

TAMIL NADU AGRICULTURAL UNIVERSITY

2020-2021

TN-IAMP -AUDIT REPORT

LOCAL FUND AUDIT DEPARTMENT

From
Thiru.G Ramesh, MSc.,
Deputy Director
Local Fund Audit
Tamil Nadu Agricultural University
Coimbatore - 641 003.

To
The Registrar
Tamil Nadu Agrl. University
Coimbatore -3.

Rc.No.1743/A1/2021, Dated: 31.01.2022

Sir,

Sub: Audit - Audit Report on the Project Finance
Statements of TN-IAMP Project implemented through TNAU,
Coimbatore - for the year 2020-2021 - Forwarded.

Ref: Government Letter No.MDPU/570/A2/2021, Dated: 01.07.2021 of
Principal Secretary / Project Director, MDPU, Chennai.

The Audit Report on the Project Financial Statements of TN-IAMP Project implemented through Tamil Nadu Agricultural University, Coimbatore-3 for the year 2020-2021 is forwarded herewith. Replies to the Audit Report may be sent to this office within one month from the date of receipt of Audit Report.

Receipt of Audit Report may kindly be acknowledged.


Deputy Director,
Local Fund Audit,
TNAU, CBE -3.

- Encl.: 1. Audit Report for the year 2020-2021
2. Audited Annual Accounts for the year 2020-2021
3. Audit Certificate

Copy to.: The Project Director, TN-IAMP Project, MDPU Office, Chepauk, Chennai -
600 005 (2 copies of Audit Report and Annual Accounts)

Copy to.: The Director (WTC) & Nodal Officer (TN-IAMP), TNAU,
Coimbatore -3.

Copy submitted to the Director, Local Fund Audit, Chennai.

Copy submitted to the Regional Joint Director, Local Fund Audit, Coimbatore.

**AUDIT REPORT ON THE FINANCIAL STATEMENT OF TAMILNADU IRRIGATED
AGRICULTURE MODERNIZATION PROJECT (TN-IAMP) IMPLEMENTED IN TAMIL
NADU AGRICULTURAL UNIVERSITY, COIMBATORE FOR THE YEAR 2020-2021**

Part - I

Name of the Auditor: Thiru. G Ramesh, MSc.,
Deputy Director of Local Fund Audit.

1. The Audit on the Accounts of Tamil Nadu IAM Project implemented in Tamil Nadu Agricultural University was entrusted to the Director of Local Fund Audit, Chennai in Government Letter No. Government Letter No.MDPU/570/A2/2021, Dated: 01.07.2021 of Principal Secretary / Project Director, MDPU, Chennai.
2. The audit was done by the Deputy Director of Local Fund Audit, Residential Audit Unit, Tamil Nadu Agricultural University, Coimbatore-3

The Post of Nodal Officer, TN IAMP was held by Dr. S. Panneerselvam Director, Water Technology Centre during the audit period.

The Officers who were in-charge of this scheme during the period under audit are as noted below:

S. No.	Nodal Office/Dept./Sub Basin	Name and designation of the Nodal officer and sub-basin scientists	Station
1	TN-IAMP Nodal Office	Dr. S.Panneerselvam, Nodal officer (TN IAMP) & Director, Water Technology Centre Dr. N.K.Prabhakaran., Project In charge Dr.M. Rajavel, Procurement In charge	The Director & Nodal Officer (TNIAMP), Water technology Centre, Tamil Nadu Agricultural University, Coimbatore - 641 003
PHASE I			
5	Lower Palar	Dr.P.Jaisridhar, Assistant Professor (Agrl. Extn)	The Programme Coordinator, KrishiVigyan Kendra, Virinjipuram - 632 104, Vellore District
6	Nagariyar	Dr.S.Malathi, Assistant Professor (Pl. Pathology)	The Professor & Head, Rice Research Station, Tirur - 602 025
7	Lower Vellar	Dr.R.Baskaran, Assistant Professor (Agronomy)	The Programme Coordinator, KrishiVigyan Kendra, Vridhachalam - 606 001
8	Krishnagiri to Pambar	Dr.M.Vijayakumar, Assistant Professor (SS&AC)	The Professor & Head, Regional Research Station, Paiyur - 635 806
9	Sathaiyar	Dr.S.Krishnakumar, Assistant Professor (SS&AC)	The Programme Coordinator, KrishiVigyan Kendra, AC&RI, Madurai - 625 104
10	Sirumalaiyar	Dr.N.Shritharan, Assistant Professor (CRP)	The Professor & Head, Department of Seed Science and Technology, AC &RI, Madurai - 625 103
11	Varaghanadhi	Dr.M.P.Kavitha, Assistant Professor (Agronomy)	The Professor & Head, Department of Natural Resources Management, HC&RI, Periyakulam - 625 604
12	Kousiganadhi	Dr.Srinivasan, Assistant Professor(CRP)	The Professor & Head, Regional Research Station, Aruppukottai - 626 101
13	Gadananadhi	Dr.S.R.Shri Rangasamy, Assistant Professor (Agronomy)	The Professor & Head, Rice Research Station, Ambasamudram - 627 401

14	Manjalar	Dr.R.Jeyasrinivas, Assistant Professor (Agronomy)	The Professor & Head, Agricultural Research Station Vaigai dam - 625 512
15	Suruliyaru	Dr.S.Santha, Assistant Professor (PB & G)	The Professor & Head, Department of Vegetable crops, HC&RI, Periyakulam - 625 604
16	Lower Tamiraparani	Dr.T.Sampathkumar, Assistant Professor (Agronomy)	The Professor & Head, Department of Agronomy, AC&RI, Killikulam - 625 252
17	Lower Vaigai	Dr.A.Sundar, Assistant Professor (Economics)	The Programme Coordinator, KrishiVigyan Kendra, Ramanathapuram - 623 503
18	Cauvery Delta	Dr.M.Raju, Assistant Professor(Agronomy)	The Director, Tamil Nadu Rice Research Institute, Aduthurai-612 101 Thanjavur (Dt.)
		Dr.V.Rathakrishnan, Assistant Professor (Entomology)	The Programme Coordinator, KrishiVigyan Kendra, Needamangalam, Tiruvavur-614 404
		Dr.S.Porpavai, Professor and Head (Agronomy)	The Professor & Head , Soil & Water Management Research Institute, Kattuthottam - 613 501, Thanjavur (Dt.)
19	Ponnanaiyar	Dr.S.Marimuthu Assistant Professor(Agronomy)	The Professor & Head, National Pulses Research Centre, Vamban - 622 303
20	Lower Bhavani	Dr.V.Vakeshwaran, Assistant Professor (SST)	The Professor & Head, Agricultural Research Station, Bhavanisagar - 638 451
21	DEMIC	Dr.K.R.Ashok, Director (CARDS)	The Director (CARDS), Tamil Nadu Agricultural University, Coimbatore - 641 003
22	Remote Sensing, GIS & Geo tagging	Dr.S.Pazhanivelan, Professor and Head	The Professor & Head, Department of Remote Sensing & GIS, Tamil Nadu Agricultural University, Coimbatore - 641 003
23	M - Velanmai	Dr.C.Karthikeyan., Professor (Agrl.Extension)	The Professor & Head, Training Division, DEE, TNAU, Coimbatore

PHASE II			
1	Lower Pennaiyar	Dr.S.Sangeetha, Assistant Professor (Agrl.Extn.)	The Programme Co-ordinator Krishi Vigyan Kendra, Tindivanam.
2	Nandhiyar	Dr.P.Yogameenakshi, Assistant Professor (PBG)	The Programme Co-ordinator KrishiVigyan Kendra, Tirur.
3	Pambar	Dr.Guru, Associate Professor (Agronomy)	The Professor and Head, Regional Research Station, Paiyur.
4	Vaniyar	Dr.Sri Vidhya, Assistant Professor (Horticulture)	The Programme Co-ordinator Krishi Vigyan Kendra, Papparapatti, Dharmapuri.
5	Agaramaru	Dr.P.Thilagam, Assistant Professor (Ento.)	The Professor and Head, Agricultural Research Station, Virinjipuram
6	Aliyar	Dr.Ayyadurai Assistant Professor (Agronomy)	The Dean, Agrl. College & Res. Instt., Vazhavachanur.
7	Lower Coleroon - Aduthurai	Dr.S.Elamathi Assistant Professor (Agronomy)	The Director, Tamil Nadu Rice Res. Instt., Aduthurai.
8	Lower Coleroon - Vridhachalam	Dr.C.Harisudhan Assistant Professor (Agronomy)	The Professor and Head, Regional Research Station, Vridhachalam.
9	Mettur – Noyyal	Dr.P.Kathirvelan Assistant Professor (Agronomy)	The Professor and Head, Tapioca & Castor Res. Instt., Yethapur.
10	Tirumanimuttar	Dr.M.Malarkodi Assistant Professor (SS&AC)	The Programme Co-ordinator Krishi Vigyan Kendra, Sandhiyur, Salem.
11	Karaipottanar	Dr.D.Dhanushkodi Assistant Professor (SS&AC)	The Programme Co-ordinator Krishi Vigyan Kendra, Sirugamani.
12	Aiyyar	Dr.M.Sakila, Assistant Professor (PBG)	The Professor and Head, Sugarcane Research Station, Sirugamani.
13	Nandhiyar-Kulayar	Dr.S.Vallalkannan, Assistant Professor (Agronomy)	The Dean, Agricultural Engineering College and Research Instt., Kumalur.
14	Pachiyar	Dr.J.Rajkumar, Assistant Professor (CRP)	The Professor and Head, Department of Agronomy, Agrl. College & Res. Instt., Killikulam.
15	Chittar (Tamirabarani)	Dr.R.Thangapandiyar, Associate Professor (PBG)	The Professor and Head, Rice Research Station, Ambasamuthram.
16	Uppar	Dr.R.Akila, Associate Professor (Plant Pathology)	The Professor and Head, Dept. of Plant Pathology, Agrl. College & Res. Instt., Madurai.

Part - II

1) Introduction

Local Fund Audit has audited the accompanying financial statements of the Tamil Nadu Irrigated Agriculture Modernization Project financed by World Bank (under Loan No. 8797-IN), Government of Tamil Nadu and Government of India for the year ended on Mar 31, 2021. Our responsibility is to express an opinion on these financial statements based on our audit.

2) Scope of Audit:

The audit of the financial statements of Tamil Nadu Irrigated Agriculture Modernization Project financed by World Bank, Government of Tamil Nadu and Government of India for the year ended March 31, 2021 was conducted in accordance with the regulation and standards of audit of Comptroller and Auditor General of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. The audit includes examining, on a test basis, evidence supporting the amounts, internal checks and controls and disclosures in the financial statement. The audit also includes assessing accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

2) DETAILS OF RECEIPTS AND CHARGES

Separate cash books and accounts were maintained by each sub-basin for the implementation of IAMP Project for the period 2017-2024. The receipts, expenditure and closing balance as per cash books maintained in each sub-basin are detailed in **Annexure**

Tamil Nadu Agricultural University
Tamil Nadu Irrigated Agriculture Modernization Project (TNIAMP)
TN-IAMWARM - Consolidated Statement 2020-21 - Phase I

S. No.	Sub Basins	Opening Balance	Transfer of funds	Others	Receipts (Bank Interest)	Total	Expr.	Sub basin expenditure in TN IAMP CELL	5% Refund	Tr. of funds	Closing Balance
1	Lower Palar	1922574.30	3800000.00	560.00	44073.00	5767207.30	4760668.00	0.00	0.00	0.00	1006539.30
2	Nagariyar	377175.50	0.00	0.00	9123.00	386298.50	80957.00	0.00	0.00	0.00	305341.50
3	Lower Vellar	798768.10	2900000.00	233.00	30233.00	3729234.10	3640789.00	0.00	0.00	0.00	88445.10
4	Krishnagiri to Pambar	610710.00	650000.00	0.00	21835.00	1282545.00	1183961.00	0.00	0.00	0.00	98584.00
5	Sathaiyar	587109.00	800000.00	0.00	15324.00	1402433.00	1108601.50	0.00	0.00	0.00	293831.50
6	Sirumalaiyar	130781.00	700000.00	0.00	8193.00	838974.00	325028.50	0.00	0.00	0.00	513945.50
7	Varaghanadhi	577395.50	50000.00	0.00	11684.00	639079.50	597184.50	0.00	0.00	0.00	41895.00
8	Kousiganadhi	401626.40	50000.00	0.00	9171.00	460797.40	382913.80	0.00	0.00	0.00	77883.60
9	Gadanadanadhi	232541.50	750000.00	0.00	9148.00	991689.50	776396.50	0.00	0.00	0.00	215293.00
10	Manjalar	76595.65	550000.00	7169.64	5814.00	639579.29	607294.00	0.00	0.00	0.00	32285.29
11	Suruliyar	45464.50	1250000.00	0.00	8900.00	1304364.50	962826.50	0.00	0.00	0.00	341538.00
12	Lower Tamirabharani	720336.50	2250000.00	0.00	33368.00	3003704.50	2410016.50	0.00	0.00	0.00	593688.00
13	Lower Vaigai	647953.00	2750000.00	3196.00	15048.00	3416197.00	2850504.50	0.00	0.00	0.00	565692.50
14	CDZ - Thanjavur	2177253.00	2950000.00	0.00	53040.00	5180293.00	4589977.00	0.00	0.00	0.00	590316.00
15	CDZ - Tiruvarur	923197.00	2250000.00	13190.00	16668.00	3203055.00	2880756.00	0.00	0.00	0.00	322299.00
16	CDZ - Nagapattinam	803042.00	5500000.00	0.00	41350.00	6344392.00	5973215.00	0.00	0.00	0.00	371177.00
17	Ponnanaiyar	575667.58	1900000.00	0.00	21193.00	2496860.58	2467706.00	0.00	0.00	0.00	29154.58
18	Lower Bhavani	348514.50	2100000.00	0.00	13263.00	2461777.50	2311133.00	0.00	0.00	0.00	150644.50
19	TN-IAMP-CELL	134233741.50	151694000.00	2444826.00	4342655.00	262614201.50	17913057.50	53707484.00	101021.00	63000000.00	157993660.00
20	IT Based Activities (Geo-tagging)	75051.00	1000000.00	0.00	2970.00	1078021.00	1010829.50	0.00	0.00	0.00	67191.50
21	IT Based Activities (DEMIC)	182308.00	500000.00	150.00	3228.00	685686.00	615787.00	0.00	0.00	0.00	69899.00
22	IT Based Activities (M.Velanmai)	658667.00	350000.00	4920.00	11766.00	1025353.00	879227.00	0.00	0.00	0.00	146126.00
Total		147106472.53	184744000.00	2474244.64	4728047.00	338951743.17	58328829.30	53707484.00	101021.00	63000000.00	163915429.87

Tamil Nadu Agricultural University
Tamil Nadu Irrigated Agriculture Modernization Project (TNIAMP)
TN-IAMWARM - Consolidated Statement 2020-21 - Phase II

S.No.	Sub Basins	Opening Balance	Transfer of funds	Others	Receipts (Bank Interest)	Total	Expr.	Sub basin expenditure in TN IAMP CELL	Interest Refund	Tr. of funds	Closing Balance
1	Lower Pennaiyar	31844.70	1400000.00	1260.00	13711.00	1446815.70	1134513.00	0.00	0.00	0.00	312302.70
2	Nandhiyar	227557.50	800000.00	2878.00	7113.00	1037548.50	922106.50	0.00	0.00	0.00	115442.00
3	Pambar	44447.00	1250000.00	0.00	8648.00	1303095.00	767474.00	0.00	0.00	0.00	535621.00
4	Vaniyar	711374.50	700000.00	0.00	16153.00	1427527.50	1080125.50	0.00	0.00	0.00	347402.00
5	Agaramaru	246927.00	500000.00	0.00	9192.00	756119.00	523484.00	0.00	0.00	0.00	232635.00
6	Aliyar	136729.00	1100000.00	0.00	9004.00	1245733.00	955977.50	0.00	0.00	0.00	289755.50
7	LC - Aduthurai	77563.00	4000000.00	0.00	19307.00	4096870.00	3810562.00	0.00	0.00	0.00	286308.00
8	LC-Vridhachalam	257108.70	5400000.00	0.00	29013.00	5686121.70	5313385.00	0.00	0.00	0.00	372736.70
9	Mettur Noyyal	66716.60	2000000.00	0.00	12300.00	2079016.60	2044870.80	0.00	0.00	0.00	34145.80
10	Thirumanimuthar	117526.10	1000000.00	0.00	7977.00	1125503.10	1028892.50	0.00	0.00	0.00	96610.60
11	Karaipottanar	183631.50	1000000.00	0.00	9236.00	1192867.50	1037976.50	0.00	0.00	0.00	154891.00
12	Aiyyar	40810.50	1400000.00	0.00	9369.00	1450179.50	1328242.50	0.00	0.00	0.00	121937.00
13	Nandhiyar - Kulaiyar	183646.50	2000000.00	0.00	11916.00	2195562.50	1857900.50	0.00	0.00	0.00	337662.00
14	Pachaiyar	59109.50	1200000.00	0.00	7171.00	1266280.50	832265.50	0.00	0.00	0.00	434015.00
15	Chittar	121700.50	2200000.00	0.00	11355.00	2333055.50	1786214.50	0.00	0.00	0.00	546841.00
16	Uppar	431359.70	4000000.00	0.00	23194.00	4454553.70	3103560.00	0.00	0.00	0.00	1350993.70
17	TNIAMP Cell	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		2938052.30	29950000.00	4138.00	204659.00	33096849.30	27527550.30	0.00	0.00	0.00	5569299.00

Tamil Nadu Agricultural University
Tamil Nadu Irrigated Agriculture Modernization Project (TNIAMP)
TN-IAMWARM - Consolidated Statement 2020-21 - Phase I

	Sub Basins	Sub Basin Expenditure				TN IAMP CELL Expenditure				Spill Over Total	II nd Year Total	III rd Year	Grand Total
		Spill Over	II nd Year	III rd year	Total	Spill Over	II nd Year	III rd year	Total				
1	Lower Palar	1080378.00	1395307.00	2260533.00	4736218.00	605979.00	851829.00	16667.00	1474475.00	1686357.00	2247136.00	2277200.00	6210693.00
2	Nagariyar	56000.00	19547.00	5410.00	80957.00	56971.00	0.00	0.00	56971.00	112971.00	19547.00	5410.00	137928.00
3	Lower Vellar	544348.00	554794.00	2533647.00	3632789.00	3241915.00	3759503.00	2930935.00	9932353.00	3786263.00	4314297.00	5464582.00	13565142.00
4	Krishnagiri to Pambar	228632.00	244851.00	710478.00	1183961.00	2036945.00	1014064.00	1014051.00	4065060.00	2265577.00	1258915.00	1724529.00	5249021.00
5	Sathaiyar	50781.50	121330.00	936490.00	1108601.50	958642.00	827519.00	344549.00	2130710.00	1009423.50	948849.00	1281039.00	3239311.50
6	Sirumalaiyar	0.00	0.00	325028.50	325028.50	698845.00	200385.00	0.00	899230.00	698845.00	200385.00	325028.50	1224258.50
7	Varaghanadhi	181653.50	415531.00	0.00	597184.50	738576.00	161153.00	0.00	899729.00	920229.50	576684.00	0.00	1496913.50
8	Kousiganadhi	0.00	32000.00	350913.80	382913.80	70908.00	0.00	0.00	70908.00	70908.00	32000.00	350913.80	453821.80
9	Gadananadhi	7000.00	129733.00	639663.50	776396.50	338218.00	557793.00	0.00	896011.00	345218.00	687526.00	639663.50	1672407.50
10	Manjalar	58761.00	201947.00	346586.00	607294.00	116163.00	549800.00	87338.00	753301.00	174924.00	751747.00	433924.00	1360595.00
11	Suruliyar	302714.00	221989.50	438123.00	962826.50	455747.00	189689.00	74371.00	719807.00	758461.00	411678.50	512494.00	1682633.50
12	Lower Tamirabharani	0.00	471304.00	1935272.50	2406576.50	778701.00	266065.00	215687.00	1260453.00	778701.00	737369.00	2150959.50	3667029.50
13	Lower Vaigai	1193660.50	827998.00	799356.00	2821014.50	226266.00	0.00	0.00	226266.00	1419926.50	827998.00	799356.00	3047280.50
14	CDZ - Thanjavur	1232530.00	1133554.00	2223893.00	4589977.00	3773429.00	224814.00	0.00	3998243.00	5005959.00	1358368.00	2223893.00	8588220.00
15	CDZ - Tiruvarur	247113.00	411427.00	2222216.00	2880756.00	525095.00	0.00	0.00	525095.00	772208.00	411427.00	2222216.00	3405851.00
16	CDZ - Nagapattinam	530550.00	927183.00	4515482.00	5973215.00	961802.00	1152244.00	0.00	2114046.00	1492352.00	2079427.00	4515482.00	8087261.00
17	Ponnanaiyar	3710.00	448299.00	2009207.00	2461216.00	0.00	1739083.00	480423.00	2219506.00	3710.00	2187382.00	2489630.00	4680722.00
18	Lower Bhavani	490766.00	757018.00	1063349.00	2311133.00	396824.00	1881996.00	2307899.00	4586719.00	887590.00	2639014.00	3371248.00	6897852.00
19	TN-IAMP-CELL	26738.00	676055.50	0.00	702793.50	0.00	0.00	0.00	0.00	26738.00	676055.50	0.00	702793.50
20	IT Based Activities (Geo-tagging)	104991.00	193522.00	712316.50	1010829.50	0.00	0.00	0.00	0.00	104991.00	193522.00	712316.50	1010829.50
21	IT Based Activities (DEMIC)	97888.00	517899.00	0.00	615787.00	0.00	0.00	0.00	0.00	97888.00	517899.00	0.00	615787.00
22	IT Based Activities (M. Velanmai)	80529.00	0.00	798698.00	879227.00	0.00	0.00	0.00	0.00	80529.00	0.00	798698.00	879227.00
Total		6518743.50	9701289.00	24826662.80	41046695.30	15981026.00	13375937.00	7471920.00	36828883.00	22499769.50	23077226.00	32298582.80	77875578.50

Tamil Nadu Agricultural University
Tamil Nadu Irrigated Agriculture Modernization Project (TNIAMP)
TN-IAMWARM - Consolidated Statement 2020-21 - Phase II


Sl. No	Sub Basins	Spill over	TN IAMP CELL Exp.	Total	II Year	TN IAMP CELL Exp.	Total	Spill over Total	II year Total	Grand Total
1	Lower Pennaiyar	606648.00	777326.00	1383974.00	527865.00	158927.00	686792.00	1383974.00	686792.00	2070766.00
2	Nandhiyar	202286.50	74880.00	277166.50	719820.00	233511.00	953331.00	277166.50	953331.00	1230497.50
3	Pambar	179164.00	74880.00	254044.00	588310.00	87880.00	676190.00	254044.00	676190.00	930234.00
4	Vaniyar	313643.00	1076428.00	1390071.00	766482.50	74880.00	841362.50	1390071.00	841362.50	2231433.50
5	Agaramaru	116978.00	250046.00	367024.00	406506.00	260726.00	667232.00	367024.00	667232.00	1034256.00
6	Aliyar	340406.5	215038.00	555444.50	615571.00	294606.00	910177.00	555444.50	910177.00	1465621.50
7	LC - Aduthurai	623150.00	638611.00	1261761.00	3187412.00	855291.00	4042703.00	1261761.00	4042703.00	5304464.00
8	LC-Vridhachalam	1000686.00	263850.00	1264536.00	4312699.00	882003.00	5194702.00	1264536.00	5194702.00	6459238.00
9	Mettur Noyyal	251617.00	74880.00	326497.00	1793253.80	1473304.00	3266557.80	326497.00	3266557.80	3593054.80
10	Thirumanimuthar	421543.00	614188.00	1035731.00	607349.50	0.00	607349.50	1035731.00	607349.50	1643080.50
11	Karaipottanar	169912.00	241189.00	411101.00	868064.50	452512.00	1320576.50	411101.00	1320576.50	1731677.50
12	Aiyyar	192313.00	543494.00	735807.00	1135929.50	1581012.00	2716941.50	735807.00	2716941.50	3452748.50
13	Nandhiyar - Kulaiyar	623025.00	550477.00	1173502.00	1234875.50	2007377.00	3242252.50	1173502.00	3242252.50	4415754.50
14	Pachaiyar	33000.00	0.00	33000.00	799265.50	0.00	799265.50	33000.00	799265.50	832265.50
15	Chittar	484210.00	1126796.00	1611006.00	1302004.50	433308.00	1735312.50	1611006.00	1735312.50	3346318.50
16	Uppar	1380173.00	1561181.00	2941354.00	1723387.00	0.00	1723387.00	2941354.00	1723387.00	4664741.00
17	TNIAMP Cell	17115428.00	0.00	17115428.00	0.00	0.00	0.00	17115428.00	0.00	17115428.00
Total		24054183.00	8083264.00	32137447.00	20588795.30	8795337.00	29384132.30	32137447.00	29384132.30	61521579.30

3) GENERAL OPINION

In our opinion, the financial statements, read with observations annexed give a true and fair view of the Sources and Applications of Funds of Tamil Nadu Irrigated Agriculture Modernization Project for the year ended Mar 31, 2021 in accordance with consistently applied Accounting Standards.

