



LOCAL FUND AUDIT DEPARTMENT

From
Thiru.G.RAMESH, M.Sc.,
Deputy Director
Local Fund Audit
Tamil Nadu Agricultural University
Coimbatore - 641 003.

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

Rc.No.2161 / A1 / 2020 Dated 20.04.2021

Sir,

Sub: Audit - Audit Report on the Project Finance Statements of TN-IAMP Project implemented through TNAU, Coimbatore - for the year 2019-2020 - Forwarded.

Ref: Government Letter No.37294/LF/2018
Dated 10.09.2018 of the Finance (LF) Department.

The Audit Report on the Project Financial Statements of TN-IAMP Project implemented through Tamil Nadu Agricultural University, Coimbatore-3 for the year 2019-2020 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.

20/3/2021
Deputy Director,
Local Fund Audit,
TNAU, CBE -3.

- Encl.: 1. Audit Report for the year 2019-2020
2. Audited Annual Accounts for the year 2019-2020
3. Audit Certificate

Copy to.: The Project Director, TN-IAMP Project, MDPU Office, Chepauk, Chennai - 600005 (2 Copies of Audit Report and Annual Accounts) ✓

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

Copy submitted to the Director, Local Fund Audit, Chennai - 600 035.

Copy submitted to the Regional Joint Director, LFA, Coimbatore -1.

(3)

**AUDIT REPORT ON THE FINANCIAL STATEMENT OF TAMILNADU
IRRIGATED AGRICULTURE MODERNIZATION PROJECT (TN-IAMP)
IMPLEMENTED IN TAMIL NADU AGRICULTURAL UNIVERSITY,
COIMBATORE FOR THE YEAR 2019-2020**

Part - I

Name of the Auditor: **Thiru. Boja Gowder Natarajan,
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. 37294/L.F/2018 Finance (LF) Department Dated 10.09.2018
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:

Sl. 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.A.Chiristopher Lourduraj., Project In charge Dr.M. Rajavel, Procurement In charge	The Director & Nodal Officer (TNIAMP), Water technology Centre, Tamil Nadu Agricultural University, Coimbatore - 641003
PHASE I			
2.	Lower Palar	Dr.G.Anand, Assistant Professor (Agrl. Extn)	The Programme Coordinator, Krishi Vigyan Kendra, Virinjipuram - 632 104, Vellore District
3.	Nagariyar	Dr.S.Malathi, Assistant Professor (Pl. Pathology)	The Professor & Head, Rice Research Station, Tirur - 602 025
4.	Lower Vellar	Dr.S.Marudhasalam, Assistant Professor (Pl. Pathology)	The Programme Coordinator, KrishiVigyan Kendra, Vridhachalam - 606 001
5.	Krishnagiri to Pambar	Dr.M.Vijayakumar, Assistant Professor (SS&AC)	The Professor & Head, Regional Research Station, Paiyur - 635 806
6.	Sathaiyar	Dr.S.Krishnakumar, Assistant Professor (SS&AC)	The Programme Coordinator, KrishiVigyan Kendra, AC&RI, Madurai - 625 104
7.	Sirumalaiyar	Dr.M.Palanikumar, Assistant Professor (Horti.)	The Professor & Head, Department of Agrl. Extension & Rural Sociology AC &RI, Madurai - 625 103
8.	Varaghanadhi	Dr.M.P.Kavitha, Assistant Professor (Agronomy)	The Professor & Head, Department of Vegetable crops, HC&RI, Periyakulam - 625 604
9.	Kousiganadhi	Dr.J.Rajkumar, Assistant Professor(CRP)	The Professor & Head, Regional Research Station, Aruppukottai - 626 101
10.	Gadananadhi	Dr.S.R.Shri Rangasamy, Assistant Professor (Agronomy)	The Professor & Head, Rice Research Station, Ambasamudram - 627 401

Sl. No.	Nodal Office/Dept./ Sub Basin	Name and designation of the Nodal officer and sub-basin scientists	Station
11.	Manjalar	Dr.R.Jeyasrinivas, Assistant Professor (Agronomy)	The Professor & Head, Agricultural Research Station Vaigai dam - 625 512
12.	Suruliyaru	Dr.S.Santha, Assistant Professor (PB & G)	The Professor & Head, Department of Spices and Plantation Crops, HC&RI, Periyakulam - 625 604
13.	Lower Tamiraparani	Dr.T.Sampathkumar, Assistant Professor (Agronomy)	The Professor & Head, Department of Agronomy, AC&RI, Killikulam - 625 252
14.	Lower Vaigai	Dr.J.Ramkumar, Assistant Professor (Entomology)	The Programme Coordinator, KrishiVigyan Kendra, Ramanathapuram - 623 503
15.	Cauvery Delta	Dr.M.Raju, Assistant Professor(Agronomy)	The Director, Tamil Nadu Rice Research Institute, Aduthurai-612 101 Thanjavur (Dt.)
16.		Dr.R.Ramesh, Assistant Professor(Entomology)	The Programme Coordinator, KrishiVigyan Kendra, Needamangalam, Tiruvarur-614 404
17.		Dr.M.Babu, Assistant Professor(SS&AC)	The Professor & Head , Soil & Water Management Research Institute, Kattuthottam - 613 501, Thanjavur (Dt.)
18.	Ponnanaiyar	Dr.S.Marimuthu Assistant Professor(Agronomy)	The Professor & Head, National Pulses Research Centre, Vamban - 622 303
19.	Lower Bhavani	Dr.V.Vakeshwaran, Assistant Professor (SST)	The Professor & Head, Agricultural Research Station, Bhavanisagar - 638 451
20.	DEMIC	Dr.K.Ashok, Director (CARDS)	The Director (CARDS), Tamil Nadu Agricultural University, Coimbatore - 641 003
21.	Remote Sensing, GIS & Geo tagging	Dr.S.Pazhanivelan, Professor and Head	The Professor & Head, Department of Remote Sensing & GIS, Tamil Nadu Agrl.University, Coimbatore - 641 003
22.	M - Velanmai	Dr.C.Karthikeyan., Professor (Agrl.Extension)	The Professor & Head, Training Division, DEE, TNAU, Coimbatore

Sl. No.	Nodal Office/Dept./ Sub Basin	Name and designation of the Nodal officer and sub-basin scientists	Station
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.R.Sivakumar, Assistant Professor (CRP)	The Professor and Head, Regional Research Station, Paiyur
4.	Vaniyar	Dr.P.Aiyyadurai, Assistant Professor (Agronomy)	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.K.Govindan Asst. Professor (Agrl. Ento.)	The Dean, Agrl. College & Res. Institute, 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.Vijayakumar Assistant Professor (Agronomy)	The Programme Co-ordinator Krishi Vigyan Kendra, Sandhiyur, Salem
11.	Karaiyottanar	Dr.G.Amuthaselvi Assistant Professor (Food & Agrl. Process Engg.)	The Programme Co-ordinator Krishi Vigyan Kendra Sirugamani
12.	Aiyyar	Dr.L.Chithra, Professor and Head	The Professor and Head, Sugarcane Research Station, Sirugamani
13.	Nandhiyar-Kulayar	Dr.M.Manikandan, Assistant Professor (SWCE)	The Dean, Agricultural Engineering College and Research Instt., Kumalur.
14.	Pachiyar	Dr.N.Senthilkumar, Assistant Professor (Agronomy)	The Professor and Head, Department of Agronomy, AC&RI, Killikulam
15.	Chittar (Tamirabarani)	Dr.R.Thangapandian, Associate Professor (PBG)	The Professor and Head, Rice Research Station, Ambasamuthram
16.	Uppar	Dr.N.Srinivasan, Associate Professor (Nemotology)	The Professor and Head, Dept. of Plant Pathology, AC&RI, 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, 2020. 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, 2019 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.

3) 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 the **Annexure**.

Tamil Nadu Agricultural University
Tamil Nadu Irrigated Agriculture Modernization Project (TN-IAMP)
TN-IAMWARM - Consolidated Statement 2019-20 – Phase -I

Sl. 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 Palar	891296.30	4200000.00	18120.00	24171.00	5133587.30	3211013.00	0.00	0.00	0.00	1922574.30
2	Nagariyar	100218.50	500000.00	0.00	8752.00	608970.50	231795.00	0.00	0.00	0.00	377175.50
3	Lower Vellar	620070.10	2400000.00	9012.00	22762.00	3051844.10	2253076.00	0.00	0.00	0.00	798768.10
4	Krishnagiri to Pambar	267135.00	1500000.00	0.00	23207.00	1790342.00	1179632.00	0.00	0.00	0.00	610710.00
5	Sathaiyar	598815.00	1000000.00	0.00	14218.00	1613033.00	1025924.00	0.00	0.00	0.00	587109.00
6	Sirumalaiyar	41164.00	500000.00	1095.00	6492.00	548751.00	417970.00	0.00	0.00	0.00	130781.00
7	Varaghanadhi	162257.50	600000.00	0.00	6147.00	768404.50	191009.00	0.00	0.00	0.00	577395.50
8	Kousiganadhi	177990.40	650000.00	15000.00	5773.00	848763.40	447137.00	0.00	0.00	0.00	401626.40
9	Gadananadhi	347675.50	500000.00	0.00	9841.00	857516.50	624975.00	0.00	0.00	0.00	232541.50
10	Manjalar	91415.15	700000.00	0.00	5010.00	796425.15	719829.50	0.00	0.00	0.00	76595.65
11	Suruliyar	399400.50	0.00	0.00	10544.00	409944.50	364480.00	0.00	0.00	0.00	45464.50
12	Lower Tamirabharani	184083.50	3000000.00	0.00	25712.00	3209795.50	2489459.00	0.00	0.00	0.00	720336.50
13	Lower Vaigai	121066.00	1300000.00	0.00	9877.00	1430943.00	782990.00	0.00	0.00	0.00	647953.00
14	CDZ - Thanjavur	1231650.00	5000000.00	0.00	33929.00	6265579.00	4088326.00	0.00	0.00	0.00	2177253.00
15	CDZ - Tiruvarur	254403.00	3200000.00	0.00	15168.00	3469571.00	2546374.00	0.00	0.00	0.00	923197.00
16	CDZ - Nagapattinam	726774.00	5000000.00	0.00	34154.00	5760928.00	4957886.00	0.00	0.00	0.00	803042.00
17	Ponnaiyar	608497.00	2000000.00	0.00	20389.00	2628886.00	2053218.42	0.00	0.00	0.00	575667.58
18	Lower Bhavani	136818.50	1000000.00	0.00	16178.00	1152996.50	804482.00	0.00	0.00	0.00	348514.50
19	TN-IAMP-CELL	63515000.50	135267000.00	416737.00	3927240.00	203125977.50	8985016.00	8225966.00	3481254.00	48200000.00	134233741.50
20	IT Based Activities (Geo-tagging)	1022400.00	100000.00	0.00	19542.00	1141942.00	1066891.00	0.00	0.00	0.00	75051.00
21	IT Based Activities (DEMIC)	313604.00	700000.00	0.00	9025.00	1022629.00	840321.00	0.00	0.00	0.00	182308.00
22	IT Based Activities (M.Velanmai)	0.00	1000000.00	0.00	20198.00	1020198.00	361531.00	0.00	0.00	0.00	658667.00
	Total	71811734.45	170117000.00	459964.00	4268329.00	246657027.45	39643334.92	8225966.00	3481254.00	48200000.00	147106472.53

