

## Appendix 2.1

(Reference: Paragraph 2.1.1; Page 12)

### Scale of entitlement of PDS commodities as fixed by Government of Tamil Nadu

**(1) Scale at which rice is supplied**

Number of persons (units) in the family	1	1.5	2	2.5	3
Entitled quantity of rice as fixed by Government of Tamil Nadu	12 kg	14 kg	16 kg	18 kg	20 kg

**AAAY card:** 35 kg irrespective of number of members in the family.

**(2) Sugar**

- (i) 500 grams per head subject to a maximum of 2 kg for rice cards
- (ii) 5 kg of sugar for non-rice cards (Sugar Cards)

**(3) Wheat** - 10 kg in Chennai city / District headquarters and 5 kg in other areas.

**(4) Kerosene**

Place	Cards existing prior to 2004		New cards issued after 2004	
	Without LPG connection	Single LPG cylinder	Without LPG connection	Single LPG cylinder
	(litres per month per card)			
Chennai city / District headquarters	10 (15)	3	5	3
Other Municipalities	6 (15)	3	5	3
Township / Town Panchayats	5 (10)	3	5	3
Village panchayats	3 (10)	3	3	3

Figures within brackets indicate entitlement for the Nilgiris District; Cardholders having two LPG connections are not entitled to kerosene

## Appendix 2.2

(Reference: Paragraph 2.1.5; Page 13)

### (a) List of offices and sample districts covered

At Government and State level		In sample districts	
Secretariat	Co-operation, Food and Consumer Protection Department		
Heads of Department	Commissioner of Civil Supplies and Consumer Protection, Chennai		Deputy Commissioner / DSO
	Registrar of Co-operative Societies, Chennai		Joint Registrars (PDS) 1 and 2 in Chennai and Deputy Registrars (PDS) in other districts
	Additional Director General of Police (Civil Supplies – CID) , Chennai		Units: Chennai, Coimbatore, Erode (for Karur), Thanjavur (for Pudukottai), Tirunelveli, Thoothukudi and Dindigul
Sample districts	1. Chennai North	2. Chennai South	The sample districts were selected through 'simple random sampling without replacement' method. In each district, 3 taluks (selected by the same method) were test-checked; list of the sample taluks is given in (b) below.
	3. Coimbatore	4. Dindigul	
	5. Karur	6. Pudukottai	
	7. Tirunelveli	8. Thoothukudi	
Fair price shops	In each sample taluk, 4 shops were test-checked.		

### (b) List of sample taluks

Sample district	Names of sample taluks		
Chennai North	Ambattur	Anna Nagar	Villivakkam
Chennai South	Chepauk	Mylapore	Thyagaraya Nagar
Coimbatore	Assistant Rationing Officer - II Coimbatore	Coimbatore South	Pollachi
Dindigul	Oddanchathiram	Palani	Natham
Karur	Aravakurichi	Karur	Krishnarayapuram
Pudukottai	Alangudi	Aranthangi	Kulathur
Thoothukudi	Ottapidaram	Thiruchendhur	Thoothukudi
Tirunelveli	Ambasamudram	Palayamkottai	Sankarankoil

### Appendix 3.1

(Reference: Paragraph 3.1.2; Page 51)