In addition, (a) with respect to reimbursement claimed based on Interim Financial Reports adequate supporting documentation has been maintained to support claims to the World Bank for reimbursement of expenditure incurred; and (b) which expenditures are eligible for financing under the Loan (Loan No. 8797-IN). During the course of the audit referred to above, the reimbursements claimed (as per summary attached) and the connected documents were examined and these can be relied upon to support reimbursement under the Loan agreements subject to the observations made in the foregoing paras.

This certificate is issued without prejudice to LF Audit right to incorporate any further detailed audit observation if and when made in the Report of LF Audit for being laid before State Legislature.


Deputy Director
Local Fund Audit,
TNAU, CBE -3

4. ACCOUNTING POLICIES AND INTERNAL CONTROLS

The accounts of the project are maintained on cash basis which is on actual receipts and payments basis. The audit is also satisfied with the internal control systems available in the implementation of the project. The procurement policy adopted for the project is in consonance with the guidelines of the World Bank.

PART III**1. CERTIFICATE OF AGREEMENT OF BALANCES - SUB-BASIN WISE**

The closing balances as per cash books of the following sub basins as on 31.03.2020 were in agreement with the closing balances shown in the project financial statements for the year 2019-2020 and also with the closing balances shown in the respective statements as on 31.03.2021 subject to the reconciliation shown below:

PHASE I					
Sl. No.	Name of the sub-basin	CB as per Cash book as on 31.03.2021	Add items	Less items	CB as per Pass book as on 31.03.2021
1	Lower Palar	1006539.30	1186590.00	11550.00	2181579.30
2	Nagariyar	305341.50	3170.00	0.00	308511.50
3	Lower Vellar	88445.10	982270.00	0.00	1070715.10
4	Krishnagiri to Pambar	98584.00	320191.00	0.00	418775.00
5	Sathaiyar	293831.50	339972.00	0.00	633803.50
6	Sirumalaiyar	513945.50	18880.00	0.00	532825.50
7	Varaganadhi	41895.00	108915.00	265.50	150544.50
8	Kousiganadhi	77883.60	39185.00	0.00	117068.60
9	Gadananadhi	215293.00	153127.00	0.00	368420.00
10	Manjalar	32285.29	155000.00	0.00	187285.29
11	Suruliyar	341538.00	294616.00	0.00	636154.00
12	Lower Tamiraparani	593688.00	1171608.00	0.00	1765296.00
13	Lower Vaigai	565692.50	108304.00	0.00	673996.50
14	CD- Thanjavur	590316.00	962647.00	0.00	1552963.00
15	CD- Tiruvarur	322299.00	98386.00	265.50	420419.50
16	CD- Nagapattinam	371177.00	549545.00	935.14	919786.86
17	Ponnanaiyar	29154.58	233153.00	53.10	262254.48
18	Lower Bhavani	150644.50	684092.00	176.50.00	834560.00
19	TN IAMP CELL	157993660.00	27549990	0.00	185543650.00
20	IT based activities (Gio - Tagging)	67191.50	86310.00	0.00	153501.50
21	IT based activities (DEMIC)	69899.00	9163.00	88.50	78973.50
22	IT based activities (M-Velanmai)	146126.00	9171.00	442.50	154854.50
Total		163915429.87	35064285	13600.24	198966114.63

PHASE II					
Sl. No.	Name of the sub-basin	CB as per Cash book as on 31.03.2021	Add items	Less items	CB as per Pass book as on 31.03.2021
1	Lower Pennaiyar	312302.70	519893.00	500000.00	332195.70
2	Nandhiyar	115442.00	361012.00	315290.00	161164.00
3	Pambar	535621.00	220494.00	0.00	756115.00
4	Vaniyar	347402.00	292207.00	0.00	639609.00
5	Agaramaru	232635.00	95829.00	0.00	328464.00
6	Aliyar	289755.50	165451.00	0.00	455206.50
7	LC - Aduthurai	286308.00	134215.00	200.00	420323.00
8	LC-Vridhachalam	372736.70	1119213.00	400160.00	1091789.70
9	Mettur Noyyal	34145.80	497559.00	0.00	531704.80
10	Thirumanimuthar	96610.60	186842.00	0.00	283452.60
11	Karaipottanar	154891.00	131876.00	0.00	286767.00
12	Aiyyar	121937.00	81401.00	0.00	203338.00
13	Nandhiyar - Kulaiyar	337662.00	4490.00	0.00	342152.00
14	Pachaiyar	434015.00	582089.00	401056.00	615048.00
15	Chittar	546841.00	529499.00	0.00	1076340.00
16	Uppar	1350993.70	135258.00	0.00	1486251.70
Total		5569299.00	5057328.00	1616706.00	9009921.00

2. TERMS OF REFERENCE

I. The TN IAM Project covers a period of six years span from 01.04.2017 to 31.03.2024. The scheme purports to improve irrigation service delivery and productivity of irrigated agriculture with effective integrated water resources management in river basins / sub basin frame work in Tamil Nadu. This is to be achieved through

1. Investments for modernizing irrigation infrastructure
2. Reorienting and strengthening institutions and instruments required for integrated

Effective water resources management in the state

II. Project Components

<u>Component A</u>	<u>Irrigation and Water Management</u>
Sub-component A.1	Institutional strengthening and Capacity building for water management
Sub-component A.2	Irrigation systems Modernization
Sub-component A.3	Participatory Irrigation Management
Sub-component A.4	Convergence for improved service delivery
<u>Component B</u>	<u>Agriculture Productivity enhancement, diversification, improved livelihoods, marketing and value addition</u>
Sub-component B.1	Agriculture intensification and diversification
Sub-component B.2	Improving alternative livelihood sources through livestock and inland fisheries
Sub-component B.3	Agriculture marketing , value addition and post - harvest management
<u>Component C</u>	<u>Project management support</u>
<u>Component D</u>	<u>Contingency Emergency Response</u>

III. The Role of TNAU

The project involves eight line Departments of Tamil Nadu Government and the TNAU is pivotal in execution of the tasks planned under component B.

At present the World Bank finalized the cost estimate of TNAU component as Rs.87.46 crores. The TNAU has embarked upon the implementation under an MOU signed with the Tamilnadu State Government. Implementation by TNAU was initiated during 2017-18 in 16 sub-basins under Phase I. Further, under Phase-II, during 2019-20, 15 sub-basins were added.

The proposed components of TNAU's activities are summed up as follows:

- Productivity enhancement of rice in sub basin (GM -SRI, SRI/AWDI)
- Rice Fallow Pulses
- Pulse Seed Production Programme: Production of TFL Seeds under farmers participatory approach to produce quality pulse seeds
- Promotion of sustainable Sugarcane Initiative (SSI) in sub basin under precision farming approach.
- Production of Vegetable under Precision farming mode by adopting of IPM concept.
- Production of Banana under Precision farming mode by adopting of IPM concept.
- Improving productivity of Toor Dhal (Red Gram) under precision farming techniques including IPM approach
- Introduction of new technologies in fruit crops by demonstrating TNAU High density planting with drip fertigation in Mango/Pomegranate etc.,
- Formation of Pulse Commodity Group and federated to FPO
- Promotion of Pesticide Free Vegetable

IV. Project Financing

The funding pattern of the project is as follows:

World Bank	: 70%
Government of Tamil Nadu	: 30%

ii) Reimbursement on a quarterly basis

In case of TNAU, funds transferred will be considered as an advance and only the actual expenditure reported by the TNAU will be considered as expenditure. The Government of Tamil Nadu would finance 30% of the expenditure incurred.

Amount in Rs

Expenditure up to 31.03.2021	Reimbursement to be claimed (70%)
Rs.13,95,49,383.00	Rs. 9,76,84,568.10*

***Subject to rectification of defects as mentioned in audit objections.**

3. SOURCES AND USAGE OF FUND

The sources and usage of fund under the project for the year 2020-2021 are detailed below.

i. Sources of Fund

	G.O. Numbers	Sanction
a.	G.O.(Ms) No.231 Agriculture (WD-2) Department Dated 13.09.2017	<ul style="list-style-type: none">➤ Admin. Sanction of Rs.8538.63 lakhs-TNAU interventions in 66 sub basins for six years (2017-2023)➤ Financial sanction of Rs.985.51 Lakhs for Phase_I, 16 sub basins
b	G.O.(Ms) No.140 Public Works(WR-1) Dept Dated 22.05.2018	<ul style="list-style-type: none">➤ Block admin sanction for Rs.2962 Crore for TNIAMP project for 7 years from 2017-2024
C	Govt Letter (Ms) No.169/WD2/2018-1 dated 06.07.2018	<ul style="list-style-type: none">➤ Sanction to utilize 2017-18 unspent balance amount of Rs.923.20 lakh in the year 2018-19
d	G.O.(Ms) No.115 Agriculture (WD2) Department Dated 20.06.2019	<ul style="list-style-type: none">➤ Sanction to utilize 2018-19 unspent balance amount of Rs.682.47 lakh in the year 2019-20
E	G.O.(Ms) No.142 Agriculture (WD2) Department Dated 12.07.2019	<ul style="list-style-type: none">➤ Administrative and Financial Sanction of Rs. 949.32 Lakhs for Phase I – IInd Year
f	G.O.(Ms) No.228 Agriculture (WD2) Department Dated 30.09.2019	<ul style="list-style-type: none">➤ Administrative sanction of Rs.806.70 Lakhs and Financial Sanction of Rs.403.35 Lakhs
g	Govt Letter (Ms) No.154 dated 24.07.2020	<ul style="list-style-type: none">➤ Sanction to utilize 2019-20 unspent balance amount of Rs.1854.76 lakh in the year 2020-21
h	G.O.(Ms) No.161 Agriculture (WD2) Department Dated 29.07.2020	<ul style="list-style-type: none">➤ Administrative and Financial Sanction of Rs. 743.27 Lakhs for Phase I – IIIrd Year
i	G.O.(Ms) No.218 Agriculture (WD2) Department Dated 15.09.2020	<ul style="list-style-type: none">➤ Administrative and Financial Sanction of Rs. 665.67 Lakhs for Phase II – IInd Year
j	G.O. (Ms) No.311 Agriculture (WD2) Department dated: 24.12.2020	<ul style="list-style-type: none">➤ Administrative and Financial Sanction of Rs. 108.00 Lakhs for Phase I – Model Village

ii. Usage of Fund

Expenditure during 2020-21

: **Rs.1395.49 Lakh**

Head Wise Expenditure Details

Sl. No.	Details	Expenditure during 2020-2021 (Rs. In lakh)
1	Management Cost	310.08
2	Input	453.74
3	IEC (Information, Education and Communication) & Capacity Building	110.76
4	Drip	520.34
5	Model Village	0.57
Total		1395.49

iii. Sources and usage of Funds – Sub-Basin Wise Breakup Details**Transfer of fund details**

Sl. No	Sub Basins	Bank	Account Number	Transfer of funds
	Phase I			
1	Lower Palar	SBI	37253463343	3800000.00
2	Nagariyar	SBI	37227993509	0.00
3	Lower Vellar	SBI	37260139328	2900000.00
4	Krishnagiri to Pambar	PGB	10030996475	650000.00
5	Sathaiyar	SBI	37255162275	800000.00
6	Sirumalaiyar	SBI	37221515256	700000.00
7	Varaghanadhi	SBI	37247128585	50000.00
8	Kousiganadhi	SBI	37227748116	50000.00
9	Gadananadhi	SBI	37266474135	750000.00
10	Manjalar	SBI	37226631551	550000.00
11	Suruliyar	SBI	37248230393	1250000.00
12	Lower Tamirabharani	SBI	37218068721	2250000.00
13	Lower Vaigai	SBI	37226444685	2750000.00
14	CDZ - Thanjavur	IB	6569717256	2950000.00
15	CDZ - Tiruvarur	SBI	37215029423	2250000.00
16	CDZ - Nagapattinam	IOB	030001000016510	5500000.00
17	Ponnanaiyar	IOB	330201000003009	1900000.00
18	Lower Bhavani	SBI	37218119825	2100000.00
19	TN-IAMP-CELL	SBI	37217720215	151694000.00
20	IT Based Activities (Geo-tagging)	SBI	37223841776	1000000.00
21	IT Based Activities (DEMIC)	SBI	37276891259	500000.00
22	IT Based Activities (M.Velanmai)	SBI	37256859897	350000.00
Total				184744000.00

Sl. No	Sub Basins	Bank	Account Number	Transfer of funds
	Phase II			
1	Lower Pennaiyar	SBI	38870620512	1400000.00
2	Nandhiyar	SBI	38899625304	800000.00
3	Pambar	TNGB	10092726199	1250000.00
4	Vaniyar	SBI	38879782327	700000.00
5	Agaramaru	SBI	38862119913	500000.00
6	Aliyar	SBI	38862266980	1100000.00
7	LC - Aduthurai	IB	6818777394	4000000.00
8	LC-Vridhachalam	SBI	38870564850	5400000.00
9	Mettur Noyyal	IOB	209301000009659	2000000.00
10	Thirumanimuthar	SBI	38906421894	1000000.00
11	Karaipottanar	SBI	38869444017	1000000.00
12	Aiyyar	SBI	38864175749	1400000.00
13	Nandhiyar - Kulaiyar	SBI	38899625304	2000000.00
14	Pachaiyar	SBI	38866538894	1200000.00
15	Chittar	SBI	38870137873	2200000.00
16	Uppar	SBI	38872970065	4000000.00
17	TNIAMP Cell	SBI	37217720215	0.00
Total				29950000.00

PHASE - I - Spill Over Expenditure sub basin wise details

Sub basin Name	Expenditure for the year 2017-18 for 2020-21 (Rs. In lakh)					
	Mgt. cost	Input	IEC	Drip & Accessories	I.C	Total
Lower Palar	0.00	10.45	0.35	6.06	0.00	16.86
Nagariyar	0.00	0.56	0.00	0.57	0.00	1.13
Lower Vellar	0.00	5.36	0.08	32.42	0.00	37.86
Krishnagiri to Pambar	0.00	1.93	0.35	20.37	0.00	22.65
Sathaiyar	0.00	0.25	0.26	9.58	0.00	10.09
Sirumalaiyar	0.00	0.00	0.00	6.99	0.00	6.99
Varaghanadhi	0.00	1.34	0.47	7.39	0.00	9.20
Kousiganadhi	0.00	0.00	0.00	0.71	0.00	0.71
Gadananadhi	0.00	0.00	0.07	3.38	0.00	3.45
Manjalar	0.00	0.38	0.21	1.16	0.00	1.75
Suruliyar	0.00	2.33	0.70	4.55	0.00	7.58
Lower Tamirabharani	0.00	0.00	0.00	7.79	0.00	7.79
Lower Vaigai	0.16	9.36	2.42	2.26	0.00	14.20
CDZ - Thanjavur	0.20	5.11	0.00	9.62	0.00	14.93
CDZ - Tiruvarur	0.00	12.33	0.00	37.73	0.00	50.06
CDZ - Nagapattinam	0.00	2.08	0.39	5.25	0.00	7.72
Ponnanaiyar	0.00	0.04	0.00	0.00	0.00	0.04
Lower Bhavani	0.00	4.11	0.80	3.97	0.00	8.88
TNIAMP Cell	0.18	0.00	0.09	0.00	0.00	0.27
IT based Activities	1.32	0.00	1.52	0.00	0.00	2.84
Total	1.86	55.63	7.71	159.8	0.00	225.00

PHASE - I - IInd Year Expenditure sub basin wise details

Sub basin Name	Expenditure for the year 2019-2020 for 2020-2021 (Rs. In lakh)					
	Mgt. cost	Input	IEC	Drip & Accessories	I.C	Total
Lower Palar	1.20	11.72	1.03	8.53	0.00	22.48
Nagariyar	0.16	0.00	0.04	0.00	0.00	0.20
Lower Vellar	0.92	3.52	1.10	37.60	0.00	43.14
Krishnagiri to Pambar	0.00	1.08	1.37	10.14	0.00	12.59
Sathaiyar	0.60	0.25	0.36	8.28	0.00	9.49
Sirumalaiyar	0.00	0.00	0.00	2.00	0.00	2.00
Varaghanadhi	1.17	1.68	1.31	1.61	0.00	5.77
Kousiganadhi	0.32	0.00	0.00	0.00	0.00	0.32
Gadananadhi	0.60	0.00	0.70	5.58	0.00	6.88
Manjalar	0.32	0.48	1.22	5.50	0.00	7.52
Suruliyar	0.16	1.23	0.83	1.90	0.00	4.12
Lower Tamirabharani	6.44	0.93	0.00	0.00	0.00	7.37
Lower Vaigai	0.32	5.92	2.04	0.00	0.00	8.28
CDZ - Thanjavur	2.46	5.70	1.12	11.52	0.00	20.8
CDZ - Tiruvarur	6.79	4.44	0.10	2.25	0.00	13.58
CDZ - Nagapattinam	0.00	2.86	1.25	0.00	0.00	4.11
Ponnanaiyar	0.00	3.86	0.62	17.39	0.00	21.87
Lower Bhavani	1.40	5.31	0.86	18.82	0.00	26.39
TNIAMP Cell	2.74	0.00	4.02	0.00	0.00	6.76
IT based Activities	6.67	0.00	0.44	0.00	0.00	7.11
Total	32.27	48.98	18.41	131.12	0.00	230.78

PHASE - I - IIIrd Year Expenditure sub basin wise details

Sub basin Name	Expenditure for the year 2020-2021 (Rs. In lakh)					
	Mgt. cost	Input	IEC	Drip & Accessories	I.C	Total
Lower Palar	6.04	15.69	1.04	0.00	0.00	22.77
Nagariyar	0.00	0.00	0.05	0.00	0.00	0.05
Lower Vellar	4.56	18.46	2.48	29.15	0.00	54.65
Krishnagiri to Pambar	2.49	3.36	1.25	10.14	0.00	17.24
Sathaiyar	1.24	6.03	2.09	3.45	0.00	12.81
Sirumalaiyar	0.64	1.30	1.31	0.00	0.00	3.25
Varaghanadhi	0.00	0.00	0.00	0.00	0.00	0.00
Kousiganadhi	1.20	1.34	0.97	0.00	0.00	3.51
Gadananadhi	0.96	3.98	1.45	0.00	0.00	6.39
Manjalar	1.39	2.08	0.00	0.87	0.00	4.34
Suruliyar	1.10	2.65	0.63	0.74	0.00	5.12
Lower Tamirabharani	2.64	17.74	1.13	0.00	0.00	21.51
Lower Vaigai	1.08	4.36	2.55	0.00	0.00	7.99
CDZ - Thanjavur	4.41	39.10	1.65	0.00	0.00	45.16
CDZ - Tiruvarur	3.23	16.05	2.96	0.00	0.00	22.24
CDZ - Nagapattinam	3.77	15.75	2.71	0.00	0.00	22.23
Ponnanaiyar	2.85	15.12	2.13	4.80	0.00	24.9
Lower Bhavani	0.44	9.19	1.00	23.08	0.00	33.71
TNIAMP Cell	0.00	0.00	0.00	0.00	0.00	0.00
IT based Activities	14.12	0.00	0.99	0.00	0.00	15.11
Total	52.16	172.2	26.39	72.23	0.00	322.98

PHASE - I - Consolidated Expenditure sub basin wise details

Sub basin Name	Expenditure for the year 2020-2021 (Rs. In lakh)					
	Mgt. cost	Input	IEC	Drip & Accessories	I.C	Total
Lower Palar	7.24	37.86	2.42	14.59	0.00	62.11
Nagariyar	0.16	0.56	0.09	0.57	0.00	1.38
Lower Vellar	5.48	27.34	3.66	99.17	0.00	135.65
Krishnagiri to Pambar	2.49	6.37	2.97	40.65	0.00	52.48
Sathaiyar	1.84	6.53	2.71	21.31	0.00	32.39
Sirumalaiyar	0.64	1.30	1.31	8.99	0.00	12.24
Varaghanadhi	1.17	3.02	1.78	9.00	0.00	14.97
Kousiganadhi	1.52	1.34	0.97	0.71	0.00	4.54
Gadananadhi	1.56	3.98	2.22	8.96	0.00	16.72
Manjalar	1.71	2.94	1.43	7.53	0.00	13.61
Suruliyar	1.26	6.21	2.16	7.19	0.00	16.820
Lower Tamirabharani	9.08	18.67	1.13	7.79	0.00	36.67
Lower Vaigai	1.56	19.64	7.01	2.26	0.00	30.47
CDZ - Thanjavur	7.07	49.91	2.77	21.14	0.00	80.89
CDZ - Tiruvarur	10.02	32.82	3.06	39.98	0.00	85.88
CDZ - Nagapattinam	3.77	20.69	4.35	5.25	0.00	34.06
Ponnanaiyar	2.85	19.02	2.75	22.19	0.00	46.81
Lower Bhavani	1.84	18.61	2.66	45.87	0.00	68.98
TNIAMP Cell	2.92	0.00	4.11	0.00	0.00	7.03
IT based Activities	22.11	0.00	2.95	0.00	0.00	25.06
Total	86.29	276.81	52.51	363.15	0.0	778.76

PHASE - I - Model Village Expenditure sub basin wise details

Sub basin Name	Expenditure for the year 2020-2021 (Rs. In lakh)						
	Mgt. cost	Input	IEC	Drip & Accessories	I.C	Model Village	Total
Lower Palar	0.00	0.00	0.00	0.00	0.00	0.25	0.25
Nagariyar	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lower Vellar	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Krishnagiri to Pambar	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sathaiyar	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sirumalaiyar	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Varaghanadhi	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Kousiganadhi	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gadananadhi	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Manjalar	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Suruliyar	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lower Tamirabharani	0.00	0.00	0.00	0.00	0.00	0.03	0.03
Lower Vaigai	0.00	0.00	0.00	0.00	0.00	0.29	0.29
CDZ - Thanjavur	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CDZ - Tiruvarur	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CDZ - Nagapattinam	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ponnanaiyar	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lower Bhavani	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TNIAMP Cell	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IT based Activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.57	0.57

PHASE - II - Ist Year Expenditure sub basin wise details

Sub basin Name	Expenditure for the year 2019-2020 for 2020-2021 (Rs. In lakh)					
	Mgt. cost	Input	IEC	Drip & Accessories	I.C	Total
Lower Pennaiyar	2.92	2.26	1.76	6.91	0.00	13.85
Nandhiyar	0.55	1.06	1.16	0.00	0.00	2.77
Pambar	1.08	0.71	0.75	0.00	0.00	2.54
Vaniyar	1.86	1.28	0.00	10.76	0.00	13.90
Agaramaru	0.67	0.20	0.54	2.26	0.00	3.67
Aliyar	0.47	1.49	2.20	1.40	0.00	5.56
LC - Aduthurai	2.50	3.15	1.32	5.64	0.00	12.61
LC-Vridhachalam	1.46	2.76	8.42	0.00	0.00	12.64
Mettur Noyyal	1.00	1.50	0.77	0.00	0.00	3.27
Thirumanimuthar	0.78	2.80	1.39	5.39	0.00	10.36
Karaipottanar	0.00	0.65	1.80	1.66	0.00	4.11
Aiyyar	0.76	0.69	0.47	5.43	0.00	7.35
Nandhiyar - Kulaiyar	2.22	2.57	2.19	4.76	0.00	11.74
Pachaiyar	0.15	0.00	0.18	0.00	0.00	0.33
Chittar	2.56	1.96	1.08	10.52	0.00	16.12
Uppar	7.35	5.08	2.67	14.30	0.00	29.40
TNIAMP Cell	171.11	0.00	0.04	0.00	0.00	171.15
Total	197.44	28.16	26.74	69.03	0.00	321.37