Tamil Nadu Agricultural University
Tamil Nadu Irrigated Agriculture Modernization Project (TN-IAMP)
TN-IAMWARM - Consolidated Statement 2019-20 – 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	0.00	500000.00	0.00	4756.00	504756.00	472911.30	0.00	0.00	0.00	31844.70
2	Nandhiyar	0.00	500000.00	0.00	5508.00	505508.00	277950.50	0.00	0.00	0.00	227557.50
3	Pambar	0.00	500000.00	0.00	4101.00	504101.00	459654.00	0.00	0.00	0.00	44447.00
4	Vaniyar	0.00	1300000.00	0.00	4827.00	1304827.00	593452.50	0.00	0.00	0.00	711374.50
5	Agaramaru	0.00	500000.00	0.00	5778.00	505778.00	258851.00	0.00	0.00	0.00	246927.00
6	Aliyar	0.00	500000.00	0.00	5661.00	505661.00	368932.00	0.00	0.00	0.00	136729.00
7	LC - Aduthurai	0.00	1300000.00	0.00	6378.00	1306378.00	1228815.00	0.00	0.00	0.00	77563.00
8	LC-Vridhachalam	0.00	2500000.00	0.00	8266.00	2508266.00	2251157.30	0.00	0.00	0.00	257108.70
9	Mettur Noyyal	0.00	800000.00	0.00	4312.00	804312.00	737595.40	0.00	0.00	0.00	66716.60
10	Thirumanimuthar	0.00	500000.00	0.00	4540.00	504540.00	387013.90	0.00	0.00	0.00	117526.10
11	Karaiyottanar	0.00	500000.00	10000.00	5607.00	515607.00	331975.50	0.00	0.00	0.00	183631.50
12	Aiyyar	0.00	600000.00	0.00	4718.00	604718.00	563907.50	0.00	0.00	0.00	40810.50
13	Nandhiyar - Kulaiyar	0.00	500000.00	0.00	5308.00	505308.00	321661.50	0.00	0.00	0.00	183646.50
14	Pachaiyar	0.00	500000.00	0.00	1902.00	501902.00	442792.50	0.00	0.00	0.00	59109.50
15	Chittar	0.00	850000.00	0.00	4629.00	854629.00	732928.50	0.00	0.00	0.00	121700.50
16	Uppar	0.00	1500000.00	0.00	5825.00	1505825.00	1074465.30	0.00	0.00	0.00	431359.70
17	TNIAMP Cell	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		0.00	13350000.00	10000.00	82116.00	13442116.00	10504063.70	0.00	0.00	0.00	2938052.30

Tamil Nadu Agricultural University
Tamil Nadu Irrigated Agriculture Modernization Project (TN-IAMP)
TN-IAMWARM - Consolidated Statement 2019-20 – Phase - I

Sl. No.	Sub Basins	Sub Basin Expenditure			TN IAMP CELL Expenditure			Spill Over Total	II nd Year Total	Grand Total
		Spill Over	II nd Year	Total	Spill Over	II nd Year	Total			
1	Lower Palar	618840	2592173.00	3211013.00	1296619.00	209241.00	1505860.00	1915459.00	2801414.00	4716873.00
2	Nagariyar	2370	229425.00	231795.00	24980.00	0.00	24980.00	27350.00	229425.00	256775.00
3	Lower Vellar	158252	2094824.00	2253076.00	65435.00	84903.00	150338.00	223687.00	2179727.00	2403414.00
4	Krishnagiri to Pambar	522949	656683.00	1179632.00	548259.00	0.00	548259.00	1071208.00	656683.00	1727891.00
5	Sathaiyar	67200	958724.00	1025924.00	49960.00	0.00	49960.00	117160.00	958724.00	1075884.00
6	Sirumalaiyar	51413	366557.00	417970.00	65435.00	0.00	65435.00	116848.00	366557.00	483405.00
7	Varaghanadhi	74493	116516.00	191009.00	65435.00	0.00	65435.00	139928.00	116516.00	256444.00
8	Kousiganadhi	99247	347890.00	447137.00	52945.00	0.00	52945.00	152192.00	347890.00	500082.00
9	Gadananadhi	67135	557840.00	624975.00	230015.00	0.00	230015.00	297150.00	557840.00	854990.00
10	Manjalar	166923.5	552906.00	719829.50	396390.00	0.00	396390.00	563313.50	552906.00	1116219.50
11	Suruliyar	49923	314557.00	364480.00	65435.00	0.00	65435.00	115358.00	314557.00	429915.00
12	Lower Tamirabharani	248432	2241027.00	2489459.00	209669.00	0.00	209669.00	458101.00	2241027.00	2699128.00
13	Lower Vaigai	14441	768549.00	782990.00	65435.00	0.00	65435.00	79876.00	768549.00	848425.00
14	CDZ - Thanjavur	1835362	2252964.00	4088326.00	1913039.00	0.00	1913039.00	3748401.00	2252964.00	6001365.00
15	CDZ - Tiruvarur	203264	2343110.00	2546374.00	65435.00	0.00	65435.00	268699.00	2343110.00	2611809.00
16	CDZ - Nagapattinam	72358	4885528.00	4957886.00	65435.00	0.00	65435.00	137793.00	4885528.00	5023321.00
17	Ponnanaiyar	236000	1817218.42	2053218.42	847875.00	81135.00	929010.00	1083875.00	1898353.42	2982228.42
18	Lower Bhavani	234628	569854.00	804482.00	953476.00	0.00	953476.00	1188104.00	569854.00	1757958.00
19	TN-IAMP-CELL	692641	8292375.00	8985016.00	0.00	0.00	0.00	692641.00	8292375.00	8985016.00
20	IT Based Activities (Geo-tagging)	965923	100968.00	1066891.00	0.00	0.00	0.00	965923.00	100968.00	1066891.00
21	IT Based Activities (DEMIC)	334592	505729.00	840321.00	287136.00	0.00	287136.00	621728.00	505729.00	1127457.00
22	IT Based Activities (M.Velanmai)	361531	0.00	361531.00	0.00	0.00	0.00	361531.00	0.00	361531.00
Total		7077917.50	32565417.42	39643334.92	7268408.00	375279.00	7643687.00	14346325.50	32940696.42	47287021.92

Tamil Nadu Agricultural University
Tamil Nadu Irrigated Agriculture Modernization Project (TN-IAMP)
TN-IAMWARM - Consolidated Statement 2019-2020

Sl.No	Sub Basins	Expr.	TN IAMP CELL Exp.	Total
1	Lower Pennaiyar	472911.30	0.00	472911.30
2	Nandhiyar	277950.50	0.00	277950.50
3	Pambar	459654.00	0.00	459654.00
4	Vaniyar	593452.50	0.00	593452.50
5	Agaramaru	258851.00	0.00	258851.00
6	Aliyar	368932.00	0.00	368932.00
7	LC - Aduthurai	1228815.00	0.00	1228815.00
8	LC-Vridhachalam	2251157.30	0.00	2251157.30
9	Mettur Noyyal	737595.40	0.00	737595.40
10	Thirumanimuthar	387013.90	0.00	387013.90
11	Karaipottanar	331975.50	0.00	331975.50
12	Aiyyar	563907.50	0.00	563907.50
13	Nandhiyar - Kulaiyar	321661.50	582279.00	903940.50
14	Pachaiyar	442792.50	0.00	442792.50
15	Chittar	732928.50	0.00	732928.50
16	Uppar	1074465.30	0.00	1074465.30
17	TNIAMP Cell	0.00	0.00	0.00
Total		10504063.70	582279.00	11086342.70

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 March 31, 2020 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 31.03.2020 subject to the reconciliation shown below:

PHASE I					
Sl. No.	Name of the sub-basin	CB as per Cash book as on 31.03.2020	Add items	Less items	CB as per Pass book as on 31.03.2020
1.	Lower Palar	1922574.30	372296.00	973.50	2293896.80
2.	Nagariyar	377175.50	806.00	0.00	377981.50
3.	Lower Vellar	798768.10	381011.00	501.50	1179277.60
4.	Krishnagiri to Pambar	610710.00	322380.00	0.00	933090.00
5.	Sathaiyar	587109.00	418184.00	0.00	1005293.00
6.	Sirumalaiyar	130781.00	28895.00	0.00	159676.00
7.	Varaganadhi	577395.50	19555.00	0.00	596950.50
8.	Kousiganadhi	401626.40	216977.00	424.80	618178.60
9.	Gadananadhi	232541.50	30146.00	0.00	262687.50
10.	Manjalar	76595.65	218211.00	200000.00	94806.65
11.	Suruliyar	45464.50	57940.00	0.00	103404.50
12.	Lower Tamiraparani	720336.50	718057.00	0.00	1438393.50
13.	Lower Vaigai	647953.00	440164.00	0.00	1088117.00
14.a	CD- Thanjavur	2177253.00	1973643.00	3000000.00	1150896.00
b.	CD- Tiruvarur	923197.00	479955.00	600000.00	803152.00
c.	CD- Nagapattinam	803042.00	1046321.00	333.34	1849029.66
15.	Ponnanaiyar	575667.58	392196.00	0.00	967863.58
16.	Lower Bhavani	348514.50	292816.00	0.00	641330.50
17.	TN IAMP CELL	134233741.50	8510055.00	0.00	142743796.50
18.	IT based activities (Gio – Tagging)	75051.00	9882.00	265.50	84667.50
19.	IT based activities (DEMIC)	182308.00	70213.00	200000.00	52521.00
20.	IT based activities (M-Velanmai)	658667.00	126965.00	265.50	785363.50
Total		147106472.53	16126668.00	4002764.14	159230373.39

