

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

Sl. No.	Name of the Department	Number of Outstanding	
		Inspection Reports	Audit Observations
1	Public Works Department (Water Resources)	125	415
	Public Works Department (Buildings)	139	345
2	Highways and Minor Ports	212	599
3	Environment and Forests	131	463
4	State Autonomous Bodies	40	171
5	Agriculture	222	719
6	Animal Husbandry	40	140
	Dairy Development	15	35
	Fisheries	25	69
7	Handlooms and Textiles	48	148
	Khadi and Village Industries	2	4
	Sericulture	0	0
8	Industries	6	20
	Micro, Small and Medium Enterprises	44	100
9	Tourism	16	38
10	Information and Technology	1	7
Total		1,066	3,273

Annexure 2
(Referred to in Paragraph 3.1.4.1)

Average number of cases treated per day

(Figures in numbers)

Name of the district	Total Number of VDs	Total VH and VCC	Average number of cases treated per day							
			Number of VDs					Number of VHs		Cases treated in VCC more than 80 cases
			Less than 30 cases	More than 30 and less than 40 cases	More than 40 and less than 60 cases	More than 60 and less than 80 cases	More than 80 cases	More than 60 and less than 80 cases	More than 80 cases	
Coimbatore	90	13	40	27	17	5	1	3	4	0
Erode	95	8	16	29	16	22	12	1	1	2
Madurai	89	4	48	20	17	2	2	0	0	0
Pudukottai	92	5	79	8	5	0	0	1	1	0
Theni	52	3	13	12	19	8	0	2	1	0
Tirunelveli	107	7	72	17	10	2	6	4	0	0
Tiruvarur	68	8	64	4	0	0	0	0	2	1
Tiruppur	97	7	24	53	17	2	1	1	2	0
Vellore	117	9	64	33	19	1	0	3	0	1
Villupuram	148	8	119	24	5	0	0	1	2	0
Total	955	72	539	227	125	42	22	16	13	4

(Source: Details furnished by Department)

Annexure 3
(Referred to in Paragraph 3.1.7.2)

Details of expiry medicines issued for treatment

Sl No	Name of the medicine	2014-15						2015-16						2016-17						Remarks
		OB	R	T	S	CB	EX	OB	R	T	S	CB	EX	OB	R	T	S	CB	EX	
VD Kollumangudi																				
1	D5 Cherratt powder	0	4	4	1	3	8/15	3	0	3	1	2	9/16	2	0	2	2	0	--	The medicine expired in 8/15 was used during 2016-17
2	D11 Picorhiya powder	1	3	4	4	0	3/14	0	0	0	0	0		0	0	0	0	0	--	The medicine expired in 3/14 was used during 2014-15
3	D73 Analgin with Paracetamol injection	5	17	22	7	15	10/15	15	0	15	0	15	10/16	15	0	15	15	0	12/16	The medicine expired in 10/15 was used during 2016-17
4	D75 Prednisolone Injection	14	34	48	28	20	1/16	20	1	21	11	10	12/17	10	10	110	60	50	7/18	The medicine expired in 1/16 was used during 2016-17
5	D78 Sodium salicylate with sodium iodide	10	41	51	45	6	3/16	6	0	6	0	6	10/16	6	0	6	6	0	11/17	The medicine expired in 3/16 was used during 2016-17
6	D 102 Antiprotozoal injection	3	3	6	3	3	11/14	3	2	5	0	5	11/17	5	4	9	0	9	6/18	The medicine expired in 11/14 was used during 2016-17
7	D 112 B.comp with choline	--	---	--	--	--	--	0	18	18	18	0	3/15	--	--	--	--	--	--	The medicine expired in 3/15 was used during 2015-16
8	D 123 Triamcinalone Acetate	71	8	79	73	6	1/16	6	0	6	0	6	11/16	6	0	6	6	0	10/16	The medicine expired in 1/16 was used during 2016-17
9	D138 Adrenaline	10	21	31	20	11	1/15	11	10	21	18	3	9/16	3	10	13	3	10	5/17	The medicine expired in 1/15 was used during 2015-16
10	159 Raniditine Hel 2ml	100	30	130	100	30	2/14	30	40	70	30	40	10/17	40	0	40	0	40	10/17	The medicine expired in 2/14 was used during 2014-15 and 2015-16
11	D 145 Cefachlor	0	330	330	30	300	1/16	300	0	300	200	100	11/16	100	10	110	110	0	6/18	The medicine expired in 1/16 was used during 2016-17
VD Vellaikinar																				
12	D169 Clomiphen tab BP	--	--	--	--	--	--	100	200	300	200	100	3/16	100	10	200	200	0	--	The medicine expired in 3/16 was used during 2016-17
VCC Pollachi																				
13	D146 Oxy tetra cycline	--	---	--	--	--	--	0	220	220	60	160	10/15	160	0	160	160	0	--	The medicine expired in 10/15 was used during 2016-17

