appendix 3.7**).

When the matter was referred (June 2014) to Government, the Principal Secretary to Government, BCMBC&MW Department stated (July 2014) that delay was due to non-availability of separate land acquisition staff to look after the land acquisition work pertaining to the Department and that the land acquisition was entrusted to the Special Tahsildars of AD&TW Department and that they had to attend to this work in addition to their regular works with resultant delays and avoidable payment of interest.

Replies from the AD&TW and Revenue departments have not been received (December 2014).

### **HIGHER EDUCATION DEPARTMENT**

#### **3.4.2 Extra cost due to adoption of higher specifications in blacktopping of roads**

**Injudicious adoption of costlier and higher specifications in blacktopping of roads within campuses of educational and health institutions violating Indian Roads Congress (IRC) specifications resulted in extra cost of ₹ 2.06 crore.**

According to the Indian Roads Congress (IRC) Special Publication 20-2002 (Rural Roads Manual) specifications, after laying of base of course of two layers of Water Bound Macadam (WBM), black topping is to be carried out using 20 mm Open Graded Premix Carpet (OGPC) followed by a Seal Coat (SC) in low traffic roads (less than 450 commercial vehicles per day). Based on the proposals submitted by the Executive Engineer (EE), Technical Education Division, Madurai, the District Collector (DC), Madurai accorded administrative sanctions to 61 works of formation of roads inside campuses of 12 Government Educational and Health Institutions<sup>23</sup> at an estimated cost of ₹ five crore during 2008-12 for execution through EE. The EE prepared detailed estimates of the works and technically sanctioned them, floated tenders and executed the works at a cost of ₹ 4.93 crore.

Scrutiny of records (December 2011 and July 2013) of EE revealed that all the road works were executed adopting higher specification of Bituminous Macadam (BM) with Semi-Dense Bituminous Concrete (SDBC) in violation of the IRC specifications even though the roads taken up for formation were within the campuses of Government Educational and Health Institutions where the traffic intensity (in terms of commercial vehicles of gross vehicle weight of

<sup>23</sup> Ten Engineering, Arts and Science, Polytechnic Colleges and one Primary Health Centre and one Veterinary Clinic

three tonnes or more) was low. The estimates of the works also did not contain information on the site conditions, California Bearing Ratio value of the sub-grade soil, traffic intensity and justification for adopting higher specifications. Thus, the injudicious adoption of costlier and higher specifications in blacktopping of roads resulted in extra cost of ₹ 2.06 crore.

On this being pointed out by Audit, the EE stated (August 2013) that higher specifications were adopted in the works after getting administrative sanctions to the works by the DC, the EE, being the executive authority, had no power to deviate or avoid any item of work included in the sanctions. The Chief Engineer, Technical Education Department, Chennai stated (August 2014) that construction materials for building works were brought to college campuses by commercial vehicles and that in Highways Department, road works using OGPC with SC were carried out in village roads for a design life of three years, whereas in the road works carried out by EE using BM and SDBC, a design life of 10 to 15 years was adopted. But under IRC SP 20-2002, a design life of 10 to 15 years is to be adopted in respect of rural roads. Hence, reference to three years in the reply is not understood. Moreover, the EE, who accorded technical sanctions to estimates of the works was responsible for adoption of the correct IRC specifications while preparing the estimates.

The matter was referred to Government in July 2014; reply has not been received (December 2014).

### ***SCHOOL EDUCATION DEPARTMENT***

#### **3.4.3 Avoidable expenditure on purchase of furniture for schools**

**Procurement of furniture for schools from the Tamil Nadu Small Industries Corporation Limited at higher rates resulted in avoidable expenditure of ₹ 3.88 crore.**

The Tamil Nadu Small Industries Corporation Limited (TANSI), a public sector undertaking of the State and the Tamil Nadu Khadi and Village Industries Board (TNKVIB), a statutory board, are priority institutions for procurement of furniture by Government departments, undertakings and autonomous and local bodies. Purchase orders can be placed with them for their requirements of furniture without calling for tender.

Under the scheme of 'Providing infrastructural facilities to high and higher secondary schools' implemented with National Bank for Agriculture and Rural Development (NABARD) loan assistance (Phases VIII to X), Government sanctioned (January and March 2010) ₹ 37.58 crore<sup>24</sup> for purchase of furniture<sup>25</sup> for 687 Government high and higher secondary schools.

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<sup>24</sup> ₹ 10.38 crore in January 2010 and ₹ 27.20 crore in March 2010

<sup>25</sup> Desks, benches, tables and chairs

Scrutiny of records (January 2014) of the Director of School Education (DSE) revealed that DSE obtained quotations from both TANSI and TNKVIB for supply of furniture and submitted (December 2009) a proposal adopting rates of TANSI (₹ 8,390) and TNKVIB (₹ 7,800) to Government for approval. DSE sought (March 2010) clarification from Government regarding the ratio at which the entire quantity of furniture could be apportioned between the two institutions for placing orders. Government, initially instructed (April 2010) that 100 *per cent* of procurement be made from TANSI, subsequently instructed (June 2010) DSE to procure 10 *per cent* of the quantity from TNKVIB after receiving a request (May 2010) from the Chief Executive Officer (CEO) of TNKVIB to allot at least 50 *per cent* of the quantity to them as TNKVIB had the required infrastructure and manpower.

When DSE again sought (September 2010) clarification from Government citing the difference in rates (₹ 590) between the rates of the two institutions, Government reiterated (October 2010) that furniture be procured from TNKVIB to the extent of 10 *per cent* of the requirement only. Accordingly, purchase order to supply 10 *per cent* of the requirement was issued (November 2010) to TNKVIB. DSE, however, again (November 2010) requested specific order from Government for placing supply order for 90 *per cent* quantity with TANSI as their rates were higher for furniture with same specifications.

After getting break-up details for the prices quoted by the two institutions, Government instructed (November 2011) DSE to place supply order with TANSI for 90 *per cent* stating that different rates were fixed for the same items taking into account tax liability of TANSI and tax exemption given to TNKVIB. DSE placed supply order with TANSI in November 2011. TANSI completed supply of furniture to schools in January 2013 and ₹ 33.34 crore was paid by DSE. TNKVIB completed supply of furniture (10 *per cent* quantity) in January 2012 and ₹ 3.75 crore was paid to them. Thus, the Government decision to procure 90 *per cent* of the required quantity of furniture from TANSI at higher rates resulted in avoidable extra expenditure of ₹ 3.88 crore (**Appendix 3.8**).

When the matter was referred (June 2014) to Government, Government stated (September 2014) that the rate difference between TANSI and TNKVIB was due to levy of Central Excise Duty (CED) and Value Added Tax (VAT) in respect of TANSI products and that Government took a policy decision on the subject taking into account these aspects and the capacity of TANSI for supply of furniture. However, no recorded reason was found for the decision to procure 90 *per cent* from TANSI and 10 *per cent* from TNKVIB when TNKVIB informed DSE and GoTN that they had adequate infrastructure and manpower to supply the entire quantity.

## REVENUE AND AGRICULTURE DEPARTMENTS

### 3.4.4 Avoidable payment to farmers not covered under crop insurance scheme

**Failure to cover 32,837 acres of paddy crop in the Cauvery delta districts/areas under universal crop insurance scheme, despite Government instructions resulted in avoidable payment of ₹ 28.54 crore to 38,856 farmers.**

National Agricultural Insurance Scheme (NAIS) is implemented in the State from the year 2000 through Agricultural Insurance Company of India Limited (AICIL) to provide insurance coverage and financial support to farmers in the event of failure of notified crops<sup>26</sup> as a result of natural calamities, pest attacks, diseases, etc. Under the scheme, all farmers who availed crop loans for raising notified crops are to be covered compulsorily while other farmers are covered on voluntary basis. Subsequently a new scheme viz., Modified National Agricultural Insurance Scheme (MNAIS) was introduced (2010-11) and implemented on a pilot basis (from 2011-12) in selected three districts<sup>27</sup> of Tamil Nadu.

Government sanctioned (August 2012) a special package to facilitate farmers of the Cauvery delta districts/areas<sup>28</sup> to raise Samba paddy crop (Paddy II) to make good the loss suffered by farmers in Kuruvai season (Paddy I) due to failure of south-west monsoon and delayed release of water for irrigation from Mettur Dam. Government, while announcing an additional package<sup>29</sup> to help the farmers in harvesting successful Samba paddy crop, decided (December 2012) to pay the farmer's share of crop insurance premium as subsidy. Government instructed (December 2012) the Commissioner of Agriculture (CoA) to insure the entire crop area of 11.22 lakh acres under Paddy II in the delta districts/areas under the universal insurance scheme. The premium amount under the scheme was ₹ 174 per acre under NAIS and ₹ 827<sup>30</sup> under MNAIS for the maximum insured sum of ₹ 8,692 per acre. Out of ₹ 30 crore sanctioned (October 2012) by Government, CoA paid ₹ 27.67 crore to AICIL (December 2012) towards the farmer's share of premium (i.e. additional premium subsidy) and the State's share of premium for crop insurance under NAIS and MNAIS.

Subsequently, Government declared (February 2013) all districts of the State except Chennai as drought-affected districts and considering the crop damage caused by drought in the Cauvery delta districts, ordered payment of drought

<sup>26</sup> Food crops (cereals, millets and pulses), oilseeds, sugarcane, cotton and annual commercial and horticultural crops

<sup>27</sup> Cuddalore, Namakkal and Sivaganga

<sup>28</sup> Delta districts of Nagapattinam, Thiruvavur, Thanjavur and delta areas of Cuddalore and Tiruchirappalli districts

<sup>29</sup> Several measures such as uninterrupted 3 phase power supply for 12 hours daily, subsidy to operate agricultural pump-sets, supply of pipes for conveying water and micro sprinklers for efficient use of water

<sup>30</sup> ₹ 8,692 per acre x 13.60 per cent less GoI subsidy of 30 per cent

relief of ₹ 15,000 per acre to farmers who had suffered more than 50 per cent crop damage. The relief assistance included input subsidy of ₹ 5,000 from the State Disaster Response Fund, the maximum admissible insurance claim of ₹ 8,692 and ₹ 1,308 as Cauvery special additional relief. The relief assistance was to be disbursed to farmers through cooperative/commercial banks by crediting the assistance into farmers' Savings Bank accounts through Electronic Clearing System. Consents from farmers were obtained for adjustment and remittance of the insurance claims, which would be received later from AICIL, into Government account before disbursement. Out of the sanctioned drought relief assistance of ₹ 540.62 crore transferred to District Central Co-operative Banks, ₹ 515.71 crore was credited to farmers' accounts up to May 2014.

Scrutiny of records (December 2013 and June 2014) of the Revenue Department, CoA and three District Collectors<sup>31</sup> revealed that though 11.22 lakh acres were required to be insured under the universal crop insurance scheme, only 10.89 lakh acres were insured and 0.33 lakh acres where Paddy II crop was raised by 38,856 farmers were not covered under universal insurance scheme by the Agriculture Department. As a result, when relief assistance at the rate of ₹ 15,000 per acre including the maximum insurance claim component of ₹ 8,692 was paid to these 38,856 farmers it led to avoidable payment of ₹ 28.54 crore as detailed in **Appendix 3.9**.

Government, in their reply, stated (September 2014) that non-co-operation, ignorance and inability of some farmers resulted in non-coverage under universal insurance scheme. But there were clear instructions to insure the entire cropped area in the delta districts/areas for which Government was to bear the insurance premium as subsidy and the Revenue and Agriculture Departments failed to comply with the instructions.

### ***SPECIAL PROGRAMME IMPLEMENTATION AND SCHOOL EDUCATION DEPARTMENTS***

#### **3.4.5 Avoidable expenditure**

**Failure of the Special Programme Implementation Department to give clear instructions resulted in distribution of laptops to ineligible students leading to avoidable expenditure of ₹ 33.19 crore.**

Government of Tamil Nadu decided (June 2011) to implement the scheme of 'Supply of laptop computers free of cost to students of Government and Government aided Higher Secondary schools (Plus 2 students), Arts and Science, Engineering and Polytechnic colleges'. The scheme was launched (September 2011) with the objective of equipping students from the lower rungs of the socio-economic pyramid with better computer skills to enable them to participate in the emerging market for domestic and multi-national Information Technology companies in the State. The scheme is implemented

<sup>31</sup> Karur, Nagapattinam and Tiruchirappalli

by the Special Programme Implementation Department (SPID) which issued relevant Government Orders (June-July 2011), provided funds and also prescribed guidelines (August 2011) for the scheme.

As per the Tamil Nadu Schools (Regulation of collection of fee) Act, 2009, aided school conducting classes or courses for which no money is paid as aid out of the State funds, is to be construed as a private school in so far as such classes or courses are concerned. Further, as per government orders and scheme guidelines, the distribution of laptops free of cost was to be made to students of Government and Government aided institutions only.

The Directors of School Education (DSE), Collegiate Education and Technical Education furnished<sup>32</sup> (August 2011) details of eligible students to the nominated procuring agency viz., Electronics Corporation of Tamil Nadu (ELCOT) Limited, a State Public Sector Undertaking, based on which ELCOT procured and arranged supply of laptops to the eligible educational institutions. The distribution of laptops commenced from 15 September 2011 for the academic year 2011-12. The total requirement of laptops under the scheme for the years 2011-12 and 2012-13 was 9.08 lakh and 7.56 lakh units respectively out of which 8.68 lakh and 7.17 lakh units were distributed (March 2014). For the programme years 2011-12 and 2012-13, the Government sanctioned and released ₹ 1,265.44 crore and ₹ 1,150 crore respectively to ELCOT.