PHASE - II					
Sl. No.	Name of the sub-basin	CB as per Cash book as on 31.03.2020	Add items	Less items	CB as per Pass book as on 31.03.2020
1.	Lower Pennaiyar	31844.70	171789.00	0.00	203633.70
2.	Nandhiyar	227557.50	156189.00	0.00	383746.50
3.	Pambar	44447.00	65469.00	0.00	109916.00
4.	Vaniyar	711374.50	320119.00	0.00	1031493.50
5.	Agaramaru	246927.00	75753.00	0.00	322680.00
6.	Aliyar	136729.00	103210.00	0.00	239939.00
7.	LC - Aduthurai	77563.00	270418.00	200200.00	147781.00
8.	LC-Vridhachalam	257108.70	333486.00	0.00	590594.70
9.	Mettur Noyyal	66716.60	385579.00	0.00	452295.60
10.	Thirumanimuthar	117526.10	88449.00	0.00	205975.10
11.	Karaiyottanar	183631.50	158456.00	0.00	342087.50
12.	Aiyar	40810.50	177254.00	100000.00	118064.50
13.	Nandhiyar - Kulaiyar	183646.50	123730.00	0.00	307376.50
14.	Pachaiyar	59109.50	196858.00	0.00	255967.50
15.	Chittar	121700.50	447955.00	300000.00	269655.50
16.	Uppar	431359.70	596521.00	0.00	1027880.70
Total		2938052.30	3668235.00	600200.00	6009087.30

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.

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:

i. World Bank: 70% (approximately)

Government of Tamil Nadu 30% (approximately)

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 31.03.2020	Reimbursement to be claimed (70%)
Rs.5,83,73,364.00	Rs.4,08,61,355.23

3. SOURCES AND USAGE OF FUND

The sources and usage of fund under the project for the year 2019-2020 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	➤ 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	➤ 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	➤ 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	➤ 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	➤ Administrative and Financial Sanction of Rs. 949.32 Lakhs for Phase I – II nd Year
f	G.O.(Ms) No.228 Agriculture (WD2) Department Dated 30.09.2019	➤ Administrative sanction of Rs.806.70 Lakhs and Financial Sanction of Rs.403.35 Lakhs

ii. Usage of Fund

Expenditure during 2019-2020 : **Rs.583.73 Lakh**

Head Wise Expenditure Details

Sl. No.	Details	Expenditure during 2019-2020 (Rs. In lakh)
1	Management Cost	168.44
2	Input	261.03
3	IEC (Information, Education and Communication) & Capacity Building	88.91
4	Drip	65.35
	Total	583.73

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	4200000.00
2.	Nagariyar	SBI	37227993509	500000.00
3.	Lower Vellar	SBI	37260139328	2400000.00
4.	Krishnagiri to Pambar	PGB	10030996475	1500000.00
5.	Sathaiyar	SBI	37255162275	1000000.00
6.	Sirumalaiyar	SBI	37221515256	500000.00
7.	Varaghanadhi	SBI	37247128585	600000.00
8.	Kousiganadhi	SBI	37227748116	650000.00
9.	Gadananadhi	SBI	37266474135	500000.00
10.	Manjalar	SBI	37226631551	700000.00
11.	Suruliyar	SBI	37248230393	0.00
12.	Lower Tamirabharani	SBI	37218068721	3000000.00
13.	Lower Vaigai	SBI	37226444685	1300000.00
14.	CDZ - Thanjavur	IB	6569717256	5000000.00
15.	CDZ - Tiruvarur	SBI	37215029423	3200000.00
16.	CDZ - Nagapattinam	IOB	030001000016510	5000000.00
17.	Ponnanaiyar	IOB	330201000003009	2000000.00
18.	Lower Bhavani	SBI	37218119825	1000000.00
19.	TN-IAMP-CELL	SBI	37217720215	135267000.00
20.	IT Based Activities (Geo-tagging)	SBI	37223841776	100000.00
21.	IT Based Activities (DEMIC)	SBI	37276891259	700000.00
22.	IT Based Activities (M.Velanmai)	SBI	37256859897	1000000.00
Total				170117000.00

Sl. No.	Sub Basins	Bank	Account Number	Transfer of funds
	<u>Phase -II</u>			
1.	Lower Pennaiyar	SBI	38870620512	500000.00
2.	Nandhiyar	SBI	38899625304	500000.00
3.	Pambar	TNGB	10092726199	500000.00
4.	Vaniyar	SBI	38879782327	1300000.00
5.	Agaramaru	SBI	38862119913	500000.00
6.	Aliyar	SBI	38862266980	500000.00
7.	LC - Aduthurai	IB	6818777394	1300000.00
8.	LC-Vridhachalam	SBI	38870564850	2500000.00
9.	Mettur Noyyal	IOB	209301000009659	800000.00
10.	Thirumanimuthar	SBI	38906421894	500000.00
11.	Karaipottanar	SBI	38869444017	500000.00
12.	Aiyyar	SBI	38864175749	600000.00
13.	Nandhiyar - Kulaiyar	SBI	38899625304	500000.00
14.	Pachaiyar	SBI	38866538894	500000.00
15.	Chittar	SBI	38870137873	850000.00
16.	Uppar	SBI	38872970065	1500000.00
17.	TN-IAMP Cell	SBI	37217720215	0.00
Total				13350000.00

PHASE - I - Spill Over Expenditure Sub - basin wise details

Sub basin Name	Expenditure for the year 2017-18 for 2019-20 (Rs. In lakh)					
	Mgt. cost	Input	IEC	Drip & Accessories	I.C	Total
Lower Palar	0.00	4.53	2.32	12.31	0.00	19.16
Nagariyar	0.00	0.00	0.27	0.00	0.00	0.27
Lower Vellar	0.48	0.25	1.50	0.00	0.00	2.23
Krishnagiri to Pambar	0.48	3.39	2.01	4.83	0.00	10.71
Sathaiyar	0.33	0.00	0.84	0.00	0.00	1.17
Sirumalaiyar	0.00	0.00	1.17	0.00	0.00	1.17
Varaghanadhi	0.28	0.00	1.12	0.00	0.00	1.40
Kousiganadhi	0.00	0.54	0.98	0.00	0.00	1.52
Gadananadhi	0.00	0.00	1.33	1.65	0.00	2.98
Manjalar	0.00	0.52	1.81	3.31	0.00	5.64
Suruliyar	0.00	0.00	1.15	0.00	0.00	1.15
Lower Tamirabharani	0.24	2.10	0.80	1.44	0.00	4.58
Lower Vaigai	0.00	0.13	0.67	0.00	0.00	0.80
CDZ - Thanjavur	0.00	0.53	0.85	0.00	0.00	1.38
CDZ - Tiruvarur	0.24	17.78	0.98	18.48	0.00	37.48
CDZ - Nagapattinam	0.00	1.54	1.15	0.00	0.00	2.69
Ponnanaiyar	0.00	1.80	1.21	7.82	0.00	10.83
Lower Bhavani	0.12	1.31	1.57	8.88	0.00	11.88
TN-IAMP Cell	0.42	0.00	6.51	0.00	0.00	6.93
IT based Activities	14.49	0.00	5.00	0.00	0.00	19.49
Total	17.08	34.42	33.24	58.72	0.00	143.46

PHASE - I - IInd Year Expenditure sub basin wise details

Sub basin Name	Expenditure for the year 2019-2020 (Rs. In lakh)					
	Mgt. cost	Input	IEC	Drip & Accessories	I.C	Total
Lower Palar	6.81	19.89	1.31	0.00	0.00	28.01
Nagariyar	1.06	0.69	0.54	0.00	0.00	2.29
Lower Vellar	5.44	14.57	1.78	0.00	0.00	21.79
Krishnagiri to Pambar	2.58	2.69	1.30	0.00	0.00	6.57
Sathaiyar	1.32	6.10	2.17	0.00	0.00	9.59
Sirumalaiyar	1.69	1.34	0.63	0.00	0.00	3.66
Varaghanadhi	0.75	0.07	0.34	0.00	0.00	1.16
Kousiganadhi	0.96	1.64	0.88	0.00	0.00	3.48
Gadananadhi	0.91	4.37	0.30	0.00	0.00	5.58
Manjalar	1.18	3.98	0.37	0.00	0.00	5.53
Suruliyar	1.03	1.48	0.64	0.00	0.00	3.15
Lower Tamirabharani	3.07	18.21	1.13	0.00	0.00	22.41
Lower Vaigai	1.36	5.96	0.37	0.00	0.00	7.69
CDZ - Thanjavur	5.19	42.28	1.39	0.00	0.00	48.86
CDZ - Tiruvarur	7.41	12.17	2.95	0.00	0.00	22.53
CDZ - Nagapattinam	4.24	17.43	1.77	0.00	0.00	23.44
Ponnanaiyar	2.93	12.81	2.43	0.81	0.00	18.98
Lower Bhavani	1.54	3.16	1.00	0.00	0.00	5.70
TNIAMP Cell	75.11	0.00	7.81	0.00	0.00	82.92
IT based Activities	6.07	0.00	0.00	0.00	0.00	6.07
Total	130.65	168.84	29.11	0.81	0.00	329.41