PHASE - II - IInd Year Expenditure sub basin wise details

Sub basin Name	Expenditure for the year 2020-2021 (Rs. In lakh)					
	Mgt. cost	Input	IEC	Drip & Access ories	I.C	Total
Lower Pennaiyar	0.00	2.71	2.57	1.59	0.00	6.87
Nandhiyar	1.15	5.11	0.94	2.34	0.00	9.54
Pambar	0.76	2.92	2.20	0.88	0.00	6.76
Vaniyar	0.79	2.16	5.46	0.00	0.00	8.41
Agaramaru	1.18	1.47	1.42	2.61	0.00	6.68
Aliyar	1.49	3.37	1.30	2.95	0.00	9.11
LC - Aduthurai	3.63	26.32	1.92	8.55	0.00	40.42
LC-Vridhachalam	6.83	35.99	0.30	8.82	0.00	51.94
Mettur Noyyal	3.11	12.22	2.61	14.73	0.00	32.67
Thirumanimuthar	1.58	3.27	1.22	0.00	0.00	6.07
Karaipottanar	1.34	4.84	2.50	4.53	0.00	13.21
Aiyyar	1.69	7.44	2.23	15.81	0.00	27.17
Nandhiyar - Kulaiyar	0.70	8.86	2.79	20.07	0.00	32.42
Pachaiyar	1.50	5.63	0.86	0.00	0.00	7.99
Chittar	0.60	10.92	1.50	4.33	0.00	17.35
Uppar	0.00	15.54	1.69	0.00	0.00	17.23
TNIAMP Cell	0.00	0.00	0.00	0.00	0.00	0.00
Total	26.35	148.77	31.51	87.21	0.00	293.84

PHASE – II – Consolidated Expenditure sub basin wise details

Sub basin Name	Expenditure for the year 2020-2021 (Rs. In lakh)					
	Mgt. cost	Input	IEC	Drip & Access ories	I.C	Total
Lower Pennaiyar	2.92	4.97	4.33	8.50	0.00	20.72
Nandhiyar	1.70	6.17	2.10	2.34	0.00	12.31
Pambar	1.84	3.63	2.95	0.88	0.00	9.30
Vaniyar	2.65	3.44	5.46	10.76	0.00	22.31
Agaramaru	1.85	1.67	1.96	4.87	0.00	10.35
Aliyar	1.96	4.86	3.50	4.35	0.00	14.67
LC - Aduthurai	6.13	29.47	3.24	14.19	0.00	53.03
LC-Vridhachalam	8.29	38.75	8.72	8.82	0.00	64.58
Mettur Noyyal	4.11	13.72	3.38	14.73	0.00	35.94
Thirumanimuthar	2.36	6.07	2.61	5.39	0.00	16.43
Karaipottanar	1.34	5.49	4.30	6.19	0.00	17.32
Aiyyar	2.45	8.13	2.70	21.24	0.00	34.52
Nandhiyar - Kulaiyar	2.92	11.43	4.98	24.83	0.00	44.16
Pachaiyar	1.65	5.63	1.04	0.00	0.00	8.32
Chittar	3.16	12.88	2.58	14.85	0.00	33.47
Uppar	7.35	20.62	4.36	14.30	0.00	46.63
TNIAMP Cell	171.11	0.00	0.04	0.00	0.00	171.15
Total	223.79	176.93	58.25	156.24	0.00	615.21

PHASE - III - 1st year Expenditure sub basin wise details

Sub basin Name	Expenditure for the year 2020-2021 (Rs. In lakh)					
	Mgt. cost	Input	IEC	Drip & Accessories	I.C	Total
Cheyyar	0.00	0.00	0.00	0.00	0.00	0.00
Chinnar	0.00	0.00	0.00	0.00	0.00	0.00
Gummidipoondi	0.00	0.00	0.00	0.00	0.00	0.00
Manimukthanadhi	0.00	0.00	0.00	0.00	0.00	0.00
Musukundanadhi	0.00	0.00	0.00	0.00	0.00	0.00
Paravanar	0.00	0.00	0.00	0.00	0.00	0.00
Vegavathy	0.00	0.00	0.00	0.00	0.00	0.00
Marudaiyar	0.00	0.00	0.00	0.00	0.00	0.00
Nambiyar	0.00	0.00	0.00	0.00	0.00	0.00
TNIAMP Cell	0.00	0.00	0.00	0.95	0.00	0.95
Total	0.00	0.00	0.00	0.95	0.00	0.95

Consolidated Expenditure

Details	Expenditure for the year 2020-2021 (Rs. In lakh)						
	Mgt. cost	Input	IEC	Drip & Acces sories	I.C	Model Villag e	Total
Phase I – Spill Over 2017-18 for 2020-2021	1.86	55.63	7.71	159.80	0.00	0.00	225.00
Phase I – IInd Year Spill Over 2019-20 for 2020-2021	32.27	48.98	18.41	131.12	0.00	0.00	230.78
Phase I – IIIrd Year for 2020-2021	52.16	172.20	26.39	72.23	0.00	0.00	322.98
Phase I - Model Village	0.00	0.00	0.00	0.00	0.00	0.57	0.57
Phase II – Spill Over 2019-20 for 2020-2021	197.44	28.16	26.74	69.03	0.00	0.00	321.37
Phase II – IInd year for 2020-2021	26.35	148.77	31.51	87.21	0.00	0.00	293.84
Phase III – Ist Year 2020-2021	0.00	0.00	0.00	0.95	0.00	0.00	0.95
Total	310.08	453.74	110.76	520.34	0.0	0.57	1395.49

1. ACCOUNTS – HUGE AMOUNT OF GRANT REMAIN UNUTILISED -
Rs.15,72,84,502/- NEEDS EXPLANATION

At the close of 2020-2021 audit, an amount of Rs.15,72,84,502.00 (Rupees fifteen crore seventy two lakh eighty four thousand five hundred and two only) remain unutilized. The grants for the financial year 2017-18, 2018-19, 2019-20 and 2020-21 and their utilization during these years are as appended below.

Year	Budget (Rs.)	Expenditure (Rs.)	Balance (Rs.)
2017-18 (Phase I – I st Year)	9,85,51,000	62,31,806	9,23,19,194
2018-19 (Spill over of 17-18)	9,23,19,194	2,40,72,945	6,82,46,249
2019-20 (Spill over of 17-18)	6,82,46,249	1,43,46,326	5,38,99,923
2020-21 (Spill over of 17-18)	5,38,99,923	2,24,99,771	3,14,00,152
2019-20 (Phase I – II nd Year)	9,49,32,000	3,29,40,696	6,19,91,304
2020-21 (Spill over of 2019-20)	6,19,91,304	2,30,77,227	3,89,14,077
2020-21 (Phase I – III rd Year)	7,43,27,000	3,22,98,585	4,20,28,415
2020-21 (Phase I – Model Village)	1,08,00,000	57,380	1,07,42,620
2019-20 (Phase II – I st Year)	8,06,70,000*	1,10,86,342	6,95,83,658
2020-21 (Spill over of 2019-20)	6,95,83,658	3,21,37,448	3,74,46,210
2020-21 (Phase II – II nd Year)	6,65,67,000	2,93,84,136	3,71,82,864
2020-21 (Phase III – I st Year)	0.00	94,836	-94,836

*Grant received from Government for Rs.4,03,35,000/-

- (a) Out of the Grants-in-aid amount of Rs.9,85,51,000 (Phase I – Ist year) sanctioned during the period 2017-2018, a sum of Rs. 6,71,50,848.00/- has been incurred as expenditure during the period from 2017-18 to 2020-21. Despite the reallocation by the government for utilizing the unspent balance of 2020-21 in the year 2021-22, still account balance of Rs.3,14,00,152/- remain unutilized.
- (b) Out of the Grants-in-aid amount of Rs.9,49,32,000 (Phase I – IInd Year) sanctioned during the period 2019-2020, a sum of Rs.5,60,17,923.00/- has been incurred as expenditure during the period from 2019-20 to 2020-21. Despite the reallocation by the government for utilizing the unspent balance of 2020-21 in the year 2021-22, still account balance of Rs.3,89,14,077/- remain unutilized.
- (c) Out of the Grants-in-aid amount of Rs.4,03,35,000 (Phase II – Ist Year) sanctioned during the period 2019-2020, a sum of Rs.4,32,23,790.00/- has been incurred as expenditure during the period from 2019-20 to 2020-21. Despite the reallocation by the government for utilizing the unspent balance of 2020-21 in the year 2021-22, still account balance of Rs.(-)28,88,790/- remain unutilized.
- (d) Out of the Grants-in-aid amount of Rs.7,43,27,000 (Phase I – IIIrd Year) sanctioned during the period 2020-2021, a sum of Rs.3,22,98,585/- has been incurred as expenditure during the period of 2020-21. Despite the reallocation by the government for utilizing the unspent balance of 2020-21 in the year 2021-22, still account balance of Rs.4,20,28,415/- remain unutilized.
- (e) Out of the Grants-in-aid amount of Rs. 6,65,67,000 (Phase II – IInd Year) sanctioned during the period 2020-2021, a sum of Rs.2,93,84,136/- has been incurred as expenditure during the period of 2020-21. Despite the reallocation by the government for utilizing the unspent balance of 2020-21 in the year 2021-22, still account balance of Rs.3,71,82,864/- remain unutilized.

- (f) Out of the Grants-in-aid amount of Rs.1,08,00,000 (Phase I – Model Village) sanctioned during the period 2020-2021, a sum of Rs.57,380/- has been incurred as expenditure during the period of 2020-21. Despite the reallocation by the government for utilizing the unspent balance of 2020-21 in the year 2021-22, still account balance of Rs.1,07,42,620/- remain unutilized.
- (g) Out of the Grants-in-aid amount of Rs.Nil (Phase III – Ist Year) during the period 2020-2021, a sum of Rs.94,836/- has been incurred as expenditure during the period of 2020-21.

(In Rupees)

Phase	Grant-in-aid	Expenditure	Balance
Phase I – Ist Year	98551000	67150848	31400152
IInd Year	94932000	56017923	38914077
IIIrd Year	74327000	32298585	42028415
Model Village	10800000	57380	10742620
Phase II – Ist Year	40335000	43223790	(-)2888790
IInd Year	66567000	29384136	37182864
Phase III – Ist Year	0	94836	(-)94836
Total	385512000	228227498	157284502

- (h) Huge cash balance of Rs.15,72,84,502/- remains in the public sector bank account.

Slow progress of the Scheme works may adversely affect the stated objective of the scheme. Reasons for non-utilization of the earmarked funds for the respective years may be provided to audit.

**2. BANK INTEREST RECEIVED ON BANK BALANCES NEEDS TO BE
REMITTED TO GOVERNMENT OF TAMIL NADU - Rs.49,32,706/-**

As on 31.03.2021 a sum of Rs.49,32,706/- has been accrued ^{and earned.} as bank interest on the bank accounts of the following sub basins and TNIAMP Cell. The amount may be remitted to the Government accounts and the fact intimated to audit.

Sl. No	Sub Basins	Bank Interest
	I Phase	
1	Lower Palar	44073.00
2	Nagariyar	9123.00
3	Lower Vellar	30233.00
4	Krishnagiri to Pambar	21835.00
5	Sathaiyar	15324.00
6	Sirumalaiyar	8193.00
7	Varaghanadhi	11684.00
8	Kousiganadhi	9171.00
9	Gadananadhi	9148.00
10	Manjalar	5814.00
11	Suruliyar	8900.00
12	Lower Tamirabharani	33368.00
13	Lower Vaigai	15048.00
14	CDZ - Thanjavur	53040.00
15	CDZ - Tiruvarur	16668.00
16	CDZ - Nagapattinam	41350.00
17	Ponnanaiyar	21193.00
18	Lower Bhavani	13263.00
19	TN-IAMP-CELL	4342655.00
20	IT Based Activities (Geo-tagging)	2970.00
21	IT Based Activities (DEMIC)	3228.00
22	IT Based Activities (M.Velanmai)	11766.00
	TOTAL	4728047.00

Sl. No	Sub Basins	Bank Interest
	II Phase	
1	Lower Pennaiyar	13711.00
2	Nandhiyar	7113.00
3	Pambar	8648.00
4	Vaniyar	16153.00
5	Agaramaru	9192.00
6	Aliyar	9004.00
7	LC - Aduthurai	19307.00
8	LC-Vridhachalam	29013.00
9	Mettur Noyyal	12300.00
10	Thirumanimuthar	7977.00
11	Karaipottanar	9236.00
12	Aiyyar	9369.00
13	Nandhiyar - Kulaiyar	11916.00
14	Pachaiyar	7171.00
15	Chittar	11355.00
16	Uppar	23194.00
17	TNIAMP Cell	0.00
	TOTAL	204659.00

ABSTRACT

Sl No.	Phase	Interest
	Phase - I	4728047.00
	Phase - II	204659.00
	Total Interest accrued	4932706.00

3) INSTALLATION DRIP IRRIGATION SYSTEM – 100% SUBSIDY ALLOWED TO INELIGIBLE FARMERS –INCONSISTENT WITH GUIDELINES – SUBSIDY GRANTED -TO BE RECOVERED – Rs.388007.00

Precision Farming technologies are used as in intervention under the TNAIMP Scheme by TN Agricultural University to encourage farmers to adopt water saving methods of crop cultivation. A Set of guidelines have been formulated for identifying the beneficiaries under the scheme in the Operation Manual for Micro irrigation by Water Technology Centre of TNAU.

As per the Tamil Nadu government Revenue Department guidelines, only Small and Marginal Farmers whose land holding is less than 2 hectares (4.94 acres) are eligible to avail 100% subsidy from the Scheme for installation of the Drip Irrigation System in their fields and this amount would be settled by the IAMP Project Director directly to the various Manufacturing companies. But, contrary to the above regulation, big farmers having land holding above the prescribed limits were granted subsidies to the tune of Rs.388007.00 as listed out the **Annexure 3**. Hence this is to be recovered from the ineligible wealthy farmers who have availed subsidy and remitted back in to the Scheme account.

Annexure 3

EXCESS SUBSIDY GIVEN TO INELIGIBLE FARMER-BENEFICIARIES - TO BE RECOVERED -
Rs.388007.00

Sl No.	Name of the Sub Basin	Vr.No. & Date	Bill Amount	Farmer Name	100% Subsidy	75% Subsidy	Excess subsidy granted (Rs.)
1	Nanthiyar-Kulaiyar	120/22.10.2020	84919	P.Thangaraj	83820	65110	18710
2	CDZ-Thanjavur	167/27.11.2021	23274	K.Peemaraj	23274	18079	5195
3	CDZ-Thanjavur	167/27.11.2021	23274	M.Palanivel	23274	18079	5195
4	CDZ-Thanjavur	167/27.11.2021	23274	D.Muthukrishnan	23274	18079	5195
5	CDZ-Thanjavur	167/27.11.2021	23274	S.Mookkaiyan	23274	18079	5195
6	Sirumalaiyar	284/27.02.2021	65250	A.Andal	65250	51018	14232
7	Sirumalaiyar	283/27.02.2021	152956	O.Mahesh Murugan	152956	119843	33113
8	Lower Tamiraparani	412/31.03.2021	132656	S.Paramuthu	127324	98904	28420
9	Lower Tamiraparani	412/31.03.2021	119388	S.Rajkumar	113645	88278	25367
10	Lower Tamiraparani	?	134574	K.Shanmugaveldurai	127324	98904	28420
11	Agaramaru	402/31.03.2021	113834	G.Vinayagamoorthi	113133	87880	25253
12	Karaipottanar	124/22.10.2020	114148	A.Dhanabal	113133	87880	25253
13	Lower Vellar	288/27.02.2022	128262	T.Subramaniyan	128262	99645	28617
14	Lower Vellar	322/25.03.2023	209783	G.Murugan	209783	163175	46608
15	Lower Vellar	249/30.01.2021	214611	N.Venkatesan	214611	168041	46570
16	Chittar	275/27.02.2021	228941	S.Backiyathi	209055	162391	46664
EXCESS SUBSIDY GIVEN					1751392	1363385	388007

4)

INSTALLATION OF MICRO- IRRIGATION/ DRIP IRRIGATION SYSTEM UNDER GOVT SUBSIDY
– GUIDELINES FOR OPERATION NOT ADHERED TO - DOCUMENTS OF BENEFICIARIES NOT
IN ORDER – REGISTERED LEASE DEEDS NOT ATTACHED – LAND OWNERSHIP OF
BENEFICIARIES NOT AUTHENTIC –DEFECTS –Rs.23887290.00

The major objective of the TNAIMP project is to enhance productivity and climate resilience of irrigated agriculture, improvement in water management and minimizing the use of water by farmers and effective utilization of available water resources. This stated objective of the project is being achieved by encouraging farmers to adopt Precision Farming practices to enhance water use efficiency. TNAIM Project of TNAU promotes Micro Irrigation (MI) technologies through various interventions in almost all the sub basins.

Guidelines are formulated for implementing Micro irrigation technologies in the Operation Manual for Micro irrigation. But on audit of bills of settlement made to the various Micro irrigation manufacturers/ companies, the following inconsistencies were observed:-

- (a) As per the Guidelines (Page No.5, Sl No.1 (c) - Beneficiary Selection, Operation Manual for Micro irrigation, TNAIMP, WTC, TNAU), while selecting the farmers for implementation MI, preliminary scrutiny to verify the legal ownership is to be done by the Sub-basin in-charge. This was not fully conformed to as the document of most of the farmers selected indicates that the beneficiaries were not legal owners of the land.
- (b) Operation Manual for Micro irrigation, Page No.6, Sl No.2 stipulates Criteria for selection of Fields and according to that criteria, the land title should be in the owner's name (chitta, adangal and Resurveyed Settlement Register) for availing the benefits under this Scheme. But on verification of beneficiary documents, it was observed that relevant documents indicating the ownership of the farmer-beneficiaries were not obtained for installation of Drip Irrigation system in their fields.
- (c) The farmers are to submit Chitta, Adangal and Registered lease agreement for 7 years document in case of leased land along with other documents for availing benefit under the scheme. But most of the Micro Irrigation installation was done in the land of farmers who are not legal land holders/ owners. Registered lease documents were not produced by the farmers and hence the genuine nature claim of subsidy i.e., whether the farmer-beneficiaries are eligible to receive subsidy could not be ascertained in audit.

The list of farmer-beneficiaries to whom the drip irrigation system was given under subsidy is given in the ***Annexure 1***. TNAU IAMP Procurement cell as well as the field level project officials have failed to secure these important land lease document from the beneficiaries. Hence, the total bills settled for the beneficiaries Rs.23887290.00 is held under audit objection till proper Registered Lease documents as stipulated in the Operation Manual for Micro Irrigation may be obtained and produced to audit.

Annexure 1

Beneficiary- Farmers from whome Registered Lease Agreement for land usage from land owners/ land lords not obtained and Drip Irrigation system installed Rs.23887290.00

Sl No	Name of the Sub Basin	Vr.No. & Date	Farmer Name	Bill Amount settled for Drip (Rs.)
1	Nagariyar	79/18.09.2020	S.Palani	51658
2	Nanthiyar-Kulaiyar	289/27.02.2021	R.Govindaraj	81138
3		121/22.10.2020	M.Edward George	42448
4			M.Manivel	44146
5			P.Salaithavallian	59427
6			A.Sathish	86627
7	Lower Bhavani	129/23.10.2020	R.Sakthi	267364
8		188/10.12.2020	C.Karuppusamy	264572
9		67/16.09.2020	K.Suresh	124582
10		93/24.09.2020	A.Premarani	399562
11			K.Sarathambal	563863
12		246/30.01.2021	S.Palaniappan	122566
13		91/24.09.2020	K.Sivasamy	302751
14			P.Marappagounder	127281
15		92/24.09.2020	C.Thangaraj	181646
16		245/30.01.2021	P.Sivasamy	298897
17		186/10.12.2021	K.Kandhasamygounder	153743
18			M.Palanisamy	126101
19			S.Thangamuthu	99150
20			S.Thiruvengadam	165944
21		247/30.01.2021	P.Chinnasamy	46128
22			K.Periyasamy	46128
23			Velusamy	46128
24			P.Shanmugam	46128
25			S.K.Kumar	46128
26			RamayaI	46128
27			Ramasamy	46128
28			Chinnammal	38737
29			P.Sakthivel	46128
30			Rajalakshmi	46128
31			C.nagaraj	55296
32			S.K.Selvaraj	46128
33			S.Loganayaki	46128
34			P.Muthusamy	45852

SI No	Name of the Sub Basin	Vr.No. & Date	Farmer Name	Bill Amount settled for Drip (Rs.)
35		241/30.01.2021	S.Rajendran	107205
36			S.Devaraj	113709
37			D.Devendran	160870
38		379/31.03.2021	P.Kumarasamy	46128
39			S.Mohanathan	36883
40			P.Karuppasamy	46128
41			N.Sivalingam	28265
42			M.Ponnusamy	46128
43			C.Kanniyammal	37792
44			N.Vijayakumar	37792
45			K.Palanisamy	37792
46			K.Kuppusamy	46128
47			R.Muthusamy	46128
48			R.Nataraj	41455
49			R.Nataraj	46128
50			P.Balusamy	46128
51			M.Devi	37793
52			S.Chinnasamy	46128
53			N.Perumal	29826
54			M.Viswanathan	36884
55			K.Marappan	28265
56	Sathaiyar	371/31.03.2021	A.Sunitha	30218
57			M.Veerabhathiran	62041
58			P.Vadivel Murugan	41527
59			P.Ganesan	55220
60			P.Dhanalakshmi	35366
61			R.Jothimani	40844
62		264/10.02.2021	S.Thavamani	38763
63			N.Karuppaiah	20978
64			P.Periyammal	36984
65			N.Sakkarapani	20978
66			N.Chitra	24200
67			V.Guhan	53905
68		417/31.03.2021	P.Podhuchami	45810
69			A.Radhakrishnan	24368
70			K.Marimuthu	48148
71			A.Gnanasundaram	37043
72			O.Pothuraja	37033

SI No	Name of the Sub Basin	Vr.No. & Date	Farmer Name	Bill Amount settled for Drip (Rs.)
73	CDZ-Thanjavur	378/31.03.2021	S.Charlas	154123
74		212/31.12.2020	K.Subramani	18460
75			K.Govindan	16576
76		365/31.03.2021	A.Anthonisamy	209975
77			Balasubramaniyan	23274
78			Sivasubramaniyan	23274
79			Gunasekaran	23247
80			Durairaj	23274
81		167/27.11.2020	K.Ramadevi	23274
82			U.Ashokkumar	23274
83			P.Sanjaigandhi	23274
84			V.Kaliyamoorthi	23274
85			M.Raja	23274
86			T.Arumugam	23274
87			T.Selvarasu	23274
88			K.Rengaraj	23274
89			P.Govindaraj	23274
90			R.Muruganandham	23274
91			M.Indira	23274
92			S.Meena	23274
93			D.Juliet Mary Das	23274
94			R.Manavalan	23274
95			S.Adaikalasamy	23274
96			V.Arunagiri	23274
97			M.Paulraj	23274
98			S.Subramaniyan	23274
99			T.Annadurai	23274
100			R.Balachandran	23274
101			M.Ayyavu	23274
102			G.Ramkumar	23274

Sl No	Name of the Sub Basin	Vr.No. & Date	Farmer Name	Bill Amount settled for Drip (Rs.)
103	CDZ-Thanjavur		C.Paunraj	23274
104			N.Veerasamy	23274
105			D.David	23274
106			M.Ambalasu	23274
107			K.Chelladurai	23274
108			P.Manikandan	23274
109			D.Anthonysamy	23274
110			M.Thangarasu	23274
111			S.Bhaskar	23274
112			K.Karunakaran	23274
113			C.Rajkumar	23274
114			V.Sudhakar	23274
115			K.Balasubramaniyan	23274
116			R.Rajalakshmi	23274
117			M.Sappanimuthu	23274
118			S.Muniyan	23274
119			A.Kalaiselvi	23274
120			S.Thirunavukarasu	23274
121			V.Muthaiyan	23274
122		213/31.12.2021	P.Manikandan	23274
123			Prabhakaran	23274
124			Raman	23274
125			Saivaraj	23274
126			Mariya Salomi Felix	23274
127			A.Amulraj	23274
128			B.Anthonysamy	23274
129			Savarinathan	23274
130			Periyasamy	23274
131			Annamalai	23274
132			Ganesan	23274
133			Arjunan	23274
134			Saraswathi	23274
135			S.Natarajan	23274
136			P.Chandrasekar	23274
137			J.Apoorvarasu	23274
138			K.Arulanandan	23274
139			R.Ayyarasu Ramaiya	23274