Scrutiny of records (February and March 2014) pertaining to distribution of laptops to school students (5.16 lakh laptops in 2011-12 and 5.15 lakh laptops in 2012-13) by the Directorate of School Education revealed that 10.31 lakh laptops were distributed during the two years which included laptops costing ₹ 33.19 crore issued to 22,311 school students (14,985 in 2011-12 and 7,326 in 2012-13) studying in self-financing courses of Government aided schools in 16 out of 32 districts in the State as detailed in **Appendix 3.10**. Even though students studying in self-financing courses are not eligible for free laptops, the laptops costing ₹ 33.19 crore were distributed to them due to lack of clarity or instructions regarding eligibility to get free laptops in the scheme guidelines.

The Principal Secretary to Government, SPID, while admitting distribution of laptop computers to ineligible students stated (August 2014) that the Government order and guidelines issued by it clearly mentioned that only students in Government and Government aided schools were eligible to receive laptop computers and that students of self-financed sections of Government aided schools were inadvertently included by school headmasters. It was, further, stated that clear directions were issued by the School Education Department for distribution of laptops from the year 2013-14. Also, while the reply explicitly stated that in the case of partially aided schools only students studying in aided sections were eligible to get the laptop computers, the Government order/scheme guidelines were silent in this regard.

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<sup>32</sup> Lists of students to be covered under the scheme in each year was prepared class/course/branch wise by the head of each institution (School or College) and forwarded to the Director concerned (i.e. Director of School Education, Technical Education and Collegiate Education), who in turn sent it to the procuring agency viz., ELCOT



### 3.5 Regularity issues and others

#### *BACKWARD CLASSES, MOST BACKWARD CLASSES AND MINORITIES WELFARE DEPARTMENT*

##### 3.5.1 Delayed distribution of special guides to students

**Delayed distribution of special guides to students studying in classes X and XII during the academic year 2012-13 resulted in unfruitful expenditure of ₹ 2.45 crore as the purpose of enabling them to perform better in the examinations was not achieved. Funds sanctioned belatedly for 2013-14 were surrendered resulting in non-distribution of the special guides.**

Based on the proposal (May 2012) of the Commissioner of Most Backward Classes and Denotified Communities Welfare (CMBCDCW), Government sanctioned (December 2012) ₹ 2.47 crore for distribution of special guides free of cost to 2,21,400 students belonging to backward classes, most backward classes and denotified communities in eight most backward districts<sup>33</sup> of the State and studying in classes X and XII through Tamil medium in Government and Government aided schools during the academic year 2012-13 so as to enable the students to perform better in X and XII examinations.

Scrutiny of records (January and June 2014) revealed that the CMBCDCW furnished (December 2012) the particulars of special guides required for distribution during 2012-13 to the Managing Director (MD), Tamil Nadu Text Book Corporation (TNTBC) requesting him to take action for printing and supply of special guides before 31 January 2013, so that all the students belonging to the above categories could perform better in the examinations which were to commence in March 2013.

TNTBC informed (January 2013) CMBCDCW that they would not be able to print and supply the special guides, as they were pre-occupied with other printing jobs. The CMBCDCW, however, insisted (January and February 2013) that the guides were to be issued to the students in the current year itself and requested them to print before 10 February 2013 and distribute guides to Chief Educational Officers (CEOs) of the districts. The special guides were printed and distributed (February and March 2013) by TNTBC to its regional offices. As against a claim of ₹ 2.92 crore preferred by TNTBC for supply of special guides including transportation charges, ₹ 2.47 crore were paid (March 2013) by the CMBCDCW and Commissioner of Backward classes to TNTBC, restricting the payments to budget provisions for the year.

It was noticed from the information obtained from the districts that the special guides costing ₹ 2.45 crore<sup>34</sup> (X Standard: ₹ 1.24 crore; XII Standard: ₹ 1.21 crore) were distributed to schools/students during 20 February 2013 to

<sup>33</sup> Cuddalore, Dharmapuri, Dindigul, Krishnagiri, Perambalur, Sivaganga, Thiruvannamalai and Villupuram

<sup>34</sup> This along with the value of undistributed/guides distributed in the subsequent year works out to ₹ 2.89 crore (₹ 2.45 crore + ₹ 0.44 crore). These were worked out by Audit from the information furnished by the CEOs/DEO's of districts concerned. Hence, the figure varies slightly from the claim of ₹ 2.92 crore, which was preferred by TNTBC



08 April 2013, whereas XII and X Standard examinations commenced on 1 and 27 March 2013 respectively and that special guides costing ₹ 0.44 crore were either kept undistributed with the District Educational Officers (DEOs) or were distributed to schools/students during 2013-14.

It was, further, noticed that Government sanctioned ₹ three crore for distribution of special guides to 2,25,000 students of the eight districts during the academic year 2013-14 only in January 2014, though proposals were submitted to Government by the CMBCDCW as early as in April 2013. As the TNTBC had already indicated (November 2013) to CMBCDCW that two months time would be required for printing of the special guides and only short time was available before the commencement of the examinations, CMBCDCW surrendered (March 2014) the budget provisions and the special guides were not distributed to the students during 2013-14.

Thus, delay in according administrative approval and expenditure sanction by Government for the scheme during 2012-13 and 2013-14 resulted in delayed distribution of special guides for a value of ₹ 2.45 crore to students during 2012-13 and non-distribution of special guides to students during 2013-14. The expenditure incurred during 2012-13 proved unfruitful, as the special guides were issued just before or after commencement of the examinations besides non-achievement of the objective of enabling the students belonging to backward communities in the eight most backward districts to perform better in the examinations.

On this being pointed out in Audit, the Principal Secretary to Government, Backward Classes, Most Backward Classes and Minorities Department stated (October 2014) that delay in supply of guides during 2012-13 occurred, as this was a new scheme. However, the scheme of supply of special guides to hostel students of backward classes, most backward classes and denotified communities in the State and students of Kallar Reclamation schools in three districts of Madurai, Dindigul and Theni was already in existence from 1996-97. Further, the Principal Secretary replied that special guides were supplied to students in March 2013, before commencement of the public examinations.

## ***HEALTH AND FAMILY WELFARE DEPARTMENT***

### **3.5.2 Retention of Government receipts outside Government account**

**Government receipts of ₹ 10.13 crore collected from patients of pay ward of the Rajiv Gandhi Government General Hospital, Chennai were kept outside Government account and expenditure of ₹ 4.84 crore incurred in contravention of the Constitutional provisions and the Tamil Nadu Treasury Rules.**

Article 266 of the Constitution of India provides that all revenues received by the Government of a State shall form part of the Consolidated Fund of the

State. Further, the Tamil Nadu Treasury Rules (TNT Rules) provide that all moneys as defined in Article 266 of the Constitution, received by Government servants in their official capacity shall, without undue delay, be paid full into the Treasury or into the Bank and that moneys received as aforesaid shall not be appropriated to meet departmental expenditure, nor otherwise kept apart from Government Account.

In respect of hospitals, TNT Rules authorise direct appropriation only in the case of daily collection of hospital stoppages<sup>35</sup> for the purpose of making refunds of excess collection, which are due to the discharged patients. As per the “List of Major and Minor Heads”, receipts from patients for hospital services is a non-tax revenue of the Government and it should be accounted for in the minor head “020 Receipts from Patients for Hospital and dispensary services” under the major head “0210 Medical and Public Health”.

Scrutiny of records (February 2014) in Rajiv Gandhi Government General Hospital (RGGH), Chennai showed that Government, with the concurrence of the Finance Department issued orders (May 2007) entrusting establishment of pay ward with 206 beds in the Tower Blocks I and II of the RGGH, Chennai to the Tamil Nadu Medical Services Corporation (TNMSC), based on a proposal of the Director of Medical Education (DME). The Managing Director (MD), TNMSC was permitted to employ doctors, nurses and office staff on regular basis as well as on contract basis. Government also approved package costs for various treatments and surgeries and directed the MD, TNMSC to credit the amount collected from patients into TNMSC’s bank account to meet staff cost and other costs out of the funds generated from the pay ward and to utilise the surplus funds for hospital improvement as prioritised and decided by the Board of TNMSC.

The pay ward started functioning from January 2008. Government fixed (November 2008) maintenance charges to be collected from patients as ₹ 600/300/200 per day for single room, twin sharing room and four sharing room<sup>36</sup> respectively. The rates were revised to ₹ 900/450/300 per day from June 2013.

When the MD, TNMSC reported (September 2009) that the pay ward was running on profit, the Government directed (October 2009) the MD, TNMSC to transfer 50 *per cent* of the profit amount to the Dean, RGGH, Chennai. It was noticed that TNMSC collected ₹ 10.13 crore from patients during January 2008 to September 2013 and spent ₹ 4.40 crore<sup>37</sup> besides transferring (March 2010) ₹ 0.44 crore to Dean, RGGH, Chennai. The Dean, RGGH, Chennai procured (March 2010 to June 2013) medical equipment from the amount received and furnished (June 2013) utilisation certificate for ₹ 43.45 lakh to the MD, TNMSC. As of September 2013, ₹ 5.29 crore was available in the pay ward account.

<sup>35</sup> Collections made from the patients towards diet, medicine, rent, cost of special and expensive drugs, etc.

<sup>36</sup> Number of Single rooms: 67; Twin sharing rooms: 31 and Four sharing rooms: 12

<sup>37</sup> Salaries and wages: ₹ 2.86 crore; Equipment: ₹ 0.60 crore and Other expenditure contingent to running the Ward: ₹ 0.94 crore

Thus, issue of Government order, permitting TNMSC to credit revenue generated from pay ward of RGGH, Chennai into bank account and incur expenditure therefrom, led to keeping Government receipts of ₹ 10.13 crore collected from the patients of the pay ward outside Government account and incurring expenditure of ₹ 4.84 crore out of the fund.

The matter was referred to Government in June 2014; reply has not been received (December 2014).

## ***PUBLIC DEPARTMENT***

### **3.5.3 Delay in taking decision on disposal of aircraft**

**Delay in taking decision on disposal of an aircraft procured by Government in 1995 despite advice (June 2011) by the Aviation Wing not to operate the aircraft for VIP's travel resulted in unproductive expenditure of ₹ one crore on its maintenance during the period 2012-14.**

Government procured (1995) an aircraft<sup>38</sup> at a cost of ₹ 19.85 crore, for official use of VVIPs and for emergency use. Maintenance of the aircraft was entrusted to the Tamil Nadu Ex-Servicemen's Corporation (TEXCO) Limited, a State Public Sector Undertaking which, in turn, entered into a maintenance contract with an authorised firm of the manufacturer. The aircraft was used for official requirements till June 2006. Thereafter, the aircraft was not operated till November 2007 for want of pilot. During December 2007 to September 2011, the aircraft flew for 103 hours<sup>39</sup>, mostly for training/test flights and was not operated after September 2011.

Scrutiny of records (January and July 2014) in the Public Department and the State Aviation Wing, functioning under the control of the Department showed that the aircraft had no second pilot from June 2006 and therefore the aircraft could not be put into use. Only in August 2007, the Government permitted incurring of expenditure on training of a pilot, who was based in New Delhi and with effect from December 2007, the aircraft was operated utilising the services of pilot on day-to-day basis. The Aviation Wing requested (November 2011 and February 2012) Government to sanction ₹ 52.18 lakh towards training of pilots. However, the trainings were not given due to non-sanction of funds. The only regular pilot available with the Aviation Wing on deputation basis was also relieved in November 2012.

Further, as funds sought for (October 2012) by the Aviation Wing for purchase of spares costing USD 45,123 required in connection with inspection by the maintenance firm in February 2012 were not sanctioned, the inspection

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<sup>38</sup> Cessna Citation V Ultra business jet

<sup>39</sup> 2007-08: 25 hours; 2008-09: 38 hours; 2009-10: 18 hours; 2010-11: 16 hours and 2011-12: 6 hours

could not be completed (July 2014). Only after completion of the inspection and a flight check of the aircraft, could steps be taken for renewal of the Airworthiness Review Certificate. Meanwhile, the Aviation Wing informed (June 2011) Government that a major component of the aircraft had to be changed every time the aircraft was operated and that frequent failures of the aircraft systems were clear indications of its ageing and that prolonged grounding of the aircraft would have detrimental effect on aircraft airframe and its components. The Aviation Wing also opined that it was not advisable to operate the aircraft for VIP's travel and insisted (April to August 2012) that a decision on replacing the old aircraft with new one or reviving the aircraft to flying condition, besides training of pilots had to be expedited.

It was noticed in Audit that neither were funds allotted by Government for training of pilots and procurement of spares nor was action taken for disposal of the old aircraft. During the idle period (2012-14), the Department incurred expenditure of ₹ one crore on its maintenance and other charges which proved unproductive. TEXCO renewed (February 2014) the maintenance contract with the firm at ₹ three lakh per month for a further period of three years or till the disposal of the aircraft, whichever is earlier.

On this being pointed out in Audit, the Principal Secretary to Government, Public Department stated (September 2014) that orders were issued (August 2014) by Government entrusting the work of disposal of the aircraft to the State Trading Corporation of India, New Delhi (STC) and that an agreement has been entered into (August 2014) between the Government and the STC in this regard.