#### Details of funds released to Forest Development Agencies (FDAs)

Sl.No.	Implementing Agency	Name of the District	Funds released by DRDA (₹ in lakh)	Funds utilised (₹ in lakh)
1.	FDA, Kancheepuram	Kancheepuram	45.00	45.00
2.	FDA, Thiruvallur	Thiruvallur	45.00	45.00
3.	FDA, Vellore	Vellore	36.00	36.00
4.	FDA, Thiruvannamalai	Thiruvannamalai	36.00	36.00
5.	FDA, Thirupattur	Vellore	30.00	30.00
6.	FDA, Nagapattinam	Nagapattinam	4.00	6.90
7.	FDA, Pudukottai	Pudukottai	36.00	35.17
8.	FDA, Thiruchirappalli	Thiruchirappalli	30.00	29.98
9.	FDA, Thanjavur	Thanjavur	10.00	9.99
10.	FDA, Salem	Salem	36.00	35.82
11.	FDA, Attur	Salem	36.00	36.00
12.	FDA, Namakkal	Namakkal	36.00	36.00
13.	FDA, Sathyamangalam	Erode	24.00	22.72
14.	FDA, Erode	Erode	30.00	30.00
15.	FDA, Coimbatore	Coimbatore	36.00	29.58
16.	FDA, Anamalai	Coimbatore	36.00	16.21
17.	FDA, Karur	Karur	30.00	30.00
18.	FDA, Hosur	Krishnagiri	60.00	59.97
19.	FDA, Dharmapuri	Dharmapuri	36.00	36.00
20.	FDA, Kallakurichi	Villupuram	30.00	29.07
21.	FDA, Villupuram	Villupuram	30.00	30.00
22.	FDA, Kodaikanal	Dindigul	30.00	30.00
23.	FDA, Dindigul	Dindigul	12.00	12.00
24.	FDA, Madurai	Madurai	30.00	27.23
25.	FDA, Theni	Theni	35.10	35.10
26.	FDA, Srivilliputhur	Virudhunagar	30.00	29.98
27.	FDA, Sivaganga	Sivaganga	24.00	24.00
28.	FDA, Thoothukudi	Thoothukudi	30.00	3.60
29.	FDA, Tirunelveli	Tirunelveli	36.00	6.80
30.	FDA, Kanyakumari	Kanyakumari	0.58	0.58
	<b>Total</b>		<b>919.68</b> or <b>₹ 9.20 crore</b>	<b>834.70</b> or <b>₹ 8.35 crore</b>

**Appendix 3.2**

(Reference: Paragraph 3.1.5; Page 57)

**The district-wise expenditure details of the beneficiaries during 2007-08 to 2009-10**

Sl.No.	Name of the District	Total number of beneficiaries	Number of beneficiaries to whom milch animals, goats, sheeps and bullock were provided	Expenditure (in ₹)
1.	Thiruvannamalai	193	193	28,95,000
2.	Thiruvarur	113	65	9,35,000
3.	Theni	227	205	24,43,000
4.	Villupuram	223	182	27,10,000
5.	Dharmapuri	136	133	19,70,000
6.	Virudhunagar	117	117	14,05,000
7.	Nagapattinam	108	38	5,70,000
8.	Krishnagiri	163	122	18,30,000
9.	Vellore	189	169	25,15,000
10.	Erode	171	149	18,30,000
11.	Coimbatore	33	33	4,95,000
12.	Madurai	118	106	16,20,000
13.	Ramanathapuram	95	33	3,30,000
14.	Thiruchirappalli	136	132	18,56,000
15.	Ariyalur	592	592	88,80,000
16.	Perambalur	80	80	11,60,000
17.	Tiruppur	113	110	13,64,000
18.	Udhagamandalam	14	4	55,000
19.	Tirunelveli	172	151	17,85,000
20.	Namakkal	723	687	71,25,000
21.	Thiruvallur	147	44	5,55,000
22.	Pudukottai	121	108	13,39,000
23.	Thanjavur	260	205	30,75,000
24.	Karur	172	151	16,15,000
25.	Thoothukudi	91	88	10,65,000
	<b>Total</b>	<b>4,507</b>	<b>3,897</b>	<b>5,14,22,000</b> (or) <b>5.14 crore</b>

**Appendix 3.3****(Reference: Paragraph 3.4.3; Page 70)****Year-wise position of the outstanding Inspection Reports and Audit Paragraphs**

<b>Year</b>	<b>Inspection Reports</b>	<b>Audit Paragraphs</b>
Upto 2006-07	499	807
2007-08	610	1,366
2008-09	882	2,488
2009-10	1,375	5,160
2010-11 (issued upto September 2010)	763	3,951
<b>Total</b>	<b>4,129</b>	<b>13,772</b>

### Appendix 3.4

(Reference: Paragraph 3.4.3; Page 70)

#### Statement showing the number of Inspection Reports for which first reply not received

Sl. No.	Department	Inspection Reports	Audit Paragraphs
1.	Public	4	19
2.	Adi Dravidar and Tribal Welfare	4	64
3.	Agriculture	36	122
4.	Animal Husbandry, Dairying and Fisheries	23	94
5.	Backward Classes, Most Backward Classes and Minorities Welfare	2	22
6.	Environment and Forests	10	46
7.	Finance	3	15
8.	Handlooms, Handicrafts, Textiles and Khadi	7	44
9.	Health and Family Welfare	30	157
10.	Higher Education	9	56
11.	Home, Prohibition and Excise	10	28
12.	Industries and Commerce	14	64
13.	Information Technology	1	1
14.	Labour and Employment	1	2
15.	Law	53	159
16.	Planning, Development and Special Initiatives	5	18
17.	Revenue	22	141
18.	School Education	15	69
19.	Social Welfare and Nutritious Meal Programme	66	254
20.	Tamil Development, Religious Endowments and Information	14	48
21.	Tourism and Culture	12	36
22.	Housing and Urban Development	3	18
23.	Personnel and Administrative Reforms	1	3
24.	Registration and Commercial Taxes	1	3
25.	Information and Public Relations	1	3
26.	Co-operation, Food and Consumer Protection Relations	6	16
	<b>Total</b>	<b>353</b>	<b>1,502</b>