PHASE - I - Consolidated Expenditure sub basin wise details

Sub basin Name	Expenditure for the year 2019-2020 (Rs. In lakh)					
	Mgt. cost	Input	IEC	Drip & Accessories	I.C	Total
Lower Palar	6.81	24.41	3.64	12.31	0.00	47.17
Nagariyar	1.06	0.70	0.81	0.00	0.00	2.57
Lower Vellar	5.92	14.83	3.28	0.00	0.00	24.03
Krishnagiri to Pambar	3.06	6.08	3.31	4.83	0.00	17.28
Sathaiyar	1.65	6.10	3.01	0.00	0.00	10.76
Sirumalaiyar	1.69	1.34	1.80	0.00	0.00	4.83
Varaghanadhi	1.03	0.07	1.46	0.00	0.00	2.56
Kousiganadhi	0.96	2.18	1.86	0.00	0.00	5.00
Gadananadhi	0.91	4.36	1.63	1.65	0.00	8.55
Manjalar	1.18	4.49	2.18	3.31	0.00	11.16
Suruliyar	1.02	1.49	1.79	0.00	0.00	4.30
Lower Tamirabharani	3.31	20.31	1.93	1.44	0.00	26.99
Lower Vaigai	1.36	6.09	1.04	0.00	0.00	8.49
CDZ - Thanjavur	5.19	42.81	2.24	0.00	0.00	50.24
CDZ - Tiruvarur	7.65	29.95	3.93	18.48	0.00	60.01
CDZ - Nagapattinam	4.24	18.96	2.92	0.00	0.00	26.12
Ponnanaiyar	2.93	14.62	3.64	8.63	0.00	29.82
Lower Bhavani	1.66	4.47	2.57	8.88	0.00	17.58
TNIAMP Cell	75.53	0.00	14.32	0.00	0.00	89.85
IT based Activities	20.56	0.00	5.00	0.00	0.00	25.56
Total	147.72	203.26	62.36	59.53	0.00	472.87

PHASE - II - Expenditure sub basin wise details

Sub basin Name	Expenditure for the year 2019-2020 (Rs. In lakh)					
	Mgt. cost	Input	IEC	Drip & Accessories	I.C	Total
Lower Pennaiyar	1.00	1.79	1.94	0.00	0.00	4.73
Nandhiyar	0.61	1.40	0.77	0.00	0.00	2.78
Pambar	0.84	1.81	1.95	0.00	0.00	4.60
Vaniyar	1.02	2.47	2.44	0.00	0.00	5.93
Agaramaru	0.77	0.49	1.33	0.00	0.00	2.59
Aliyar	1.02	1.68	0.99	0.00	0.00	3.69
LC - Aduthurai	1.95	9.11	1.23	0.00	0.00	12.29
LC-Vridhachalam	3.46	15.31	3.74	0.00	0.00	22.51
Mettur Noyyal	1.85	2.83	2.7	0.00	0.00	7.38
Thirumanimuthar	0.85	1.62	1.4	0.00	0.00	3.87
Karaipottanar	0.82	1.45	1.05	0.00	0.00	3.32
Aiyyar	1.14	2.62	1.87	0.00	0.00	5.63
Nandhiyar - Kulaiyar	0.78	0.73	1.71	5.82	0.00	9.04
Pachaiyar	0.85	2.47	1.11	0.00	0.00	4.43
Chittar	1.27	4.76	1.3	0.00	0.00	7.33
Uppar	2.49	7.23	1.02	0.00	0.00	10.74
TNIAMP Cell	0.00	0.00	0.00	0.00	0.00	0.00
Total	20.72	57.77	26.55	5.82	0.00	110.86

Consolidated Expenditure

Details	Expenditure for the year 2019-2020 (Rs. In lakh)					
	Mgt. cost	Input	IEC	Drip & Acces-sories	I.C	Total
Phase I – Spill Over 2017-18 for 2019-20	17.08	34.42	33.24	58.72	0.00	143.46
Phase I – II nd Year 2019-20	130.65	168.84	29.11	0.81	0.00	329.41
Phase II – I st Year	20.72	57.77	26.55	5.82	0.00	110.86
Total	168.45	261.03	88.90	65.35	0.00	583.73

1. ACCOUNTS – HUGE AMOUNT OF GRANT REMAIN UNUTILISED
- Rs.18,54,74,885/- NEEDS EXPLANATION

At the close of 2019-2020 audit, an amount of Rs.18,54,74,885/- (Rupees Eighteen crore fifty four lakhs seventy four thousand eight hundred and eighty one only) remain unutilized. The grants for the financial year 2017-18, 2018-19 and 2019-20 and their utilization during these years are as appended below.

Year	Budget (Rs.)	Expenditure (Rs.)	Balance (Rs.)
2017-18	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
2019-20 (Phase I – IInd Year)	9,49,32,000	3,29,40,696	6,19,91,304
2019-20 (Phase II – Ist Year)	8,06,70,000	1,10,86,342	6,95,83,658

(a) Out of the Grants-in-aid amount of Rs.9,85,51,000/- sanctioned during the period 2017-2018, a sum of Rs.4,46,51,077/- has been incurred as expenditure during the upto of 2019-2020 (out of the unspent balance of 2017-18). Despite the reallocation by the government for utilizing the unspent balance of 2017-18 in the year 2019-2020, still account balance of **Rs.18,54,74,885/-** remain unutilized.

2017-18 : Rs. 53899923.00

2019-20 : Rs.131574962.00

Total Rs.185474885.00

(b) Huge cash balance of Rs.16,52,39,460.69 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.43,50,445/-

As on 31.03.2020 a sum of Rs.43,50,445/- has been realized as bank interest on the bank accounts of the following sub basins and TNIAMP Cell. The amount may be remitted to the Government funds and the fact intimated to audit.

Sl. No.	Sub Basins	Bank Interest
	I Phase	
1.	Lower Palar	24171.00
2.	Nagariyar	8752.00
3.	Lower Vellar	22762.00
4.	Krishnagiri to Pambar	23207.00
5.	Sathaiyar	14218.00
6.	Sirumalaiyar	6492.00
7.	Varaghanadhi	6147.00
8.	Kousiganadhi	5773.00
9.	Gadananadhi	9841.00
10.	Manjalar	5010.00
11.	Suruliyar	10544.00
12.	Lower Tamirabharani	25712.00
13.	Lower Vaigai	9877.00
14.	CDZ - Thanjavur	33929.00
15.	CDZ - Tiruvarur	15168.00
16.	CDZ - Nagapattinam	34154.00
17.	Ponnanaiyar	20389.00
18.	Lower Bhavani	16178.00
19.	TN-IAMP-CELL	3927240.00
20.	IT Based Activities (Geo-tagging)	19542.00
21.	IT Based Activities (DEMIC)	9025.00
22.	IT Based Activities (M.Velanmai)	20198.00
	Total	4268329.00

Sl. No	Sub Basins	Bank Interest
	Phase - II	
1.	Lower Pennaiyar	4756.00
2.	Nandhiyar	5508.00
3.	Pambar	4101.00
4.	Vaniyar	4827.00
5.	Agaramaru	5778.00
6.	Aliyar	5661.00
7.	LC - Aduthurai	6378.00
8.	LC-Vridhachalam	8266.00
9.	Mettur Noyyal	4312.00
10.	Thirumanimuthar	4540.00
11.	Karaipottanar	5607.00
12.	Aiyyar	4718.00
13.	Nandhiyar - Kulaiyar	5308.00
14.	Pachaiyar	1902.00
15.	Chittar	4629.00
16.	Uppar	5825.00
17.	TN-IAMP Cell	0.00
	Total	82116.00

3. SUBSIDY - DRIP IRRIGATION INSTALLATION AND FARM INPUT ISSUED TO FARMERS - INADEQUACIES

On verification of the documents related to installation of Drip Irrigation System in the fields of farmers and the farm input distribution registers of the farmers under the TN-IAMP Project the following inadequacies are observed.

a. Lease Agreement not produced

The document of land holding rights of the farmer is not indicated in the chitta and in cases where the said farmers are undertaking the lands under lease, no lease agreement executed. Hence whether the subsidy is given to the genuine farmer could not ascertained.

b. Adangal not produced

In case where agricultural inputs were issued to farmers beneficiaries and farmers who purchased inputs and claimed input cost, 'adangal' documents indicating the crop being currently and previously cultivated are not provided.

c. Check Measurement not produced

In some of the cases documents of check measurement were not enclosed in the drip voucher. Hence whether the installation of drip irrigation system in the fields of farmers genuinty could not ascertained. Hence the above documents produced to audit.

Sub-basin and farmers details list enclosed.

a. LEASE DOCUMENT NOT PRODUCED

Name of the Sub-basin : Lower Bhavani at ARS, Bhavanisagar

Voucher No. & Date	Lease Agreement
196/28.02.2020	Tmt.P.Chitra Devi Tmt. P.Chitra Devi 1.29 + 0.83 = 2.12

b. ADANGAL WANTING

Name of the Sub-basin : Nandhiyar Kulayar at AEC&RI, Trichy

Voucher No. & Date	Name of Farmer
279/31.03.2020	Tmt.Ananthanayagi Thiru.R.Thirunavukarasu

Name of the Sub-basin : Ponnayanar at NPRC, Vamban

Voucher No. & Date	Name of Farmer
280/31.03.2020	Thiru.V.Singaram Thiru.P.Asaithambi Thiru.P.Mani Tmt.R.Chithra Tmt.Shanmugapriya Thiru.Krishnan Thiru.A.Subramanian

c. **CHECK MEASUREMENT NOT PRODUCED**

Name of the Sub-basin : Nandhiyar Kulayar at AEC&RI, Trichy

Voucher No. & Date	Name of Farmer
279/31.03.2020	Thiru.K.Rajendran Thiru.S.Thirunavukarasu Tmt.Ananthanayagi Thiru.G.Viswanathan Thiru.R.Thirunavukarasu

AUDIT CERTIFICATE

Certified that out of the Grants-in-aid amount of Rs.27,41,53,000/- (Rupees twenty seven Crore forty one lakh and fifty three thousand only) sanctioned during the period from 2017-2018 to 2019-2020, a sum of Rs.1,43,46,326/- (Rupees one Crore Forty three lakh Forty six thousand Three hundred and twenty six only) has been incurred as expenditure (out of the unspent balance of 2017-18) and a sum of Rs.3,29,40,696/- (Rupees three crore twenty nine lakh forty thousand six hundred and ninety six only) has been incurred as expenditure for Phase I – Second year and a sum of Rs.1,10,86,342/- (Rupees one crore ten lakh eighty six thousand and three hundred and forty two only) has been incurred as expenditure for Phase-II – First year during the period of 2019-2020 relating to the Tamil Nadu Irrigated Agriculture Modernization and Project (TN-IAMP), leaving a balance of Rs.18,54,74,885/- (Rupees Eighteen crore Fifty four lakh Seventy four thousand Eight hundred and Eighty five only) at the end of fourth quarter of 2019-2020, 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.