## **TAMIL DEVELOPMENT AND INFORMATION DEPARTMENT**

### **3.5.4 Non-installation of printing machine**

**Procurement of printing machine without ensuring required infrastructure for installation led to blocking of ₹ 4.79 crore besides likely avoidable extra expenditure on replacement of parts damaged due to fire.**

With a view to modernise the Government Central Press (GCP), Chennai and achieve better printing quality and results, the Director of Stationery and Printing (DS&P) requested (March 2012) Government to accord administrative sanction for purchase of a multi-colour sheet fed offset printing machine, stating that out of 14 mono-colour sheet fed machines available in GCP, nine machines were more than 15 years old and that there were frequent failures resulting in wastage of manpower and time. Government sanctioned (July 2012) ₹ 6.50 crore for purchase and installation of the new machine.

After inviting tenders, DS&P placed (January 2013) supply order for purchase of the machine including installation with the Indian dealer of a Japanese

manufacturing firm for a value of 78,300,000 Japanese Yen (₹ 4.70 crore excluding customs duty). As per conditions of the supply order, the machine was to be supplied on or before 15 March 2013. An amount of ₹ 5.88 crore including customs duty component of ₹ 1.18 crore was drawn (March 2013) by DS&P and deposited in a bank account for opening a letter of credit for payment of 85 *per cent* of the purchase value and payment of customs duty and bank commission charges. The firm supplied (April 2013) parts of the machine to GCP in ten cases and ₹ 3.63 crore was paid towards 85 *per cent* of the cost, besides payment towards customs duty and other charges of ₹ 1.16 crore.

Scrutiny of records (October 2013) revealed that the supplying firm informed (January 2013) DS&P that installation of the machine required site preparatory works (civil and electrical works) and requested to keep the site ready for installation immediately on supply. GCP arranged for a joint inspection of the site with Assistant Executive Engineer (AEE), Public Works Department (PWD) only in January 2013 and PWD submitted (March 2013) estimates for civil and electrical works costing ₹ 40.91 lakh for sanction by Stationery and Printing (S&P) Department. Thus, the site was not ready at the time of supply of machine (April 2013) at GCP. Four steel boxes and one plywood box containing parts of the machine were kept inside the press building and the remaining five steel cases were kept in the open area.

It was also noticed in Audit that funds required for carrying out the civil and electrical works were not provided to PWD in the year 2012-13 due to non-sanction of estimates for civil and electrical works within that year. Government sanction (May 2013) for carrying out the works at a cost of ₹ 41.91 lakh (includes ₹ one lakh on expenditure on inauguration), was received only after the receipt of the machine. PWD commenced the works in June 2013 and when the works were in progress (October 2013), a major fire broke out in the press building on 31 October 2013 and destroyed the building and machinery including materials including the five cases containing parts of the new machine. Up to 31 October 2013, PWD spent ₹ 25.38 lakh on civil and electrical works in the building which was destroyed by the fire accident.

In the meanwhile, DS&P requested (November 2013) the Chief Engineer (Buildings), PWD to prepare an estimate for making arrangements for installation of the imported machine at a vacant building in the Directorate of Stationery and Printing at Anna Salai, which was not pursued further. In December 2013, DS&P addressed the firm to replace the parts of machine damaged in the fire accident. The machine was not assembled and installed as of September 2014.

Thus, procurement of machine without ensuring the availability of required infrastructure resulted in non-installation of the machine for more than a year besides non-achievement of the objective of modernising the printing press. As the alternative site for installing the machine was not identified or decided and the parts of the machine damaged in the fire for a value of ₹ 1.40 crore

were to be replaced by the firm which is under correspondence with the firm and the insurance agency, the possibility of installing the machine in the near future seems remote.

On this being pointed out by Audit, DS&P stated (April 2014) that the delay in installation was due to destruction of the building by fire accident and that the firm was requested to replace the damaged parts and to install the machine. It was, further, stated that an alternative site is ready for installation and an insurance claim for ₹ 1.40 crore has been made by the Department. But S&P Department had failed to make available the site for installation of the machine in coordination with PWD before its receipt which indicated lack of planning.

Government, in its reply, stated (December 2014) that the DS&P was permitted by Government to utilise the available bank deposits to procure the spare parts and that the machine would be installed by January 2015.

### ***TRANSPORT AND HOME, PROHIBITION & EXCISE DEPARTMENTS***

#### **3.5.5 Non-implementation of a highway surveillance project**

**Even though funds of ₹ 1.70 crore, required for implementation of a surveillance project in the National Highway-45, were provided to the Director General of Police, the project did not take-off even after three years due to non-assessment of correct technical requirements and the funds remained outside Government account.**

With a view to improve road safety and emergency response services and to avoid accidents in 80 km stretch of the National Highway-45 from Chengalpattu to Tindivanam by enforcing lane discipline and monitoring over speeding vehicles, the Director General of Police (DGP), Chennai sent (May 2010) a proposal to Government for installation of surveillance cameras in the stretch at an estimated cost of ₹ 2.60 crore to be met from the Road Safety Tax Fund<sup>40</sup> (RSTF). The proposal included procurement of required equipment, erection of towers at various locations, setting-up of control rooms and provision of power supply and wireless connectivity. The DGP, however, revised (August 2010) the project cost to ₹ 1.73 crore stating that the required electronic gadgets with higher configuration were available in the market at cheaper rates.

<sup>40</sup> Road safety tax is collected from 1 August 2009 as additional tax at the time of registration of new vehicles. The fund is to be utilised for road safety related activities



Based on approval of the Inter-Departmental Committee<sup>41</sup> constituted by Government for monitoring utilisation of RSTF, the Transport Commissioner (TC), Chennai sanctioned (August 2010) ₹ 1.70 crore for the project and authorised DGP to draw and utilise the funds during the financial year 2010-11 itself. The amount was drawn (March 2011) as advance from Government account by DGP and deposited in a savings bank account already operated by DGP subject to presentation of detailed adjustment bill after completion of the procurement.

Scrutiny of records (October 2013) revealed that DGP instructed (October 2010) the Deputy Inspector General of Police, Technical Services (DIGP (TS)) to prepare specifications for the items involved in the project in consultation with the Additional Director General of Police, State Traffic Planning Cell (ADGP (STPC)). The DIGP (TS), while furnishing the specifications, informed (December 2010) DGP that preliminary works such as permission from the National Highways Authority of India (NHAI) for installation of towers at the desired locations, identification of building for setting up of control rooms, arrangement for power supply to the tower and control room sites and wireless connectivity were to be made before commencing the project.

Three firms which were pre-qualified in the tenders were requested (February 2011) to give demonstrations by installing and establishing a radio link between DGP office and the Police Computer Communication Complex at Chennai. All the three firms failed to give satisfactory demonstrations despite extension of time. The firms stated (June 2011) that more number of cameras and corresponding equal number of higher version radio and accessories and user licence analysis software were to be installed and that the estimated cost of the project would be insufficient to implement the project. Technical Evaluation Committee constituted for the purpose also recommended (June 2011) to DGP to revise the specification and enhance the project cost from ₹ 1.69 crore to ₹ 5.69 crore.

The DGP, however, instructed (July 2011) DIGP (TS) to furnish details of technical specifications which the firms could not meet and to revise the specifications. In the meanwhile, the Inspector General of Police (IGP (STPC)) informed (September 2011) DGP that tender could be floated with the revised specifications after getting permissions from the authorities concerned. The scope of the project was also modified by reducing the number of control rooms and towers with reduced heights. The DIGP (TS) formed (March 2012) four technical groups to go through the revised specifications, find out the products available in the market and suggest modified specifications, if required, with cost details. Furnishing the revised tender documents duly incorporating the revised specifications, IGP (TS) requested (September 2012) DGP to arrange for floating of tenders. In the meantime, ADGP (STPC) addressed (December 2012) the Superintendents of Police, Villupuram and Kancheepuram districts to make necessary arrangements and get permission for land for erecting towers. It was noticed

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<sup>41</sup> Principal Secretary to Government, Home, Prohibition & Excise Department was the Chairman and Principal Secretary/Secretary of Finance, Highways and Minor Ports, Municipal Administration and Water Supply Departments, Director General of Police/Additional Director General of Police, State Traffic Planning Cell and the Transport Commissioner were members



in Audit that the above mentioned preliminary works were not completed even as of March 2014 and hence tender was not floated again.

Thus, even though funds of ₹ 1.70 crore required for implementation of the surveillance project were provided in 2010-11 itself, the project did not take-off even after three years due to non-assessment of correct technical requirements and the funds drawn remained outside Government account. It was also noticed in Audit that the number of fatal and non-fatal accidents in the road stretch increased from 514 in the year 2010 to 628 during the year 2013.

The matter was referred to Government in June 2014; reply has not been received (December 2014).

Chennai  
The 24 March 2015



**(K. SRINIVASAN)**  
Principal Accountant General  
(General and Social Sector Audit),  
Tamil Nadu and Puducherry

Countersigned



New Delhi  
The 27 March 2015

**(SHASHI KANT SHARMA)**  
Comptroller and Auditor General of India

# APPENDICES



### Appendix 1.1

(Reference: Paragraph 1.5.2; Page 3)

#### Department-wise details of Inspection Reports and Paragraphs pending

Sl. No.	Name of the Department	Number of Outstanding	
		Inspection Reports	Audit Observations
1.	Adi Dravidar and Tribal Welfare	179	1,058
2.	Backward Classes, Most Backward Classes and Minorities Welfare	83	354
3.	Co-operation, Food and Consumer Protection	120	314
4.	Finance	29	76
5.	Health and Family Welfare	767	3,336
6.	Higher Education	355	1,278
7.	Home	416	1,309
8.	Housing and Urban Development	82	191
9.	Labour and Employment	76	160
10.	Law	10	25
11.	Municipal Administration and Water Supply	284	1,291
12.	Personnel and Administrative Reforms	5	12
13.	Planning, Development and Special Initiatives	18	73
14.	Public	22	58
15.	Revenue	1,213	3,727
16.	Rural Development and Panchayat Raj	59	244
17.	School Education	681	2,363
18.	Social Welfare and Nutritious Meal Programme	192	616
19.	Tamil Development and Information	50	156
20.	Tourism, Culture and Religious Endowments	38	99
21.	Welfare of Differently Abled Persons	68	256
22.	Youth Welfare and Sports Development	9	36
	<b>Total</b>	<b>4,756</b>	<b>17,032</b>

**Appendix 2.1**

**(Reference: Paragraph 2.1.5; Page 13)**

**Statement showing the details of major schemes completed or under execution by TNSCB during 2009-10 to 2013-14**

Sl. No.	Name of the Scheme	Nature of works taken up under the scheme	Funding pattern
1.	Basic Services for Urban Poor (BSUP) under JNNURM	Slum clearance schemes	GoI - 50 per cent GoTN & Beneficiary - 50 per cent
2.	Emergency Tsunami Reconstruction Project (ETRP) (Financial Assistance of World Bank)	Construction of tenements for Tsunami affected slum/fishermen families	World bank assistance with state contribution
3.	Rajiv Gandhi Tsunami Rehabilitation Programme Packages I & II	Construction of tenements for Tsunami affected fishermen families	GoI funds
4.	Schemes taken up under XII Finance Commission Grants	Construction/re-construction of tenements and repairs and renewals	GoI funds
5.	Schemes taken up under XIII Finance commission Grants	Construction/re-construction of tenements and repairs and renewals	GoI funds
6.	Environmental Improvement of Urban Slums 2009-10 to 2012-13	Provision of basic amenities in slums	State funds
7.	Rajiv Awaas Yojna (New programme)	Construction of houses for Urban poor	GoI funds
8.	Part II schemes (2009-10 to 2012-13)	Specific schemes sanctioned by GoTN	State funds

## Appendix 2.2

(Reference: Paragraph 2.1.7.7; Page 20)

## Price adjustment paid for labour and other materials

(in ₹)

Sl. No.	Name of the work	Agreement Number	Quarter/Year	Price adjustment paid for labour	Price adjustment paid for other materials	Total
<b>FAP Division, Chennai</b>						
1.	Construction of 176 tenements at Ezhil Nagar, OTP under JNNURM, Group 17	C.R.No.44/ SE(CC II) 20/2008-09	October to December 2010	1,95,033	1,60,950	3,55,983
			January to March 2011	1,24,781	1,17,520	2,42,301
			July to September 2011	3,29,496	2,04,526	5,34,022
			9 March 2012 to 31 March 2012	1,28,058	88,951	2,17,009
			April to June 2012	6,86,326	5,18,195	12,04,521
			July to September 2012	2,23,617	1,82,502	4,06,119
			<b>Total</b>	<b>16,87,311</b>	<b>12,72,644</b>	<b>29,59,955</b>
2.	Construction of 304 tenements at Ezhil Nagar, OTP under JNNURM, Group 18	37/SE(CC II)2008-09	July to September 2010	89,654	74,273	1,63,927
			October to December 2010	5,27,836	4,35,663	9,63,499
			January to March 2011	2,33,546	1,99,869	4,33,415
			April to June 2011	1,04,419	1,19,514	2,23,933
			July to September 2011	58,035	50,783	1,08,818
			<b>Total</b>	<b>10,13,490</b>	<b>8,80,102</b>	<b>18,93,592</b>
3.	Construction of 176 tenements at Ezhil Nagar, OTP under JNNURM, Group 19	CR No.26/SE(CC II)/ 2008-09	January to March 2009	224	0	224
			April to June 2009	1,103	0	1,103
			October to December 2010	3,46,416	2,85,276	6,31,692
			January to March 2011	69,451	65,394	1,34,845
			April to June 2011	63,965	68,235	1,32,200
			April to June 2012	1,61,549	1,00,385	2,61,934
			<b>Total</b>	<b>6,42,708</b>	<b>5,19,290</b>	<b>11,61,998</b>