Sl No	Name of the Sub Basin	Vr.No. & Date	Farmer Name	Bill Amount settled for Drip (Rs.)
140	CDZ-Thanjavur		Devid Arulanthu	23274
141			S.Gunasekaran	23274
142			A.James Raj	23274
143			A.Jancylilly Arociaraja	23274
144			R.Krishnaleela Rajappa	23274
145			I.Lurdhuxavier	23274
146			V.Nagaraj	23274
147			G.Perumal Gopal	23274
148			C.Thangarasu	23274
149			S.Victoriya	23274
150			P.Senthilkumar	23274
151			G.Sundaravalli	23274
152			A.Sellapappa	23274
153			T.Sekar	23274
154			G.RAVI	23274
155			k.Ramasamy	23274
156			A.Jansirani	23274
157			J.Petter	23274
158		364/31.03.2021	S.Balasubramanian	23274
159			S.Sivasubramanian	23274
160			S.Gunasekaran	23274
161			R.Durairaj	23274
162		116/20.10.2020	C.Kalaiselvi	23274
163			R.Sivanandham	23274
164			A.Mudiyappan	23274
165			N.Subramanian	23274
166			K.Ganesamoorthy	23274
167			A.Suyamprakasam	23274
168			P.Ponnusamy	23274
169			K.Periyasamy	23274
170			S.Rasavalli	23274
171			R. Vijayakumar	23274
172			K.Ramachandaradurai	23274
173			A.anjali	23274
174			N.Karunanadhi	23274
175			K.Chinnu	23274
176			S.Mariyam Francis	23274
177			R.Samivel	23274
178			D.Paularokkiyasamy	23274
179			S.Panneerselvam	23274

SI No	Name of the Sub Basin	Vr.No. & Date	Farmer Name	Bill Amount settled for Drip (Rs.)
180	Sirumalaiyar	349/30.03.2020	K.Natarajan	112775
181	Sirumalaiyar	284/27.02.2021	A.Andal	65250
182		111/13.10.2021	A.Mallan	101050
183			G.Sathishkumar	66159
184			M.Rathinam	
185	Lower Tamiraparani	412/31.03.2021	S.Rajkumar	119388
186		409/31.03.2021	M.Immanuel	98038
187	Agaramaru		S.Harikrishnan	113834
188	Karaipottanar	165/24.11.2020	K.Ganesan	114148
189		122/22.10.2020	P.Chinnusamy	113113
190		164/24.11.2020	K.Arumugam	113133
191	Krishnagiri to Pambar	182/10.12.2020	C.Govindasamy	120896
192		80/18.09.2020	M.Vetrivel	81670
193			R.Vijayalakshmi	94669
194		397/31.03.2021	M.Perimiyammal	143420
195		242/30.01.2021	A.Vijayan	123230
196			S.Balakrishnan	77954
197			S.Revathi	183813
198			A.Chinnasamy	39705
199		81/18.09.2020	K.V.Duraisamy	84663
200			P.Munusamy	72379
201			C.Murugan	102794
202	Lower Vellar	205/31.12.2020	Th.R.Suresh	119434
203		56/21.08.2020	R.Ramakrishnan	84519
204		407/31.03.2021	N.Santhanakrishnan	95132
205			S.Sekar	113192
206		416/31.03.2021	P.Govindaraj	159532

SI No	Name of the Sub Basin	Vr.No. & Date	Farmer Name	Bill Amount settled for Drip (Rs.)
207	Lower Vellar	322/25.03.2021	A.Joseph Chellapillai	223560
208			A.Mohamed Akbar	122210
209			J.Manikandan	19203
210			K.Subramaniyan	90735
211			T.Thirumurugan	77959
212			N.Selvaraj	53576
213		287/27.02.2021	G.Vikram	124348
214			K.Krishnamoorthy	113769
215		287/27.02.2021	G.Vikram	124348
216			K.Krishnamoorthy	113769
217		326/25.03.2021	Selvi	144796
218			.Subramaniyan	119165
219		162/18.11.2020	G.Durai	196686
220		162/18.11.2020	S.Vasanthi	116844
221		286/27.02.2021	P.Ramalingam	133290
222			V.Rayappan	87593
223			P.Bakiyam	114715
224			P.Sekar	117686
225			A.Ezhumalai	75023
226	Lower Vellar	415/31.03.2021	R.Prabhakaran	23274
227			V.Subramaniyan	23274
228			V.Namachivayam	23274
229			R.Sentamizhselvan	23274
230			V.Manogar	23274
231			A.Vijayakumar	23274
232			R.Selvakumar	23274
233			S.Jothi	23274
234			P.Selvarasu	23274
235			V.Rajakumari	23274
236			G.Jayakumar	23274
237			A.Mathiyazhaganan	23274
238	Thirumanimuttar	372/31.03.2021	N.Kumaresan	30644
239			R.Rathinakumar	81135
240		263/5.02.2021	S.Muthulakshmi	113133
241			K.Kaliyappan	30644
242	Suruliyaru	373/31.03.2021	S.Sundararaj	169972
243		244/30.01.2021	S.Gnana jothi Rani	87358

Sl No	Name of the Sub Basin	Vr.No. & Date	Farmer Name	Bill Amount settled for Drip (Rs.)
244	Varaganadhi	102/30.09.2020	M.Palraj	39869
245			M.Malairaja	40152
246		340/30.03.2021	P.Jeya	143380
247		119/22.10.2020	P.Vanathi	58027
248	Chittar	210/31.12.2020	M.Vannamuthu	94821
249		149/11.11.2020	P.Arunachalam	132879
250		275/27.02.2021	S.Backiyathi	228941
251		399/31.03.2021	S.Nirmalkumar	132887
252			S.Ekambaram	125963
253			S.Kandhiya	106076
254			P.Rameshmariyappan	114009
255		187/10.12.2020	S.Kalimuthu	123132
256			K.Mani	99816
257			C.Arunachalam	149333
258	Gadananadhi	276/27.02.2021	M.Perumal	116821
259		375/31.03.2021	P.Neil Amstrong	102594
260			V.Shanmugaraj	132651
261		237/25.03.2021	S.Anbalagan	123702
262		232/25.01.2020	M.Velusamy	120251
263		341/30.03.2021	R.Arunachalam	119334
264		277/27.02.2021	V.Sankaranarayanan	103091
265	Aliyar	363/31.03.2021	A.Elumalai	92028
266		422/31.03.2021	G.Murugan	138438
267		422/31.03.2021	G.Murugan	138438
268		363/31.03.2021	A.Elumalai	92028
269	Manjalar	128/23.10.2020	P.Sasikumar	126167
270		126/23.10.2020	P.Sasikumar	126167
271		408/31.03.2021	M.Veeranan	144260
272		278/27.02.2021	R.Thiyagarajan	77371
273	LC-Aduthurai		M.Raja	138363
274		360/31.03.2021	Manickasundaram	153515
275	CDZ-Nagapattinam	103/30.09.2021	S.Arulselvam	213662
276			G.Ramkumar	214398
277			N.Indhiragandhi	78330
278		128/23.10.2020	K.Sureshkumar	59143
279		156/11.11.2020	P.Ansari	91692
280			K.Kajendran	50599

SI No	Name of the Sub Basin	Vr.No. & Date	Farmer Name	Bill Amount settled for Drip (Rs.)
281	Aiyyar	123/22.10.2020	N.Senthilkumar	93385
282			A.Thangarasu	113642
283		83/18.09.2020	P.Vengatachalam	127942
284		125/22.10.2020	O.Chandran	113133
285			R.Venkatachalam	173801
286		362/31.03.2021	A.Kumar	144786
287		291/27.02.2021	E.Prakasam	207887
288			M.Devaraj	145806
289	Mettur to Noyyal	367/31.03.2021	G.Prabu	152375
290		359/31.03.2021	M.Palanisamy	102561
291		289/27.02.2021	L.Yesudhanapal	49430
292		289/27.02.2022	R.Kalaiyamoorthy	62474
293		289/27.02.2023	K.Muruganandham	56751
294		289/27.02.2024	D.Saroja	56615
295		289/27.02.2025	A.Lakshmi	62280
296		289/27.02.2026	R.Balasubramaniyan	62278
297		289/27.02.2027	N.Muthusamy	89686
298		289/27.02.2028	B.Maruthai	66233
299		289/27.02.2029	N.Mala	55677
300		289/27.02.2030	S.Vijaya	48392
301		289/27.02.2031	N.Boominathan	50345
302		289/27.02.2032	S.Agilambal	44147
303		289/27.02.2033	N.Alamelu	50345
304		289/27.02.2034	K.Palanisamy	101809
305	Uppar	229/25.01.2021	D.Macha Rani	47102
306		321/25.03.2021	P.Malaisamy	33918
307		321/25.03.2022	S.Murugan	52594
308		321/25.03.2023	P.Murugesan	81550
309		321/25.03.2024	A.Sonai	33873
310		414/31.03.2021	V.Alaguraman	37733
311		414/31.03.2022	N.Saritha	68184

Sl No	Name of the Sub Basin	Vr.No. & Date	Farmer Name	Bill Amount settled for Drip (Rs.)
312	Vaniyar	95/25.09.2020	K.Parandaman	39238
313		361/31.03.2021	K.Venkatesan	67398
314		401/31.03.201	V.Raveendrakumar	132313
315		401/31.03.202	C.Thangarasu	143419
316		401/31.03.203	R.Chinnavan	77951
317		290/27.02.2021	L.Venkatachalam	133305
318		290/27.02.2022	V.Jayakumar	101404
319	Pambar	282/27.02.2021	M.Mir Nazim Ali	114626
320	Ponnanaiyar	153/11.11.2021	S.Anandhan	130857
321		155/11.11.2020	K.Krishnasamy	174973
322	Lower Pennaiyar	380/ 31.03.2021	A.Selvi	121257
323	Lower Pennaiyar	380/ 31.03.2022	V.Mohan	64953
324		380/ 31.03.2023	S.Sharmila	121257
325		380/ 31.03.2024	G.Ramesh Babu	92851
326	LC-Vridhachalam	208/31.12.2020	E.Vetriselvan	230565
327	LC-Vridhachalam	421/31.03.2025	B.Kasthuri	84565
328	LC-Vridhachalam	421/31.03.2026	C.Elaiyaraja	88362
329	Kousiganadhi	231/25.01.2021	N.Irulappan	50495
330		231/25.01.2022	P.Nandhakumar	101359
331	Lower Palar	369/31.03.2023	P.Visalatchi	72544
332		292/27.02.2021	L.Vedhagiri	132362
333		292/27.02.2022	R.Jayavel	121125
334	CDZ - Thiruvarur	324/25.03.2021	K.Rajangam	121641
			TOTAL	23887290

5) ^{of} INSTALLATION DRIP IRRIGATION SYSTEM UNDER GOVT SUBSIDY - GUIDELINES FOR OPERATION NOT ADHERED TO - DOCUMENTS OF EVIDENCE FOR SMALL AND MARGINAL FARMER NOT OBTAINED - SUBSIDY GRANTED - ELIGIBILITY NOT ASCERTAINED -
Rs. ~~23887290.00~~ 20078036-

Precision Farming techniques were adopted as a major intervention under the TNAIMP project to minimize the use of water by farmers and effective utilization of available water resources.

Various guidelines were formulated in the Operation Manual for Micro irrigation by TNAU IAMP. But the regulation regarding farmer-beneficiaries falling under the category of Small and Marginal Farmers whose land holding is less than 2 hectares is not complied with while settling the bill of claim by Procurement Cell of IAMP, Project Director's Office at TNAU.

Operation Manual for Micro irrigation Page No.5 - Beneficiary Selection (c) stipulates that atleast 25% of the beneficiaries should be small and marginal farmers and 18% of farmers should be SC/ST. But on audit of bills of settlement made to the various Micro irrigation manufacturers/ companies, the following list (*Annexure 2*) of claims were settled without ensuring Small and Marginal Farmers Certificates and also there is no evidence made available to the fact that 25% beneficiaries belong to Scheduled Caste/ Scheduled Tribes. Hence whether the farmer is eligible for 100% subsidy under the scheme could not be ascertained, Hence, the amount of settlement Rs.20078036.00 is held under objection till due Certificate from Competent authority certifying the farmer-beneficiary as Small and Marginal farmer may be produced to audit.

Annexure 2

**List of Beneficiary- Farmers for whom Small and Marginal Farmer Certificates not
obtained for installation of Drip Irrigation System -Guidelines not Adhered to -**

Rs.20078036

Sl No.	Name of the Sub Basin	Vr.No. & Date	Farmer Name	Bill Amount settled for Drip (Rs.)
1	Nagariyar	230/25.01.2021	G.Nagarathinam	34492
2	Nanthiyar-Kulaiyar	121/22.10.2020	P.Salaithavallian	59427
3		"	A.Sathish	86627
4		"	R.Selvaraj	42448
5		"	M.Balakumar	106120
6	Nanthiyar-Kulaiyar	120/22.10.2020	P.Thangaraj	84919
7	Lower Bhavani	129/23.10.2020	R.Sakthi	267364
8	Lower Bhavani	188/10.12.2020	C.Karuppusamy	264572
9		"	S.Mohanathan	36883
10		"	P.Karuppasamy	46128
11		"	N.Sivalingam	28265
12		"	P.Sivaraj	37631
13		"	R.Ganesh	46128
14		"	M.Senthilnathan	46128
15		"	P.Kutiyappagoundar	46128
16		"	K.Marappan	28265
17	Sathaiyar	419/31.03.2021	P.Rajendiran	90291
18		371/31.03.2021	P.Murugesan	62064
19		371/31.03.2021	A.Sunitha	30218
20		371/31.03.2021	R.Navajeevan	35599
21		370/31.03.2021	A.Maharajan	110198
22		"	S.Palani	58293
23		"	M.Veerabhathiran	62041
24		"	P.Vadivel Murugan	41527
25		"	P.Ganesan	55220
26		"	P.Dhanalakshmi	35366
27		"	R.Jothimani	40844
28		234/25.01.2021	G.Ponnammal	62093
29		417/31.03.2023	M.Gopi	39835
30		"	A.Gnanasundaram	37043
31	CDZ-Thanjavur	212/31.12.2020	K.Subramani	18460
32		"	K.Govindan	16576
33		377/31.03.2021	D.Ragupathy	214015
34		94/24.09.2020	V.Rajendran	39313
35		"	A.Ilrudhayaraj	54109
36		"	K.Sekar	48319
37		"	Gunasekaran	23247
38		"	Durairaj	23274

Sl No.	Name of the Sub Basin	Vr.No. & Date	Farmer Name	Bill Amount settled for Drip (Rs.)
39		167/27.11.2020	K.Ramadevi	23274
40		११	U.Ashokkumar	23274
41		११	P.Sanjaigandhi	23274
42		११	V.Kaliyamoorthi	23274
43		११	R.Rasu	23274
44		११	M.Raja	23274
45		११	T.Arumugam	23274
46		११	L.Manuvel Christopher	23274
47		११	T.Selvarasu	23274
48		११	K.Ponnusamy	23274
49		११	K.Rengaraj	23274
50		११	P.Govindaraj	23274
51		११	N.Karunamoorthi	23274
52		११	R.Muruganandham	23274
53		११	M.Indira	23274
54		११	S.Meena	23274
55		११	D.Juliet Mary Das	23274
56		११	V.Balraj	23274
57		११	A.Balasubramaniyan	23274
58		११	R.Manavalan	23274
59		११	S.Adaikalasamy	23274
60		११	V.Arunagiri	23274
61		११	M.Paulraj	23274
62		११	M.Palanivel	23274
63		११	S.Subramaniyan	23274
64		११	A.Sundarraj	23274
65		११	T.Annadurai	23274
66		११	R.Balachandran	23274
67		११	M.Ayyavu	23274
68		११	D.Rajendran	23274
69		११	G.Ramkumar	23274
70		११	C.Paunraj	23274
71		११	N.Veerassamy	23274
72		११	N.manimekalai	23274
73		११	D.David	23274
74		११	M.Ambalasu	23274
75		११	K.Chelladurai	23274
76		११	P.Manikandan	23274
77		११	D.Anthonysamy	23274
78		११	M.Thangarasu	23274
79		११	S.Bhaskar	23274
80		११	P.Karuppusamy	23274

Sl No.	Name of the Sub Basin	Vr.No. & Date	Farmer Name	Bill Amount settled for Drip (Rs.)
81		167/27.11.2020	V.Lakiyan	23274
82		22	K.Karunakaran	23274
83		22	V.Arumugam	23274
84		22	C.Rajkumar	23274
85		22	V.Saravanan	23274
86		22	V.Sudhakar	23274
87		22	K.Balasubramaniyan	23274
88		22	R.Rajalakshmi	23274
89		22	M.Sappanimuthu	23274
90		22	S.Muniyan	23274
91		22	K.Mookkaiyan	23274
92		22	P.Sangiliyammal	23274
93		22	A.Kalaiselvi	23274
94		22	S.Thirunavukarasu	23274
95		22	V.Muthaiyan	23274
96		213/31.12.2020	P.Manikandan	23274
97		22	Prabhakaran	23274
98		22	Raman	23274
99		22	Saivaraj	23274
100		22	Mariya Salomi Felix	23274
101		22	A.Amulraj	23274
102		22	B.Anthonysamy	23274
103		22	Savarinathan	23274
104		22	Periyasamy	23274
105		22	Annamalai	23274
106		22	Ganesan	23274
107		22	Arjunan	23274
108		22	Saraswathi	23274
109		22	S.Natarajan	23274
110		22	P.Chandrasekar	23274
111		22	J.Apoorvarasu	23274
112		22	K.Arulanandan	23274
113		22	R.Ayyarasu Ramaiya	23274

Sl No.	Name of the Sub Basin	Vr.No. & Date	Farmer Name	Bill Amount settled for Drip (Rs.)
114	CDZ-Thanjavur	213/31.12.2020	Devid Arulanthu	23274
115		??	S.Gunasekaran	23274
116		??	A.James Raj	23274
117		??	A.Jancylilly Arociaraja	23274
118		??	R.Krishnaleela Rajappa	23274
119		??	I.Lurdhuxavier	23274
120		??	V.Nagaraj	23274
121		??	G.Perumal Gopal	23274
122		??	C.Thaines Raj	23274
123		??	C.Thangarasu	23274
124		??	S.Victoriya	23274
125		??	P.Senthilkumar	23274
126		??	G.Sundaravalli	23274
127		??	A.Sellapappa	23274
128		??	T.Sekar	23274
129		??	G.RAVI	23274
130		??	k.Ramasamy	23274
131		??	A.Jansirani	23274
132		??	J.Petter	23274
133		364/31.03.2020	S.Gunasekaran	23274
134		364/31.03.2020	R.Durairaj	23274
135		116/20.10.2020	C.Kalaiselvi	23274
136		??	D.Ramu	23274
137		??	R.Sivanandham	23274
138		??	A.Mudiyappan	23274
139		??	N.Subramanian	23274
140		??	K.Ganesamoorthy	23274
141		??	A.Sebasthiyar	23274
142		??	A.Suyamprakasam	23274
143		??	P.Ponnusamy	23274
144		??	K.Periyasamy	23274
145		??	S.Rasavalli	23274
146		??	R.Vijayakumar	23274
147		??	R.Susainthan	23274
148		??	K.Ramachandaradurai	23274
149		??	A.anjali	23274
150		??	N.Karunanadhi	23274
151		??	K.Kaliyaperumal	23274
152		??	K.Chinnu	23274
153		??	S.Mariyam Francis	23274
154		??	S.Illayaraja	23274
155		??	R.Samivel	23274
156		??	P.Tamizharasi	23274
157		??	D.Paularokkiyasamy	23274
158		??	S.Panneerselvam	23274

SI No.	Name of the Sub Basin	Vr.No. & Date	Farmer Name	Bill Amount settled for Drip (Rs.)
159	Sirumalaiyar	349/30.03.2021	K.Natarajan	112775
160		349/30.03.2021	A.Ramasamy	112863
161	Lower Tamiraparani	374/31.03.2021	N.Narayanan	86710
162		192/10.12.2020	K.Vivekanandhan	125474
163		412/31.03.2021	T.Lakshmanan	113587
164		409/31.03.2021	M.Immanuel	98038
165		”	K.Shanmugaveldurai	134574
166	Lower Vaigai	115/20.10.2020	B.Ranjitham	114528
167	Karaipottanar	165/24.11.2020	K.Ganesan	114148
168		184/10.12.2020	K.Thangamani	113133
169		”	V.Mookiyammal	89679
170	Lower Vellar	323/25.03.2021	R.Annadurai	213946
171		205/31.12.2020	N.Deivendran	188059
172		205/31.12.2020	Th.R.Suresh	119434
173		407/31.03.2021	N.Santhanakrishnan	95132
174		”	S.Sekar	113192
175		288/27.02.2021	A.Kanthasamy	74540
176	Lower Vellar	185/10.12.2020	V.Babu	140140
177		”	M.Rajenduran	109618
178		”	R.Narayanasamy	133765
179		”	K.Subramaniyan	90735
180		”	N.Selvaraj	53576
181		287/27.02.2021	G.Vikram	124348
182		”	P.Sakthivel	135682
183		”	K.Krishnamoorthy	113769
184		287/27.02.2021	G.Vikram	124348
185		”	P.Sakthivel	135682
186		”	K.Krishnamoorthy	113769
187		206/31.12.2020	N.Chinnasamy	156966
188		”	R.Saravanan	135983
189		”	R.Rajaraman	171021
190		”	P.Jayaraman	122482
191		241/30.01.2021	M.Ramalingam	186161
192		”	R.Chandiraleka	135605
193		”	V.Ramadas	206355
194		”	M.Ramasamy	163767
195		326/25.03.2021	Selvi	144796
196		”	M.Bahrudeen Ali Ahamed	194330
197		”	.Subramaniyan	119165
198		162/18.11.2020	V.Mani	139376
199		”	G.Durai	196686
200		”	R.Saroja	80281
201		”	R.Babu Reddy	152273
202		”	N.Dhavamani	57175
203		”	C.Lakshmi	119024

Sl No.	Name of the Sub Basin	Vr.No. & Date	Farmer Name	Bill Amount settled for Drip (Rs.)
204		286/27.02.2021	P.Singaravel	127214
205		११	M.Krishnan	125767
206		405/31.03.2021	R.Prakash	133871
207		२२	P.Bakiyam	114715
208		३३	P.Sekar	117686
209		२२	A.Ezhumalai	75023
210	Lower Vellar	415/31.03.2021	V.Subramaniyan	23274
211		२१	V.Namachivayam	23274
212		३३	R.Sentamizhselvan	23274
213		३१	K.Mugilvalavan	23274
214		३२	V.Manogar	23274
215		३२	A.Vijayakumar	23274
216		३२	R.Selvakumar	23274
217		३३	N.Stalin	23274
218		३२	S.Jothi	23274
219		३१	P.Selvarasu	23274
220		३२	V.Rajakumari	23274
221		३३	G.Jayakumar	23274
222		३३	S.Manoranjitham	23274
223		३४	K.Mukilan	23274
224		३२	S.Arthi	23274
225		३३	C.Rajaram	23274
226		३३	T.Balamurugan	23274
227		३३	A.Mathiyazhaganan	23274
228		३३	R.Tamilselvi	23274
229	Thirumanimuttar	263/5.02.2021	P.Krishnan	113133
230	Suruliyaru	350/30.03.2021	M.Kumaran	47078
231		२२	G.Ponnusamy	53531
232	Varaganadhi	119/22.10.2020	P.Vanathi	58027
233	Chittar	275/27.02.2021	S.Backiyathi	228941
234	Chittar	399/31.03.2021	S.Nirmalkumar	132887
235		३३	S.Ekambaram	125963
236		३३	S.Kandhiya	106076
237		३३	P.Rameshmariyappan	114009
238		187/10.12.2020	S.Kalimuthu	123132
239		३३	K.Mani	99816
240		३३	C.Arunachalam	149333
241	Gadananadhi	375/31.03.2021	P.Neil Amstrong	102594
242	Gadananadhi	३३	V.Shanmugaraj	132651
243	Aliyar	189/10.12.2020	R.Kathirvel	65383
244		150/11.11.2020	V.Ravi	121332
245		150/11.11.2020	V.Ravi	121332
246	LC-Aduthurai	113/20.10.2020	J.Manoranjitham	126788
247		३३	K.Kannadasan	114461
248	CDZ-Nagapattinam	103/30.09.2020	S.Arulselvam	213662