OB - Opening Balance; R – Receipt; T – Total; S – Supply; CB – Closing Balance; EX – Date of Expiry

Annexure 4
(Referred to in Paragraph 3.6)

Avoidable expenditure on execution of works as per IRC-37: 2012 specification even after obtaining BBD test results

Sl. No	Name of the work	Reach executed	Over lay laid as per IRC 37: 2012 (in mm)			Over lay to be laid as per BBD test (in mm)			Excess thickness (in mm)		Excess quantity (in cum)	
			WMM	DBM	BC	WMM	DBM	BC	WMM	DBM	WMM	DBM
1	Improvements to riding surface at km 2/6-13/2, 16/0-26/2 and providing crash barrier type centre median at km 0/0-6/3 of Chennai - Pulicat Road (SH104) including construction of storm water drain at km 0/0-0/5	2/6-6/3 (3.7 km) (4.11.2015)	150	90	40	Nil	50	40	150	40	7,770	2,072
		16/0-17/0 (1.0 km) (5.11.2015)	150	100	40	Nil	50	40	150	50	1,050	350
2	Improvements in km 0/0 – 2/2 of Poonamallee - Kundrathur Road (M369)	0/0-2/2L/S (2.2 km) (20.12.2015)	250	115	40	Nil	55	40	250	60	3,850	924
3	Improvements in km 0/0-5/0 of Kodambakkam - Sriperumbudur road (SH113) (LS and RS)	0/2-0/4, 2/4-2/6, 3/0-3/2, 4/0-4/2, 4/6-4/8 (1 km) (19.12.2015)	250	105	40	Nil	70	40	250	35	3,500	490
4	Improvements to riding surface at km 9/4-12/8 and widening from single lane to intermediate lane at km 12/6-12/8 of Nochili Road (M645)	9/6-9/8, 10/2-10/4, 11/0-12/6 (2 km) (7.11.2015)	150	80	40	Nil	50	40	150	30	1,650	330
		Total (9.9 km)									17,820	4,166

Avoidable expenditure WMM 17,820 cum x ₹ 2,040 = ₹ 3,63,52,800
 DBM 4,166 cum x ₹ 7,000 = ₹ 2,91,62,000
 Total = ₹ 6,55,14,800 (or ₹ 6.55 crore)

Annexure 5
(Referred to in Paragraph 3.6)