(in ₹)

Sl. No.	Name of the work	Agreement Number	Quarter/Year	Price adjustment paid for labour	Price adjustment paid for other materials	Total
4.	Construction of 304 tenements at Ezhil Nagar, OTP under JNNURM, Group 21	CR29/SE(CCII)2008	March 2009, September-October 2010	6,44,833	5,35,175	11,80,008
			<b>Total</b>	<b>6,44,833</b>	<b>5,35,175</b>	<b>11,80,008</b>
5.	Construction of 176 tenements at Ezhil Nagar, OTP under JNNURM, Group 22	27/SE(CC II)/2008-09	March 2009, September-October 2010	4,39,760	3,49,909	7,89,669
			November - December 2010, January 2011	25,298	21,172	46,470
			<b>Total</b>	<b>4,65,058</b>	<b>3,71,081</b>	<b>8,36,139</b>
6.	Construction of tenements at Ezhil Nagar, OTP under JNNURM, Group 23	31/SE(CC II)/2008-09	January to March 2009	1,680	0	1,680
			July to September 2010	82,254	68,791	1,51,045
			October to December 2010	3,17,179	2,51,942	5,69,121
			January to March 2011	83,330	74,720	1,58,050
			April to June 2011	1,72,550	1,73,415	3,45,965
			July to September 2011	1,57,656	1,31,116	2,88,772
			<b>Total</b>	<b>8,14,649</b>	<b>6,99,984</b>	<b>15,14,633</b>
7.	Construction of 96 tenements at Ezhil Nagar, OTP under JNNURM, Group 24	CR.No.32/SE(CC-II) 2008-09	July to September 2010	2,51,245	1,98,727	4,49,972
			October to December 2010	2,16,721	1,82,810	3,99,531
			January to March 2011	58,540	37,921	96,461
			<b>Total</b>	<b>5,26,506</b>	<b>4,19,458</b>	<b>9,45,964</b>
8.	Construction of 176 tenements at Ezhil Nagar, OTP under JNNURM, Group 26	CR No. 35/SE(CCII)/ 2008-09	January to March 2009	10,440	0	10,440
			January to March 2011	1,23,435	86,762	2,10,197
			April to June 2011	1,41,464	1,39,607	2,81,071
			July to September 2011	26,330	47	26,377
			<b>Total</b>	<b>3,01,669</b>	<b>2,26,416</b>	<b>5,28,085</b>



(in ₹)

Sl. No.	Name of the work	Agreement Number	Quarter/Year	Price adjustment paid for labour	Price adjustment paid for other materials	Total
9.	Construction of 176 tenements at Ezhil Nagar, OTP under JNNURM, Group 27	CR No. 43/SE(CC-II)/2008-09	March 09, September to October 2010	4,75,851	3,81,537	8,57,388
			November - December 2010, January 2011	2,79,508	2,13,245	4,92,753
			February to April 2011	1,99,556	1,82,796	3,82,352
			<b>Total</b>	<b>9,54,915</b>	<b>7,77,578</b>	<b>17,32,493</b>
10.	Construction of 176 tenements at Ezhil Nagar, OTP under JNNURM, Group 28	CR No. 36/SE(CC II)/2008-09	March 09, September to October 2010	4,70,385	3,76,591	8,46,976
			November - December 2010, January 2011	2,91,432	2,26,009	5,17,441
			January to March 2011	2,09,042	1,91,660	4,00,702
			<b>Total</b>	<b>9,70,859</b>	<b>7,94,260</b>	<b>17,65,119</b>
11.	Construction of 176 tenements at Ezhil Nagar, OTP under JNNURM, Group 29	CR No.30/SE(CC II) 2008-09	October to December 2011	5,03,343	4,20,888	9,24,231
			January to March 2012	4,49,335	3,09,450	7,58,785
			<b>Total</b>	<b>9,52,678</b>	<b>7,30,338</b>	<b>16,83,016</b>
12.	Construction of 176 tenements at Ezhil Nagar, OTP under JNNURM, Group 30	CR No.39/SE(CC-II)/2008-09	July to September 2010	41,312	46,343	87,655
			October to December 2010	3,65,035	4,08,427	7,73,462
			January to March 2011	2,10,207	1,00,001	3,10,208
			April to June 2011	80,583	1,05,349	1,85,932
			July to September 2011	10,091	0	10,091
			<b>Total</b>	<b>7,07,228</b>	<b>6,60,120</b>	<b>13,67,348</b>

(in ₹)

Sl. No.	Name of the work	Agreement Number	Quarter/Year	Price adjustment paid for labour	Price adjustment paid for other materials	Total
13.	Construction of 96 tenements at Ezhil Nagar, OTP under JNNURM, Group 31	CR No.42/SE(CC-II)/2008-09	January to March 2009	5,237	0	5,237
			October to December 2010	47,934	39,212	87,146
			January to March 2011	1,52,533	1,00,851	2,53,384
			April to June 2011	1,28,673	1,57,027	2,85,700
			July to September 2011	7,822	10,530	18,352
			<b>Total</b>	<b>3,42,199</b>	<b>3,07,620</b>	<b>6,49,819</b>
			<b>Total (FAP Division, Chennai)</b>	<b>1,00,24,103</b>	<b>81,94,066</b>	<b>1,82,18,169</b>
<b>Madurai Division</b>						
1.	Reconstruction of 192 tenements at Aruppukottai Road in Avaniyapuram - Group I /Reach I	CR(M) No. 89/2008-09	April to June 2009	1,03,250	(-)40,430	62,820
			July to September 2009	16,073	(-)133	15,940
			October to December 2009	2,64,168	24,192	2,88,360
			January to March 2010	1,26,783	40,057	1,66,840
			<b>Total</b>	<b>5,10,274</b>	<b>23,686</b>	<b>5,33,960</b>
2.	Reconstruction of 208 tenements at Aruppukottai Road in Avaniyapuram - Group I /Reach II	CR(M) No. 90/2008-09	April to June 2009	1,16,903	(-)46,045	70,858
			July to September 2009	53,895	(-)268	53,627
			October to December 2009	1,73,452	17,038	1,90,490
			January to March 2010	1,41,381	45,282	1,86,663
			<b>Total</b>	<b>4,85,631</b>	<b>16,007</b>	<b>5,01,638</b>

(in ₹)

Sl. No.	Name of the work	Agreement Number	Quarter/Year	Price adjustment paid for labour	Price adjustment paid for other materials	Total
3.	Reconstruction of 192 tenements at Aruppukottai Road in Avaniyapuram - Group II	CR(M) No. 76/2008-09	October to Dec. 2009	2,32,439	21,094	2,53,533
			January to March 2010	1,45,809	25,967	1,71,776
			<b>Total</b>	<b>3,78,248</b>	<b>47,061</b>	<b>4,25,309</b>
4.	Construction of 640 tenements at Ellis Nagar -Group I in Madurai under JNNURM	CR (M) 86/2008-09	January to March 2009	2,20,537	(-)3,05,776	(-)85,239
			April to June 2009	90,859	(-)71,961	18,898
			July to September 2009	1,41,560	(-)1,64,714	(-)23,154
			October to December 2009	10,51,125	2,40,763	12,91,888
			<b>Total</b>	<b>15,04,081</b>	<b>(-)3,01,688</b>	<b>12,02,393</b>
5.	Construction of 112 tenements at Ellis Nagar -Group II in Madurai under JNNURM	CR (M) 87/2008-09	January to March 2009	41,245	(-)58,480	(-)17,235
			April to June 2009	16,163	(-)12,622	3,541
			July to September 2009	51,325	(-)55,409	(-)4,084
			October to December 2009	77,317	22,016	99,333
			<b>Total</b>	<b>1,86,050</b>	<b>(-)1,04,495</b>	<b>81,555</b>
			<b>Total (Madurai Division)</b>	<b>30,64,284</b>	<b>(-)3,19,429</b>	<b>27,44,855</b>
			<b>Grand Total</b>	<b>1,30,88,387</b>	<b>78,74,637</b>	<b>2,09,63,024</b>

Appendix 2.3

(Reference: Paragraph 2.1.8.5; Page 26)

Unallotted tenements

Name of the Scheme	Project cost (₹ in crore)	Number of units proposed	Number of units completed	Month of completion	Number of units yet to be allotted	Proportionate cost of unallotted units (₹ in Crore)	Remarks
<b>I. BSUP</b>							
Ezhil Nagar, Okkium Thoraipakkam	228.60	6,000	6,000	August 2013	2,531	96.43	List for 1,127 under scrutiny; and for 1,404, beneficiaries list to be received from the Chennai Corporation
Ezhil Nagar, Perumbakkam	175.36	3,936	3,936	August 2013	3,068	136.69	List for 2,088 under scrutiny; List for 980 pending from Chennai Corporation
Perumbakkam Phase I	686.03	10,452	2,064	August 2013	2,064	135.47	Infrastructure works including STP upgradation, sewerage network, storm water drains in progress
Perumbakkam Phase II	685.62	9,476	0	Not completed	0	0	Works in progress
Ukkadam Phase I, Coimbatore	118.48	2,232	0	Not completed	0	0	Works in progress
Ukkadam Phase III, Coimbatore	435.43	9,600	0	Not completed	0	0	Works in progress: 3,760; To be commenced: 792 and Land to be identified: 5,048
Ammankulam, Coimbatore (including 816 tenements shifted to Ukkadam Phase II)	57.68	1,608	792	February 2013 to May 2013	792	28.41	Process of identification of beneficiaries under correspondence with the Coimbatore Corporation.
Rajakkur, Periyar Nagar, Madurai	47.76	1,566	1,566	September 2010	416	12.69	Delay due to reluctance of originally and newly identified people to move to new site on account of distance from the lively hood places and expectations of issue of Patta for their lands (temple lands)
<b>Sub Total</b>	<b>2,434.96</b>	<b>44,870</b>	<b>14,358</b>		<b>8,871</b>	<b>412.69</b>	

Name of the Scheme	Project cost (₹ in crore)	Number of units proposed	Number of units completed	Month of completion	Number of units yet to be allotted	Proportionate cost of un-allotted units (₹ in Crore)	Remarks
<b>II. ETRP</b>							
AIR Land	139.51	3,616	3,616	May 2010 to January 2011	540	19.86	The people of NTO Kuppam families (446 Nos.) and Cherian Nagar families (94 Nos.) selected for allotment under the scheme were non cooperative for issue of biometric cards
Nochi Nagar	45.39	628	628	June 2012	62	4.48	Out of 62 units, court cases pending for 18 units. Process is on for allotment of the remaining 44 units.
Okkium Thoraipakkam	106.11	2,048	2,048	June 2012 to August 2013	1,199	62.12	Allotment orders prepared for 633 beneficiaries
<b>Sub Total</b>	<b>291.01</b>	<b>6,292</b>	<b>6,292</b>		<b>1,801</b>	<b>86.46</b>	
<b>Total</b>	<b>2,725.97</b>	<b>51,162</b>	<b>20,650</b>		<b>10,672</b>	<b>499.15</b>	

**Appendix 2.4**  
**(Reference: Paragraph 2.1.8.6; Page 26)**  
**Status of Reconstruction of tenements**

Name of tenemental scheme taken up for reconstruction	Scheme under which taken up	Sanctioned cost (₹ in crore)	Number of tenements	Status			
				Number of tenements constructed	Dropped/not taken up	Proposed to be taken up under new sanction	Actually taken up as of May 2014
<b>Chennai</b>							
Nochikuppam to Srinivasapuram	ETRP	93.02	2,862	628	2,234	2,234	0
Kasimedukuppam	XII FC & ETRP Sale proceeds	11.60	464	464	0	0	0
Powerkuppam Phases - I&II	XII FC & ETRP Sale proceeds	10.50	420	0	420	420	420
Fishermen Colony	XII FC & ETRP Sale proceeds	4.00	160	160	0	0	0
Kotturpuram	XII FC	1.10	44	44	0	0	0
Vyasarjadi (Transit)	ETRP Sale proceeds	3.75	150	150	0	0	0
B.S.Moorthy Nagar	XII FC & ETRP Sale proceeds	80	320	100	220	140	140
K.P. Park	XII FC & ETRP Sale proceeds	38.40	1,536	192	1,344	432	432
Gowthamapuram	XII FC	1.20	48	48	0	0	0
Rani Anna Nagar	XII FC & ETRP Sale proceeds	15.90	636	848	0	0	0
Mambalam Tank Bund	XII FC & ETRP Sale proceeds	5.20	208	0	208	208	0
Vyasarjadi	XII FC	6.75	270	270	0	0	0
Kuppaimedu	XII FC	0.40	16	16	0	0	0
<b>Sub total</b>		<b>199.82</b>	<b>7,134</b>	<b>2,920</b>	<b>4,426</b>	<b>3,434</b>	<b>992</b>
<b>Less: constructed in excess</b>				<b>212</b>			
			<b>Total</b>	<b>2,708</b>			