### Appendix 3.5

(Reference: Paragraph 3.4.3; Page 71)

#### Audit observations pending settlement as of March 2011

#### I Backward Classes, Most Backward Classes and Minorities Welfare Department

(₹ in lakh)

Sl.No.	Nature of observation	No. of Paragraphs	Amount
1.	Government funds lying idle	4	4,948.25
2.	Delay in construction of hostel buildings resulted in escalation of cost and payment of rent	20	1,667.45
3.	Locking up of funds	1	858.11
4.	Drawal of funds far in advance and surrender of the same	6	554.11
5.	Non-collection of interest/principal	2	78.11
6.	Avoidable expenditure due to delay in land acquisition	1	60.26
7.	Inadmissible payment	9	242.98
8.	Unfruitful expenditure on free allotment of house site pattas	7	8,215.29
9.	Unspent amount kept in Personal Deposit Account	1	248.00
10.	Non-distribution of sewing machines/iron boxes	6	65.01
<b>Total</b>		<b>57</b>	<b>16,937.57</b>

#### II Animal Husbandry, Dairying and Fisheries Department

(₹ in lakh)

Sl.No.	Nature of observation	No. of Paragraphs	Money value
<b>(a) Animal Husbandry</b>			
1.	Temporary advances not adjusted	9	7,853.40
2.	Usage of banned medicines	6	238.66
3.	Non-adjustment of ASCAD advances	6	206.65
4.	Non-adjustment of drug advance with Tamil Nadu Medical Services Corporation	7	69.40
5.	Locking-up of Government funds	11	834.68
6.	Non-adjustment of Avian Influenza compensation	1	50.00
7.	Non-functioning of Regional Diseases Diagnostic Lab	2	80.40
8.	Poultry farm at Kattukuppam not taken-up	1	34.00
9.	Delay in setting up of BS Lab	1	18.00
10.	Non-remittance of accrued interest into Government account	3	24.69
11.	Rush of expenditure	2	73.52
12.	Slow progress in implementation of Centrally Sponsored Scheme	3	249.59
13.	Non-utilisation of Revolving Fund	1	15.00

Sl.No.	Nature of observation	No. of Paragraphs	Money value
14.	Non-collection of rent	1	29.75
15.	Overpayment due to non-observation of Government instructions	1	19.11
16.	Diversion of funds	3	356.64
17.	Non-functioning of buildings/equipment	13	123.04
<b>(b) Dairying Department</b>			
18.	Non-recovery of loans	11	88.32
19.	Incorrect payment of electricity tax	1	6.59
20.	Infructuous expenditure on account of grant of assistance to District Co-operative Milk Union, Cuddalore and Villupuram	1	400.00
21.	Delay in implementation of NADP scheme	1	903.25
22.	Non-realisation of revenue	1	109.00
23.	Huge amount pending in Savings Bank account	1	24.03
24.	Accumulated loss	2	942.39
<b>(c) Fisheries Department</b>			
25.	Non-utilisation of funds	6	1,171.10
26.	Loan pending collection from fish farmers	3	28.06
27.	Locking-up of funds	4	362.43
28.	Wasteful expenditure on purchase of feed mill	2	8.35
29.	Insurance claims pending under tsunami relief	2	805.35
30.	Non-realisation of royalty on fishing farm	1	68.33
31.	Non-utilisation of patrol boats	1	503.42
32.	Distribution of excess life jackets to non-tsunami affected persons	1	369.00
33.	Non-remittance of unspent amount	1	598.35
34.	Objective not achieved due to non-functioning of seed farm fish farmers	1	27.46
35.	Amount held up with DRDA due to non-construction of houses under Fishermen Free Housing Scheme	3	242.12
36.	Wasteful expenditure in construction of fish landing centre	3	52.44
37.	Non-collection of contribution from beneficiaries	1	58.44
38.	Non-disposal of boats (MV Muthu)	1	89.99
<b>Total</b>		<b>119</b>	<b>17,134.95</b>