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

I. Consolidated Receipts grants in aid

2017-18	:	Rs. 98551000.00
2019-20 I Phase :		Rs. 94932000.00
2019-20 II Phase:		Rs. 80670000.00
Total		Rs. 274153000.00

II. Consolidated Expenditure

Details	Expenditure for the year 2019-2020 (Rs. In lakh)					
	Mgt. cost	Input	IEC	Drip & Acces-sories	I.C	Total
Phase I – Spill Over 2017-18 for 2019-20	17.08	34.42	33.24	58.72	0.00	143.46
Phase I – II nd Year 2019-20	130.65	168.84	29.11	0.81	0.00	329.41
Phase II – I st Year	20.72	57.77	26.55	5.82	0.00	110.86
Total	168.45	261.03	88.90	65.35	0.00	583.73

20/05/2020
DEPUTY DIRECTOR
Local Fund Audit
Tamil Nadu Agricultural University
Coimbatore - 641 003.

5. OBJECTIONS PENDING SETTLEMENT

3 number of objections involving in sum of Rs.Nil as detailed below 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	0	0
2.	2018-19	1, 2, 3	3	0
Total			3	0

20/03/2024
Deputy Director
Local Fund Audit,
TNAU, CBE -3.

LOCAL FUND AUDIT DEPARTMENT

From
Th.N.Gunasekaran, M.Sc.B.Ed.,
Deputy Director,
Local Fund Audit,
TANUVAS Audit,
MVC Campus, Chennai – 7.

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

M	J
19/8	21/8

R.C.No. 365/A1/2020 dated: 12.08.2020



Sir,

Sub: Audit – Audit Report on the accounts of TNIAMP Sensitizing farmers on nutritional supplemental strategy for the year 2019-20 – issued.

-oOo-

I forward herewith a copy of Audit Report on the TNIAMP Sensitizing farmers on nutritional supplemental strategy for the year 2019-20 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.

(Handwritten signature)
Deputy Director
Local Fund Audit,
TANUVAS, Chennai -7

Encl:

Copy of the Audit Report, Audited Annual Accounts for the year 2019-20 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 & Nodal Officer (TN-IAMP), TANUVAS, Chennai.
3. The Director, Local fund Audit, Chennai.

**ANNUAL AUDIT REPORT
ON THE ACCOUNTS OF
TNIAMP**

FOR THE YEAR

2019-20

**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 2019-20**

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	31.03.2020
2.	Principal Investigator	Dr. C.Valli, Ph.D.,	01.04.2019	31.03.2020
3.	Co Investigator	Dr. R.Murugeswari , Ph.D., Dr. J. Ramesh, Ph.D.,	01.04.2019	31.03.2020

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 in the Phase-I 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.89,77,800/- was released in last two years for implementation of the activities.

Project activities in 2019-20.

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 2019-20, it has been implemented in 18 sub basins. The activities are executed from Institute of animal

nutrition, Kattupakkam as nodal office which is situated in lower palar region. Hence, an existing building was identified for the purpose and renovations were made. Utilising the budget allotted for this purpose, TANUVAS GRAND production plant was installed, having a total capacity of producing 2000 litres (3150 numbers of 600 ml bottles) of TANUVAS GRAND per day. The plant have the components of weighing balance – 300 Kg capacity, pulveriser – Capacity of 25 Kg per hour, RO system – 2000 litres per day capacity, TANUVAS GRAND plant having the capacity of producing 2000 litres (3150 numbers of 600 ml bottles) of TANUVAS GRAND per day. TANUVAS GRAND plant has mixer, storage unit, feeder unit, filler unit, labelling unit and capping unit. The plant was made operational and TANUVAS GRAND production has commenced.

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

TANUVAS GRAND production commenced 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 I	TANUVAS GRAND distribution completed
1	Lower Vellar	Cuddalore	1	200	200	200
		Villupuram	1	200	200	200
		Perambalur	1	200	200	200
2	Lower Palar	Kancheepuram	4	200	0	0
				200	0	0
				200	200	200
				200	200	200
3	Krishnagiri to Pambar	Krishnagiri	1	200	200	200
		Dharmapuri	1	200	0	0
4	Lower Bhavani	Erode	4	800	200	200
5	Upper Bhavani	Coimbatore	1	200	0	0
6	Nagariar	Thiruvallur	1	200	200	200
7	Gadanadhi	Thirunelveli	1	200	200	200
8	Lower Thamirabharani	Thirunelveli	1	200	200	200
		&Thoothukudi	2	400	0	0
9	Kallar	Thoothukudi	1	200	200	200
10	Ponnannaiyar	Pudhukottai&	1	200	0	0
		Tiruchy	2	400	200	200
11	Cauvery Delta	Tiruchy	1	200	200	200
		Pudhukottai	1	200	0	0
		Thanjavur	5	1000	200	200
					200	200
					0	0
					0	0
0	0					

		Nagapattinam	1	200	200	200
		Tiruvarur	3	600	200	200
12	Lower Vaigai	Ramanathapuram	1	100	100	100
		Sivaganagi		100	0	0
13	Sirumalaiyar	Madurai	1	100	100	100
		Dindigul		100	0	0
14	Gowsiganadhi	Madurai	1	100	100	100
		Virudhunagar		100	0	0
15	Sathiar	Madurai	2	400	100	100
16	Manjalar	Dindigul	1	200	200	200
		Theni	1	200	0	0
17	Varaganadhi	Theni	1	200	200	200
18	Suruliyar	Theni	2	400	200	200
	Total		44	8800	4400	4400

The Post supplementation data was collected and interpreted on TANUVAS GRAND supplementation and outcome is TANUVAS GRAND increases milk yield from 500ml to 1000ml in responded animals and reduces the methane production.

The other component of this project is setting up of mineralized salt lick production unit in farmers door step. To implement this activity, initially Fifteen to twenty five farmers were selected from each dairy interest group of sub basin for orientation training. It was covered for 18 sub basins as listed below.

Sr.No.	Name of Sub basins for Phase I	Districts covered	No of group finished	No. of farmers trained
1	Lower Vellar	Cuddalore	1	15
		Villupuram	1	20
		Perambalur	1	15
2	Lower Palar	Kancheepuram	4	60
3	Krishnagiri Pambar	Krishnagiri	1	20
		Dharmapuri	1	20
4	Nagariar	Thiruvallur	1	45
5	Ponnannaiyar	Tiruchy	2	60
		Pudhukottai	1	40
6	Cauvery Delta	Tiruchy	1	50
		Pudhukottai	1	50
		Thanjavur	5	80
		Nagapattinam	1	20
		Tiruvarur	3	60
7	Sirumalaiyar	Dindigul	1	25
8	Gowsiganadhi	Madurai	1	25
9	Sathiar	Madurai	2	50

10	Manjalar	Dindigul	1	20
		Theni	1	25
11	Varaganadhi	Theni	1	25
12	Suruliyar	Theni	2	50
13	Gadananathi	Trinelveli	1	20
14	Lower Thamirabharani	Trinelveli	1	20
		Thoothukudi	2	45
15	Kallar	Thoothukudi	1	22
16	Lower Bhavani	Erode	4	60
17	Upper Bhavani	Coimbatore	1	20
18	Lower Vaigai	Ramnathapuram	1	20
Total			44	982

982 farmers were trained on importance of salt lick feeding in animals and its method of preparation. Farmers knowledge on salt lick feeding and method of production was ascertained for further selection of two farmers from each dairy interest group.

Farmers were selected from orientation training program at sub basin level by co-coordinators and they were trained on hands on training. Two farmers were selected from trained farmers from each dairy interest group of sub basin for technical training based on their performance and learning skill. It was covered for 18 sub basins as listed below.

Sr.No.	Name of Sub basins for Phase I	Districts covered	No of group finished	No. of farmers trained
1	Lower Vellar	Cuddalore	1	2
		Villupuram	1	2
		Perambalur	1	2
2	Lower Palar	Kancheepuram	4	9
3	Krishnagiri Pambar to	Krishnagiri	1	2
		Dharmapuri	1	2
4	Nagariar	Thiruvallur	1	3
5	Ponnannaiyar	Tiruchy	2	4
		Pudhukottai	1	2
6	Cauvery Delta	Tiruchy	1	2
		Pudhukottai	1	2
		Thanjavur	5	10
		Nagapattinam	1	2
		Tiruvarur	3	6
7	Sirumalaiyar	Dindigul	1	2
8	Gowsiganadhi	Madurai	1	2
9	Sathiar	Madurai	2	4

10	Manjalar	Dindigul	1	2
		Theni	1	2
11	Varaganadhi	Theni	1	2
12	Suruliyar	Theni	2	4
13	Gadananathi	Trinelveli	1	2
14	Lower Thamirabharani	Trinelveli	1	2
		Thoothukudi	2	4
15	Kallar	Thoothukudi	1	2
16	Lower Bhavani	Erode	4	8
17	Upper Bhavani	Coimbatore	1	2
18	Lower Vaigai	Ramnathapuram	1	2
Total			44	90

Outcomes:

90 farmers were selected for technical training on salt lick production for three days at Institute of Animal Nutrition, Kattupakkam.

Technical training to members of selected groups

Farmers were trained on salt lick preparation for three days at Institute of Animal Nutrition by hands on training. It was conducted 30 farmers per batch, totally 3 batches. On first day, they were enlightened the various steps on preparation. They were divided as group with six members from different districts to handle them as group. Second day, each group was allowed to prepare the salt lick by themselves. Third day, the quality check and storage study were trained and also asked them check the quality of salt licks which they have prepared. Finally, the discussion was made with farmers with all technical staff to clear their doubts on salt lick preparation. The food and accommodation were arranged at training place premises. Travelling allowances were met out from the project. Totally, 90 farmers were trained.

Outcomes:

Among 90 farmers were trained, 14 farmers were selected to establish the salt lick production unit at their places based on their capacity to produce salt licks.