Avoidable expenditure due to non-adherence of IRC-81: 1997

Sl. No	Name of the work	Reach executed	Date of BBD Test	Overlay required in terms of BM (in mm)	Overlay after conversion (in mm)	DBM to be laid after adjusting 40 mm for BC (in mm)	DBM actually laid (in mm)	Difference in DBM laid (in mm)	excess quantity (in cum)
1	Name of work: Improvements to riding surface at km 2/6-13/2, 16/0-26/2 and providing crash barrier type centre median at km 0/0-6/3 of Chennai - Pulicat Road (SH104) including construction of storm water drain at km 0/0-0/5.	11/8-13/2 (1.4 Km)	26.12.2015	95	67	50*	60	10	98
		17/0-26/2 (9.2 km)	26.12.2015	130	91	55	60	05	322
2	Name of work: Improvements in km 4/0-10/6 of Kavaraipettai - Sathyavedu road (SH52)	4/0-10/6 (6.6km)	25.12.2015	160	112	75	85	10	462
3	Name of work: Improvements in km 0/0-5/0 of Kodambakkam - Sriperumbudur road (SH113)	0/0-0/2 (0.200 km)	19.12.2015	155	109	70	75	5	14
		0/4-1/0 (0.600 km)		155	109	70	75	5	42
4	Name of work: Improvements in riding surface at km 0/0-12/0 of Puduvoiyal - Periapalayam road (M378)	0/0-1/0	24.12.2015	115	81	50	55	5	35
		1/0-2/0		115	81	50	60	10	70
		2/0-3/0		115	81	50	55	5	35
		3/0-4/0		115	81	50	60	10	70
		4/0-5/0 and 7/0-12/0 (10 km)		115	81	50	55	5	210
5	Name of work: Improvements in km 0/0-2/2 RS of Poonamallee - Kundrathur road (M369)	0/0-2/2 RS (2.2 km)	20.12.2015	130	91	55	70	15	231

Annexure 5 (Continued)

6	Name of work: Improvements in km 3/8-9/6 of Madhavaram - Redhills road (SH-111)	3/8-4/8	19.12.2015	25	Minimum	0	55	55	770
		4/8-5/8		130	91	55	60	5	70
		58/-6/8 (RS)		130	91	55	60	5	35
		6/8-9/6 (5.8 km)		130	91	55	60	5	126
7	Name of work: Improvements in km 0/0-0/8 and widening from two lane to four lane at km 1/2-1/8 of Basin road (M-1022)	0/0-0/8 (0.800 km)	24.12.2015	110	77	50	60	10	56
		1/2-1/8 (0.600 km)		110	77	50	55	5	18
8	Improvements in 17/894-18/689, 19/578-21/193, 29/500-29/930, 37/392-38/235, 52/350-55/210, 56/025-59/235 and Widening from two lane to multi land from km 43/577-43/850, 44/300-44/400, 49/0-50-490, 50/940-51/910) of Chennai - Thiruthani-Renigunda Road (SHU)	17/9-18/9, 19/6-21/2 (2.600km)	7.11.2015	115	81	50	60	10	181.3
		29/5-30/0 (0.500 km)		110	77	50	65	15	45.15
		37/4-38/2 (0.800 km)		105	74	50	60	10	59.01
9	Improvements to km 1/850-5/0, 10/0-12/6 of Vengal Seethancheri - Kannigaiper Road (M740)	1/850-3/0	6.11.2015	105	74	50	60	10	63.250
		3/0-4/0		105	74	50	55	5	27.5
		4/0-5/0		120	84	50	60	10	55
		10/0-12/0		130	91	55	60	5	37.5
		12/0-12/6 (5.750 km)		105	74	50	55	5	11.25
		Total 47.050 km							3,143.96

*Minimum DBM to be provided = 50 mm, hence the same was adopted here.
 Avoidable expenditure = 3,143.96 cum x ₹ 7,000 = ₹ 2,20,07,720 (₹ 2.20 crore)

Annexure –6
(Referred to in Paragraph 3.7)

Difference in cost to be recovered from the first contractor whose work was determined