Name of tenement scheme taken up for reconstruction	Scheme under which taken up	Sanctioned cost (₹ in crore)	Number of tenements	Status			
				Number of tenements constructed	Dropped/not taken up	Proposed to be taken up under new sanction	Actually taken up as of May 2014
<b>Madurai</b>							
Ellis Nagar	XII FC	14.10	564	752	0	0	0
Aruppukotai Road	XII FC	11.10	444	592	0	0	0
<b>Sub total</b>		<b>25.20</b>	<b>1,008</b>	<b>1,344</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Less: constructed in excess</b>				<b>336</b>			
<b>Total</b>				<b>1,008</b>			
<b>Coimbatore</b>							
South Perur	XII FC	11.25	450	0	450	0	0
North Perur	XII FC	21.35	854	0	854	0	0
Slaughter House	XII FC	6.15	246	0	246	246	0
<b>Sub total</b>		<b>38.75</b>	<b>1,550</b>	<b>0</b>	<b>1,550</b>	<b>246</b>	
<b>Grand total</b>		<b>263.77</b>	<b>9,692</b>	<b>3,716</b>	<b>5,976</b>	<b>3,680</b>	<b>992</b>



**Appendix 2.5**  
**(Reference: Paragraph 2.2.5; Page 34)**  
**List of test-checked offices and units**

<b>I</b>	<b>Secretariat</b>
1.	School Education Department
2.	Adi Dravidar and Tribal Welfare Department
3.	BC/MBC& Minorities Welfare Department
4.	Social Welfare & Nutritious Meal Programme Department
5.	Home, Prohibition and Excise Department
<b>II</b>	<b>HOD</b>
1.	O/o the Additional Director General of Police & Director, SCRB
2.	Directorate of School Education
3.	Directorate of Adi Dravidar and Tribal Welfare
4.	Commissionerates of BC/MBC&DNC Welfare
5.	Commissionerate of Social Welfare
6.	O/o the Principal Secretary /Special Commissioner , Integrated Child Development Services
7.	O/o the State Project Coordinator, SSA
8.	O/o the State Project Coordinator, RMSA
9.	Directorate of Social Defence
10.	O/o the Tamil Nadu Commission for Protection of Child Rights
11.	Directorate of Public Health and Preventive Medicine
12.	State Crime Records Bureau
<b>III</b>	<b>District Level</b>
1.	O/o the District Social Welfare Officers
2.	O/o the District Adi Dravidar and Tribal Welfare Officers
3.	O/o the District BC/MBC &DNC Welfare Officers
4.	O/o the Chief Educational Officers
5.	O/o the CEO/Project Coordinator, SSA & RMSA
6.	O/o the District Educational Officers
7.	O/o the District Elementary Educational Officers
8.	O/o the Assistant Elementary Educational Officers
9.	O/o the District Project Officer, Integrated Child Development Services
10.	O/o the Joint Director / Dy. Director of Health Services
11.	Juvenile Justice Board / Child Welfare Committee/ District Child Protection Unit

## Appendix 2.6

(Reference: Paragraph 2.2.7.3 (i); Page 39)

## Shortfall in coverage of eligible SC/ST students

Academic Year	Number of SC/ST girls enrolled	Number of SC/ST girls to whom incentive was paid	Difference	Percentage of non-coverage
2009-10	3,79,046	90,000	2,89,046	76
2010-11	3,75,226	1,19,935	2,55,291	68
2011-12	6,38,352	3,36,379	3,01,973	47
2012-13	4,29,500	3,19,404	1,10,096	26
2013-14	4,31,049	3,36,337	94,712	22

(Source : Details extracted from the records of DSE)

## Appendix 2.7

(Reference: Paragraph 2.2.7.3 (i); Page 39)

## Details of budget provision, expenditure and savings

(₹ in lakh)

Year	Scheme	Budget provision	Expenditure	Savings/ Excess(-)	Percentage of savings
2009-10	2225-01-277-JX- 3903 (III to V standard)	300.00	300.00	0	0
	2225-01-277-JY-3901 (VI standard)	300.00	300.00	0	0
2010-11	2225-01-277-JX- 3903 (III to V standard)	400.00	422.00	(-) 22.00	-
	2225-01-277-JY-3901 (VI standard)	400.00	375.46	24.54	6
2011-12	2225-01-277-JX- 3903 (III to V standard)	2,383.44	1,237.92	1,145.52	48
	2225-01-277-JY-3901 (VI standard)	1,616.64	887.94	728.70	45
2012-13	2225-01-277-JX-3903 (III to V standard)	2,500.00	1,194.92	1,305.08	52
	2225-01-277-JY-3901 (VI standard)	1,700.00	805.20	894.80	53
2013-14	2225-01-277-JX-3003 (III to V standard)	2,500.00	1,361.15	1,138.85	46
	2225-01-277-JY-3901 (VI and VII to VIII standards)	3,811.00	2,994.99	816.01	21

(Source: Appropriation accounts)

**Appendix 2.8**

**(Reference: Paragraph 2.2.9.1; Page 45)**

**Incentive amount not paid to the beneficiaries enrolled under  
the Chief Minister's Girl Child Protection Scheme from 2001-02 to  
2007-08 as of March 2014**

(In ₹)

Year	Number of beneficiaries for whom deposits were made in TNPFDIC	Number of beneficiaries for whom incentive was paid	Number of beneficiaries to whom incentive was not paid	Incentive Amount	Number of years for which incentive due up to March 2014	Total
2001-02	1,171	-	1,171	1,800	7	1,47,54,600
2002-03	7,017	6,528	3,931*	1,800	6	4,24,54,800
2003-04	11,789	6,547	8,684*	1,800	5	7,81,56,000
2004-05	29,512	-	29,512	1,800	4	21,24,86,400
2005-06	65,690	-	65,690	1,800	3	35,47,26,000
2006-07	49,260	-	49,260	1,800	2	17,73,36,000
2007-08	49,265	31,537	17,728	1,800	1	3,19,10,400
<b>Total</b>	<b>2,13,704</b>		<b>1,75,976</b>			<b>91,18,24,200</b>

\* In 2002-03 and 2003-04, out of 6,528 and 6,547 beneficiaries for whom payment of annual incentive was proposed, 6,884 cases were returned due to incorrect bank particulars. Hence, for the year 2002-03 and 2003-04, the number of beneficiaries to whom incentive not paid has been taken as 3,931 (7,017 (-) 6,528 = 489 + 3,442) and 8,684 (11,789 (-) 6,547 = 5,242 + 3,442) by dividing 6,884 by 2.

## Appendix 2.9

(Reference: Paragraph 2.3.1; Page 51)

**Details of Prisons and Jails in the State with their authorised capacity, number of inmates and category of prisoners admitted as on 31 March 2014**

Sl. No.	Type of Prison/Jail	Number of Prisons/Jails	Authorised capacity	Number of inmates	Category of prisoners admitted
1.	Central Prison	9	14,127	10,320	Prisoners sentenced to death, imprisonment for life and for a period exceeding one month; remand prisoners and under trials, persons detained under preventive detention laws, civil debtors.
2.	Special Prison for Women	3	1,569	423	Women prisoners sentenced to imprisonment for more than one month or sentenced to death. Remand prisoners and under trials and those detained under preventive laws, civil debtors.
3.	District Jail	9	1,877	653	All male remand and under trial prisoners and male prisoners sentenced to a period less than 3 months committed by the Courts in the district in which the District Jail is situated.
4.	Special Sub-Jail	5	590	62	Remand prisoners and under trials and also the prisoners sentenced to one month and below
5.	Sub-Jail	95	3,025	1,419	Remand and under trial prisoners and also the prisoners sentenced to one month and below. All persons in custody <i>en route</i> from one station to another station.
6.	Borstal School	12	653	438	Convicted adolescent offenders are lodged in Pudukkottai and the pre-convicted adolescent offenders in other Borstal schools.
7.	Open Air Prison	3	260	92	Prisoners with agricultural background, good behaviour satisfying certain norms prescribed in the prison rules.
<b>Total</b>		<b>136</b>	<b>22,101</b>	<b>13,407</b>	

(Source: Information furnished by the Department)

**Appendix 2.10**  
**(Reference: Paragraph 2.3.5; Page 52)**  
**List of offices covered and sample prisons/jails, etc.**

Secretariat	Home, Prohibition And Excise Department
Head of Department	Inspector General of Prisons
Range offices	(i) Chennai (ii) Coimbatore (iii) Madurai and (iv) Tiruchirappalli
Open Air Prisons	(i) Purasadaidappu (ii) Salem and (iii) Singanallur
Central Prisons	(i) Coimbatore (ii) Madurai (iii) Puzhal I (Convict) & Puzhal II (Remand) and (iv) Tiruchirappalli
Special Prison for Women	(i) Tiruchirappalli and (ii) Vellore
District Jail	(i) Dindigul (ii) Gobichettipalayam and (iii) Pudukkottai
Borstal School	(i) Pudukkottai (ii) Thanjavur and (iii) Vellore
Regional Probation Offices	(i) Chengalpattu (ii) Coimbatore (iii) Madurai and (iv) Tiruchirappalli
Sub-Jails	(i) Avinasi, (ii) Bhavani, (iii) Dharapuram, (iv) Erode, (v) Kancheepuram, (vi) Kodaikanal, (vii) Kulithalai, (viii) Lalgudi, (ix) Maduranthagam, (x) Musiri, (xi) Nilakkottai, (xii) Palani, (xiii) Perambalur, (xiv) Perunthurai, (xv) Ponneri, (xvi) Sathyamangalam, (xvii) Sivaganga, (xviii) Thirumangalam, (xix) Thuraiyur, (xx) Tiruppur, (xxi) Tiruttani, (xxii) Tiruvallur, (xxiii) Udumalpet and (xiv) Usilampatti

**Appendix 2.11**  
**(Reference: Paragraph 2.3.9.3; Page 65)**  
**Months in which industries were not functioning in test-checked prisons during 2009-14**

Sl. No.	Type of Industry	Test-checked Central Prisons							
		Coimbatore		Madurai		Tiruchirappalli		Puzhal-I	
		Year & month	No. of months	Year & month	No. of months	Year & month	No. of months	Year & month	No. of months
1.	Paper, Book Binding, Pad making, tag making,	2009: 7,8 2010:6,7,8 2011:6,7,8 2012:9 2013:7	10	2009:4,5,6,7 2010:4,5,6,7,8 2011:4,5,6,7,8 2012:4,5,6,7 2013:5,6	20	2009:5,6,7,8 2010:5,6,7 2011:5,6,7,8,9 2012:5,6,7,11,12 2013:1,2,6 2014:2	21	2009:4,7,8 2010:4,5,6,7,9,11 2011:5,6,7,8,9,11 2012:7 2013:6	17
2.	Weaving	2009: 8 2011: 8	2	2009:4,5,6,7 2010:4,5,6,7,8 2011:4,5,6,7,8 2012:4,5,6,7 2013:5,6	20	2009:5,6,7,8,9 2010:5,6,7 2011:5,6,7,8,9 2012:5,6,7,11,12 2013:6,7	20	2009:8,9,10,11 2010:3,7 2011:2,3,4,5,6,7,8,9,10,11,12 2012:1,2,3,4,5,6,7,8 2013:6,7	27
3.	Soap making	--	--	--	--	2009:6,7,8,9,10 2010:1,5,6,7,8 2011:4,5,6,7,8,9 2012:4,5,6,7,8,12 2013:1,6,11 2014:2	26	--	--
4.	Handloom	2009: 8 2011:8 2012:5,6,7,9	6	--	--	--	--	--	--
5.	Tailoring	2009:8 2011:8	2	--	--	--	--	--	--
6.	Tape making	2009:8 2011:8, 2012:5,6,7,9	6	--	--	--	--	--	--
7.	Sealing Wax, Tag making	--	--	--	--	--	--	2009:7,8,9,10,11 2010:5,6,12 2011:4,5,6,7,8,9,10,11 2012:6,7,8,9,10,11,12 2013:1,2,3,4,5,6	29

(Source: Information furnished by the Department)

**Appendix 2.12**  
**(Reference: Paragraph 2.3.11; Page 68)**

**Details of sanctioned posts and men-in-position in various services of the department during 2009-13**

Sl. No.	Category of service	2009			2010			2011			2012			2013		
		SS	Filled	Vacant	SS	Filled	Vacant	SS	Filled	Vacant	SS	Filled	Vacant	SS	Filled	Vacant
1.	Uniform Services	3,870	3,341	529 (13.67)	3,927	3,183	744 (18.95)	4,011	3,537	474 (11.82)	4,009	3,526	483 (12.05)	4,025	3,570	455 (11.30)
2.	Correctional Staff	38	14	24 (63.16)	38	16	22 (57.89)	38	10	28 (73.68)	58	28	30 (51.72)	58	18	40 (68.97)
3.	Administration Wing	688	443	245 (35.61)	696	453	243 (34.91)	754	485	269 (35.68)	754	487	267 (35.41)	754	488	266 (35.28)
4.	Medical Staff	96	69	27 (28.13)	101	66	35 (34.65)	105	80	25 (23.81)	106	75	31 (29.25)	106	78	28 (26.41)
5.	Probation Wing	109	43	66 (60.55)	109	36	73 (66.97)	109	35	74 (67.89)	93	35	58 (62.37)	77	41	36 (46.75)
6.	Manufactory Section	122	56	66 (54.1)	117	52	65 (55.56)	117	56	61 (52.14)	115	56	59 (51.30)	112	56	56 (50)
7.	Intelligence Wing	5	5	..	5	1	4 (80)	5	2	3 (60)	16	6	10 (62.50)	30	13	17 (56.67)
8.	Other Staff	22	16	6 (27.27)	22	12	10 (45.45)	22	16	6 (27.27)	22	17	5 (22.73)	34	21	13 (38.24)
	<b>Total</b>	<b>4,950</b>	<b>3,987</b>	<b>963 (19.45)</b>	<b>5,015</b>	<b>3,819</b>	<b>1,196 (23.85)</b>	<b>5,161</b>	<b>4,221</b>	<b>940 (18.21)</b>	<b>5,173</b>	<b>4,230</b>	<b>943 (18.23)</b>	<b>5,196</b>	<b>4,285</b>	<b>911 (17.53)</b>

Figures in brackets indicates percentage of vacancy.