SI No.	Name of the Sub Basin	Vr.No. & Date	Farmer Name	Bill Amount settled for Drip (Rs.)
249		103/30.09.2020	G.Ramkumar	214398
250		92	Sathyanarayanan	203348
251		92	N.Indhiragandhi	78330
252		156/11.11.2020	B.Jayalakshmi	200027
253		92	R.Umadevi	46498
254		92	G.Rajeshwari	36917
255	Aiyyar	100/29.09.2020	M.Gunasekaran	113133
256		123/22.10.2020	N.Senthilkumar	93385
257		92	A.Thangarasu	113642
258		83/18.09.2020	P.Vengatachalam	127942
259		291/27.02.2021	E.Prakasam	207887
260		92	M.Devaraj	145806
261	Mettur to Noyyal	289/27.02.2021	P.Chinnu	75060
262		92	L. Yesudhanapal	49430
263		92	R.Kamalam	48165
264		92	R.Kalaiyamoorthy	62474
265		92	K.Muruganandham	56751
266		92	M.Natarajan	62278
267		92	P.Dhanraj	66428
268		92	D.Saroja	56615
269		92	A.Lakshmi	62280
270		92	R.Balasubramaniam	62278
271		92	P.Sugan	73597
272		92	S.Vadivel	95544
273		92	N.Muthusamy	89686
274		92	B.Maruthai	66233
275		92	A.Chinnakannu	89681
276		92	V.Vasanthi	101908
277		92	V.Karupaiya	89684
278		92	S.Agilambal	44147
279		92	V.Thiravidamani	79803
280		92	G.Saravanan	61973
281		92	K.Paranjothi	50347
282		92	P.Karunanithi	80650
283		92	N.Alamelu	50345
284		92	E.Vaijayanthimala	80650
285		92	D.Sathish	46692

Sl No.	Name of the Sub Basin	Vr.No. & Date	Farmer Name	Bill Amount settled for Drip (Rs.)
286	Uppar	321/25.03.2021	P.Malaisamy	33918
287		414/31.03.2021	A.Pugazhendhi	72608
288		"	T.Kathiresan	113139
289	Vaniyar	401/31.03.2021	V.Raveendrakumar	132313
290		"	C.Thangarasu	143419
291		"	R.Chinnavan	77951
292	Ponnanaiyar	153/11.11.2020	A.Agalya	145350
293		154/11.11.2020	C.Punniyamoorthy	143456
294		68/16.09.2020	A.Androse	140855
295	Lower Pennaiyar	183/10.12.2020	M.Balu	65225
296		381/31.03.2021	M.Nadarajan	54651
297		380/ 31.03.2021	G.Ramesh Babu	92851
298	LC-Vridhachalam	421/31.03.2021	S.Anandhan	88093
299		"	S.Ragavendiran	223575
300		"	R.Shanmugam	83958
301		"	A.Palanivel	89723
302		"	C.Elaiyaraja	88362
303	Kousiganadhi	231/25.01.2021	N.Irulappan	50495
304		"	V.Subburaj	43226
305	Lower Palar	369/31.03.2021	A.Chandrasekaran	93460
306		"	E.Govindhammal	143835
307		"	R.Jayavel	121125
308		"	N.Nijalingam	36785
		"	TOTAL	20078036

6) **INSTALLATION OF MICRO- IRRIGATION/ DRIP IRRIGATION SYSTEM UNDER GOVT SUBSIDY - GUIDELINES FOR OPERATION NOT ADHERED TO – SEVERAL DISCREPANIES - DOCUMENTS OF BENEFICIARIES NOT IN ORDER –DEFECTS –Rs.2894829.00**

Precision Farming is adopted as method in command areas to enhance the water use efficiency and to achieve the target of 10% of total command area to be brought under this system, TNAU undertook Micro irrigation in high value crops under mission mode approach under TNAIMP.

On audit of the bills of claim of settlement for the Drip irrigation to private firms by the TNAIMP Project Director's office, the following discrepancies were observed in contravention of the set of guidelines/ regulations stipulated in Operation Manual for Micro Irrigation .

- (a) As per this Operation Manual for Micro Irrigation, Page No.5, Sl No.1(c) for stipulates that the beneficiary should not have availed subsidy for MI under any other Government scheme for that survey number during the preceding 5 years' period. But on scrutiny of documents, several farmer- beneficiaries have applied for this scheme in their family members' name. Hence it is not confirmed in audit whether the original land owner have already availed benefit under the scheme or not.
- (b) Patta, Chitta in somebody's name but lease agreement not produced.
- (c) Beneficiary- farmer's name not found in patta and NOC produced in some cases. It could not be ascertained in audit if Drip irrigation was already installed in original land owner's name when leased out.
- (d) Land holding patta in name of father but drip irrigation Bill settled in the name of son/daughter. It raises suspicion if the father has already availed subsidy under the scheme in the preceding 5 years.
- (e) Land holding patta is in father's name and his son has availed subsidy. The son may have additional land which may make him ineligible for Small and Marginal Farmer subsidy.
- (f) In some cases, Land owner has expired very long back and legal heir certificate was not obtained and bill amount settled
- (g) In some cases, Village Administrative officer issue heir ship certificate and issued NoC which is not in order. It should be obtained from competent authorities.
- (h) NOC given by original land owners and the most of the farmer- beneficiaries name not found in patta.
- (i) Adangal issued by the VAO are very old in some cases and adangal name and beneficiary name does not match.
- (j) Computer generated pattas issued by TN Revenue authorities were not obtained.
- (k) In cases were Joint patta having multiple names sharing a common land area and drip installed in only person's name, sub division patta is sufficient but where sub division patta is not available, lease agreement is to be compulsorily produced.
- (l) Check measurement of the installed MI system was not carried out by a qualified Agricultural Engineer who is well-versed in the measurement of MI systems. Hence it

may lead to non standardization of measurements in all sub-basins and since several MI system manufacturers are involved in the scheme, the deviations from standards could not be ascertained by deploying many number of Check measurement officers. During the previous TNIAMWARM Scheme, only one or two Agricultural engineers were assigned the task of Check measurement and the same option may be explored by the Project Officer. Also, on verification of Check measurement sheets, it was observed that the name of check measurement officer with designation, place and date was not stamped. Hence the genuine nature of Check measurement could not be ascertained.

The list of farmer- beneficiary for whom the drip bill settlement were cleared to MI Manufacturing companies with above described discrepancies is given in **Annexure 4** and this is list is not exhaustive and only illustrative. Audit infers that the Micro irrigation installation in the farmer's field are done in a hurry in order to meet the target and timeline and utilization of 2 years of Spill over funds in one financial year lead to haphazard way of implementation. Also, it is the opinion of audit that the Scientist-grade Officers of TN Agricultural University are not well versed/equipped in obtaining land documents, revenue records from farmers in comparison to Agricultural Department of Government of Tamil Nadu who are in constant touch with farmers day-in and day-out due to their nature of job. Hence suitable review of this task of implementation of micro irrigation by TNAU Scientists may be taken at appropriate level and comments in this regard may be produced to audit.

Annexure 4

DRIP IRRIGATION SYSTEM UNDER SUBSIDY-BILLS SETTLED- GUIDELINES NOT ADHERED- BENEFICIARY DOCUMENTS
NOT IN ORDER - DEFICIENCIES- Rs.2894829

Sl No.	Name of the Sub Basin	Vr.No. & Date	Farmer Name	Bill Amount	Defect/ found in documents	Additional Deficiency
1	Lower Bhavani	186/10.12.2020	M.Palanisamy	126101	Adangal	Adangal in other name
2	Lower Bhavani	186/10.12.2020	S.Thangamuthu	99150	Patta / Adangal	Patta add,adangal not in farmer name
3	Lower Bhavani	247/30.01.2021	P.Chinnasamy	46128	All Documents does not have computerised patta/chitta	
4	Lower Bhavani	247/30.01.2021	K.Periyasamy	46128		
5	Lower Bhavani	247/30.01.2021	Velusamy	46128		
6		99	P.Shanmugam	46128		
7		99	S.K.Kumar	46128		
8		99	Ramayal	46128		
9	Lower Bhavani	99	Ramasamy	46128	Lease Name	Lessee name not in adangal
10		99	Chinnammal	38737	All Documents does not have electronic computerised patta/chitta issued by Revenue Deptt	
11		99	P.Sakthivel	46128		
12		99	Rajalakshmi	46128		
13		99	C.nagaraj	55296		
14		99	S.K.Selvaraj	46128		
15		99	S.Loganayaki	46128		
16		99	P.Muthusamy	45852		

Sl No.	Name of the Sub Basin	Vr.No. & Date	Farmer Name	Bill Amount	Defect/ found in documents	Additional Deficiency
17		379/31.03.2021	P.Kumarasamy	46128	Beneficiary name not in Chitta	
18		११	S.Mohanathan	36883		
19		११	P.Karuppasamy	46128		
20		११	N.Sivalingam	28265		
21		११	M.Ponnusamy	46128		Computer chitta
22		११	N.Vijayakumar	37792		
23		११	K.Palanisamy	37792		
24		११	K.Kuppusamy	46128	does not have electronic computerised patta/chitta issued by	
25		११	R.Muthusamy	46128	Patta	Name not in Patta & Computer patta not farmer
26		११	R.Nataraj	41455	All Documents does not have electronic computerised patta/chitta issued by Revenue Deptt	
27		११	R.Nataraj	46128		
28		११	P.Balusamy	46128		
29		११	R.Ganesh	46128		
30		११	M.Devi	37793		
31		११	S.Chinnasamy	46128		
32		११	N.Perumal	29826		
33		११	M.Viswanathan	36884		
34		११	K.Marappan	28265		
35	Sathaiyar	370/31.03.2021	M.Veerabhathiran	62041	Regis. Doc.	Registered Document
36		417/31.03.2021	P.Podhuchami	45810	Chitta	Current chitta to be produced
37		११	A.Radhakrishnan	24368	Name Diff.	Name different in documents
38		११	A.Gnanasundaram	37043	Chitta	Current chitta to be produced

Sl No.	Name of the Sub Basin	Vr.No. & Date	Farmer Name	Bill Amount	Defect/ found in documents	Additional Deficiency
39	CDZ-Thanjavur	167/27.11.2020	V.Kaliyamoorthi	23274	legal heir	legal heir certificate to be produced
40	CDZ-Thanjavur	"	M.Raja	23274	legal heir	legal heir certificate to be produced
41		"	T.Selvarasu	23274	Chitta	Current chitta to be produced
42		"	D.Juliet Mary Das	23274	legal heir	legal heir certificate to be produced
43		"	A.Kalaiselvi	23274	Chitta	Current chitta to be produced
44		"	S.Thirunavukarasu	23274	Name Diff.	Name different in documents. Name doesnot match
45		"	Mariya Salomi Felix	23274	Chitta/NoC	Chitta, Land in wife's name . Beneficiary husband
46		"	Savarinathan	23274	Chitta/NoC	Chitta, Land in wife's name . Beneficiary husband
47		"	A.Jancylilly Arociaraja	23274	Chitta	Chitta, Land in father's name . Son is beneficiary
48		"	S.Rasavalli	23274	legal heir	legal heir certificate to be produced
49		"	S.Mariyam Francis	23274	Chitta	Current chitta to be produced
50	Sirumalaiyar	131/28.10.2020	E.Singam	112773	DD details	DD details not in order
51	Sirumalaiyar	284/27.02.2021	A.Andal	65250	NoC/legal heir	legal heir certificate to be produced
52	Lower Vellar	185/10.12.2020	R.Narayanasamy	133765	Adangal	Adangal in Old
53	Lower Vellar	162/18.11.2020	S.Vasanthi	116844	Chitta	Compuer chitta not attachched
54	Aiyyar	123/22.10.2020	N.Senthilkumar	93385	NoC & DD	NOC, Demand Draft not in order
55	Uppar	321/25.03.2021	P.Murugesan	81550	Adangal	Adangal name does not match with beneficiary
56	Ponnanaiyar	155/11.11.2020	K.Krishnasamy	174973	VAO Certf.	Old VAO Certificate for adangal
57	LC-Vridhachalam	421/31.03.2020	C.Elaiyaraja	88362	Adangal/Patta	Adangal/Patta in father name
			TOTAL	2894829		

7) **PROCUREMENT OF FARM INPUTS – PRICE VARIATIONS IN AGRICULTURAL INPUTS – NEED TO STANDARDISE PROCEDURE TO PROCURE QUALITY SEEDS AND PENALISE/ BLACK LIST SUPPLIERS WHO DEFAULTS ON DELIVERY – PROCUREMENT REGULATIONS OF THE WORLD BANK TO BE ADHERED -REMEDIAL MEASURES - REQUIRED**

On audit of procurement of certain seed varieties meant for distribution to farmers as part of intervention measures, it is noticed that there is a huge variation in price of seeds quoted by various firms through '.nic' website and postal tenders. The field level scientists and implementing workers have indicated that in some instances, the quality of seeds procured are of inferior quality when the price quoted for the season is lower than the at-par-price quoted by other competing firms. Also, on interaction with Scientists who are involved in the procurement, disbursement of seeds at the field level, it is learnt that certain firms which quote the lower price fails to stick to the time line for delivery leading to late supply to end user and the farmer missing the cultivable season.

As per the Procurement Regulations for Investment Project Financing Guidelines of the World Bank, Annexure I (Page No.55), Value for Money (VfM) states that effective, efficient and economic use of resources and it states price alone may not necessarily represents VfM. Sub point 2.3(g) emphasizes the selection of the firm that best meets the needs and objectives of the procurement. These best practices are to be adopted to ensure procurement of quality inputs at reasonable prices.

The list given below is an example of the price quoted by various firms and illustrates the price of Black gram Vamban-8 Foundation seed which varies from Rs. 95/ kilo gram to Rs.145/ kilo gram which is a good Rs.50/ kilo gram variation. When procured in large quantities, the loss amount is substantial which can be avoided. Hence, apart from the standard practice of selecting the lowest bidder, the Scientist/ Nodal officer at the field level should have a leverage in selecting the bidder purely based on quality of seeds with due permission of Nodal Officer, TNIAMP, TNAU and also there should be a speedy mechanism to black list the supplier who delivers below-par quality of seeds. Suitable remedial measures may be taken after due consultation with the Scientists involved in the project so that quality seeds at reasonable prices are supplied to farmers.

SI No	Sub basin	Vr No./ date	Rate (Rs.) / Kg	Firm	Qty (Kg)	amount paid	Date of Invoice
1	Gadananadhi	40/25.02.21	145	M/s Arvee Biotech, Chidambaram	500	72500	04.11.20
2	Gadananadhi	26/08.01.21	95	M/s Akshaya Taders, Pudukottai	500	57000	01.09.20
3	Chittar Ph-II	40/19.12.20	99	M/s Sri Ezhumalaiyan Agro Services, Pudukottai	2000	198000	10.12.20
4	Varaganadhi	43/31.03.21	98	M/s Sridhar Agro marketing, Dindugal	300	29400	22.03.21
5	Aaliyar	17/21.10.20	135	M/s	500	67500	Oct-20
6	Thirumanimuthar	511/26.02.20	132	M/s SS Enterprises, Salem	480	63360	09.01.21
7	CDZ -Thiruvarur	60/18.01.21	125	M/s Agowri Amman traders, Thanjavur	3000	375000	Jan-21
8	Koraipottanar	41/07.01.21	140	M/s Ayya life care food, Unjampatti		84000	
9	Ayyar	08/24.09.20	104	-	800	83200	30.07.20
10	Krishnagiri - Pambar	18/27.11.20	145	-		95700	22.10.20
11	Pachaiyar	19/30.03.21	98	M/s Akshaya Taders, Pudukottai	800	78400	12.03.21
12	Lower Thamirabharani	56/30.03.21	99	M/s Sri Ezhumalaiyan Agro Services, Pudukottai	3500	346500	12.03.21
13	CDZ-Thanjavur	37/05.10.20	130	M/s Agowri Amman traders, Thanjavur	420	54600	
14	CDZ-Thanjavur	73/12.01.21	125	M/s Agowri Amman traders, Thanjavur	1900	237500	
15	Lower Coleroon	56/30.12.20	99	M/s Akshaya Taders, Pudukottai	6000	594000	28.09.20
16	Uppar Sub basin Vamban -6 black gram	75/21.12.20	125	M/s Apollo Products, Krishnagiri	1200	150000	
17	Uppar Sub basin	91/21.01.21	85	-	3600	306000	18.02.21

8)

IAMP – SALARY PAID TO EMPLOYEES –TO BE REMITTED IN TNAU MAIN ACCOUNT INSTEAD OF ERDF ACCOUNT – NEEDS ACTION – Rs.15253196.00

TNIAMP is one of the Schemes of the Government of Tamil Nadu and TNAU is one of the line departments implementing the Scheme. The salary of the Project Director and Staff of IAMP Cell is borne by the Scheme and during the year 2020-21, Rs.15253196.00 was remitted in to the ERDF (Education, Research and Development Fund) of TNAU. It is not in order. Since the salary of the staff of TNAU are borne by the TN government grant, it is to be remitted to the Main Account of Comptroller of TNAU. Hence, action may be taken to ensure that the fund is transferred from the ERDF account to the Main Account of Comptroller Office of TNAU and the details regarding the same may be intimated to Audit.

Sl. No.	Name of Project staff who salary remitted in to ERDF Account	Salary Amount Remitted to ERDF Account and Voucher Details	
		Vr. No.48/ 07.08.2020	Vr. No.404/ 31.03.2021
1	Dr S Panneer Selvam	2623857	2867184
2	Dr A Christopher Lourduraj	2100552	898546
3	Dr A Velayutham	567405	1964282
4	Dr M Rajavel	1099455	1599101
5	Tmt P Meenambigai	744210	788604
	Total	7135479	8117717
	Grand Total	15253196.00	

9) **GEO-TAGGING AND REMOTE SENSING – TNAIMP OBJECTIVES NOT MET – NEEDS REVIEW OF PROGRESS OF WORK AND FUND ALLOCATION – BUDGET REMAIN UNUTILISED - Rs.2984255.00**

As per the Project Implementation Plan of the TN IAMP, Remote Sensing Department of TNAU is to geo-tag the developmental activities in the PWD tanks and interventions from line department viz., Agriculture, Horticulture etc., under IAMP and also it is proposed to develop suitable modules for training (CAPACITY BUILDING) of officers of line departments and arrange for these through various Research Stations / KVKs / Agricultural /Horticultural College.

At the end of audit for the year 2020-21, the following is the Budget, Expenditure and balance for the Remote Sensing and Geo-tagging till 2020-21:-

Year	Budget (Rs.)	Expenditure (Rs.)	Balance(Rs.)
2017-18 (I st Year)	11300000	78993	11221007
2018-19(Spill over of 17-18)	11221000	4599785	6621215
2019-20(Spill over of 17-18)	6719000	965923	5753077
2020-21(Spill over of 17-18)	5755000	104991	5650009
2019-20 (IInd Year)	2600000	100968	2499032
2020-21 (Spill over of 19-20)	2499000	193522	2305478
2020-21 (IIIrd Year)	1850000	712317	1137683

The following observations are made with respect to the budget allocation, actual utilization of funds by the Department of Remote Sensing of TNAU in the context of TN IAMP:

- All line departments are to use Geo tagging applications extensively to ensure transparency in implementation of interventions. TNAU should take lead in this aspect and emphasize the importance of geo-tagging with Government of TN and ensure 100% adoption of Geo-tagging by all line departments of TN Govt.
- Dept of Remote Sensing and GIS of TNAU may be allotted with committed funds to fully implement the proposals - complete development of mobile Application, training the officials of line department and study GHG emissions.

Mission document of the TNAIMP states "Identifying the key constraints and addressing them through well-tested technical solutions are important factors for project success". In line with the above statement, Nodal Officer, TNAIMP should intervene to remove any practical impediments to speed up the geo tagging work to meet the anticipated outcome of the TNAIMP scheme and ensure committed finances are delivered to concerned wing of the TNAU. Comments of the Project Director, TNAIMP in this regard may be communicated to audit.

10) **M-VELANMAI MOBILE APPLICATION DEVELOPMENT- DEVIATION OF TIMELINE FOR EXECUTION – UNDUE DELAY – STATUS OF DELIVERY OF APP IN PUBLIC DOMAIN – NEED SPEEDY ACTION – BUDGET REMAIN UNUTILISED -Rs.2960773.00**

As per Detailed Project Report (DPR) for Phase- I sub basins, M-Velanmai was proposed to be developed as an interactive, demand driven and personalized android mobile based extension advisory system for accessing appropriate and timely technological information/ decision support in Agriculture by the farmers of Tamil Nadu from the experts. The M-Velanmai application was to be developed and deployed in the public domain to enable farmers to interact with agricultural experts for accessing the needed decision support in agriculture to achieve profitable and sustainable farming.

The following observations are made with respect to the budget allocation, spending and execution of the M-Velanmai mobile app system in the context of TN-IAMP Project:-

- (a) As per DPR for M-Velanmai, the total duration of project is five years from the start of the project (2017-2022). But, the Memorandum of Understanding (MoU) for development of AI based android mobile app with a private firm, M/s Vyazhan Technologies Pvt Ltd, Coimbatore was signed on 06 Nov 2020 only.
- (b) As per the MoU signed between TNAU and the above mentioned private firm, the successful creation and deployment of the mobile app will take one year from the date of signing of MoU, which means by the end of Nov 2021. This is a large deviation from the timeline mentioned in the DPR.
- (c) The IAMP project is running in the third year of it take off, and the undue delay in design, development, testing, management and integration of the app with other android mobile application would hamper achievement of stated goals of integration of the services as envisaged in the DPR of the IAMP project.
- (d) Development and deployment of the M-Velanmai partly suffered due to inconsistency on the part of TNAU to retain the Principal investigator in the assignment for long.
- (e) Budget, actual Expenditure incurred and balance for the M-Velanmai during 2020-21 is given below.

Budget, Expenditure and balance for the M-Velanmaitill 2020-21

Year	Budget (Rs.)	Expenditure (Rs.)	Balance(Rs.)
2017-18 (1 st Year)	2700000	0	2700000
2018-19(Spill over of 17-18)	2700000	0	2700000
2019-20(Spill over of 17-18)	2700000	361534	2338466
2020-21(Spill over of 17-18)	2339000	80529	2258471
2020-21 (IIIrd Year)	1501000	798698	702302

Cost estimate to TNIAMP as per DPR

Project/Year	2017-18	2018-19	2019-20	2020-21	2021-22	Total
M Velanmai	27.00	28.07	38.95	40.25	35.75	170.00

Proposed project Budget Contribution as per DPR	
by TNAU	Rs.280 lakh
By TNIAMP	Rs.170 lakh
Total Project Cost	Rs.450 lakh

Only a fraction of TNIAM Contribution for the project of Rs.170 lakh is utilized and a large part remains unutilized and speedy action is to be initiated to remove any impediments in the implementation of the proposal in DPR. Additional deployment of manpower, intensive work towards development and deployment of the application will ensure timely availability of M-Velanmai services to the farming community.

11) **DOMESTIC AND EXPORT MARKET INTELLIGENCE CENTRE (DEMIC) – PROPOSAL AS PER DPR
NOT IMPLEMENTED – PROJECT OBJECTIVES NOT MET – NEED TO RECOVER SPENDING
UNRELATED TO SCHEME - Rs.615787.00**

As per the Detailed Project Report, DEMIC sought funds to the tune of Rs.230 lakhs for giving market advisories, preparation of commodity outlook and for conducting market study on market advisories. A mobile application was proposed to be developed exclusively for dissemination of market advisories to farmers.