Sl. no	Name of the work	Administrative Sanction	Revised Administrative sanction	Name of the first contractor	Agreement value	Value of work done by the first contractor	Value of Balance work to be done	Balance work put into tender	Actual expenditure on balance executed by the second contractor	Amount to be recovered from the first contractor	Remarks
1	Reconstruction of Bridge at km 0/6 of km 11/4 of Vennangupattu-Panaiyur Road to Thazhuthalikuppam	G.O. Ms. No. 401, Revenue Department, dated 25 July 2007 / ₹ 2.00 crore	G.O. Ms. No. 363 Revenue Department, dated 30 September 2009 / ₹ 6.08 crore	M/s. Rose Valley Infrastructures (P) Ltd.	₹ 3.78 crore plus 11.5 per cent AER ₹ 4.21 crore	₹ 2.26 crore plus tender premium = ₹ 2.52 crore (60 per cent)	₹ 1.52 crore	₹ 1.39 crore plus 86.45 per cent AER ₹ 2.58 crore	₹ 2.58 crore	₹ 1.04 crore	The difference between tender premium of 86.45 per cent and 11.5 per cent
2	Reconstruction of Bridge at km 2/6 of Kadapakkam Road	G.O. Ms. No. 401, Revenue Department, dated 25 July 2007 / ₹ 2.00 crore	G.O. Ms. No. 363 Revenue Department, dated 30 September 2009 / ₹ 6.23 crore	M/s. Rose Valley Infrastructures (P) Ltd.	₹ 3.73 crore plus 10.5 per cent AER ₹ 4.12 crore	₹ 1.68 crore plus tender premium = ₹ 1.85 crore (45 per cent)	₹ 2.05 crore	₹ 1.99 crore plus 81.00 per cent AER ₹ 3.60 crore	₹ 3.35 crore	₹ 1.30 crore	The difference between tender premium of 81 per cent and 10.5 per cent
3	Reconstruction of Bridge at km 57/4 of Chennai-Mamallapuram Road (via) Tiruporur	G.O. Ms. No. 401, Revenue Department, dated 25 July 2007 / ₹ 4.00 crore	G.O. Ms. No. 363 Revenue Department, dated 30 September 2009 / ₹ 4.00 crore	M/s. Rose Valley Infrastructures (P) Ltd.	₹ 3.51 crore plus 14.95 per cent AER ₹ 4.04 crore	₹ 1.71 crore plus tender premium = ₹ 1.97 crore (49 per cent)	₹ 1.80 crore	₹ 1.76 crore plus 98.00 per cent AER ₹ 3.50 crore	₹ 3.62 crore	₹ 1.46 crore (₹ 1.76 crore x 83.05 per cent)	The difference between tender premium of 98 per cent and 14.95 per cent
4	Construction of Bridge at km 3/2 of Tiruporur-Nemili Road.	G.O. Ms. No. 401, Revenue Department, dated 25 July 2007 / ₹ 1.50 crore	G.O. Ms. No. 363 Revenue Department, dated 30 September 2009 / ₹ 4.10 crore	M/s. Rose Valley Infrastructures (P) Ltd.	₹ 3.42 crore plus 11 per cent AER ₹ 3.79 crore	₹ 1.52 crore plus tender premium = ₹ 1.69 crore (44 per cent)	₹ 1.90 crore	₹ 1.84 crore plus 82.00 per cent AER ₹ 3.36 crore	₹ 3.56 crore	₹ 1.31 crore (₹ 1.84 crore x 71 per cent)	The difference between tender premium of 82 per cent and 11 per cent

Annexure –6 (Continued)

5	Construction of Bridge at km 10/2 of Shoolagiri-Rayakottai Road	G.O. Ms. No.278, Highways and Minor Ports (HW.I) Department, dated 19 November .2008 / ₹ 2.89 crore	G.O. Ms. No. 19 Highways and Minor Ports (HP.2) Department, dated 28 January ++2016 / ₹ 4.33 crore	M/s. PTR Lane (P) Ltd.	₹ 2.41 crore plus 11.97 per cent AER ₹ 2.70 crore	₹ 0.58 crore plus tender premium = ₹ 0.65 crore (24 per cent)	₹ 1.83 crore	₹ 1.85 crore plus 73.14 per cent AER ₹ 3.21 crore	₹ 3.19 crore (₹ 1.84 crore plus 73.14 per cent)	₹ 1.12 crore (P17/V38) (₹ 1.83 crore plus 61.17 per cent)	The difference between tender premium of 73.14 per cent and 11.97 per cent
Total		₹12.39 crore	₹24.74 crore		Tender value - ₹16.85 crore Agreement value – ₹18.86 crore	₹ 7.75 crore	₹ 9.10 crore	₹ 8.83 crore	₹ 16.3 crore	₹6.23 crore	