SS : Sanctioned Strength

(Source: Information furnished by the Department)



**Appendix 2.13**  
**(Reference: Paragraph 2.4.2; Page 75)**  
**Benefits anticipated to various stakeholders through CCTNS Project**

<b>Benefits to Citizens</b>
<ul style="list-style-type: none"> <li>• Multiple channels to access services from police</li> <li>• Simplified process for registering and tracking incidents, petitions and FIRs</li> <li>• Simplified process for accessing general services such as requests for certificates, verifications, and permissions</li> <li>• Simplified process for registering grievances against police</li> <li>• Simplified process for tracking the progress of the case during trials</li> <li>• Simplified access to view/report unclaimed/recovered vehicles and property</li> <li>• Improved relationship management for victims and witnesses</li> <li>• Ability to view and pay pending traffic challans from multiple access points</li> <li>• Faster and assured response from police to any emergency calls for assistance</li> </ul>
<b>Benefits to Police Department</b>
<ul style="list-style-type: none"> <li>• Enhanced tools for investigation</li> <li>• Centralized crime and criminal information repository along with the images of the criminals and fingerprints with advanced search capabilities</li> <li>• Enhanced ability to analyse crime patterns, modus operandi</li> <li>• Enhanced ability to analyse accidents and other road incidents</li> <li>• Reduced workload of the police station back-office activities such as preparation of regular and ad-hoc reports and station records management</li> <li>• Enhanced tools to optimize resource allocation for patrols, emergency response, petition enquiries, and other general duties</li> <li>• A collaborative knowledge-oriented environment where knowledge is shared across the different regions and units</li> <li>• Better coordination and communication with external stakeholders through implementation of electronic information exchange systems</li> <li>• Advanced tools for traffic regulation and enforcement</li> </ul>
<b>Benefits to Ministry of Home Affairs</b>
<ul style="list-style-type: none"> <li>• Standardized means of capturing the crime and criminal data across the police stations in the country</li> <li>• Faster and easier access to crime and criminal information across the country in a manner amenable for trend and pattern analysis</li> <li>• Enhanced ability to detect crime patterns and modus operandi across the States and communicate to the State police departments for aiding in crime prevention</li> <li>• The ability to respond faster and with greater accuracy to inquiries from the Parliament, citizens and citizens groups; and to RTI queries</li> </ul>
<b>Benefit to External Departments (Jails, Courts, Passports Office, Transport office and Hospitals)</b>
<ul style="list-style-type: none"> <li>• Seamless integration with police systems for better citizen service delivery and improved law enforcement</li> </ul>

**Appendix 2.14**  
**(Reference: Paragraph 2.4.8.5 (ii); Page 87)**  
**Vital fields left blank during data entry process**

**(a) By System Integrator**

Sl. No.	Nature of omissions	Number of cases
1.	Under Arrest details, arrest place not captured	1,17,518 cases out of 12,46,536 (9 per cent)
2.	Under Arrest details, custody place not captured	5,15,373 cases out of 8,31,753 (62 per cent)
3.	Under Arrest details, custody taken but no Information to relatives/friends captured	3,43,914 cases out of 12,25,108 (28 per cent)

**(b) By Police personnel/PDEOs**

Sl. No.	Nature of Omissions	Number of Instances
1.	Blank case type/case sub type	836
2.	Arrest place not entered	92,825
3.	Custody date not entered	106
4.	Custody place not entered	2,21,809
5.	Custody taken but no information to relatives/friends captured	4,15,822
6.	Witness details were captured belatedly (From 1/1/2013 to May 2014)	6,59,816
7.	Witness statement not captured (From 1/1/2013 to May 2014)	5,22,756
8.	Persons available in arrest details but not in accused details (From 1/1/2013 to May 2014)	2,914
9.	Accused/Arrested persons details without address	62,464
10.	Accused/Arrested persons details parent name	67,553
11.	Accused/Arrested persons details without religion	29,65,991
12.	Delay in capture of cases under Arrest Details during 2014	5,97,601
13.	Case Diary not captured	28,98,362
14.	Date and time of occurrence not captured	4,110

**Appendix 2.15**  
(Reference: Paragraph 2.4.8.6; Page 90)  
**Discrepancy between Data digitised / certified by PWC / Available in the SDC Server**

District	Number of FIRs available as per CIPRUS Data	Digitisation sign-off from the Districts	Status of digitisation as per PWC Report	Shortfall Data w.r.t PWC	Shortfall Data w.r.t Sign-off	Percentage of Shortfall Data w.r.t Sign-off
Ariyalur	14,335	14,417	14,400	(-)65	(-)82	1
Coimbatore	34,750	35,941	35,984	(-)1,234	(-)1,191	3
Coimbatore city	36,454	36,513	36,283	171	(-)59	0
Cuddalore	45,938	47,880	47,880	(-)1,942	(-)1,942	4
Dharmapuri	24,861	26,133	26,544	(-)1,683	(-)1,272	5
Dindigul	39,712	40,023	39,795	(-)83	(-)311	1
Erode	34,899	35,299	34,790	109	(-)400	1
Kancheepuram	32,731	33,086	33,809	(-)1,078	(-)355	1
Kanyakumari	33,353	33,403	33,403	(-)50	(-)50	0
Karur	11,883	11,955	11,990	(-)107	(-)72	1
Krishnagiri	23,202	25,335	25,321	(-)2,119	(-)2,133	9
Madurai	34,959	35,541	35,161	(-)202	(-)582	2
Madurai city	49,401	50,288	50,674	(-)1,273	(-)887	2
Nagapattinam	31,014	32,226	32,540	(-)1,526	(-)1,212	4
Namakkal	26,338	26,936	26,953	(-)615	(-)598	2
Nilgiris	11,171	11,227	11,231	(-)60	(-)56	1
Perambalur	11,472	11,508	11,665	(-)193	(-)36	0
Pudukkottai	22,628	22,471	22,518	110	157	(-)1
Ramanathapuram	19,422	19,336	19,302	120	86	0
Salem	33,635	35,028	34,985	(-)1,350	(-)1,393	4
Salem city	18,374	19,004	19,041	(-)667	(-)630	3
Sivagangai	25,948	26,210	26,142	(-)194	(-)262	1
Thanjavur	37,872	38,945	39,016	(-)1,144	(-)1,073	3
Theni	31,267	31,550	31,531	(-)264	(-)283	1
Thoothukudi	36,133	36,574	36,609	(-)476	(-)441	1
Tirunelveli	51,693	52,833	52,756	(-)1,063	(-)1,140	2
Tirunelveli city	12,451	13,318	13,318	(-)867	(-)867	7
Tiruppur	46,034	46,905	46,872	(-)838	(-)871	2
Tiruvallur	25,604	26,216	26,303	(-)699	(-)612	2
Thiruvannamalai	40,974	41,533	41,535	(-)561	(-)559	1
Thiruvarur	21,282	21,723	21,642	(-)360	(-)441	2
Tiruchirappalli	21,944	22,093	22,200	(-)256	(-)149	1
Tiruchirappalli city	28,121	28,848	29,020	(-)899	(-)727	3
Vellore	48,327	48,562	48,843	(-)516	(-)235	0
Villupuram	38,749	40,792	40,797	(-)2,048	(-)2,043	5
Virudhunagar	38,558	38,909	39,062	(-)504	(-)351	1
<b>Total</b>	<b>10,95,489</b>	<b>11,18,561</b>	<b>11,19,915</b>	<b>(-)24,426</b>	<b>(-)23,072</b>	
				<i>2 per cent</i>	<i>2 per cent</i>	

**Appendix 2.16**  
**(Reference: Paragraph 2.4.8.7 (i); Page 91)**

**Number of police personnel available in Duty Register and Computer system**

Sl. No.	District	Police Station	Police Personnel as per Duty Register	Police personnel as per CIPRUS
1.	Tiruvallur	Podathurpet	19	73
2.	Tiruvallur	Kavarapettai	33	80
3.	Tiruvallur	SIPCOT	26	75
4.	Chennai	Pallikaranai	62	76
5.	Chennai	Saidapet	55	116
6.	Chennai	SRMC, Porur	73	88
7.	Coimbatore City	Ramanathapuram	48	144
8.	Coimbatore City	AWPS, Gandhipuram	14	24
9.	Dharmapuri	Palacode	33	43
10.	Dharmapuri	Dharmapuri Town	67	97
11.	Dharmapuri	A.Pallipatty	21	42
12.	Dharmapuri	Bommidi	21	34
13.	Kanyakumari	Keeriparai	11	25
14.	Kanyakumari	AWPS, Kanyakumari	12	13
15.	Tiruchirappalli City	Tiruchirappalli Airport	44	88
16.	Tiruchirappalli City	Cantonment	47	55
17.	Tiruchirappalli City	AWPS, Fort	27	37
18.	Tiruchirappalli City	Gandhimarket	52	109
19.	Tirunelveli City	Tirunelveli Town	140	60
20.	Tirunelveli City	Perumalpuram	45	53
21.	Tirunelveli City	AWPS, Tirunelveli	13	26
22.	Thiruvarur	Mannargudi Taluk	34	53
23.	Thiruvarur	Thalaimangalam	19	59

**Appendix 2.17**

(Reference: Paragraph 2.4.9.2; Pages 94 and 95)

**A. Shortfall in data digitisation during 1/1/2002 to 31/12/2008 by SI (All Registered Murder, Rape, Property, Arms and Explosive cases)**

Year	Murder	Rape	Property Cases			Arms	Explosives
			Burglary	Theft	Total		
2002	1,722	512	5,532	18,614	24,146	126	425
2003	1,591	557	4,849	18,213	23,062	172	448
2004	1,479	618	4,147	17,530	21,677	158	362
2005	1,440	571	3,738	15,851	19,589	184	431
2006	1,363	457	3,300	13,651	16,951	125	378
2007	1,633	523	3,717	13,217	16,934	145	306
2008	1,759	573	3,849	15,019	18,868	146	284
<b>Total (Crime Book figures)</b>	<b>10,987</b>	<b>3,811</b>	<b>29,132</b>	<b>1,12,095</b>	<b>1,41,227</b>	<b>1,056</b>	<b>2,634</b>
Figures as per database	4,852	1,907			1,25,552	462	1,440
Shortfall in Digitisation	6,135	1,904			15,675	594	1,194
Percentage of shortfall in Digitisation	56 per cent	50 per cent			11 per cent	56 per cent	45 per cent

**B. Discrepancy in data digitisation during 2009 to 2011**

Year	As per Crime Book		Total FIRs as per Crime Book	As per CIPRUS Database		Total FIRs as per CIPRUS Database	Discrepancy
	IPC	SLL*		IPC	SLL*		
2009	1,74,691	1,61,681	3,36,372	2,23,554	1,23,422	3,46,976	(-)10,604
2010	1,85,678	1,60,674	3,46,352	2,18,574	1,22,481	3,41,055	5,297
2011	1,92,879	1,44,724	3,37,603	2,36,383	1,38,342	3,74,725	(-)37,122
<b>Total</b>	<b>5,53,248</b>	<b>4,67,079</b>	<b>10,20,327</b>	<b>6,78,511</b>	<b>3,84,245</b>	<b>10,62,756</b>	<b>(-)42,429</b>

\* The figure SLL is arrived at after deducting the 41 Cr.PC cases

**C. Shortfall in capture of data during 1/1/2012 to 31/12/2013**

Year	By whom	As per Crime Book, Tamil Nadu		Net FIR (IPC+SLL) to be digitised	Digitisation done as per Database	Shortfall in data digitisation
		IPC	SLL			
2012	Police personnel with hand holding persons	2,00,474	5,49,064	7,49,538	6,42,225	1,07,313 (14 per cent)
2013	Police personnel	2,03,579	4,93,099	6,96,678	6,52,487	44,191 (6 per cent)

### Appendix 3.1

(Reference: Paragraph 3.1.3; Page 103)

