

## **NEWS ITEMS ON CAG/ AUDIT REPORTS (22.04.2023 to 24.04.2023)**

1. **‘Blue economy’ as next great frontier** ([dailypioneer.com](https://www.dailypioneer.com)) 22 April 2023 | Rebecca Mathai | Gautam Gahlaut

**This economy encompasses cross-cutting sectors, ranging from fisheries and aquaculture to maritime transportation and renewable energy**

Wedged behind towering skyscrapers is the 800-year-old Worli Koliwada, the home of Koli community in Mumbai. A lively fish market typically awaits visitors at the entrance of these settlements. However, behind the charm of such “artisanal fishing” is a tale of threats to their very source of livelihood, fish, to a receding and restricted shoreline. The upcoming coastal road is built on land reclaimed from the sea and the long-term impact of the reclamation on the availability of fish stock hasn’t been assessed.

Worli Koliwada is just a tiny blip on the 7,516-km-long jawline of the country that abuts the sea. This long coastline was the subject of a performance audit conducted by the Comptroller and Auditor General (CAG) of India last year. By its very nature, a performance audit goes beyond conventional audit to evaluate the key challenges in say, a programme or a scheme and provide actionable recommendations to the Government. This audit on the conservation of coastal ecosystems in India covered ecological, societal and economic issues on the coastline under the larger gamut of the blue economy.

The blue economy emerged as one of the two priority areas (the second theme being Responsible Artificial Intelligence) for collaboration amongst Supreme Audit Institutions (SAIs) of G20 nations — the SAI20 — at the meeting in Guwahati in mid-March under the chairmanship of the Comptroller and Auditor General of India. The coastline of G20 countries accounts for 45 per cent of that of the world’s and India’s theme found an encouraging resonance among the member SAIs.

The blue economy encompasses a wide range of cross-cutting sectors ranging from fisheries and aquaculture to maritime transportation and renewable energy, making it a complex and labyrinthine landscape to navigate in the audit. But it also holds tremendous value. The World Bank pegs the economic potential of ocean resources at \$24 trillion to provide livelihood to over 3 billion people. India has 1.85 lakh licenced vessels for industrial fishing, besides small-scale artisanal fishery that bears a significant footprint of fisherwomen.

Living in fishing hamlets with a proud history like Worli Koliwada and now, sharing the same uncertain future. Nearly 34 per cent of global fish stocks are currently overfished, and another 60 per cent are fished at their maximum sustainable level. Ocean ecosystems are under threat from many directions. For instance, ballast water of large shipping vessels has brought along alien invasive species like *Mytella Strigata*, a mussel of South American origin, which has wiped out populations of green mussel (*Perna viridis*) in the Ramsar site of Ashtamudi Lake in Kerala, besides threatening the survival of indigenous clam and backwater oysters.

The enormous potential of the blue economy cannot be realised without addressing critical issues such as marine biodiversity conservation, gender equity and effective coastal spatial planning. Spatial planning divides the coastal map into thousands of bite-sized squares. For instance, the Worli hamlet falls in grid number 75 in a 100-plus grid for the coastline in Maharashtra. Each grid demarcates an ecologically sensitive zone, supported by management plans that specify the (permissible) activities that it can sustain — fisheries, tourism, infrastructure projects etc.

One of the areas examined in the performance audit was the extent of compliance with management plans for grids along 6,100 km of the coastline, which would have been impossible to check but for the use

of a technology-enabled toolkit. Using GIS software, the grids were assigned geographical attributes that transformed the management plan maps into dynamically active spatial files with grids colour-coded on the grade of their ecological sensitivity. By transposing on this base (of “what should be”), the images from Google Earth (of “what is”), the

auditors could see how far the on-site reality differed from what is mandated.

The toolkit revealed, among others, a racetrack in a Coastal Regulation Zone-1 area in Pattipulam in Tamil Nadu; Coastal Regulation Zone-1 being the ecologically most sensitive in the hierarchy of regulated areas. While resorts and shopping malls dotted “no development zones” along the coastline of Kerala.

This toolkit is not just an audit resource shared by the Comptroller and Auditor General of India at the SAI20 meeting. It can be adapted for use by the Government for oversight of compliance with the coastal management plans. And since it uses open resources, the same tools can be put together in an app that allows communities to partner government in conservation as “blue marshals”.