**III Environment and Forests Department****(₹ in lakh)**

Sl.No.	Nature of observation	No. of Paragraphs	Money value
1	Avoidable/infructuous /excess expenditure	23	166.71
2	Recovery from contractors	4	58.77
3	Miscellaneous irregularities/objections with money value	22	5,940.44
<b>Total</b>		<b>49</b>	<b>6,165.92</b>

**Abstract****(₹ in lakh)**

Sl.No.	Name of the Department	No. of Paragraphs	Amount involved
1	Backward Classes, Most Backward Classes and Minorities Welfare	57	16,937.57
2	Animal Husbandry, Dairying and Fisheries	119	17,134.95
3	Environment and Forests	49	6,165.92
<b>Total</b>		<b>225</b>	<b>40,238.44</b>

### Appendix 3.6

(Reference: Paragraph 3.5.1.4; Page 73)

#### Shortage of Manpower

Name of the GH	Requirement		Men in position	
	Orthopaedic	Anaesthetist	Orthopaedic	Anaesthetist
Cuddalore	5	3	3	3
Melur	3	3	1	1
Namakkal	5	2	1	2
Omalur	4	2	1	1
Padmanabapuram	3	2	1	-
Tambaram	3	3	1	2
Tenkasi	3	2	2	2
Wallajah	4	2	1	-
<b>Total</b>	<b>30</b>	<b>19</b>	<b>11</b>	<b>11</b>

### Appendix 3.7

(Reference: Paragraph 3.5.1.5; Page 73)

#### In-patient deaths in AECCs

Sl.No.	Name of the GH	2008-09	2009-10	2010-11	Total
1.	Cuddalore	48	55	46	149
2.	Namakkal	82	78	86	246
3.	Omalur	-	-	3	3
4.	Padmanabapuram	19	26	32	77
5.	Perambalur	56	70	77	203
6.	Tambaram	4	36	50	90
7.	Tenkasi	63	62	86	211
	<b>Total A</b>				<b>979</b>

		2008	2009	2010	2011	Total
8.	Melur	3	3	13	6	25 (upto April 2011)
9.	Villupuram	68	70	168	66	372 (upto June 2011)
	<b>Total B</b>					<b>397</b>
	<b>Total A + B</b>					<b>1,376</b>

## **Appendix 4.1**

**(Reference: Paragraph 4.1.5; Page 79)**

### **Sample Units**

1. Secretary to Government (Environment & Forests Department)
2. Principal Chief Conservator of Forests (Head of Forests Force & Chief Wildlife Warden)
3. District Forest Officer, Chennai Urban Forestry
4. District Forest Officer, Dindigul
5. District Forest Officer, Erode
6. District Forest Officer, Kallakurichi
7. District Forest Officer, Kodaikanal
8. District Forest Officer, Krishnagiri (Interface Forestry)
9. District Forest Officer, Madurai (Social Forestry)
10. District Forest Officer, Namakkal
11. District Forest Officer, Udagamandalam (North)
12. District Forest Officer, Perambalur
13. District Forest Officer, Salem (Mettur Soil Conservation Scheme)
14. District Forest Officer, Salem
15. District Forest Officer, Sathyamangalam
16. DFO/IFF Sirumalai, Dindigul
17. District Forest Officer, Tiruvarur
18. District Forest Officer, Thanjavur
19. District Forest Officer, Theni
20. District Forest Officer, Thiruchirappalli
21. Divisional Forest Officer, Thiruchirappalli (Social Forestry)
22. District Forest Officer, Tirunelveli
23. District Forest Officer, Tirupathur
24. Divisional Forest Officer, Tirupathur (RFW)
25. District Forest Officer, Tiruvallur
26. District Forest Officer, Tiruvannamalai
27. District Forest Officer, Tiruvannamalai (Afforestation)
28. District Forest Officer, Vellore
29. Wild Life Warden, Nagapattinam
30. Deputy Director/Wildlife Warden, Kalakkad Tiger Reserve
31. Deputy Director, Anamalai Tiger Reserve
32. Deputy Director, Mudumalai Tiger Reserve
33. Conservator of Forest, Dharmapuri
34. Conservator of Forest, Dindigul
35. Conservator of Forest, Madurai
36. Conservator of Forest, Vellore
37. Conservator of Forest, Virudhunagar
38. Conservator of Forest, Research, Kolapakkam
39. Conservator of Forest, Working Plan Circle, Salem
40. Forest Engineer, Thiruchirappalli
41. Additional Principal Chief Conservator of Forests, Tamil Nadu Forest Academy, Coimbatore
42. Forest Extension Officer, Tirunelveli