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-2019-2020 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 2018-19. The receipts and charges for the year 2018-19 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	5880106/-	2273400/-	163715/-	8317221/-	5221080/-	3096141/-

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 2019-20 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 31.03.2020 was in agreement with the opening balance as per the abstract of annual accounts as on 31.03.2020 and also with the closing balance of the Bank pass book as on 31.03.2020 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 31/03/2020	30,96,141.00
ADD: -(uncashed cheques)	69,270.00
Total	31,65,411.00
LESS: SMS Charges	15.39
Closing Balance as per Bank Pass book as on 31/03/2020	31,65,395.61

5) TN-IAMP -GRANTS RECEIVED DURING THE YEAR

(a). The following are the particulars of grants received for the TNIAMP during the year 2019-20:

SI.No.	Grants	Amount Rs.
1	G.O.(Ms). No. 130./ Animal Husbandry dairying and Fisheries, AH6 dept. Dated:04.07.2018.	22,73,400.00
	Total	22,73,400.00

6). UTILIZATION OF GRANT RECEIVED:

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

SI.No.	Grants Utilized	Amount Rs.
1.	TN-IAMP implementation	52,21,080.00
	Total	52,21,080.00

**7) TNIAMP Account Bank Interest not refunded to Funding Agency – Defects
Rs.2,56,897/-:**

On the verification of TNIAMP project on sensitizing farmers on nutritional supplemental strategy scheme bank interest received for the years 2018-2019 amount of Rs.93,182/-and 2019-2020 amount of Rs.1,63,715/- was taken as receipt. As per rules bank interest may be refunded to funding agency as early as possible. The result of action may be intimated to audit.

8) RESULT OF AUDIT:

The result of Audit is considered as fairly satisfactory.

9) **OBJECTION PENDING SETTLEMENT:** One objection for Rs.2,56,897/- 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.	2018-2019	-	-	0.00
2.	2019-2020	7	1	256897.00
		Total	1	256897.00

14/11/2020
Deputy Director
Local Fund Audit,
TANUVAS, Chennai

14/11/20

AUDIT CERTIFICATE

Certified that, Grants-in-aid of Rs.22,73,400/- (Rupees Twenty two lakhs Seventy three thousands and four hundred only) grant sanctioned during the period 2019-20 and a sum of Rs.52,21,080/- (Rupees Fifty two lakhs twenty one thousands and eighty only) has been incurred as expenditure during the period 2019-20 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.

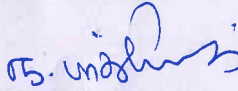
On the basis of the information and explanation that have been obtained as per records and according to the best of our knowledge. It is further certified that the expenditure statement represents a true and fair view of the implementation of the project.


Deputy Director
Local Fund Audit,
TANUVAS, Chennai


14/09/20

TAMIL NADU VETERINARY AND ANIMAL SCIENCES UNIVERSITY				
TN-IAM Project ANNUAL ACCOUNTS FOR THE YEAR 2019-2020				
TNIAMP Project on Sensitizing Farmers on Nutritional Supplement Strategy, IAN, Kattupakkam				Format No. I
Name of the Station: INSTITUTE OF ANIMAL NUTRITION, Kattupakkam				S.C.NO.18064
S.No.	Receipt	Amount	Expenditure	Amount
1	Opening Balance	58,80,106.00	Total as per Format XVII)	52,21,080.00
2	Grant Received	22,73,400.00	Loans & Advances (Format XVIII)	
3	Receipts (Bank Interest)	1,63,715.00	Deposits Charges (Format XIX)	0.00
4	Transfer of funds -	0.00	Unspent Return to Finance Officer/Funding Agency	
			Total Charges	52,21,080.00
			Cash on hand	
			Cash at Bank	30,96,141.00
	Grand Total	83,17,221.00	Grand Total	83,17,221.00


Professor and Head,
Institute of Animal Nutrition,
Kattupakkam.


INSPECTOR
Local Fund Audit,
TANUVAS, Chennai



Annual Audit Report on the
Account of The TN IAMP
IAMWARM Phase-1 @
Directorate of Sustainable
Aquaculture, Thanjavur ,
MVC,
2019-2020

LOCAL FUND AUDIT DEPARTMENT

From

To

**Thiru.V.Muthukrishnan, B.Sc., B.Ed.,
Deputy Director(FAC),
TANUVAS Audit,
MVC Campus, Chennai - 7.**

**Director,
Directorate of Sustainable
Aquaculture, Soorakottai,
Thanjavur-614 904.**

R.C. No. 582/A1/2020, dated: 09.10.2020

Sir,

Sub: Audit - Audit Report on the accounts of TN IAMP IAMWARM Phase-1 @
Directorate of Sustainable Aquaculture, Thanjavur for the year 2019- 20 -
Audit Report sent - Regarding.

The Audit Report on the Accounts of the TN IAMP IAMWARM Phase-1 @
Directorate of Sustainable Aquaculture, Thanjavur, for the year 2019-20 are sent
herewith. The replies of the Audit Report may kindly be sent to this office within one
month from the date of its receipt.

The receipt of the audit notes may be acknowledged early.


**Deputy Director(FAC),
Local Fund Audit,
TANUVAS, Chennai**

Copy to: The Finance Officer, TANUVAS, Chennai - 51.

REPORT
ANNUAL AUDIT NOTES ON THE ACCOUNTS OF THE
TN IAMP IAMWARM Phase-I at
DIRECTORATE OF SUSTAINABLE AQUACULTURE, THANJAVUR
FOR THE YEAR 2019 - 20

1. **Name of the Auditor** : 1. T. MUTHU KRISHNAN M.Sc, B.Ed.,
Inspector.
2. N. SAMIDURAI, M.Sc,
Assistant Inspector.
2. **Duration of the Audit** : 02 - Mandays. (29.09.2020)
3. **Reviewing Officer & Review Date** : Thiru.
Deputy Director.
-2020.

4. 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	01.04.2019 to 31.03.2020

On the time of audit Dr.J. Stephen Sampath Kumar is hold as Director in this office.

5) CERTIFICATE OF AGREEMENT OF BALANCES:

The opening balance as per the scheme cash book of the under mentioned account as on 01.04.2019 is in agreement with the closing balance of the previous year. The closing balance as per the cashbook as on 31.03.2020 is 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 31.03.2020 subject to the reconciliation as shown below.

TN IAMP IAMWARM Scheme

A/c No.4521101009188, Indian Bank, Thanjavur.

Closing balance as per cash book as on 31.03.2020	19,78,782.00
ADD: Uncashed Cheques	18,39,424.00
Total	38,18,206.00
LESS: Bank charges	33.00
Closing balance as per bank pass book as on 31.03.2020	38,18,173.00

*** Details of uncashed cheques**

Sl. No.	Cheque No. & Date	Amount (Rs.)	Encashment Date
1	736248/21.02.2020	10800.00	--
2	736260/14.03.2020	2500.00	Invalid
3	736261/14.03.2020	26853.00	01.06.2020
4	736264/17.03.2020	9850.00	09.06.2020
5	736269/17.03.2020	9800.00	17.06.2020
6	736270/31.03.2020	54838.00	09.04.2020
7	736271/31.03.2020	8948.00	01.06.2020
8	736272/31.03.2020	4900.00	08.06.2020
9	736273/31.03.2020	9262.00	08.06.2020
10	736274/31.03.2020	45150.00	08.06.2020
11	736275/31.03.2020	58800.00	--
12	736276/31.03.2020	487849.00	11.06.2020
13	736277/31.03.2020	81900.00	09.06.2020
14	736278/31.03.2020	63300.00	26.06.2020
15	736279/31.03.2020	99645.00	26.06.2020
16	736280/31.03.2020	203228.00	26.06.2020
17	736281/31.03.2020	395356.00	26.06.2020
18	736282/31.03.2020	25412.00	23.06.2020
19	736283/31.03.2020	4200.00	26.06.2020
20	736284/31.03.2020	3898.00	23.06.2020
21	736285/31.03.2020	19395.00	22.06.2020
22	736286/31.03.2020	18057.00	23.06.2020
23	736287/31.03.2020	2683.00	23.06.2020
24	736288/31.03.2020	48300.00	26.06.2020
25	736289/31.03.2020	98500.00	26.06.2020
26	736290/31.03.2020	10351.00	24.06.2020
27	736291/31.03.2020	6768.00	23.06.2020
28	736292/31.03.2020	28881.00	26.06.2020
	Total	1839424.00	

6) Tamil Nadu Irrigated Agriculture Modernization Project (TN IAMP) (IAMWARM-II) Phase-I with World Bank Assistance – Implementation and Scheme review.

Administrative sanction ..	G.O.(Ms)No.26, Animal Husbandry, Dairying and Fisheries (FS.4) Department, 22.02.2018. U.S.O.No.263/R1/TNJFU/2018 R.C.No.959/R1/TNJFU/2018, 10.05.18
Scheme ..	Tamil Nadu Irrigated Agriculture Modernization Project (TN IAMP) (IAMWARM-II) Phase-I with World Bank Assistance
Total Budget ..	Rs.250.00 Lakhs Rs.51.45 Lakhs for 2017-18 (I Phase)
Locations ..	Thanjavur, Barur, Trichy, Bhavanisagar, Parakkai, FCRI-Thoothukudi & Muttukadu.
Funding Agency ..	Tamil Nadu Government under TN-IAMP.
Scheme duration ..	1 year. (2017-18)
Administration ..	Director, DSA, Thanjavur.

In the first year of Scheme implementation, Rs.51,45,000/- received as grant on September 2018 and expenditure made till the audit year in the following heads.

Expenditure Head	Allotment (As per administrative sanction order – USO No.246/R1/TNJFU/Estt./2020, dt.09.03.2020) Rs.	Expenditure Rs.			Balance Rs.
		2018-19	2019-20	Total	
Recurring	16.80	0.42	14.09	14.51	02.29
Non-Recurring	26.30	--	13.62	13.62	12.68
Cost of Personnel	08.40	0.35	05.75	06.10	02.30
Total	51.50	0.77	33.46	34.23	17.27

Observations:

a) This scheme was approved by the State Government for one year only i.e., Phase-I for 2017-18. Allotment made for this scheme on 2018-19, hence the scheme started with delay.

b) In 2019-20 expenditure made for Rs.33.46 Lakhs only upto March 2020; And totally from 2018-19 to 2019-20 Expenditure for Rs.34.23 Lakh was done. Hence the belated and poor performance in the project work should be got ratified by the respective authorities.