At the end of audit for the year 2020-21, the following is the Budget, Expenditure and balance for the DEMIC during 2020-21:-

Year	Budget (Rs.)	Expenditure (Rs.)	Balance(Rs.)
2017-18 (I st Year)	5500000	0	5500000
2018-19(Spill over of 17-18)	5500000	595209	4904791
2019-20(Spill over of 17-18)	4806000	621728	4184272
2020-21(Spill over of 17-18)	4183000	97888	4085112
2019-20 (II nd Year)	3000000	505729	2494271
2020-21 (Spill over of 19-20)	2494000	517899	1976101
2020-21 (III rd Year)	2000000	0	2000000

The following observations are made with respect to the budget spending for DEMIC:

- Works, as envisaged in DPR, towards design, development and launching proposed Mobile application to be developed for dissemination of market information to farming sector has not commenced till completion of audit for the year 2020-21.
- DEMIC application was to have been developed and launched simultaneously along with implementation of the project so that required market survey information is available to farmers to make an impact in the environment. This proposal suffers from lack of will on the part of TNAU to implement and deploy necessary manpower on committed finances.

- c) The expenditure incurred so far is only towards the regular ongoing activities carried out in DEMIC cell of TNAU and in no way related to TNIAMP project and the expenses incurred so far was related to the University's regular operation of the DEMIC cell only.

The contribution of DEMIC Cell towards the IAMP goals is not established. Integration of services and convergence of various IT related activities were proposed in DPR and funds sought from Government/ World Bank and this sub component was left abruptly without citing any reason. Lack of will on the part of Officer in-charge of DEMIC Cell and shoddy planning, execution has resulted in wasteful expenditure of Rs.615787 and hence the amount spent so far is to be recovered from DEMIC cell and remitted to TN IAMP account and the status report in respect of DEMIC may be intimated to audit.

12) TNIAMP CELL – TNAU – FUNCTIONING OF PROCUREMENT CELL - CREATION OF INFORMATION TECHNOLOGY CELL AS PER DPR – LACK OF SYNERGY – INTEGRATION OF ACTIVITIES – NEEDS ACTION

TNIAMP Detailed project report states that the Project is designed to address the problem in the areas inbuilt with multidisciplinary approaches which include enhancement of crop productivity, value chain analysis of crop produces, resumption of oil seeds cultivation in sub basins, precision farming, sustainable sugarcane initiatives, introduction of technology in fruit crops, domestic and export market intelligence with ground-breaking interventions to address farming and non-farming interventions, e-Agriculture, farm technology transfer.

DPR proposes to creat Project Cell, Procurement cell and IT cell in TNAU under Nodal Officer, TNAIMP, TNAU to implement the activities of Geo Tagging, Remote sensing, e-Agriculture, Price forecasting and farm advisory.

On perusal of records and accounts,

- a) it is obvious that IT cell is not yet functional leading to slow progress of work with respect to Geo Tagging, Remote sensing, e- Agriculture, Price forecasting and farm advisory. On Action may be taken in this regard to accelerate the pace of setting up IT cell which would help in integration of various IT related activities of the IAMP project of TNAU.
- b) On audit of vouchers of expenditure for various sub component implementation, several descerepancies with respect to selection of beneficiaries, proper documentation in adherence with set guidelines for procurement and distribution of resources to farmers were observed indicating failure on the part of Procurement Cell of TNIAMP, TNAU.
- c) Project Cell which is to coordinate and oversee the functions of all the above cells have failed to ensure synergy between the cells and sub-basin cells.

Hence, review at the level of Project Director and MDPU may be taken on these aspects and comments in this regard may be produced to audit.

13) SUB-BASIN ACTIVITIES - CAUVERY DELTA-THANJAVUR –DEPLOYMENT OF MANPOWER - INADEQUATE- POOR DELIVERY OF SERVICES AND INTERVENTIONS – NEEDS IMMEDIATE ACTION -

As per the Detailed Project Report submitted to the Government by TNAU, the manpower deployment is as follows – “The HODS of KVK/Research stations will be sub basin Nodal officer with one scientist in the cadre of not less than Assistant Professor will be the in charge of TNAU activities at sub basin. The unemployed agricultural graduates/Diploma Holders will be employed by out sourcing to work closely with the farmers at sub basin. A coordination committee will be formed under the chairmanship of Vice Chancellor TNAU with technical directors as members to review the progress periodically”

At the end of audit for the year 2020-21, the following is the Budget, Expenditure and balance for the sub-basin Cauvery Delta Zone-Thanjavurtill 2020-21:-

Year	Budget (Rs.)	Expenditure (Rs.)	Balance(Rs.)
2017-18 (I st Year)	13225000	585844	12639156
2018-19(Spill over of 17-18)	12639000	1751445	10887555
2019-20(Spill over of 17-18)	10884000	3748401	7135599
2020-21(Spill over of 17-18)	7136000	5005959	2130041
2019-20 (II nd Year)	14418000	2252964	12165036
2020-21 (Spill over of 19-20)	12165000	1358368	10806632
2020-21 (III rd Year)	13317000	2223893	11093107

Major interventions implemented in Cauvery Delta Zone and the budget planned are as follows:

S.No	District - Thanjavur Interventions	Area (ha)	Unit cost(Rs.)	Amount (Rs.in lakhs)
1.	Green Manure – Rice –Rice –Rice Fallow pulses will improve (SRI) soil facility and crop productivity.	200	10000	20.00
2	SRI – AWDI -Water saving techniques in rice using Field Water Tube	200	6000	12.00
3	Enhancing the rice productivity through complete mechanization (DSR – samba package) (Resilient practice)	100	6000	6.00
4	Resilient practice techniques – Kuruvai rice under un-puddled condition and thaladi rice under no till condition by machine transplanting	50	6000	3.00
5	Pulse Seed Production Programme: Production of TFL Seeds under farmers participatory approach to produce quality pulse seeds	300	6000	18.00
6	Area Expansion and productivity enhancement of pulses under crop diversification in gap areas	100	5000	5.00

7	Promotion of sustainable Sugarcane Initiative (SSI) in sub basin under precision farming approach	50	10000	50.00
---	---	----	-------	-------

Apart from the above mentioned interventions, IEC activities- trainings, exposure visits, awareness creation activities and supply of farm implements for mechanization are introduced to farmers.

The following comments are made with respect to the activities in Cauvery Delta Zone- Thanjavur sub-basin :-

- a) Only one Nodal officer(Professor and Head of the Agricultural Research Station, Thanjavur) is also acting as the in-charge of TNAIMP activities in the vast Cauvery Delta-Thanjavur sub basin which is allocated with substantial funds.
- b) This leads to cramped schedule of trainings, over worked work-force and lack of time and energy for planning and implementing interventions and activities as envisaged in IEC. This had adverse effect on the stated goals as is visible in the improper selection of beneficiaries and failure to obtain farm land documents from large number beneficiaries in Thanjavur Sub-basin.

Hence, Nodal Officer- IAMP, TNAU must intervene immediately to facilitate deputation of a Scientist from TNAU to arrest the decline in delivery of services as envisaged in DPR. Action taken in this regard may be intimated to audit.

14)

**COMPUTER PURCHASE –MADE IN CONTRAVENTION OF GOVERNMENT ORDERS – NEEDS
TO BE RATIFIED BY GOVERNMENT – Rs. 1198080.00**

Due to the COVID-19 situation, Tamil Nadu government took various measures to cut the cost expenditure, TN Government released the office memorandum vide G.O. No.249 dated 21st May, 2020 for restricting expenditure of Government offices under various heads.

One such expenditure was pertaining the purchase of Code-376- Computer and Accessories . As per the above mentioned Government Order , Under head 376 -01 Purchase: Purchase of new computers and accessories will not be allowed, except for replacement of very old and dysfunctional systems. A 25% cut in the overall budgeted amount is imposed on this item of expenditure.

But, the following expenditure was incurred under TNIAMP Scheme at Procurement Office of TNAU in contravention of the above G.O.

Sl. No.	Vr.No. & Date	Item purchased	Quantity purchased	Amount
1	239/30.01.2021	HP Desktop Computer	16	1007840.00
2	239/30.01.2021	HP Laser Printer	16	190240.00
			Total	1198080.00

Hence this expenditure is held under objection till ratification of the government may be obtained for non-adherence of the said G.O.

15) SUB-BASIN ACCOUNTING – LOWER PENNAIYAR- ACCOUNTING PROCEDURES NOT PROPERLY FOLLOWED – SERIOUS LAPSES – NEED ACTION

While auditing the accounts of Lower Pennaiyar Sub basin, it was observed that proper accounting standards and procedures were not followed.

While maintaining cash book, cheques were issued to the vendors without the signatures and authentication from the Scheme Officer and details regarding the issuance of cheque like date, Vendor to whom the cheque was issued and the amount were not entered in the Cheque counterfoil.

Monthly Bank reconciliation statements were not prepared and countersigned by the Scheme Officer incharge and till the close of audit, the cash book cheques issued details were not signed by the Scheme officer.

Hence suitable action may be initiated against the person responsible for maintaining the Accounts at the abovementioned sub-basin and suitable remedial action may be taken to rectify the defects and details may be made available to audit.

16) EXCESS SPENT GRANT – NEEDS TO BE ADJUSTED- RECEIPT OF FINANCIAL SANCTION ORDERS AND ADJUSTMENT DETAILS TO BE PRODUCED – Rs. 28,88,790/-

As per G.O. Ms No.228 Agriculture (WD2) Department dated 30.09.2019, Rs.806.70 lakhs was sanctioned for the year 2019-20. But, out of this sanctioned budget, only Rs.403.35 lakhs was received by the TNIAMP – TNAU and based on Go-ahead orders received from Project Director, MDPU-IAMP, excess expenditure of Rs.28,88,790/- was incurred. The details regarding the receipt of funds in compensation of the excess expenditure incurred as adjustment in the subsequent year may be produced to audit.

AUDIT CERTIFICATE

Certified that out of the Grants-in-aid amount of Rs.29,68,33,885/- (Rupees twenty nine crore sixty eight lakh thirty three thousand eight hundred and eighty five only) sanctioned during the period from 2017-2018 to 2020-2021, a sum of Rs.2,24,99,771/- (Rupees two Crore twenty four lakh ninety nine thousand seven hundred and seventy one only) has been incurred as expenditure (out of the unspent balance of 2017-18) and a sum of Rs.2,30,77,227/- (Rupees two crore thirty lakh seventy seven thousand two hundred and twenty seven only) has been incurred as expenditure Phase I – Second year (out of the unspent balance of 2019-20) for and a sum of Rs.3,22,98,585/- (Rupees three crore twenty two lakh ninety eight thousand five hundred and eighty five only) has been incurred as expenditure for Phase I – Third year and a sum of Rs.57,380/- (Rupees fifty seven thousand three hundred and eighty only) has been incurred as Expenditure for Phase I - Model Village Programme and a sum of Rs.3,21,37,448/- (Rupees three crore twenty one lakh thirty seven thousand four hundred and forty eight only) has been incurred as Expenditure for Phase II – First Year (out of the unspent balance of 2019-2020) and a sum of Rs.2,93,84,136/- (Rupees two crore ninety three lakh eighty four thousand one hundred and thirty six only) has been incurred as Expenditure for Phase II – Second Year and a sum of Rs.94,836/- (Rupees ninety four thousand eight hundred and thirty six only) has been incurred as Expenditure for Phase III – First Year during the period of 2020-2021 relating to the Tamil Nadu Irrigated Agriculture Modernization and Project (TN-IAMP), leaving a balance of Rs.15,72,84,502/- (Rupees fifteen crore seventy two lakh eighty four thousand five hundred and two only) at the end of fourth quarter of 2020-2021, as per the statement attached.

The accounts of the above project have been audited in accordance with the Terms of Reference for Audit of Financial Statements of TN-IAMP Project prescribed by the Funding Agency and as per the Rules and regulations prescribed by Government.

On the basis of the information and explanation that have been obtained as per records and according to the best of our knowledge, it is further certified that the expenditure statement represents a true and fair view of the implementation of the project.

This certificate is issued subject to the rectification of defects mentioned in the audit objections.


Deputy Director
Local Fund Audit, TNAU, CBE -3

17) OBJECTIONS PENDING SETTLEMENT

Sixteen numbers of objections involving in sum of Rs. ⁵³⁹⁹⁴⁷³⁵⁻ were pending settlement till the close of audit. Early action to be taken to settle these objections.

Sl. No.	Year	Paras	Total Paras	Total Amount (Rs.)
1.	2017-18	Nil	Nil	Nil
2.	2018-19	Nil	Nil	Nil
3.	2019-20	Nil	Nil	Nil
4.	2020-21	1,2,3,4,5,6,7,8,9,10 11,12,13,14,15,16	16	53994735
		Total	16	53994735


Deputy Director
Local Fund Audit,
TNAU, CBE -3.

ABSTRACT 2020-21

S.No.	Para No.	Amount of Recovery (Rs.)	Amount To be Rectified
1.	1	-	-
2.	2	-	4932706
3.	3	388007	-
4.	4	-	23887290
5.	5	-	20078036
6.	6	-	2894829
7.	7	-	-
8.	8	-	-
9.	9	-	-
10.	10	-	-
11.	11	-	615787
12.	12	-	-
13.	13	-	-
14.	14	-	1198080
15.	15	-	-
16.	16	-	-
Total	16	388007	53606728

G. Total - 53994735-


Deputy Director
Local Fund Audit,
TNAU, CBE -3.

TN-IAM Project - Financial Statement for the year 2020-21
PHASE - I, II & III
General Abstract

Receipts	Amount (Rs.)
Opening Balance as on 01.04.2020	150044524.83
Others	2478382.64
Bank Interest	4932706.00
Transfer of Funds	214694000.00
Total	372149613.47

Expenditure	Amount (Rs.)
Expr. As per abstract (TNIAMP)	85856379.60
Transfer of Funds	63000000.00
Refund of 5% bank guarantee	101021.00
Sub basin expenditure in TN IAMP CELL	53707484.00
Closing balance as on 31.03.2021	169484728.87 ✓
Total	372149613.47

c.B. phase I: 163915429.87

c.B. phase II: 5569299.00

715721 c.B. 169484728.87

Director (WTR) S
Nodal Officer (TNIAMP)
Water Technology Centre
THANJAVUR

pg
7.5.21

Angoel
28/10/2021
Deputy Director
Local Fund Audit
Tamil Nadu Agricultural University
Coimbatore - 641 003

102

**ANNUAL AUDIT REPORT ON
THE ACCOUNTS OF TNIAMP
FOR THE YEAR
2020-21**

LOCAL FUND AUDIT DEPARTMENT



From

To

Thiru.V.Muthukrishnan, B.Sc., B.Ed.,
Deputy Director,
Local Fund Audit,
TANUVAS Audit,
MVC Campus, Chennai – 7.

The Professor and Head,
Institute of Animal Nutrition,
Katupakkam- 603 203.



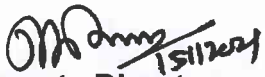
R.C.No.570/A1/2021 dated:25.10.2021

Sir,

Sub: Audit – Audit Report on the accounts of TNIAMP Sensitizing farmers
on nutritional supplemental strategy for the year 2020-21 – issued.

-oOo-

I forward herewith a copy of Audit Report on the TNIAMP Sensitizing farmers
on nutritional supplemental strategy for the year 2020-21 together with a copy of the
Audited Annual Accounts. The replies to the Audit Report may kindly be sent to the
Deputy Director of Local Fund Audit, Tamil Nadu Veterinary and Animal Sciences
University, Chennai – 07, within two months from the date of receipt of the Audit
Report.


Deputy Director
Local Fund Audit,
TANUVAS, Chennai -7

Encl:

Copy of the Audit Report, Audited Annual Accounts for the year 2020-21 and audit
certificate.

Copy to:

1. The project Director, TN-IAM Project, MDPU office, Chepauk,
Chennai – 600005. (2 copies of Audit report and Annual account)
2. The Director of Research & Nodel Officer (TN-IAMP), TANUVAS, Chennai.
3. The Director, Local fund Audit, Chennai.

**AUDIT REPORT ON THE PROJECT FINANCIAL STATEMENT OF TAMIL NADU
IRRIGATED AGRICULTURE MODERNIZATION PROJECT (TN-IAMP) IMPLEMENTED IN
TAMIL NADU VETERINARY AND ANIMAL SCIENCES UNIVERSITY, CHENNAI FOR THE
YEAR 2020-21
PART -I**

- 1). Name of the Auditor : **Th. N. Bakiyaraj,**
Inspector
- 2). The office of the Vice-Chancellor, the Registrar, the Finance Officer, and the Co-ordinator was held by the following Officers during the Period under Report.

Sl. No.	Name of the Post	Name of Officers	Period	
			From	To
1.	Nodal Officer of TNIAMP	Dr.Cecilia Joseph, Ph.D.,	06.09.2019 to 31.03.2021	
2.	Principal Investigator	Dr. C.Valli, Ph.D.,	01.04.2019 to 31.03.2021	
3.	Co-Principal Investigator	Dr. R.Murugeswari , Ph.D., Dr. J. Ramesh, Ph.D.,	01.04.2019 to 31.03.2021	

3. The audit was done by the deputy director of local fund audit, residential audit unit, Tamil Nadu Veterinary and Animal Sciences University, Chennai – 7.

Brief Note of the Project

"SENSITIZING FARMERS ON "NUTRITIONAL SUPPLEMENTAL STRATEGY" DEVELOPED AT TANUVAS TO INCREASE PRODUCTIVITY IN DAIRY CATTLE AND MITIGATE METHANE EMISSION

Project Implementation progress

INTRODUCTION

Project Out line

TANUVAS GRAND supplement developed by TANUVAS ameliorates nutritional deficiencies, in low yielders, and increases microbial proliferation resulting in improved milk production. The acronym for this supplement is GRAND in which G stands for Gruel, R stands for rooted, A stands for Additive, N stands for Nourishment and D stands for Drops. Experiments on the effect of GRAND supplementation have shown that the *in vitro* apparent digestibility of fodder and microbial biomass increases by three fold over non-supplementation group. TANUVAS GRAND supplement is beneficial to nitrogen deficient diet and is more effective when diet contains sufficient energy. TANUVAS GRAND supplement is expected to increase milk production by 500 ml to 700 ml /day/cow and potentially could lead to 20% reduction in methane emission per animal. To demonstrate this impact in the small holder dairy production system, TNIAMP project envisages to pilot and validate the benefits of feeding TANUVAS GRAND to 8800 lactating cows and 8000 lactating Cows in the Phase-I// Phase -II respectively project villages. The piloting will be undertaken in tandem with the activities of Animal Husbandry activities and will be implemented through the Dairy Interest Groups (DIGs).

Project development objective:

1. Demonstrating the impacts of critical nutrient supplementation to dairy cattle to increase milk production and mitigate methane production
2. Establishment of mineralized salt lick production units using TANUVAS technology for Dairy Interest Groups
3. Popularizing the technology for adoption.

Budget:

Rs. 2 crore has been allotted for six years; Rs.1,27,29,600/- (interest not included) was released in last three years for implementation of the activities.

Project activities in 2020-21.

TANUVAS TN-IAM project activities to popularize the nutrient supplemental strategy developed by TANUVAS among the farmers of TN-IAM project area of sub basins to increase the milk yield and to reduce methane production. In the year 2020-21, it has been

implemented in 18 sub basins. The activities are executed from Institute of animal nutrition, Kattupakkam as model office which is situated in lower palar region. The following activities were carried out.

Raw materials for the production of TANUVAS GRAND was procured. Packaging material for packing the finished product was also procured.

TANUVAS GRAND feed supplement were produced and it has been distributed as follows

S No	Name of Sub basins for Phase I	Districts covered	No. of dairy interest groups	No. of cattle for phase I	Target for year II	TANUVAS GRAND distribution completed
1	Lower Vellar	Cuddalore	1	200	0	0
		Villupuram	1	200	0	0
		Perambalur	1	200	0	0
2	Lower Palar	Kancheepuram	4	200	200	200
				200	200	200
				200	0	0
				200	0	0
3	Krishnagiri to Pambar	Krishnagiri	1	200	0	0
		Dharmapuri	1	200	200	200
4	Lower Bhavani	Erode	4	800	600	600
5	Upper Bhavani	Coimbatore	1	200	200	200
6	Nagariar	Thiruvallur	1	200	0	0
7	Gadananadhi	Thirunelveli	1	200	0	0
8	Lower Thamirabharani	Thirunelveli	1	200	0	0
		&Thoothukudi	2	400	400	400
9	Kallar	Thoothukudi	1	200	0	0
10	Ponnannaiyar	Pudhukottai&	1	200	200	200
		Tiruchy	2	400	200	200
11	Cauvery Delta	Tiruchy	1	200	0	0
		Pudhukottai	1	200	200	200
		Thanjavur	5	1000	0	0
					0	0
					200	200
					200	200
					200	200
		Nagapattinam	1	200	0	0
12	Lower Vaigai	Tiruvarur	3	600	400	400
		Ramanathapuram	1	100	0	0
		Sivaganagi		100	100	100
13	Sirumalaiyar	Madurai	1	100	0	0
		Dindigul		100	100	100

14	Gowsiganadhi	Madurai	1	100	0	0
		Virudhunagar		100	100	100
15	Sathiar	Madurai	2	400	300	300
16	Manjalar	Dindigul	1	200	0	0
		Theni	1	200	200	200
17	Varaganadhi	Theni	1	200	0	0
18	Suruliyar	Theni	2	400	200	200
Total			44	8800	4400	4400

Post supplementation data collection and documentation.

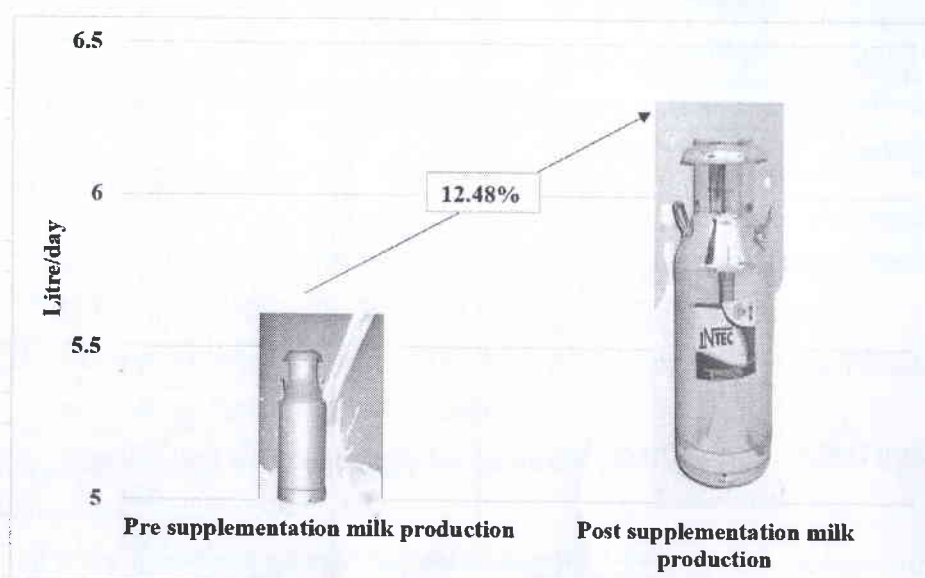
Implementation:

Post supplementation data was collected and interpreted on TANUVAS GRAND supplementation

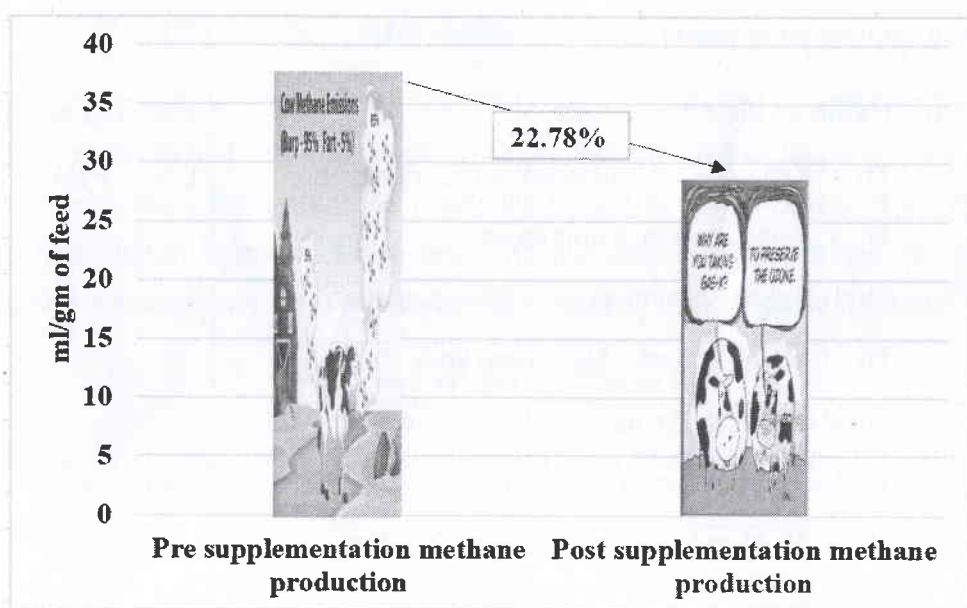
Outcomes:

The post supplementation data were collected and interpreted the results of which are as follows.