## Appendix 4.2

(Reference: Paragraph 4.1.7.6 (ii) ; Page 85)

## Re-appropriations and savings

(₹ in lakh)							
Sl.No.	Head of Account	Details of Account	Revised Estimate	Re-appropriated amount	Final Modified Grant	Actual Expenditure	Savings
(1)	(2)	(3)	(4)	(5)	(6)=(4)+(5)	(7)	(8) = (6)-(7)
<b>2008-09</b>							
1.	2406-01-101-AA	Upkeep of departmental animals	124.91	20.53	145.44	118.04	27.40
2.	2406-01-101-AJ	Nature conservation	85.41	2.41	87.82	74.99	12.83
3.	2406-01-105-AE	Removal of sandalwood by Government Agency	108.71	3.27	111.98	103.21	8.77
4.	2406-01-800-AB	Forest protection	118.04	7.89	125.93	109.50	16.43
5.	2406-02-110-AC	Enforcement of Wild Life protection Act, 1972	85.50	2.94	88.44	78.66	9.78
6.	2406-02-110-UE	Tiger Reserve Scheme	308.21	69.62	377.83	297.04	80.79
<b>2009-10</b>							
7.	2406-01-003-AA	Training of staff	140.68	18.38	159.06	121.18	37.88
8.	2406-01-101-AD	Other items	120.59	6.96	127.55	116.34	11.21
9.	2406-01-102-AP	Pulpwood plantation	359.94	31.06	391.00	345.47	45.53
10.	2406-01-102-PE	TAP funded by JBIC	2996.79	31.42	3028.21	2909.13	119.08
11.	2406-01-105-AC	Removal of timber by Government Agency	145.59	53.78	199.37	130.54	68.83
<b>2010-11</b>							
12.	2406-01-001-AD	Strengthening of Direction and Administration	274.96	7.52	282.48	265.39	17.09
13.	2406-01-105-AE	Removal of sandalwood by Government agency	189.02	8.36	197.38	113.10	84.28
14.	2406-02-110-AC	Enforcement of Wild Life Protection Act, 1972	107.86	3.1	110.96	104.30	6.66

**Appendix 4.3**

**(Reference: Paragraph 4.1.7.6 (iii); Page 85)**

**Huge Savings**

**(₹ in lakh)**

Sl. No.	Head of Account	Details	Original + Supplementary grants	Expenditure	Savings	Percentage
<b>2008-09</b>						
1.	4406-02-111-JH	Improvements to Night Safari Scheme in AAZ Park, Vandalur	477.33	111.97	365.36	77
2.	4406-02-110-SA	Tiger Reserve Scheme	530.30	358.91	171.39	32
3.	4406-01-070-JE	Grant-in-aid - 12 <sup>th</sup> Finance Commission	566.25	425.40	140.85	29
<b>2010-11</b>						
1.	4406-01-105-JB	Teak Plantation	1037.43	899.74	137.69	13
2.	4406-01-800-UA	Integrated Forest protection	400.00	249.28	150.72	38
3.	4406-02-110-SE	Conservation and management of Mangroves	358.62	146.38	212.24	59
4.	4406-01-070-JF	Maintenance of Forest- Grant-in-aid – 13 <sup>th</sup> Finance Commission	1781.00	682.45	1098.55	62
5.	4406-01-101-SA	Establishment of Gulf of Mannar Biosphere Reserve	360.43	87.40	273.03	76
6.	4406-02-111-JH	Improvements to Night Safari Scheme in AAZ Park, Vandalur	401.88	..	401.88	100

## Appendix 4.4

(Reference: Paragraph 4.1.7.6 (iv); Page 85)

## Persistent Savings

(₹ in lakh)

Year	Head of Account	Original + Supplementary grants	Expenditure	Savings/ Surrender	Percentage
2008-09	4406-01-800-UA	745.51	392.59	352.92	47
2010-11	Integrated Forest Protection	400.00	249.28	150.72	38
2008-09	4406-02-110-SE	156.35	125.08	31.27	20
2009-10	Conservation and Management of Mangroves	326.02	118.83	207.19	64
2010-11		358.62	146.38	212.24	59
2008-09	4406-01-070-AA	137.60	5.00	132.60	96
	Forest Development Fund Scheme – Compensatory Plantation				
2009-10		186.60	70.45	116.15	62