7) RESULT OF AUDIT:

The Result of Audit is considered satisfactory.

8) RECEIPTS AND CHARGES:


The Receipts and Charges in respect for the Audit period under scheme Account is given below.

Sl. No.	Account Name	Receipts Rs.	Charges Rs.
1.	TN IAMP IAMWARM Phase-I	53,25,303.00	33,46,521.00

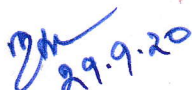
9) OBJECTION PENDING SETTLEMENT:

A total number of **1** objections involving a sum of **Rs.NIL/-** were pending to settlement at the end of the audit. Hence Necessary action may be taken to settle the objection earlier.

Sl. No.	Year	Para No.	Total paras	Amount Rs.
1.	2019-20	6	1	0.00
		TOTAL	1	0.00


Deputy Director,
Local Fund Audit,
TANUVAS, Chennai-7.


29/09/2020


29.9.20

**ANNUAL ACCOUNTS
TN IAMP
IAMWARM-II Phase-I
(D.S.A., Thanjavur)
For the year
2019-2020**

Tamil Nadu Dr.J.Jayalalithaa Fisheries University
Directorate of Sustainable Aquaculture

ANNUAL ACCOUNTS FOR 2019 - 2020

FORM NO.I

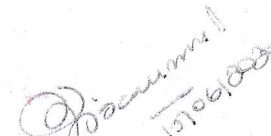
Head of Account: Tamil Nadu Irrigated Agriculture Modernization Project (TN IAMP)

Sc.No. 18-101-04

S.B. A/c .No.: 4521101009188

Receipt	Total	Expenditure	Total
Opening Balance as on 01.04.2019	51,39,962	P.No. 1, TCeSA, Thanjavur	10,82,643
Transfer of funds from FO TNJFU	--	P. No.2, KBCeSA, Barur	79,902
Bank Interest as on 30.04.2019	50,797	P.No.3, DIVA, Muttukadu	9,48,552
Bank interest as on 31.07.2019	51,261	P.No.4, DSA, Thanjavur	3,72,932
Bank interest as on 31.10.2019	45,302	P.No.5, EBCeSA, Bhavanisagar	7,03,303
Bank interest as on 31.01.2020	37,981	P.No.6, DSA, Thanjavur	1,59,189
		Total	33,46,521
		Closing balance as per Cash Book as on 31.03.2020	19,78,782
Total	53,25,303	Total	53,25,303


29/09/2020
**INSPECTOR,
LOCAL FUND AUDIT DEPT.,
THANJAVUR-613 010.**


15/6/20
**DIRECTOR
Directorate of
Sustainable Aquaculture,
Soorakottai.
Thanjavur - 614 904**

Tamil Nadu Dr.J.Jayalithaa Fisheries University
Directorate of Sustainable Aquaculture

ANNUAL ACCOUNTS FOR 2019-2020

FORM NO. III

ACTUAL RECEIPT STATEMENT

Head of Account: Tamil Nadu Irrigated Agriculture Modernization Project (TN IAMP)

Sc.No. 18-101-04

S.B. A/c .No.: 4521101009188

Month	Transfer of funds Rs.	Bank Interest Rs.	Total Rs.
April 2019	--	50,797	50,797
May 2019	--	--	--
June 2019	--	--	--
July 2019	--	51,261	51,261
Aug. 2019	--	--	--
Sept. 2019	--	--	--
Oct. 2019	--	45,302	45,302
Nov. 2019	--	--	--
Dec. 2019	--	--	--
Jan.2020	--	37,981	37,981
Feb.2020	--	--	--
Mar.2020	--	--	--
Total	--	1,85,341	1,85,341

[Signature]
29/09/2020
**INSPECTOR,
LOCAL FUND AUDIT DEPT.,
THANJAVUR-613 010.**

[Signature]
15/6/20

DIRECTOR
Directorate of
Sustainable Aquaculture,
Soorakottai.
Thanjavur - 614 904

Tamil Nadu Dr.J.Jayalalithaa Fisheries University
Directorate of Sustainable Aquaculture
ANNUAL ACCOUNTS FOR 2019 - 2020

FORM NO. XIV

DETAILS OF EXPENDITURE

Head of Account: Tamil Nadu Irrigated Agriculture Modernization Project (TN IAMP)

P.No.1. Development of optimum sustainable production model for irrigation tanks and farm ponds in Tamil Nadu

Sub – Basin: Cauvery

Name of the Centre: Thanjavur Centre for Sustainable Aquaculture, Thanjavur

Sc.No. 18-101-04

S.B. A/c .No.: 4521101009188

Detailed Head	Non Recurring		Cost of Personnel		Recurring			Total
	Water quality lab establishment	Wet laboratory establishment	Junior Research Fellow	Project Assistant	Lab Consumables	Office contingency	Fuel / vehicle hire charges	
April 2019	--	--	15,000	19,667	--	--	--	34,667
May 2019	--	--	14,032	19,032	--	9,900	--	42,964
June 2019	--	--	--	--	--	--	2,863	2,863
July 2019	--	--	30,000	29,677	--	--	5,628	65,305
Aug. 2019	--	--	9,194	9,032	--	--	1,464	19,690
Sept. 2019	--	--	15,000	--	--	--	--	15,000
Oct. 2019	--	--	15,000	--	--	--	--	15,000
Nov. 2019	--	--	15,000	--	--	1,716	--	16,716
Dec. 2019	--	--	15,000	6,129	--	3,800	--	24,929
Jan.2020	--	--	15,000	10,000	--	--	--	25,000
Feb.2020	--	--	15,000	10,000	--	4,500	--	29,500
Mar.2020	4,37,265	19,395	15,000	5,806	3,04,757	--	8,786	7,91,009
Total	4,37,265	19,395	1,73,226	1,09,343	3,04,757	19,916	18,741	10,82,648

29/09/2020
**INSPECTOR,
LOCAL FUND AUDIT DEPT.,
THANJAVUR-813 010.**

29/09/2020
DIRECTOR,

Tamil Nadu Dr.J.Jayalalithaa Fisheries University
Directorate of Sustainable Aquaculture
ANNUAL ACCOUNTS FOR 2019 - 2020

FORM NO. XIV

DETAILS OF EXPENDITURE

Head of Account: Tamil Nadu Irrigated Agriculture Modernization Project (TN IAMP)

P.No.2. Development and management of pure line inland fish brooders in the brooder farm production of good quality seeds

Sub – Basin: Pambar to Krishnagiri

Name of the Centre: Krishnagiri Barur Centre for Sustainable Aquaculture, Barur

Sc.No. 18-101-04

S.B. A/c .No.: 4521101009188

Detailed Head	Non Rec.	Cost of personnel		Recurring				Total
	Tanks & Accessories	Junior Research Fellow	Project Assistant	Lab Consumables	Brooder maintenance	Travel cost	Nets, haps and accessories	
April 2019	--	--	--	--	--	--	--	--
May 2019	--	--	--	--	--	--	--	--
June 2019	--	--	--	--	--	--	--	--
July 2019	--	--	--	--	--	--	--	--
Aug. 2019	--	--	--	--	--	--	--	--
Sept. 2019	--	--	--	--	--	--	--	--
Oct. 2019	--	--	--	40,548	--	--	--	40,548
Nov. 2019	--	--	--	--	--	--	--	--
Dec. 2019	--	--	9,677	--	--	--	--	9,677
Jan.2020	--	--	9,677	--	--	--	--	9,677
Feb.2020	--	--	10,000	--	--	--	--	10,000
Mar.2020	--	--	10,000	--	--	--	--	10,000
Total	--	--	39,354	40,548	--	--	--	79,902

Inspector
**INSPECTOR,
LOCAL FUND AUDIT DEPT.,
THANJAVUR-613 010.**

Director
DIRECTOR,

Tamil Nadu Dr.J.Jayalalithaa Fisheries University
 Directorate of Sustainable Aquaculture
 ANNUAL ACCOUNTS FOR 2019 - 2020

FORM NO. XIV

DETAILS OF EXPENDITURE

Head of Account: Tamil Nadu Irrigated Agriculture Modernization Project (TN IAMP)

P.No.3 Formulation of species specific fish feed using locally available low cost ingredients

Sub – Basin: Lower Palar & Kallar

Name of the Centre: Directorate of Incubation and Vocational Training in Aquaculture, Muttukadu, Chennai

Sc.No. 18-101-04

S.B. A/c .No.: 4521101009188

Detailed Head	Non-Rec.	Cost of Personnel		Recurring				Total
	Feed Quality Analytical instruments	Junior Research Fellow	Project Assistant	Lab Consumables	Feed ingredients & Feed making	Feed Analytical charges	Maintenance of machines	
April 2019	--	--	10,000	--	--	--	--	10,000
May 2019	--	15,000	10,000	--	--	--	--	25,000
June 2019	--	--	--	--	--	--	--	--
July 2019	--	30,000	18,065	--	--	--	--	48,065
Aug. 2019	--	15,000	5,161	--	--	--	--	20,161
Sept. 2019	--	14,500	10,000	--	--	--	--	24,500
Oct. 2019	--	15,000	6,774	--	--	--	--	21,774
Nov. 2019	--	15,000	--	--	--	--	--	15,000
Dec. 2019	--	15,000	--	--	--	--	--	15,000
Jan.2020	--	15,000	9,677	--	--	897	--	25,574
Feb.2020	--	15,000	10,000	--	--	--	--	25,000
Mar.2020	4,87,849	14,032	10,000	10,351	1,46,800	38,846	10,600	7,18,478
Total	4,87,849	1,63,532	89,677	10,351	1,46,800	39,743	10,600	9,48,552

29/09/2020
INSPECTOR,
 LOCAL FUND AUDIT DEPT.,
 THANJAVUR-613 010.