Impact of TANUVAS GRAND supplementation on Milk Production and on *in vitro* Methane Production is presented in following figures.



Impact of TANUVAS GRAND supplementation on Milk Production



Impact of TANUVAS GRAND supplementation on *In vitro* Methane Production

d. Setting up of mineralized salt lick production units in selected farmers dairy groups

Setting up of mineralized salt lick production units at following sub basins in phase I was selected by as per DPR.

Name of sub basins	No. of Units
Lower Palar	5
Nagriyar	2
Lower Vellar	1
Lower Bhavani	2
Cauvery delta	2
Manjalar	2
Total	14

Farmers were selected on the basis of the following criteria during technical training

1. Learning skills
2. Mineralized salt lick preparation skills
3. Communication skills
4. Marketing ability
5. Involvement for establishment of mineralized salt lick production unit

The following farmers were identified for distribution of MSL production units

Sr.No	Name of the farmer	Name of subbasin
1.	Th. V.Kesavan, Accharavakkam, Chegalpattu	Lower Palar
2.	Th. T. Anbazhagan, Kanchipuram	
3.	Th. R.Sekar, Villiampakkam, Chengalpattu	
4.	Th. T.V.Velayutham, Madurantakam	
5.	Th. R.Saranraj, Echur, Chiutlapakkam	
6.	Th. M. Kumaresan, Ambedkar nagar, Thiruthani	Nagariyar
7.	Th. A. M. Murali, Vengadapuram, Thiruthani	
8.	Th. C.Sekar, Pu.Killanur, Ulundurpettai	Lower Vellar
9.	Th. P.Gajendran, Kanchikovil, Erode	Lower bhavani
10.	Th. D.Karthikeryan, Brahmadesam, Erode	
11.	Tmt. V.Vijayabharathi, Thanjavur	Cauvery delta
12.	Th. S.Mathiazhagan, Thiruvarur	
13.	Th. S.Vinoth, Ganguvarpatti, Theni	Manjalar
14.	Th. M.Thangaraj, Pattiveeranpatti, Dindigul.	

The following items were a part of the Setting up of mineralized salt lick production units

Sr.No	Items	Value (Rs)
1.	Weighing balance (100kg)	4,720.00
2.	Hydraulic press	84,000.00
3.	Raw materials for salt lick production (400kg)	13,000.00
4.	Cost for establishment of drying structure by farmers	3,000.00
	Total	1,04,720.00

- Total cost for Setting up of mineralized salt lick production units at lower palar and nagariyar sub basins is Rs.1,04,720.00.
- Total cost for Setting up of mineralized salt lick production units at remaining sub basins is Rs.1,06,820.00 due to increase in transportation cost.

Distribution of Mineralised Salt lick production Units

The mineralised salt lick production units were distributed to selected farmers and installed by the supplier in their premises. During installation the farmers were trained to produce salt licks using the distributed machines by the technical person from Tamil Nadu Veterinary and Animal Sciences University. The machine supplier trained the farmers on how to operate the machines. The distribution of units was completed in February, 2021.

Progress report for Phase II

I. Selection of Lactating cattle, Pre-supplementation data collection and interpretation

Implementation:

The selection of lactating cattle was covered at 16 sub basins in phase II. Dairy interest groups for each sub basin were created by Animal Husbandry Department, Government of Tamil Nadu. The same was used for implementing this project also. The beneficiaries in the respective sub basins from the dairy interest groups were selected following the below mentioned guidelines.

- From each dairy interest group 200 animals were selected
- The animals selected were from small holder dairy farmers owning less than four dairy cattle.
- The animals were all lactating cows fed on low quality crop residues.

All the animals selected were cows in early lactation. The details of sub basins, number of dairy interest groups for each sub basin and number of animals selected is provided in following table. 4000 animals were covered in 1st year phase I (2020-21 & 2021-22) remaining 4000 animals will be covered in 2nd year

Details of sub basins, number of dairy interest groups for each sub basin and number of animals selected in each sub basin for Phase II

Sr.No	Name of Sub basins	No. of dairy interest groups	No. of cattle selected
1	Lower Pennaiyar	4	800
2	Lower Coleroon	6	800
3	Pambar	2	400
4	Agaramar	1	200

5	Nandhiyar	2	400
6	Vaniyar	2	400
7	Aliyar	1	0
8	Nandhiyar – kulaiyar	2	0
9	Ayyar	2	0
10	Mettur to Noyyal Confluence	5	0
11	Pungar	1	200
12	Uppar	3	0
13	Pachaiyar	1	200
14	Chithar	2	400
15	Thirumanimuthar	4	0
16	Karaipottanar	2	200
Total		40	4000

Outcomes:

1. 4000 lactating cattle were selected for supplying TANUVAS GRAND feed supplement.

Production and distribution of supplement at free of cost

Implementation:

Raw materials for the production of TANUVAS GRAND was procured. Packaging material for packing the finished product was also procured. 12000 bottles (3 bottle /animal, 12000 for 4000) animals of TANUVAS GRAND were produced and are ready to transport to the selected villages of the sub basins in Phase II.

TANUVAS Grand feed supplementation was distributed to 3000 animals as on date. Each animal was supplemented with three bottles and totally 9000 bottles were distributed.

PART-II

1. Scope of Audit:

The audit of the financial statements of Tamil nadu Irrigated agriculture modernization Project by world Bank (under Credit No.42255-IN and Loan No-4846-IN) Government of Tamil Nadu and Government of India for the Year-2020-2021 was conducted by audit in accordance with the regulation and standards of audit of comptroller and Auditor General of India .Those standards require that was plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of material mis-statements. The audit includes examining, on a test basis evidence supporting the amounts internal checks and controls and disclosures in the Financial Statement. The audit also includes assessing accounting principles used and significant estimates made by management, as well evaluating the overall financial statements presentation.

2. RECEIPT AND CHARGES:

Separate cash book and accounts are maintained for the implementation of TN-IAM Project for the year 2020-21. The receipts and charges for the year 2020-21 both under regular and special programmes are as follows.

S. No	Particulars	Opening Balance (Rs.)	Transfer of funds (Rs.)	Receipts (Bank Interest) (Rs.)	Total Amount (Rs.)	Expenditure Charges (Rs.)	Closing Balance (Rs.)
1.	Institute of Animal Nutrition, Kattupakkam S.C. No. 23254	3096141/-	3751800/-	83511/-	6931452/-	4491054/- +340408/- (Interest remitted to Govt.)	2099990/-

3. GENERAL REVIEW:

In our review, the financial statements, read with the observations annexed give a true and fair view of the sources and application of funds of Tamil Nadu irrigated agriculture modernization project in 2020-21 in accordance with consistent accounting standards.

4) CERTIFICATE OF AGREEMENT OF BALANCES

The bank account is maintained at Union Bank of India, Guduvancherry with the account No. of 622202010006221. The closing balance as per the cashbook as on 31.03.2021 was in agreement with the opening balance as per the abstract of annual accounts as on 31.03.2021 and also with the closing balance of the Bank pass book as on 31.03.2021 subject to the reconciliation as shown against each.

(a).i) TNIAM PROJECT ON "SENSITIZING FARMERS ON NUTRITIONAL SUPPLEMENTAL STRATEGY"-(S.C. NO.23254)

	Rs.
Closing Balance as per cash book as on 31/03/2021	20,99,990.00
ADD: -(uncashed cheques)	5,63,593.00
Total	26,63,583.00
LESS: SMS Charges	17.70
Closing Balance as per Bank Pass book as on 31/03/2021	26,63,565.30

5) TN-IAMP -GRANTS RECEIVED DURING THE YEAR

(a). The following are the particulars of grants received for the TNIAM during the year 2020-21:

Sl.No.	Grants	Amount Rs.
1	G.O.(Ms). No. 103, Animal Husbandry dairying and Fisheries, AH6 dept. Dated:01.09.2020.	16,13,400.00
2	G.O.(Ms). No. 112, Animal Husbandry dairying and Fisheries, AH6 dept. Dated:10.09.2020.	21,38,400.00
	Total	37,51,800.00

6). UTILIZATION OF GRANT RECEIVED:

The utilization of Grant received by the University for Regular as follows:

Sl.No.	Grants Utilized	Amount Rs.
1.	TN-IAMP implementation	44,91,054.00
	Total	44,91,054.00

7) Procurement of Equipments – deduction of GST at source for the value exceeding Rs.2.50 lakhs. TDS deduction not made defects Rs.37,880/-

From 01-07-2017 all over India the new tax system goods and service tax was introduced. The tax system was implemented on that date with immediate effect. Orders were issued vide circular F.No.S3/011/11/2017 – ST – I – DOR dated: 14.09.2018 by the Department of Revenue, Ministry of Finance Government of India and Lr.No. 12540 / Stores / F - IV – I / 2018 dated: 05.10.2018 of the Finance Officer, TANUVAS, Chennai, to deduct the TDS for civil works / goods / contracts. Works valued for more than Rs.2.50 lakhs, 2% of GST to be deducted and remitted to GST account as TDS. TDS remittance, filing and issue of certificate to respective contractor also ordered. If any loss or penal amount ordered by the government then the whole amount to be remitted by the person responsible.

As per the below mentioned procurements 2% TDS on GST was not deducted and remitted to GST account. The remittance of this above GST amount Rs.37,880/- by the contractor to government is mandatory and this details are not produced to Audit. Hence action would need to be taken to produce the GST remittance by the contractor / seller and details shown to Audit. The details are given below.

Sl. No.	Vr.No. & Date	Firm	Particulars	Value	GST	2%TDS on GST
1.	13/ 15.06.2020	M/s.DOSHVI N Analytical Pvt.Ltd.,	Purchase of spectrometer	7,60,000.00	38,000.00	15,200.00
2.	87/ 31.12.2020	M/s.Swathi Enterprises	Purchase of hydraulic press unit	5,60,000.00	28,000.00	11,200.00
3.	97/ 12.01.2021	M/s.Swathi Enterprises	Purchase of hydraulic press unit	5,74,000.00	28,700.00	11,480.00
Total					94,700.00	37,880.00

8) TRAVELLING ALLOWANCE -DA EXCESS CLAIMED - Defects - Rs.1000/-

As per G.O.No.249,dt:21.05.2020 Government instructions given for Covid-19 economy in expenditure during 2020-21 Government ordered the permission rates of daily allowance shall be reduced by 25%. Only 75% of eligible amount shall be allowed for travelling allowance and daily allowance this order will come into effect from the Date of issue of the above Government Order. On the verification, the following officials were claimed the 100% travelling allowances, instead of 75% and the details are enclosed herewith. Hence the excess claim made by the individual shall be recovered and remitted into appropriate account.

S.No.	Name & Designation	Vr. No. & Date	DA claimed (100%) Rs.	DA eligible (75%) Rs.	Excess amount to be recovered Rs.
1.	Dr.R.Murugeswari, Assistant Professor	54/12.11.2020	1600	1200	400
		71/16.12.2020	400	300	100
		143/31.03.2021	1200	900	300
		144/31.3.2021	800	600	200
				Total	1000

9) RESULT OF AUDIT:

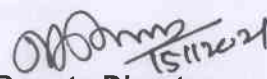
The result of Audit is considered as fairly satisfactory.

10) OBJECTION PENDING SETTLEMENT:

One objection for Rs.38880/- is pending settlement as mentioned below:

Hence, action may taken to settle the objections at as earliest:

S.No.	Year	Para No.	Total Paras	Amount Involved (Rs.)
1.	2020-2021	7&8	2	38880.00
		Total	2	38880.00

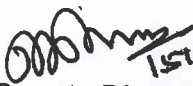

Deputy Director
Local Fund Audit,
TANUVAS, Chennai

AUDIT CERTIFICATE

Certified that, Grants-in-aid of Rs 37,51,800/- (Thirty seven lakhs fifty one thousands and eight hundred only) grant sanctioned during the period 2020-21 and a sum of Rs 44,91,054/- (Rupees Forty four lakhs ninety one thousands and fifty four only) has been incurred as expenditure during the period 2020-21 relating to the Tamil Nadu Irrigated Agriculture Modernization Project

The accounts of the above project have been audited in accordance with the terms of Reference for Audit of Financial Statements of TN-IAM project prescribed by the funding agency and as per the Rules and regulations prescribed by government.

On the basis of the information and explanation that have been obtained as per records and according to the best of our knowledge. It is further certified that the expenditure statement represents a true and fair view of the implementation of the project


15/12/24
**Deputy Director
Local Fund Audit,
TANUVAS, Chennai**

TAMILNADU VETERINARY AND ANIMAL SCIENCES UNIVERSITY

From
Dr.C.Valli, Ph.D.
Professor and Head
Institute of Animal Nutrition
Kattupakkam – 603 203
Chengalpattu District.

To
The Finance Officer
Tamilnadu Veterinary and Animal
Sciences University
Madhavaram Milk Colony
Chennai – 600 051.

Lr.No.154/ Annual Accts./TN-IAMP/IAN/KPM/2018, Dated:26.04.2021

Sir,

Sub: Accounts – IAN, Kattupakkam – TN-IAMP Project – Annual Accounts
for the year 2020-2021 - Sending of – Reg.

Ref.: Email dated . 04.2021 of the Finance Officer, TANUVAS, Chennai-
600 051.

I am enclosing herewith the Annual Accounts for the year of 2020-2021 in respect of
the following TN-IAMP Project functioning at the Institute of Animal Nutrition,
Kattupakkam.

Sl. No.	Name of the Scheme	Scheme code
1.	Head of Account: Unit XXIII - TN-IAMP Project on Sensitizing Farmers on "Nutritional Supplemental Strategy" IAN, KPM	S.C.No.- 23254

Encl.: As above

Yours faithfully

(Signature)
26/4/2021
Professor and Head
Institute of Animal Nutrition
Kattupakkam – 603 203.

Copy to the Deputy Director, Local Fund Audit, MVC, Chennai - 7
Copy submitted to the Director, Centre for Animal Production Studies, TANUVAS,
Chennai – 51.

(Signature)
28/4/2021

TAMIL NADU VETERINARY AND ANIMAL SCIENCES UNIVERSITY
ANNUAL ACCOUNTS FOR THE YEAR 2020-2021

TNIAMP Project on Sensitizing Farmers on Nutritional Supplement Strategy, IAN, Kattupakkam
Name of the Station: INSTITUTE OF ANIMAL NUTRITION, Kattupakkam

Format No. I
S.C.NO.23254

S.No.	Receipt	Amount	Charges	Amount
1	Opening Balance			
	Cash on Hand	0.00		
	Cash at Bank	3096141.00		
2	Transfer of funds -	3751800.00		
3	University Receipts (as per Format IV)	83511.00		
4				
5	Receipts under Deposits & Refunds (Format VI)	0.00	Expenditure	4491054.00
6			Interest.Remitted into Govt. Account	340408.00
7				
8				
9				
			Total as per Format XVII)	4831462.00
			Loans & Advances (Format XVIII)	
			Deposits Charges (Format XIX)	0.00
			Total Charges	4831462.00
			Cash on hand	
			Cash at Bank	2099990.00
	Grand Total	6931452.00	Grand Total	6931452.00

A. Valli
26/4/2021
Professor and Head
Institute of Animal Nutrition
Kattupakkam – 603 203.

A. V.
26/4/2021

TAMIL NADU VETERINARY AND ANIMAL SCIENCES UNIVERSITY
ANNUAL ACCOUNTS FOR THE YEAR 2020-2021


TNIAMP Project on Sensitizing Farmers on Nutritional Supplement Strategy, IAN, Kattupakkam
Transaction of the Centre for the Year 2020-2021 (Monthwise)

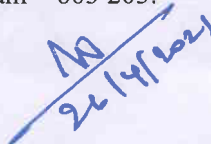
Format No.II
S.C.NO.23254

Month	Opening Balance	Transfer of funds	Receipt	Total	Expenditure	Closing Balance
Apr-20	3096141.00	0.00	16706.00	3112847.00	80468.00	3032379.00
May-20	3032379.00	0.00	0.00	3032379.00	42882.00	2989497.00
Jun-20	2989497.00	0.00	0.00	2989497.00	874334.00	2115163.00
Jul-20	2115163.00	0.00	21792.00	2136955.00	89546.00	2047409.00
Aug-20	2047409.00	0.00	0.00	2047409.00	43859.00	2003550.00
Sep-20	2003550.00	0.00	0.00	2003550.00	316639.00	1686911.00
Oct-20	1686911.00	0.00	15280.00	1702191.00	51910.00	1650281.00
Nov-20	1650281.00	3751800.00	0.00	5402081.00	127864.00	5274217.00
Dec-20	5274217.00	0.00	0.00	5274217.00	920120.00	4354097.00
Jan-21	4354097.00	0.00	29733.00	4383830.00	662834.00	3720996.00
Feb-21	3720996.00	0.00	0.00	3720996.00	403425.00	3317571.00
Mar-21	3317571.00	0.00	0.00	3317571.00	1217581.00	2099990.00
Total	3096141.00	3751800.00	83511.00	6931452.00	4831462.00	2099990.00

O/B as on 01.04.2020

C/B as on 31.03.2021


 Professor and Head
 Institute of Animal Nutrition
 Kattupakkam – 603 203.


 26/4/2021

TAMIL NADU VETERINARY AND ANIMALS SCIENCES UNIVERSITY

ANNUAL ACCOUNTS FOR THE YEAR 2020-2021

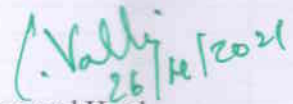
Name of the Scheme: TNIAMP Project on Sensitizing Farmers on Nutritional Supplement Strategy, IANL, Kattupakkam

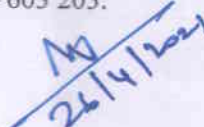
S.C.NO.23254

Format III

Details of Transfer of funds

Month	Transfer of funds received from F.O (Forecast) only	Any funds directly received from FO (UGC & PCA	Total
Apr-20	0.00	0.00	0.00
May-20	0.00	0.00	0.00
Jun-20	0.00	0.00	0.00
Jul-20	0.00	0.00	0.00
Aug-20	0.00	0.00	0.00
Sep-20	0.00	0.00	0.00
Oct-20	0.00	0.00	0.00
Nov-20	3751800.00	0.00	3751800.00
Dec-20	0.00	0.00	0.00
Jan-21	0.00	0.00	0.00
Feb-21	0.00	0.00	0.00
Mar-21	0.00	0.00	0.00
Total	3751800.00	0.00	3751800.00


 Professor and Head
 Institute of Animal Nutrition
 Kattupakkam – 603 203.


 26/4/2021

TAMIL NADU VETERINARY AND ANIMALS SCIENCES UNIVERSITY
ANNUAL ACCOUNTS FOR THE YEAR 2020-2021

Name of the Scheme: TNIAMP Project on Sensitizing Farmers on Nutritional Supplement Strategy, IAN, Kattupakkam

Format No. IV

Name of the Station: INSTITUTE OF ANIMAL NUTRITION, Kattupakkam

S.C.NO 23254

Details of University Receipts

S.No.	Name of receipts	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Grand Total
1	Rent													0.00
2	Sale of seed													0.00
3	R.O.P/Audit Recy.													0.00
4	Electricity charges													0.00
5	Bank Interest	16706			21792			15280			29733			83511.00
6	Vehicle Hire charges													0.00
7	Insurance													0.00
8	Fine													0.00
9	Cost of Tender													0.00
10	Miscellaneous Receipt													0.00
11	Auction sale													0.00
12														0.00
13														0.00
14														0.00
15														0.00
16														0.00
17														0.00
18														0.00
19														0.00
20														0.00
	Total	16706.00	0.00	0.00	21792.00	0.00	0.00	15280.00	0.00	0.00	29733.00	0.00	0.00	83511.00

A. Valli
21/4/2021

Professor and Head
Institute of Animal Nutrition
Kattupakkam – 603 203.

W
21/4/2021

TAMIL NADU VETERINARY AND ANIMAL SCIENCES UNIVERSITY

ANNUAL ACCOUNTS FOR THE YEAR 2020-2021

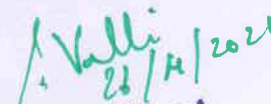
Name of the Scheme: **TNAMP Project on Sensitizing Farmers on Nutritional Supplement Strategy, IANL, Kattupakkam**

Form No. **200**

DETAILS OF EXPENDITURE

S.C.NO.23254

S.No.		Total Outlay	Exp 2018-2019	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Total (5 to 19)	Prog.Exp (4+17)	Balance (3-18)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1	PAY															0		
2	Personal pay															0		
3	DP 50%															0		
4	Total (1+2+3)			0	0	0	0	0	0	0	0	0	0	0	0	0		
5	DA														0	0		
6	UA														0	0		
7	HRA														0	0		
8	CCA														0	0		
9	Washing Allowance														0	0		
10	Medical Allowance														0	0		
11	Spl. Allowance															0		
12	Security Allowance															0		
13	Spl. Allowance															0		
14	Others															0		
15	Bonus															0		
16	Total (12 to 22)			0	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	Salary Total	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	UGC I Instll.	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	PCArr III	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	UGC III Instll.	0		0	0	0		0	0	0	0	0	0	0	0	0	0	0
21	Salary Grand Total	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	MC	0														0	0	0
23	LTC	0														0	0	0
24	Tour TA	0															0	0
25	Transfer TA			0	0	0	0	0								0	0	0
26	TA Total (23+24)	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Recurring	20000000	6138556	80468	42882	874334	89546	43859	316639	51910	127864	920120	662834	403425	877173	4491054	10629610	9370390
28	Non-Recurring	0				0		0								0	0	0
29	GRAND TOTAL	20000000	6138556	80468	42882	874334	89546	43859	316639	51910	127864	920120	662834	403425	877173	4491054	10629610	9370390
(21+22+23+26+27+28)																		


Professor and Head
Institute of Animal Nutrition
Kattupakkam
 26/4/2021

TAMIL NADU VETERINARY AND ANIMAL SCIENCES UNIVERSITY

INSTITUTE OF ANIMAL NUTRITION, KATTUPAKKAM

ANNUAL ACCOUNTS FOR THE YEAR 2020 - 2021

Interest Amount remitted into Government account

Head of Account: Unit XXIII - TN-IAMP Project on Sensitizing Farmers on **"Nutritional Supplemental Strategy"** IAN, KPM

S.C.NO.23254

RECURRING

	Detail	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Total
1	Interest Amount remitted into Government account												340408	340408
	TOTAL	0	0	0	0	0	0	0	0	0	0	0	340408	340408

A. Vally
26/4/2021
Professor and Head
Institute of Animal Nutrition
Kattupakkam - 603 203.

W
26/4/24

TAMIL NADU VETERINARY AND ANIMAL SCIENCES UNIVERSITY

Consolidated total expenditure of Pay, Allowances and Contingencies etc., in TNIAMP Project on Sensitizing Farmers on Nutritional Supplement Strategy, IAN, Kattupakkam

Format No. XVII

S.C.NO.23254

S.No.	Scheme code No.	Name of the Scheme	Total Expenditure
1	23254	TNIAMP Project on Sensitizing Farmers on Nutritional Supplement Strategy, IAN, Kattupakkam	4831462
Total			4831462.00

Professor and Head
Institute of Animal Nutrition
Kattupakkam – 603 203.