*AER – Above estimate rate; LER – Less than estimate rate

Annexure 7
(Referred to in Paragraph 3.10)

Interest loss on parking of funds outside Government Account

Sl. No	Date	Opening Balance (₹)	Deposits (₹)	Withdrawals (₹)	From	To	Number of days	Interest* (₹)	
1	12.04.2016	0	49,90,75,297	0	12.04.2016	19.04.2016	8	8,87,123	
2	20.04.2016	49,90,75,297	0	2,56,00,000	20.04.2016	26.04.2016	7	7,36,416	
3	27.04.2016	47,34,75,297	0	4,42,00,000	27.04.2016	26.05.2016	30	28,61,443	
4	27.05.2016	42,92,75,297	0	75,00,000	27.05.2016	03.06.2016	7	6,56,005	
5	04.06.2016	42,17,75,297	0	0	04.06.2016	09.06.2016	6	5,62,290	
6	10.06.2016	42,17,75,297	0	1,27,240	10.06.2016	23.06.2016	14	13,11,614	
7	24.06.2016	42,16,48,057	0	60,00,000	24.06.2016	28.06.2016	5	4,61,768	
8	29.06.2016	41,56,48,057	0	2,260	29.06.2016	10.07.2016	12	11,08,237	
9	11.07.2016	41,56,45,797	1,48,00,000	11,88,00,000	11.07.2016	11.07.2016	1	69,245	
10	12.07.2016	31,16,45,797	0	1,48,00,000	12.07.2016	10.08.2016	30	1978,,701	
11	11.08.2016	29,68,45,797	0	3,19,00,000	11.08.2016	31.08.2016	21	12,36,244	
12	01.09.2016	26,49,45,797	49,00,000	0	01.09.2016	15.09.2016	15	8,99,363	
13	16.09.2016	26,98,45,797	0	6,06,00,000	16.09.2016	17.10.2016	32	14,87,766	
14	18.10.2016	20,92,45,797	0	5,99,00,000	18.10.2016	21.10.2016	4	1,32,734	
15	22.10.2016	14,93,45,797	0	50,00,000	22.10.2016	30.11.2016	41	13,14,970	
16	01.12.2016	14,43,45,797	10,19,00,000	21,98,00,000	01.12.2016	28.02.2017	90	5,28,843	
17	01.03.2017	2,64,45,797	0	1,34,15,000	01.03.2017	22.03.2017	22	63,697	
18	23.03.2017	1,30,30,797	0	30,00,000	23.03.2017	16.04.2017	35	78,007	
19	17.04.2017	1,00,30,797	0	1,00,00,000	17.04.2017	13.06.2017	58	397	
			62,06,75,297	62,06,44,500			Total	1,63,74,863	
			Less Interest earned in Savings Bank account by CE/AED						82,54,777
							Interest Loss	81,20,086	

*Interest at the rate of 8.11 per cent – Average rate of interest of open market Borrowings by Government of Tamil Nadu

Annexure 8

(Referred to in Paragraph 3.10)

Interest loss on parking of funds outside Government Account

Sl. No	Name of the District	Interest Loss adopting Average Annual Borrowings of GoTN (₹)	Interest earned in Bank Account (₹)	Net Interest Loss (₹)
1	Dharmapuri	5,82,778	--	5,82,778
2	Salem	1,32,81,57	--	13,28,157
3	Tirunelveli	11,32,438	5,66,537	5,65,901
4	Vellore	3,75,281	1,86,046	1,89,235
5	Tiruvallur	5,11,978	2,26,526	2,85,452
	Total	39,30,632	9,79,109	29,51,523