#### Details of schools which did not implement 25 per cent reservation provisions of the Act

District	Total number of unaided non-minority schools	Total no. of seats available for admission under 25 per cent reservation	Schools which implemented the RTE Act				Schools which did not implement the RTE Act		Total no. of seats not filled up under 25 per cent reservation (7) + (9)
			Number of schools	Total no. of children to be admitted under 25 per cent reservation	No. of children actually admitted under 25 per cent reservation	Shortfall in admission (5)-(6)	Number of schools	No. of children to be admitted under 25 per cent reservation (3)-(5)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Nursery and Primary schools</b>									
Chennai	364	3,763	144	1,234	831	403	220	2,529	2,932
Tiruvallur	279	2,086	84	685	639	46	195	1,401	1,447
Coimbatore	194	1,783	142	1,406	1,119	287	52	377	664
Pudukkottai	167	1,033	167	1,033	1,010	23	0	0	23
<b>Total</b>	<b>1,004</b>	<b>8,665</b>	<b>537</b>	<b>4,358</b>	<b>3,599</b>	<b>759</b>	<b>467</b>	<b>4,307</b>	<b>5,066</b>
<b>Matriculation schools</b>									
Chennai	249	4,143	154	2,567	1,511	1,056	95	1,576	2,632
Tiruvallur	322	5,371	141	2,834	1,048	1,786	181	2,537	4,323
Coimbatore	229	4,088	171	3,213	2,671	542	58	875	1,417
Pudukkottai	62	686	62	686	676	10	0	0	10
<b>Total</b>	<b>862</b>	<b>14,288</b>	<b>528</b>	<b>9,300</b>	<b>5,906</b>	<b>3,394</b>	<b>334</b>	<b>4,988</b>	<b>8,382</b>
<b>Grand total</b>	<b>1,866</b>	<b>22,953</b>	<b>1,065</b>	<b>13,658</b>	<b>9,505</b>	<b>4,153</b>	<b>801</b>	<b>9,295</b>	<b>13,448</b>

**Appendix 3.2**  
(Reference: Paragraph 3.1.4; Page 103)

**Shortfall in admission of children under 25 per cent reservation in the test-checked districts**

Unaided Non-minority Schools	Number of Schools	No. of children to be admitted	No. of children admitted	Percentage of shortfall in admission
<b>Chennai District</b>				
Nursery & Primary Schools	11	73	39	
Matriculation Schools	10	187	60	
<b>Total</b>	<b>21</b>	<b>260</b>	<b>99</b>	<b>62</b>
<b>Coimbatore District</b>				
Nursery & Primary Schools	6	58	34	
Matriculation Schools	9	148	85	
<b>Total</b>	<b>15</b>	<b>206</b>	<b>119</b>	<b>42</b>
<b>Pudukkottai District</b>				
Nursery & Primary Schools	11	76	51	
Matriculation Schools	3	50	41	
<b>Total</b>	<b>14</b>	<b>126</b>	<b>92</b>	<b>27</b>
<b>Tiruvallur District</b>				
Nursery & Primary Schools	7	67	34	
Matriculation Schools	12	270	63	
<b>Total</b>	<b>19</b>	<b>337</b>	<b>97</b>	<b>71</b>
<b>Grand Total</b>	<b>69</b>	<b>929</b>	<b>407</b>	<b>56</b>



**Appendix 3.3**  
(Reference: Paragraph 3.1.4; Page 103)

**Details of students eligible for admission under the disadvantaged group but admitted under general category/regular stream after collection of fees**

Sl.No.	District	Number of schools	Total number of admissions made	Admissions to be made under 25 per cent reservation	Admissions actually made	Shortfall in admission	Number of disadvantaged group children admitted in regular stream			
							SC	BC	MBC	Total
<b>Nursery and Primary Schools</b>										
1.	Chennai	9	244	70	29	41	22	70	24	116
2.	Coimbatore	3	102	25	13	12	4	35	9	48
3.	Pudukkottai	11	309	76	51	25	18	123	46	187
4.	Thiruvallur	3	147	36	26	10	1	31	4	36
	<b>Total</b>	<b>26</b>	<b>802</b>	<b>207</b>	<b>119</b>	<b>88</b>	<b>45</b>	<b>259</b>	<b>83</b>	<b>387</b>
<b>Matriculation Schools</b>										
1.	Chennai	7	454	111	34	77	68	64	24	156
2.	Coimbatore	5	425	106	65	41	7	132	10	149
3.	Pudukkottai	3	195	50	41	9	15	45	38	98
4.	Thiruvallur	6	556	140	37	103	63	113	191	367
	<b>Total</b>	<b>21</b>	<b>1,630</b>	<b>407</b>	<b>177</b>	<b>230</b>	<b>153</b>	<b>354</b>	<b>263</b>	<b>770</b>
	<b>Grand Total</b>	<b>47</b>	<b>2,432</b>	<b>614</b>	<b>296</b>	<b>318</b>	<b>198</b>	<b>613</b>	<b>346</b>	<b>1,157</b>

SC: Scheduled Caste, BC: Backward Class, MBC: Most Backward Class

**Appendix 3.4**  
(Reference: Paragraph 3.1.5; Page 104)

**Details of admissions made without requisite certificates/documentary proof**

Unaided Non-minority Schools	Admissions made without proof of age	Admissions made without proof of residence	Admissions made without proof of community/income certificate
<b>Chennai District</b>			
Nursery and Primary Schools	11 (4 schools)	21 (8 schools)	21 (6 schools)
Matriculation Schools	3 (3 schools)	15 (6 schools)	17 (7 schools)
<i>Total</i>	<i>14 (7 schools)</i>	<i>36 (14 schools)</i>	<i>38 (13 schools)</i>
<b>Coimbatore District</b>			
Nursery and Primary Schools	10 (6 schools)	62 (11 schools)	40 (10 schools)
Matriculation Schools	32 (7 schools)	41 (9 schools)	75 (11 schools)
<i>Total</i>	<i>42 (13 schools)</i>	<i>103 (20 schools)</i>	<i>115 (21 schools)</i>
<b>Pudukkottai District</b>			
Nursery and Primary Schools	7 (5 schools)	48 (13 schools)	49 (13 schools)
Matriculation Schools	8 (3 schools)	22 (4 schools)	21 (4 schools)
<i>Total</i>	<i>15 (8 schools)</i>	<i>70 (17 schools)</i>	<i>70 (17 schools)</i>
<b>Tiruvallur District</b>			
Nursery and Primary Schools	12 (4 schools)	21 (5 schools)	30 (6 schools)
Matriculation Schools	11 (7 schools)	61 (10 schools)	68 (13 schools)
<i>Total</i>	<i>23 (11 schools)</i>	<i>82 (15 schools)</i>	<i>98 (19 schools)</i>
<b>Grand Total</b>	<b>94 (39 schools)</b>	<b>291 (66 schools)</b>	<b>321 (70 schools)</b>

**Appendix 3.5**  
**(Reference: Paragraph 3.1.6; Page 104)**  
**Details of fees collected from children by schools in the test-checked districts**

Name of the District	Fees collected by						Total		
	Nursery and Primary schools			Matriculation schools			Number of schools	Number of students	Amount in ₹
	Number of schools	Number of students	Amount in ₹	Number of schools	Number of students	Amount in ₹			
Chennai	1	1	6,350	7	36	3,23,690	8	37	3,30,040
Coimbatore	14	111	5,86,810	14	210	12,50,980	28	321	18,37,790
Pudukkottai	7	44	1,69,875	2	15	56,700	9	59	2,26,575
Tiruvallur	6	77	4,42,100	8	47	2,39,689	14	124	6,81,789
<b>Total</b>	<b>28</b>	<b>233</b>	<b>12,05,135</b>	<b>31</b>	<b>308</b>	<b>18,71,059</b>	<b>59</b>	<b>541</b>	<b>30,76,194</b>

**Appendix 3.6**  
(Reference: Paragraph 3.1.8; Page 105)

**Details of Unaided Non-minority Schools which did not supply  
either uniform or text books/writing materials**

Districts	Number of schools which did not supply either uniform or books/writing materials	Number of schools which supplied uniform on collection of cost	Number of schools which supplied books/writing materials on collection of cost
Chennai District	19	7	15
Coimbatore District	31	7	22
Pudukkottai District	21	5	16
Tiruvallur District	12	2	6
<b>Total</b>	<b>83</b>	<b>21</b>	<b>59</b>

**Appendix 3.7**  
**(Reference: Paragraph 3.4.1; Page 121)**

**(a) Avoidable expenditure due to delay in deposit after final Court order**

**Adi- Dravidar and Tribal Welfare Department**

Sl.No.	G.O No. and date	Date of Sub-Court Order	Date of High court Interim order	Date of High court final order	Interest liability (period)		Period of avoidable delay (in days)	Compensation awarded (Amount in ₹)	Rate of interest (In per cent)	Avoidable Interest (Amount in ₹)
					Date from which interest was payable	Date up to which interest was calculated				
1	288-24/08/2011	Not available	Nil	30/06/2008	30/10/2008	31/05/2011	943	3,21,313	15	1,24,520
2	404-08/11/2011	15/10/2004	Nil	HC order - 16/07/2009 SC order - 30/11/2009	17/07/2009	30/06/2011	713	2,85,81,138	6	33,49,866
3	521-13/12/2012	17/12/2007	No appeal	Nil	17/04/2008	31/10/2012	1,658	10,14,463	6	2,76,490
4	32-14/02/2013	29/04/2005	No appeal	Nil	29/08/2005	31/12/2012	2,681	5,85,437	15	6,45,025
5	392-31/10/2011	25/02/2000	Nil	22/09/2008	22/01/2009	31/03/2011	798	5,65,197	15	1,85,354
6	22-24/01/2012	30/06/2003	Nil	09/03/2010	09/07/2010	30/11/2011	509	8,87,979	15	1,85,746
7	130-21/03/2012	15/10/1997	Nil	10/03/2008	10/07/2008	29/02/2012	1,329	11,72,297	15	6,40,267
8	238-26/06/2012	08/10/2004	Nil	HC order - 13/04/2009 SC order -24/09/2010	13/07/2009	30/04/2012	1,022	57,49,345	12	19,31,780
9	178-23/08/2013	20/09/2010	No appeal	Nil	20/01/2011	30/04/2013	831	36,89,032	6	5,03,932
10	183-27/08/2013		Nil	20/09/2010	20/01/2011	31/05/2013	862	13,42,002	6	1,90,160
11	110-10/06/2013	30/06/2009	Nil	09/02/2010	09/06/2010	31/03/2013	1,026	39,26,806	6	6,62,285
12	98-24/03/2010	01/09/1992	Nil	16/09/2005	16/01/2006	31/12/2009	1,445	2,63,572	15	1,56,518
13	197-13/09/2013	08/09/2000	Nil	20/11/2003	20/03/2004	17/06/2005	454	9,86,452	12	1,47,238
14	63-22/03/2013	07/10/1994	Nil	30/04/2009	30/08/2009	31/03/2013	1,309	1,49,807	15	80,588
15	534-14/12/2011	28/11/2003	13/02/2008	24/04/2009	24/08/2009	31/07/2011	706	5,97,624	15	1,73,393
	<b>Total (a)</b>									<b>92,53,162</b>

Avoidable expenditure calculated after allowing a period of one month for receipt of copy of court judgement and reckoning a period of three months fixed by Supreme Court/ High Court in certain cases.

(b) Avoidable expenditure due to delay in deposit of interim award where final order has been given by the Court

Sl.No.	G.O No. and date	Date of Sub-Court Order	Date of High court Interim order	Time allowed as per High court order	Date of High court order	Interest liability		Period of avoidable delay (in days)	Compensation as per High court order (Amount in ₹)	Rate of interest awarded (In per cent)	Interest for avoidable period of delay (Amount in ₹)
						Date from which interest was payable	Date of deposit of amount in lower court				
<b>Adi- Dravidar and Tribal Welfare Department</b>											
1	157 18/07/2013	14/09/2001	25/02/2002	8 weeks	19/09/2008	22/04/2002	09/05/2006	1,478	23,52,408	15	14,28,846
2	264 12/12/2013	21/12/1994	19/10/2002	8 weeks	15/10/2009	15/12/2002	12/07/2006	1,305	5,29,195	15	2,83,808
										<b>Total</b>	<b>17,12,654</b>
<b>Backward Classes, Most Backward Classes and Minorities Welfare Department</b>											
1	2 30/01/2012	30/04/2004	14/06/2005	NA	08/04/2010	31/08/2005	31/07/2011	2,160	3,79,371	15	3,36,757
2	6 12/03/2012	NA	08/03/2005	NA	08/04/2010	29/04/2005	29/02/2012	2,497	2,94,512	15	3,02,218
3	2 08/01/2013 & 95 23/06/2009	29/07/2005	13/09/2006	6 weeks	23/07/2010	25/10/2006	08/10/2009	1,079	5,88,878	15	2,61,123
4	25 11/07/2013	22/11/2005	06/07/2009	Immediate	15/09/2009	16/09/2009	11/07/2013	1,394	4,54,220	9	1,56,127
5	20 26/06/2012	08/02/2002	16/03/2003	8 weeks	17/07/2009	11/05/2003	31/05/2012	3,308	7,28,782	15	9,90,744
6	1 09/01/2014	NA	09/08/2005	NA	08/04/2010	01/11/2005	30/09/2013	2,890	18,62,690	15	22,12,263
7	8 24/03/2008 & 11 08/04/2010	20/02/2003	30/09/2004	12 weeks	27/09/2006	31/03/2004	30/04/2008	1,491	36,33,814	15	22,26,582
			10/03/2004	3 weeks	NA	NA	NA	NA			
										<b>Total</b>	<b>64,85,814</b>
										<b>Total (b)</b>	<b>81,98,468</b>