V. Valli
26/4/2021
No
26/4/2021

ANNUAL ACCOUNTS FOR THE YEAR 2020-2021

Format No. VI
S.C.NO.23254

[illegible]

Professor and Head
Institute of Animal Nutrition
Kattupakkam – 603 203.

10
26/4/22

ANNUAL ACCOUNTS FOR THE YEAR 2020 - 2021

Format No. XIX

S.C.NO.23254

A. Vally
 26/4/2021
 Professor and Head
 Institute of Animal Nutrition
 Kattupakkam – 603 203.
 26/4/2021

TAMIL NADU VETERINARY AND ANIMAL SCIENCES UNIVERSITY
ANNUAL ACCOUNTS FOR THE YEAR 2020-2021

TNIAMP Project on Sensitizing Farmers on Nutritional Supplement Strategy, IAN, Kattupakkam
Name of the Station: Institute of Animal Nutrition, Kattupakkam

S.C.NO.23254

Sl.No.	Details	NIL
1	Format V	
2	Format VII To XVI	

A. Valli
26/4/2021
Professor and Head
Institute of Animal Nutrition
Kattupakkam – 603 203.

Mr
26/4/2021

ANNUAL ACCOUNTS FOR THE YEAR OF 2020 - 2021

RECURRING DETAILS

S.C.NO.23254

Head of Account: Unit XXIII - TN-IAMP Project on Sensitizing Farmers on "Nutritional Supplemental Strategy"

RECURRING

	Detail	TOTAL OUTLAY (in lakhs)	Budget sanction	Budget sanction II year	Budget sanction III year	Exp 2018- 2019	Exp 2019- 2020	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Total	Prog. Exp	Balance
1	Computers, Accessories and Peripherals	100000	100000			100000															100000	
2	Photocopier with printer	100000	100000			36820										63180				63180	100000	
3	Computer table, chair and storage unit	100000	100000			71019	28975														99994	6
4	Orientations for Scientist	200000	200000			200026															200026	-26
5	Selection of Lactating cattle, Presupplementation data collection and	1849000	616000		280000	82779	532306			915					37304	11280			200000	249499	864584	983416
6	Setting up of Production Plant	3800000	3800000			318621	2679120			798000	4259									802259	3800000	
7	Production and distribution of supplement at free of cost	3960000	660000	660000	600000		868624	22395		11000			300301	14450	18712	57230		227019	324474	975581	1844205	2115795
8	Man power for Production	1320000		220000	420000			20520		40014	20520	20520		19494	27360	54232	28240		55068	285968	285968	1034032
9	Post supplementation data collection and	1320000		220000	420000							8339			25000	96360	114748	33337	154876	432660	432660	887340
10	Data collection personnel for 12 months	2160000	360000	360000	720000	88072	368596	30000	23230	23000	15000	15000	15000	15000	13000	28552	30000	30000	30000	267782	724450	1435550
11	Travel cost for data collection personnel	150000		30000	60000									1338	2966	2908	5124	1894	4828	24326	24326	125674
12	Analytical charge	600000	100000	100000	200000		103637									73461		1451	22382	97294	200931	399069
13	Orientation training for farmers and selection of	550000	330000		100000		322447	7553												7553	330000	220000
14	Technical training to members of selected group	375000	225000		75000		225000														225000	150000
15	Setting up of mineralised salt lick production units in selected farmers daily	2450000		490000	490000											452048	387952	86878	53122	980000	980000	1470000
16	Report preparation and other Miscellaneous cost	167000	33400	33400	66800	20139	12375			1405	49767					1010		15389	1207	68778	101292	65708
17	Project follow up travel cost	800000	80000	160000	320000		80000		19652						3580	77643	100000	4523	30776	236174	316174	483826
	TOTAL	20000000	6704400	2273400	3751800	917476	5221080	80468	42882	874334	89546	43859	316639	51910	127864	920120	662834	403425	877173	4491054	10629610	9370390

Professor and Head
Institute of Animal Nutrition
Kattupakkam - 603 203.

TAMIL NADU VETERINARY AND ANIMAL SCIENCES UNIVERSITY

INSTITUTE OF ANIMAL NUTRITION, KATTUPAKKAM

ANNUAL ACCOUNTS FOR THE MONTH OF YEAR 2020-2021

Head of Account: Unit XXIII - TN-IAMP Project on Sensitizing Farmers on "Nutritional Supplemental Strategy" IAN, KPM
BANK RECONCILIATION STATEMENT

S.C.No.23254

Rs.

Closing Balance as per Cash Book as on 31.03.2021				2099990.00
ADD:	Cheque No.	Date	Amount	
Sun Travels	67301	29.03.2021	12485.00	
GVI Scientific	67304	31.03.2021	10700.00	
District Treasury	67305	31.03.2021	340408	
Your self various centres	67306	31.03.2021	200000	
				563593.00
Total				2663583
LESS:				
SMS Charges			17.70	
				17.70
Total				2663565.30
Closing Balance as per Bank Scroll as on 31.03.2021				2663565.30

A. Valli
26/4/2021
Professor and Head
Institute of Animal Nutrition
Kattupakkam - 603 203.

No
26/4/2021



TAMIL NADU Dr J JAYALALITHAA FISHERIES UNIVERSITY

MDPU		
23/5	23/5/22	23/5/22

From

Dr. J. Stephen Sampath Kumar, MFSc., PhD.,
Director,
Directorate of Sustainable Aquaculture,
Vettar River View Campus
Nagapattinam 611 002

To

The Financial Management Specialist,
TNIAMP –MDPU
PWD Complex, Chepauk
Chennai 600 005



No: TNJFU/DSA/TN IAMP/LF Audit Statement/2021-22, dt. 18.05.2022

Madam,

Sub : TNJFU – TN IAMP – Local Fund Audit Statement 2020-21 – sending – reg.

Ref :1. Lr.No.MDPU/570/A2/2021 dt.05.05.2022 of The Financial Management Specialist, MDPU, Chennai.

The Annual Local Fund Audited Financial Statement for the year 2020-21 of TamilNadu Dr. J. Jayalalithaa Fisheries University TNIAMP is enclosed herewith.

Yours sincerely,

(J.STEPHEN SAMPATH KUMAR)
DIRECTOR

DSA,TNJFU, Nagapattinam

**ANNUAL AUDIT NOTES ON
THE ACCOUNTS OF THE
TAMIL NADU IRRIGATED
AGRICULTURE
MODERNIZATION PROJECT
FOR THE YEAR
2020-21**

ANNUAL AUDIT NOTES ON THE ACCOUNTS OF THE
TAMIL NADU IRRIGATED AGRICULTURE MODERNIZATION PROJECT (TN IAMP)
FOR THE YEAR 2020-2021

1. Name of the Auditor : N.BAKIYARAJ,
Inspector.

Duration of the Audit : 2020 - 2021

2. The office of the Head was held by the following officials during the period under report.

Sl. No.	NAME	DESIGNATION	PERIOD OF OFFICE
1.	Dr.J. Stephen Sampath Kumar	Director	01.04.2020 to 31.03.2021

Scope of Audit:

The audit of the financial statements of Tamil nadu Irrigated agriculture modernization Project (TN IAMP) (IAMWARM-II) (Phase -I) by world Bank Government of Tamil Nadu and Government of India for the Year-2020-2021 was conducted by audit in accordance with the regulation and standards of auditor and Auditor General of India .Those standards require that was plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of material mis-statements. The audit includes examining, on a test basis evidence supporting the amounts internal checks and controls and disclosures in the Financial Statement. The audit also includes assessing accounting principles used and significant estimates made by management, as well evaluating the overall financial statements presentation

PROJECT OBJECTIVES:

1. Development of optimum sustainable production model for irrigation tanks and farm ponds in Tami Nadu (Cauvery Sub-Basin)
2. Development and management of pure line inland fish brooders in the brooder farm and production of good quality seeds (Pambar too Krishnagiri Sub Basin)
3. Formulation of species specific fish feed using locally available low cost ingredients (Lower Palar & Kallar Sub Basin)
4. Capacity building and training of trainers, fishers, fish farmers and entrepreneurs in the adoption of advanced farming techniques. (Cauvery Sub-Basin)
5. Aquaponics and Raceway model development and dissemination (Cauvery Sub-Basin)
6. Development of new strain for inland fish farm (Pambar to Krishnagiri Sub Basin)

Budget:

Sl. No	Title of the project	Budget in Rs. Lakhs.						
		PY1	PY2	PY3	PY4	PY5	PY6	Total
1.	Development of optimum sustainable production model for Irrigation tanks and farm ponds in Tamil Nadu	14.55	9.95	13.95	3.75	--	--	42.20
2.	Development and management of, pure line inland fish brooders in the brooder farm and production of good quality seeds	1.60	12.0	12.0	9.00	1.80	1.80	38.20
3.	Formulation of species specific fish feed using locally available low cost ingredients	10.00	9.00	7.00	7.00	0.90	0.90	34.80
4.	Capacity building and training of trainers, fishers, fish farmers and entrepreneurs in the adoption of advanced farming techniques	2.55	25.49	6.83	7.69	6.16	3.75	52.47
5.	Aquaponics and Raceway model development and dissemination	10.50	13.50	9.00	7.00	1.00	1.00	42.00
6.	Development of new strain for inland fish farm	12.30	16.03	4.50	3.50	2.00	2.00	40.33
Total budget year wise		51.50	85.97	53.28	37.94	11.86	9.45	250.00

The First year project amount Rs.51.45 Lakhs was allotted vide G.O.Ms.No.26, Animal Husbandry, Dairying and Fisheries (FS.4) Department, dt: 22.02.2018

3) CERTIFICATE OF AGREEMENT OF BALANCES:

The opening balance as per the various cash book of the under mentioned accounts as on 01.04.2020 were in agreement with the closing balance of the previous year. The closing balance as per the cashbook as on 31.03.2021 was in agreement with the closing balance as per the abstract of annual accounts and with the closing balance of the Bank pass book as on 31.03.2021 subject to the reconciliation as shown against each.

1. SC.No.18-101-04

Closing balance as per Cash Book as on 31.03.2021	3,58,952.00
ADD: Uncashed Cheques (Details enclosed)	14,400.00
Total	3,73,352.00
LESS: Bank charges	53.00
Closing balance as per Bank pass book as on 31.03.2021	3,73,299.00

Details of Uncashed cheques

Sl.No	Cheque No & Date	Amount	Encash on
1.	736248 / 21.02.2020	9,600	08.07.2021
2.	736275 / 31.03.2020	2,400	21.06.2021
3.	259935 / 30.06.2020	2,400	21.06.2021
Total		14,400	

4) TAMIL NADU IRRIGATED AGRICULTURE MODERNIZATION PROJECT (TN IAMP) (IAMWARM-II) PHASE-1 WITH WORLD BANK ASSISTANCE- IMPLEMENTATION AND SCHEME REVIEW

Administrative sanction.

1. G.O. (Ms) No.262, Animal Husbandry, Dairying and Fisheries (FS.4) Department, dt: 22.02.2018
2. U.S.O.No.263/R1/TNJFU/2018 R.C.No.959/R1/TNJFU/2018, dt:10.05.18.
3. U.S.O.No.264/R1/TNJFU/Estt./2020 R.C.No.126/R1/TNJFU/Estt./2020,Dt:09.03.2020.

SUB-BASIN WISE EXPENDITURE

a) P.No.1 – DEVELOPMENT OF OPTIMUM SUSTAINABLE PRODUCTION MODEL FOR IRRIGATION TANKS FARM PONDS IN TAMIL NADU

	Items of expenditure	Budget PY -1 (Rs.)	Expenditure incurred					
			2018-19	2019-20	2020-21	Total	Excess Expenditure	Balance
I	Non-Recurring							
	a) Water quality lab establishment (3 centers)	5,00,000	0	4,37,265	0	4,37,265	0	62,735
	b) Wet laboratory Establishment in (3 centres)	2,00,000	0	19,395	0	19,395	0	1,80,605
II	Cost of personnel	1,80,000	15,000	1,73,226	75000	2,63,226	83226	0
	a) JRF @ Rs.15000/PM							
	b) Project Asst @ Rs.10,000 - 2 person	2,40,000	20,000	1,09,343	0	1,29,343	0	1,10,657
III	Recurring	3,00,000	20,000	3,04,757	0	3,24,757	24,757	0
	a) Lab consumables							
	b) Office Contingencies	25,000	11,844	19,916	4,900	36,660	11,660	0
	c) Fuel/Vehicle hire charge	10,000	0	18,741	4,000	22,741	12,741	0
		14,55,000	66,844	10,82,643	83,900	12,33,387	1,32,384	3,53,997

AUDIT REMARKS

As per U.S.O.No.264/R1/TNJFU/Estt./2020 R.C.No.126/R1/TNJFU/Estt./2020, dt:09.03.2020. budget approved for individual Project.

1. On the verification annual accounts Project No.1 an amount of Rs.1,32,384/- was made excess expenditure. Hence, ratification may be obtained from the funding agency.
2. Action may be taken to utilize the unspent balance Rs.3,53,997/- to achieve project objectives without delay and same may be intimated to audit.

b) P.No.2 – DEVELOPMENT AND MANAGEMENT OF PURE LINE INLAND FISH BROODERS IN THE BROODER FARM AND PRODUCTION OF GOOD QUALITY SEEDS

SUB – BASIN: PAMBAR TO KRISHNAGIRI

	Items of expenditure	Budget PY -1 (Rs.)	Expenditure incurred					
			2018-19	2019-20	2020-21	Total	Excess Expenditure	Balance
I	Cost of Personnel a) Project Asst @ Rs.10000 1 person	1,20,000	----	39,354	1,08,534	1,47,888	27,888	---
II	Recurring a) Lab consumables	40,000	----	40,548	---	40,548	548	----
	Total	1,60,000		79,902	1,08,534	1,88,436	28,436	

AUDIT REMARKS

As per U.S.O.No.264/R1/TNJFU/Estt./2020 R.C.No.126/R1/TNJFU/Estt./2020, dt:09.03.2020.
budget approved for individual Project.

- 1) On the verification annual accounts Project No.2 an amount of Rs.28,436/- was made excess expenditure. Hence, ratification may be obtained from the funding agency.

C) P.No.3 – FORMULATION OF SPECIES SPECIFIC FISH FEED USING LOCALLY AVAILABLE LOW COST INGREDIENTS:

SUB-BASIN-LOWER PALAR & KALLAR

	Items of expenditure	Budget PY -1 (Rs.)	Expenditure incurred					
			2018-19	2019-20	2020-21	Total	Excess Expenditure	Balance
I	Non-Recurring							
	Feed quality analytical instruments (minor)	5,00,000	----	4,87,849	----	4,87,849	---	12,151
	Cost of personnel	1,80,000	----	1,63,532	47,903	2,11,435	31,435	0
	a) JRF @ Rs.15,000/PM 1 person							
	b) Project Asst @ Rs.10000 2 person	1,20,000	10,000	89,677	73,010	1,72,687	52,687	0
II	Recurring	30,000	----	10,351	0	10,351	0	19,649
	a) Lab consumables & maintenance							
	b) Feed ingredients a feed making	1,50,000	----	1,46,800	0	1,46,800	0	3,200
	c) Feed analytical charges	20,000	----	39,743	0	39,743	19,743	0
	d) maintenance of machines	---		10,600		10,600	10,600	
	Total	10,00,000	10,000	9,48,552	1,20,913	10,79,465	1,14,465	35,000

AUDIT REMARKS

As per U.S.O.No.264/R1/TNJFU/Estt./2020 R.C.No.126/R1/TNJFU/Estt./2020,dt: 09.03.2020. budget approved for individual Project.

1. On the verification annual accounts Project No.3 an amount of Rs.1,14,465/- was made excess expenditure. Hence, ratification may be obtained from the funding agency.
2. Action may be taken to utilize the unspent balance Rs.35,000/- to achieve project objectives without delay and same may be intimated to audit.
3. Maintenance of machines was incurred. Hence, was not allotted for the first year project. But expenditure Rs.10,600/ was incurred. Hence, ratification may be obtained from the funding agency.

d) P.NO.4 – CAPACITY BUILDING AND TRAINING OF TRAINERS, FISHERS, FISH FARMERS AND ENTREPRENEURS IN THE ADOPTION OF ADVANCED FARMING TECHNIQUES.

SUB – BASIN – BENEFICIARIES IN ALL SUB – BASINS UNDER THE PROJECT

AREA.

	Items of expenditure	Budget PY -1 (Rs.)	Expenditure incurred					
			2018-19	2019-20	2020-21	Total	Excess Expenditure	Balance
I	Non-Recurring							
	AV Equipment (2 Sets)	1,00,000	---	78,800	--	78,800	---	21,200
II	Recurring	40,000	--	0	--	0	0	40,000
	a) Training materials							
	b) Accommodation & Food Expenses (for resource person including the field visit)	50,000	---	0	---	0	0	50,000
	c) Miscellaneous and unforeseen expenses	15,000	---		---			15,000
		2,05,000	--	78,800	---	78,800		1,26,200

Training to the identified farmers from State fisheries from state fisheries Dept.

	Items of expenditure	Budget PY -1 (Rs.)	Expenditure incurred					
			2018-19	2019-20	2020-21	Total	Excess Expenditure	Balance
I	Recurring							
	a) Field visit and exposure	50,000	---	28,000	---	28,000	---	22,000
	b) Stipend to the trainees @ Rs.100/trainee/day for 3 days	---	---	1,73,700	1,24,200	2,97,900	2,97,900	--
	c) Travel cost for the trainees	---	---	57,900	41,400	99,300	99,300	---
	d) Training Material	---	---	11,550	---	11,550	11,550	---
	e) Honorarium & TA / DA	---	---	17,652	---	17,652	17,652	---
	f) Office contingencies	---	---	5,330	25,081	30,411	30,411	---
	Total	50,000	---	2,94,132	1,90,681	4,84,813	4,56,813	--

AUDIT REMARKS

As per U.S.O.No.264/R1/TNJFU/Estt./2020 R.C.No.126/R1/TNJFU/Estt./2020,dt:09.03.2020.
budget approved for individual Project.

1. Action may be taken to utilize the unspent balance Rs.1,26,200/- & 22,000/- to achieve project objectives without delay and same maybe intimated to audit.
2. Stipend to trainees, Travel cost for trainees, Training material, Honorarium & Office contingencies was incurred. Hence, was not allotted for the first year project. But expenditure Rs.4,56,813/-was incurred. Hence, ratification may be obtained from the funding agency.

e) P.NO.5 – AQUAPONICS AND RACEWAY MODEL DEVELOPMENT AND DISSEMINATION SUB- CAUVERY BASIN

I	Items of expenditure	Budget PY -1 Rs.	Expenditure incurred					
			2018-19	2019-20	2020-21	Total	Excess Expenditure	Balance
	Non-Recurring							
	a) FRP Tanks & accessories for fish holding	1,00,000	--	0	92,000	92,000	--	8,000
	b) Solar panel for operation of aquaponics	3,00,000	--	2,90,000	0	2,90,000	--	10,000
	c) Motor pumps	50,000	--	49,000	0	49,000	---	1,000
	Recurring	1,00,000	---	75,048	1,485	76,533	--	23,467
	a) Lab consumables, fertilizers & lab maintenance							
	b) Cost of fish, cost of plants, transportation cost, Feed, growth promoters, brooder maintenance	1,00,000	---	40,505	10,290	50,795	---	49,205
	c) Nets, hapas, Oxygen cylinders and accessories	1,00,000	--	98,005	0	98,005	--	1,995
	d) Pipes, Glass tanks water filter for aquaponic setup	3,00,000	--	1,50,745	0	1,50,745	--	1,49,255
	Total	10,50,000	--	7,03,303	1,03,775	8,07,078	---	2,42,922

AUDIT REMARKS

As per U.S.O.No.264/R1/TNJFU/Estt./2020R.C.No.126/R1/TNJFU/Estt./2020,dt:09.03.2020.
budget approved for individual Project.

- 1) Budget amount allotted during the year 2018-19. On the verification of annual accounts unspent balance Rs.2,42,922/- was kept idle. Action may be taken to achieve project objectives without delay. The reason for delay will be intimated to funding agency and same may be intimated to audit.

η P.No.6 – DEVELOPMENT OF NEW STRAIN FOR INLAND FISH FARM
SUB – BASIN: PAMBAR TO KRISHNAGIRI

	Items of expenditure	Budget PY -1 (Rs.)	Expenditure incurred					
			2018-19	2019-20	2020-21	Total	Excess Expenditure	Balance
I	Non-Recurring							
	a) Formation earthen ponds for holding different strains of tilapia in breeding centers	7,80,000	---	---	7,80,000	7,80,000	--	--
	b) Pumps,motor,aerators	1,00,000	---	---	16,098	16,908	---	83,902
II	Recurring	1,00,000	---	8,554	1,29,285	1,37,839	37,839	---
	a) Lab consumables, liquid Nitrogen & lab maintenance							
	b) Cost of adult fishes transportation cost, Feed, growth promoters, brooder maintenance	1,00,000	--	64,765	73,432	1,38,197	38,197	--
	c) Travel cost	50,000	--	29,725	18,141	47,866	--	2,134
	d) Nets, hapas,oxygen cylinders and accesories	1,00,000	--	56,145	54,570	1,10,715	10,715	---
	Total	12,30,000	--	1,59,189	10,71,526	12,30,715	86,751	86,036

AUDIT REMARKS

As per U.S.O.No.264/R1/TNJFU/Estt./2020 R.C.No.126/R1/TNJFU/Estt./2020, dt:09.03.2020.
budget approved for individual Project.

1. On the verification annual accounts Project No.6 an amount of Rs.86,751/- was made excess expenditure. Hence, ratification may be obtained from the funding agency.
2. Action may be taken to utilize the unspent balance Rs.86,036/- to achieve project objectives without delay and same may be intimated to audit.
3. Amount allotted for Formation earthen ponds for holding different strains of tilapia in breeding centres for Rs.7,80,000/- This amount was kept in short term deposit and was not utilized till date. Reason for the delay will be intimated to funding agency.

5. INTEREST EARNED – AMOUNT NOT RETURNED TO GOVERNMENT – DEFECTS – Rs.338815/-

On the verification of this scheme accounts interest amounts received as per detailed given below.

Sl.No.	Year	Scheme account interest Rs.	Short term Deposit Interest
1	2018-19	71806	--
2	2019-20	185341	--
3	2020-21	59499	22169
Total		316646	22169

Interest earned Rs.338815/- will be refund to related Government head of Account and the same will be intimate to audit.

6. SHORT TERM DEPOSITS DETAILS:-

During the year following Deposit was/were kept in Union Bank of India as short Term Deposit. The amount will be utilized for the purpose for which it was received. Otherwise the amount would be returned to the concerned authorities, in order to avoid the amount kept idle.

Sl. No.	SDR.No.& Date	Works	Amount Deposited Rs.	Maturity Value Rs.	Maturity Date
1.	SNSG/ 183818 29.03.2021	Construction of Earthen ponds at KBCeSA Barur	802169/-	809883/-	27.06.2021

7. PHYSICAL VERIFICATION NOT CONDUCTED FOR THE YEAR 2020-21:

As per General Financial Rule,2017 under section192(2), Physical verification of the Stocks and Stores should be undertaken at least once in a year by higher authorities and got certified at the end of the 31st March every year. But Physical verification of the stocks, and stores were not conducted for the year 2020-21. Action would need to be taken to take Physical verification of the stocks and stores and Physical Verification Certificate should be produced to audit for the year 2020-21.

8. RESULT OF AUDIT:

The Result of Audit is considered satisfactory.

9. RECEIPTS AND CHARGES:


The Receipts and Charges in respect for the period under main account for the period under report and furnished below.

Sl. No.	Account Name	Receipts Rs.	Charges Rs.
1.	Directorate of Sustainable Aquaculture SC.No.18-101	59499	1679329

10. OBJECTION PENDING SETTLEMENT

A total number of 5 objections involving a sum of Rs.338815/- were pending settlement at the close of Audit. Hence, early action would need to be taken to settle these objections early.

S.No.	Year	Paras	No. of Paras.	Total Amount Rs.
1.	2019-2020	6	1	0.00
2.	2020-2021	4(a,b,c,d,e,f),5,6 & 7	4	338815.00
		Total	5	338815.00


DEPUTY DIRECTOR
LOCAL FUND AUDIT
TANUVAS, AUDIT
CHENNAI - 600 007