30/09/2020
DIRECTOR,
 DSA TNIFU Thiruvananthapuram

Tamil Nadu Dr.J.Jayalalithaa Fisheries University
Directorate of Sustainable Aquaculture

ANNUAL ACCOUNTS FOR 2019 - 2020

FORM NO. XIV

DETAILS OF EXPENDITURE

Head of Account: Tamil Nadu Irrigated Agriculture Modernization Project (TN IAMP)

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

Name of the Centre: Directorate of Sustainable Aquaculture, Thanjavur

Sc.No. 18-101-04

S.B. A/c .No.: 4521101009188

Detailed Head	Non - Recurring			II Recurring (A) Training for Trainers				II Recurring (B) Training to the identified farmers from State Fisheries Department						Total	
	Trng.	Off. facil.	AV	Trng. material	Acco mdn.& field visit	Off. Cont.	Misc	Fied Visit	No. of trainees per year	Stipend	Travel cost	Trng. material	Honorarium		Off. cont.
Apr. 19	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
May. 19	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
June. 19	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
July. 19	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Aug. 19	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Sept. 19	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Oct. 19	--	--	--	--	--	--	--	28,000	--	--	--	--	--	--	28,000
Nov. 19	--	--	78,800	--	--	--	--	--	--	--	--	--	5,180	--	83,980
Dec. 19	--	--	--	--	--	--	--	--	--	--	--	--	1,452	--	1,452
Jan. 20	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Feb. 20	--	--	--	--	--	--	--	--	--	1,07,100	35,700	--	5,880	--	1,48,680
Mar.20	--	--	--	--	--	--	--	--	--	66,600	22,200	11,550	5,140	5,330	1,10,820
Total	--	--	78,800	--	--	--	--	28,000	--	1,73,700	57,900	11,550	17,652	5,330	3,72,932

[Signature]
29/09/2020
**INSPECTOR,
LOCAL FUND AUDIT DEPT.,
THANJAVUR-813 010.**

[Signature]
10/09/2020
**DIRECTOR,
V3, W.O. DSA, THANJAVUR.**

Tamil Nadu Dr.J.Jayalalithaa Fisheries University
Directorate of Sustainable Aquaculture

ANNUAL ACCOUNTS FOR 2019 - 2020

FORM NO. XIV

DETAILS OF EXPENDITURE

Head of Account: Tamil Nadu Irrigated Agriculture Modernization Project (TN IAMP)

P.No.5. Aquaponics and Raceway model development and dissemination

Sub – Basin: Cauvery Basin

Name of the Centre: Erode Bhavanisagar Centre for Sustainable Aquaculture, Bhavanisagar

Sc.No. 18-101-04

S.B. A/c .No.: 4521101009188

Detailed Head	Non - Recurring			Recurring				Total
	FRP Tanks & accessories	Solar panel for operation of Aquaponics	Motor pumps	Lab consumables	Cost of fishes, plants, transport cost	Nets, hapas, O ₂ cylinders & accessories	Pipes, glass tanks water filters for aquaponics	
April 2019	--	--	--	--	--	--	--	--
May 2019	--	--	--	--	--	--	--	--
June 2019	--	--	--	--	--	--	--	--
July 2019	--	--	--	--	--	4,925	--	4,925
Aug. 2019	--	--	--	--	--	--	--	--
Sept. 2019	--	--	--	--	--	--	--	--
Oct. 2019	--	--	--	--	6,278	4,935	9,830	21,043
Nov. 2019	--	2,90,000	--	--	--	9,425	9,600	3,09,025
Dec. 2019	--	--	--	46,865	5,735	4,925	2,100	59,625
Jan.2020	--	--	--	1,330	9,180	--	4,350	14,860
Feb.2020	--	--	--	--	4,135	4,135	4,720	12,990
Mar.2020	--	--	49,000	26,853	15,177	69,660	1,20,145	2,80,835
Total	--	2,90,000	49,000	75,048	40,505	98,005	1,50,745	7,03,303

29/09/2020
**INSPECTOR,
LOCAL FUND AUDIT DEPT.,
THANJAVUR-613 010.**

DIRECTOR,

Tamil Nadu Dr.J.Jayalalithaa Fisheries University
Directorate of Sustainable Aquaculture

ANNUAL ACCOUNTS FOR 2019 - 2020

FORM NO. XIV

DETAILS OF EXPENDITURE

Head of Account: Tamil Nadu Irrigated Agriculture Modernization Project (TN IAMP)

P.No.6. Development of new strain for inland fish farm

Sub – Basin: Pambar to Krishnagiri

Name of the Centre: Krishnagiri Barur Centre for Sustainable Aquaculture, Barur

Sc.No. 18-101-04

S.B. A/c .No.: 4521101009188

Detailed Head	Non - Recurring		Recurring				Total
	Earthen ponds for tilapia breeding centres	Pumps, motor, aerators	Lab consumables, Liquid nitrogen	Cost of adult fishes, feed & brooders.	Travel cost	Nets, Hapas, Oxygen cylinders, etc.,	
April 2019	--	--	--	--	--	--	--
May 2019	--	--	--	--	--	--	--
June 2019	--	--	--	--	--	--	--
July 2019	--	--	--	--	--	--	--
Aug. 2019	--	--	--	--	--	--	--
Sept. 2019	--	--	--	--	--	--	--
Oct. 2019	--	--	--	--	--	--	--
Nov. 2019	--	--	--	--	--	--	--
Dec. 2019	--	--	3,576	3,190	4,609	4,800	16,175
Jan.2020	--	--	--	--	--	51,345	51,345
Feb.2020	--	--	2,028	25,463	2,076	--	29,567
Mar.2020	--	--	2,950	36,112	23,040	--	62,102
Total	--	--	8,554	64,765	29,725	56,145	1,59,189

Note: Rs.7.80 lakhs sanctioned under earthen ponds construction (Civil works) is not disbursed to the Agency since the work is not completed and bill submitted. This amount is deemed to have been an expenditure, since the work is commenced but the amount is not settled.

29/09/2020
**INSPECTOR,
LOCAL FUND AUDIT DEPT.,
THANJAVUR-613 010.**

15/09/2020
**DIRECTOR,
DSA, TNJFU, Thanjavur.**

TAMIL NADU Dr.J. JAYALALITHAA FISHERIES UNIVERSITY
DIRECTORATE OF SUSTAINABLE AQUACULTURE, THANJAVUR – 614 904
Tamil Nadu Irrigated Agriculture Modernization Project (TN IAMP)

SC.No. 18-101-04

CANARA BANK - SB A/c No: 4521101009188

BANK RECONCILIATION STATEMENT FOR MONTH OF MARCH 2020

Closing Balance as per Cash Book as on 31.03.2020				19,78,782.00
ADD: UN CASHED CHEQUES				
Sl.No,	CHEQUE No.	DATE	AMOUNT	
1.	736248	21.02.2020	10,800	
2.	736260	14.03.2020	2,500	
3.	736261	14.03.2020	26,853	
4.	736264	17.03.2020	9,850	
5.	736269	17.03.2020	9,800	
6.	736270	31.03.2020	54,838	
7.	736271	31.03.2020	8,948	
8.	736272	31.03.2020	4,900	
9.	736273	31.03.2020	9,262	
10.	736274	31.03.2020	45,150	
11.	736275	31.03.2020	58,800	
12.	736276	31.03.2020	4,87,849	
13.	736277	31.03.2020	81,900	
14.	736278	31.03.2020	63,300	
15.	736279	31.03.2020	99,645	
16.	736280	31.03.2020	2,03,228	
17.	736281	31.03.2020	3,95,356	
18.	736282	31.03.2020	25,412	
19.	736283	31.03.2020	4,200	
20.	736284	31.03.2020	3,898	
21.	736285	31.03.2020	19,395	
22.	736286	31.03.2020	18,057	
23.	736287	31.03.2020	2,683	
24.	736288	31.03.2020	48,300	
25.	736289	31.03.2020	98,500	
26.	736290	31.03.2020	10,351	
27.	736291	31.03.2020	6,768	
28.	736292	31.03.2020	28,881	
		TOTAL	18,39,424	18,39,424.00

Grand Total	38,18,206.00
-------------	--------------

LESS : Bank Charged debited by system which will be reversed on claim	33.00
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Closing Balance as per Bank Pass Book as on 31.03.2020	38,18,173.00
--	--------------

[Signature]
29/09/2020
**INSPECTOR,
LOCAL FUND AUDIT DEPT.,
THANJAVUR-613 010.**

15/6/20

[Signature]
**DIRECTOR
Directorate of
Sustainable Aquaculture,
Soorakottai.
Thanjavur - 614 904**

4521101009188

खाता सं. A/c No.

क्र.सं. Sl. No.	तारीख Date	विवरण Particulars	चेक संख्या Ch No.	निकासी Withdrawals	प्रतिफल Deposits	शेष Balance	आचार्य Initials
01		ARAVANAN-P200319					
02		12626216					
03	19/03/2020	STOP PAYMENT SC			177.00	38,61,001.00	
04		REVERSED					
05	20/03/2020	FUNDS TRANSFER T	736267	11250.00		38,49,751.00	
06		O SENTHILKUMAR V					
07	20/03/2020	NEFT OW:IOBA-S A	736265	3277.00		38,46,474.00	
08		ANAND-P200320134					
09		63428					
10	21/03/2020	TO CLG:PH SE	736253	8756.00		38,37,718.00	
11		LF FINANCING LAB					
12		O-UNION					
13	25/03/2020	TO CLG:BAALA ME	736268	16500.00		38,21,218.00	
14		TAL-TAMILNAD MER					
15		CANTINE					
17							
18							
19	27/03/2020	TO CLG:PARVATHI	736266	3045.00		38,18,173.00	
20		ELECTRICALS PRO-I					
21		NDIAN BA					
22							
23	09/04/2020	NEFT OW: -6 MULT	736270	54838.00		37,63,335.00	
24		IPLE NEFTS-B2004					
25		0938646770					
26	28/04/2020	SBINT FOR THE PE			31497.00	37,94,832.00	
27		RIOD FROM 01-FEB-					
28		20 TO 30-APR-20					
29							
30	01/06/2020	TO CLG:MS PRECI	736261	26853.00		37,67,979.00	
31		SION SCIENTIFIC-					
32		STATE BA					
33							
34							
35							

Continued...

[Signature]
29/09/2020
**INSPECTOR,
LOCAL FUND AUDIT DEPT.,
THANJAVUR-613 010,**

[Signature]
15/6/20
**DIRECTOR
Directorate of
Sustainable Aquaculture,
Soorakottai,
Thanjavur - 614 904**