**(c) Avoidable expenditure due to delay in deposit of interim award where final order is awaited**

Sl.No.	G.O No. and date	Date of Sub-Court Order	Date of High court Interim order	Time allowed as per High court order	Date of High court order	Interest liability (period)		Period of avoidable delay (in days)	Compensation as per High court order (Amount in ₹)	Rate of interest awarded (In per cent)	Interest for avoidable period of delay (Amount in ₹)
						Date from which interest was payable	Date of sanction by the Government				
<b>Adi- Dravidar and Tribal Welfare Department</b>											
1	102 27/02/2012	21/1/2003	08/12/2004	4 weeks	Final order awaited	05/01/2005	27/02/2012	2,609	41,34,413	15	44,32,884
2	68 05/04/2013	22/1/2007	25/10/2010	8 weeks		20/12/2010	05/04/2013	837	40,72,080	6	5,60,274
3	42 10/02/2011	11/4/2002	08/12/2006	8 weeks		02/02/2007	10/02/2011	1,469	11,66,400	6	2,81,662
<b>Total</b>											<b>52,74,820</b>
<b>Backward Classes, Most Backward Classes and Minorities Welfare Department</b>											
1	23 03/06/2008	09/07/2001	21/02/2002	8 weeks	Final order awaited	18/04/2002	03/06/2008	2,238	3,71,473	15	3,41,653
2	43 28/07/2010	15/06/2004	14/11/2005	12 weeks		06/02/2006	28/07/2010	1,633	16,25,769	15	10,91,047
<b>Total</b>											<b>14,32,700</b>
<b>Total (c)</b>											<b>67,07,520</b>
<b>Grand Total (a+b+c)</b>											<b>2,41,59,150 (or) 2.42 crore</b>



**Appendix 3.8**  
(Reference: Paragraph 3.4.3; Page 123)

**Extra expenditure on procurement of furniture from TANSI**

(In ₹)

Sl. No.	Name of the article	TNKVIB rate per unit	TANSI rate per unit	Difference	Number of units procured from TANSI	Extra expenditure
1.	Desks	2,145	2,400	255	78,264	1,99,57,320
2.	Benches	1,285	1,500	215	78,264	1,68,26,760
3.	Tables	2,470	2,770	300	6,522	19,56,600
4.	Wooden chairs	1,710	1,720	10	6,522	65,220
	<b>Total</b>					<b>3,88,05,900 or 3.88 crore</b>

**Appendix 3.9**  
**(Reference: Paragraph 3.4.4; Page 125)**

**Details of drought relief disbursed to uninsured farmers in delta Districts/Areas**

(In ₹)

Sl. No.	District	Number of uninsured farmers	Area not insured (in acres)	Total drought relief (@ ₹ 15,000 per acre)	Avoidable payment (i.e. ₹ 8,692 per acre the maximum insurance claim under universal crop insurance)
<b>Delta Districts/Delta Areas covered by Universal Insurance</b>					
1	Thiruvarur	Nil	Nil	Nil	Nil
2	Thanjavur	887	765.16	1,14,77,400	66,50,771
3	Nagapattinam	25,898	25,153.28	37,72,99,200	21,86,32,310
4	Tiruchirappalli	10,951	5,977.64	8,96,64,600	5,19,57,647
5	Cuddalore	1,120	941.13	1,41,16,950	81,80,302
	<b>Total</b>	<b>38,856</b>	<b>32,837.21</b>	<b>49,25,58,150</b>	<b>28,54,21,030</b>

**Appendix 3.10**  
(Reference: Paragraph 3.4.5; Page 126)

**District-wise details of laptops distributed free of cost to students studying in self financing stream of Government aided schools**

Sl. No.	Name of the District	2011-12		2012-13	
		Number of laptops issued	Total cost (in ₹) @ ₹ 13,939	Number of laptops issued	Total cost (in ₹) @ ₹ 16,789.50
1	Ariyalur	344	47,95,016	377	63,29,641.50
2	Coimbatore	..	..	375	62,96,062.50
3	Dindigul	1,383	1,92,77,637	1,409	2,36,56,405.50
4	Erode	762	1,06,21,518	137	23,00,161.50
5	Kancheepuram	1,753	2,44,35,067	..	..
6	Kanyakumari	2,056	2,86,58,584	1,337	2,24,47,561.50
7	Karur	362	50,45,918	419	70,34,800.50
8	Madurai	2,880	4,01,44,320	842	1,41,36,759.00
9	Ramanathapuram	335	46,69,565	..	..
10	Sivagangai	1,316	1,83,43,724	..	..
11	Theni	12	1,67,268	28	4,70,106.00
12	Thiruvallur	143	19,93,277	114	19,14,003.00
13	Thoothukudi	479	66,76,781	18	3,02,211.00
14	Tiruchirappalli	240	33,45,360	234	39,28,743.00
15	Thiruvannamalai	309	43,07,151	289	48,52,165.50
16	Virudhunagar	2,611	3,63,94,729	1,747	2,93,31,256.50
	<b>Total</b>	<b>14,985</b>	<b>20,88,75,915</b>	<b>7,326</b>	<b>12,29,99,877.00</b>
			<b>Grand Total</b>		<b>33,18,75,792</b> or <b>₹ 33.19 crore</b>

**Glossary of abbreviations**

<b>Abbreviation</b>	<b>Full form</b>
ACs	Assistant Commissioners
AD&TW	Adi Dravidar and Tribal Welfare
ADGP (STPC)	Additional Director General of Police, State Traffic Planning Cell
AEE	Assistant Executive Engineer
AH	Animal Husbandry
AICIL	Agricultural Insurance Company of India Limited
AMC	Annual Maintenance Charges
BCMBC & MW	Backward Classes, Most Backward Classes and Minorities Welfare
BM	Bituminous Macadam
BM Rules	Bio-Medical Wastes (Management & Handling) Rules
BSs	Borstal Schools
BSUP	Basic Services to Urban Poor
C&AG	Comptroller and Auditor General of India
C&AG's (DPC) Act	Comptroller and Auditor General's (Duties, Powers and Conditions of Services) Act
CA DPM	CA Database Performance
CAARUS	Crime Analysis and Automatic Records Updation System
CAATs	Computer Aided Audit Techniques
CCIS	Crime and Criminal Information System
CCTNS	Crime and Criminal Tracking Network and Systems
CCTVs	Closed Circuit Televisions
CD	Case Diary
CE	Chief Engineer
CED	Central Excise Duty
CEO	Chief Executive Officer
CEOs	Chief Educational Officers
CIET	Central Institute of Education Technologies
CIPA	Common Integrated Police Application
CIPRUS	Common Integrated Police Records Updation Systems
CMBCDCW	Commissioner of Most Backward Classes and Denotified Communities Welfare
CMDA	Chennai Metropolitan Development Authority
CMWSSB	Chennai Metro Water and Sewerage Board

Abbreviation	Full form
CoA	Commissioner of Agriculture
CMBCDCW	Commissioner of Most Backward Classes and Denotified Communities Welfare
CPs	Central Prisons
CPS	Chief Probation Superintendent
CSR	Child Sex Ratio
CSW	Commissioner of Social Welfare
DADTW	Director of Adi Dravidar and Tribal Welfare
DADTWO	District Adi Dravidar and Tribal Welfare Officer
DCR	Development Control Rules
DCs	District Collectors
DDT	District Detachment Teams
DEE	Director of Elementary Education
DEEO	District Elementary Educational Officer
DEO	District Educational Officer
DGP	Director General of Police
DIG	Deputy Inspectors General of Prisons
DIGP (TS)	Deputy Inspector General of Police, Technical Services
DJs	District Jails
DLC	District Level Committees
DME	Director of Medical Education
DMS	Director of Matriculation Schools
DoTE	Directorate of Technical Education
DPCs	District Programme Coordinators
DPR	Draft Project Report
DPs	Draft Paragraphs
DRC	Disaster Recovery Centre
DS&P	Director of Stationery and Printing
DSD	Director of Social Defence
DSE	Director of School Education
DSP	Deputy Superintendent of Police
DSW	Director of Social Welfare
DSWO	District Social Welfare Officer
DTW	Director of Tribal Welfare
EBB	Educationally Backward Blocks

<b>Abbreviation</b>	<b>Full form</b>
EE	Executive Engineer
EIUS	Environmental Improvement of Urban Slums
ELCOT	Electronics Corporation of Tamil Nadu
EMS	Enterprise Management and Monitoring Solution
ETRP	Emergency Tsunami Reconstruction Project
FA	Financial Adviser
FACTS	Finger Print Analysis and Criminal Tracking System
FAP	Flood Alleviation Programme
FC	Finance Commission
FDR	Fixed Deposit Receipt
FIR	First Information Report
GCP	Government Central Press, Chennai
GoI	Government of India
GoTN	Government of Tamil Nadu
GPF	General Provident Fund
H&UD	Housing and Urban Development
HP & E	Home, Prohibition and Excise
HT	History Ticket
ICDS	Integrated Child Development Services
ICT	Information and Communication Technology
IDA	International Development Association
IGP	Inspector General of Prisons
IIF	Integrated Investigation Forms
IMS	Inspector of Matriculation Schools
IO	Investigating Officer
IPC	Indian Penal Code
IRC	Indian Road Congress
IRs	Inspection Reports
ISP	Information System on Prisoners
JNNURM	Jawaharlal Nehru National Urban Renewal Mission
KGBV	Kasturba Gandhi Balika Vidhyalaya
KSY	Kishori Shakthi Yojana
LA	Land Acquisition
LAO	Land Acquisition Officer

Abbreviation	Full form
LBMA	London Bullion Market Association
LR	Literacy rate
MBC & DNC	Most Backward Classes and Denotified Communities
MD	Managing Director
MDM	Mid-day Meal
MHA	Ministry of Home Affairs
MHRD	Ministry of Human Resources Development
MMP	Mission Mode Project
MNAIS	Modified National Agricultural Insurance Scheme
MOs	Medical Officers
NABARD	National Bank for Agriculture and Rural Development
NAFIS	National Automated Finger prints Identification System
NAIS	National Agricultural Insurance Scheme
NBC	National Building Code
NCRB	National Crime Records Bureau
NeGP	National e-Governance Plan
NHAI	National Highways Authority of India
NIC	National Informatics Centre
NIT	National Institute of Technology
NPAG	National Programme for Adolescent Girls
NSIGSE	National Scheme of Incentive to Girls for Secondary Education
NTF	Not taken on file
NTL	NIIT Technologies Limited
NUEPA	National University for Educational Planning and Administration
OAPs	Open Air Prisons
OGPC	Open Graded Premix Carpet
PAs	Performance Audits
PCI	Planning Commission of India
PD Account	Personal Deposit Account
PDEOs	Police Data Entry Operators
PHCs	Primary Health Centres
PMC	Project Management Consultant
POCSO	Prevention of Children from Sexual Offences
POL	Petroleum, Oil and Lubricants



Abbreviation	Full form
POs	Probation Officers
PS	Public Sector
PT	Pending Trial
PWC	PricewaterhouseCoopers
PWD	Public Works Department
RDO	Revenue Divisional Officer
RE	Remunerative Enterprises
RFP	Request for Proposal
RGGH	Rajiv Gandhi Government General Hospital
RIEs	Regional Institutes of Education
RMSA	Rashtriya Madhyamik Shiksha Abhiyan
RO	Reverse Osmosis
RPOs	Regional Probation Officers
RSTF	Road Safety Tax Fund
SABLA	Rajiv Gandhi Scheme for Empowerment of Adolescent Girls
SC	Seal Coat
SCRB	State Crime Records Bureau
SCs	Scheduled Castes
SDBC	Semi-Dense Bituminous Concrete
SDC	State Data Centre
SE	Superintending Engineer
SED	School Education Department
SHO	Station House Officer
SI	System Integrator
SIETs	State Institutes of Education Technologies
SISEGS	Special Incentive Scheme for Encouraging Girls Education
SJs	Sub Jails
SLL	State Local Laws
SMDC	School Management Development Committees
SP	Superintendents of Prisons
SPID	Special Programme Implementation Department
SPMC	State Project Management Consultant
SPMU	State Project Monitoring Unit
SPWs	Special Prisons for Women

Abbreviation	Full form
SRC	State Report Cards
SSA	Sarva Shiksha Abhiyan
SSJs	Special Sub Jails
ST	Scheduled Tribes
STC	State Trading Corporation of India, New Delhi
SW & NMP	Social Welfare and Nutritious Meal Programme
TAC	Tender Award Committee
TAFs	Tsunami Affected Families
TANSI	Tamil Nadu Small Industries Corporation Limited
TEC	Technical Expert Committee
TEXCO	Tamil Nadu Ex-Servicemen's Corporation
TNALHWS	Tamil Nadu Acquisition of Land for Harijan Welfare Schemes
TNDSS	Tamil Nadu Detailed Standard Specifications
TNKVIB	Tamil Nadu Khadi and Village Industries Board
TNMSC	Tamil Nadu Medical Services Corporation
TNPFIDC	Tamil Nadu Power Finance and Infrastructure Development Corporation
TNPHC	Tamil Nadu Police Housing Corporation
TNSCB	Tamil Nadu Slum Clearance Board
TNT Rules	Tamil Nadu Treasury Rules
TNTBC	Tamil Nadu Text Book Corporation
TNTDFC	Tamil Nadu Transport Development Finance Corporation
TSP	Tribal Sub Plan
UCs	Utilisation Certificates
UI	Under Investigation
UID	User ID
ULBs	Urban Local Bodies
USD	United States Dollar
VAT	Value Added Tax
VCF	Victim Compensation Fund
VCS	Video Conferencing System
WBM	Water Bound Macadam

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