Imagine if the Kolis were to be drafted to monitor activities in grid number 75. And what if the Kolis could join hands with other fishing communities along the coast — just as auditors and Governments join hands under the G20 banner — to protect the waters which, in any case, recognise no grids or boundaries? The waters bind us to one earth, one family and one future and as Amitav Ghosh reminds us: “No place was so remote as to escape the flood of history.” <https://www.dailypioneer.com/2023/columnists/---blue-economy----as-next-great-frontier.html>

## **STATES NEWS ITEMS**

### **2. Illegal mining. Tancem failed to obtain Environmental Clearance for eight out of the nine limestone: CAG ([thehindubusinessline.com](http://thehindubusinessline.com)) April 24, 2023**

Tamil Nadu Cements Corporation (Tancem) failed to obtain Environmental Clearance (EC) for eight out of the nine limestone mines taken on lease from the government. It operated mines illegally for extraction of limestones without a permit and consequently, faced penalty and royalty liabilities to the extent of ₹119.61 crore, says the Comptroller and Auditor General of India (CAG) performance audit on Tamcem for the year ended March 31, 2021.

There was underproduction of raw meal, clinker, and cement by the units of Tancem valued at ₹446.13 crore mainly on the account of controllable factors like want of fine coal and improper maintenance, the CAG said in an audit that was done from April 2016 to March 2021 at Ariyalur and Alangulam units.

On account of the time overrun of more than seven years in establishing the expansion plant at Ariyalur, the company suffered cost overrun of ₹229 crore, the audit said.

A detailed examination of mining activities carried out by Tancem revealed that it had mined 9.84 million tonnes of limestone from its mines at Kallankurichi up to August 2017 for which the company paid a penalty of ₹43.60 crore.

The audit also observed that despite paying the penalty, the company continued to extract 6.91 lakh tonnes of limestone three times at Kallankurichi without permit, which may attract a similar penalty of ₹28.26 crore calculated at ₹409 per tonne.

As per Section 21 of the Mines and Minerals (Development and Regulation) Act 1957, the penalty for illegal mining has been fixed at ₹5 lakh per hectare besides a term of imprisonment up to five years. Despite the stringent provisions of the Act, Tancem continued illegal mining. The quantity was mined without a value permit from the State Department of Geology and Mines, and the government was deprived of the royalty of ₹7.30 crore (calculated at ₹105.60 per tonne), the audit said.

The audit recommended the government may take immediate steps to obtain the EC from the Government of India for all the mines. It also recommended that the government may ensure the stoppage of illegal mining and explore the possibilities of other sources of limestone till obtaining the EC and fix the responsibility for not allowing the statutory clearance in obtaining EC, the audit said. <https://www.thehindubusinessline.com/companies/tancem-failed-to-obtain-environmental-clearance-for-eight-out-of-the-nine-limestone-cag/article66764481.ece>

### **3. TANGEDCO's Purchase Agreement Negligence Cost Rs 813 Crore Loss, Says Report ([businessworld.in](https://www.businessworld.in)) April 22, 2023**

The negligence by Tamil Nadu Generation and Distribution Corporation (TANGEDCO) in the purchase agreement has resulted in crore of loss. This has been stated in a CAG report for the year ending March 2021.

The report underlined TANGEDCO failure to terminate its power purchase agreement with a private power generating company PPN, thus resulting in an unnecessary loss of Rs 453.04 crore with additional liabilities of Rs 360.20 crore.

According to the report, TANGEDCO and PPN were bound with a 30 years power purchase agreement since January 1997 with an acceptance for the supply of 330.5 MW power from the date of commercial operation.

It added that there is an agreement which stipulated a fuel mixture of gas and naphtha in the ratio of 70 is to 30. But with the delay in the availability of gas, TANGEDCO gave a nod to the 100 per cent naphtha supply, a higher costlier fuel until the natural gas availability.

Following the directives of the Central Electricity Authority and consequent request from TNEB, PPN further submitted an undertaking to limit the fuel supply

agreement for 15 years. Accordingly, TANGEDCO approved a 15-year deal in August 1998, the report said.

Subsequently, the project was executed by PPN achieving a commercial operation in 2001 and TANGEDCO continued its power purchase up to June 2016 and made the payments as per terms. On PPN's request, the public sector further extended the agreement with naphtha as an alternative fuel, a temporary measure for a period of 5 years.

Meanwhile, in February 2018, TANGEDCO decided not to propel with naphtha as an alternative fuel and filed a petition before Tamil Nadu Electricity Regulatory Commission (TNERC) seeking to direct PPN not to declare availability without a valid agreement.

This fell on deaf ear's for PPN and the private company continued its power supply with fixed charged invoices beyond June 2016, which total outstanding as on April 2021 was Rs 813.24 crore. The same was brought to light by the Audit and despite the board's decision of no extension, TANGEDCO failed to terminate the power purchase agreement nor filed a petition before TNERC.

The whole blunder resulted in the payment of Rs 2,453.04 crore to the private player PPN over the period between March 2020 and November 2021 on an ad hoc basis against bills raised by PPN from April 2016 to April 2021.

In a nutshell, the report highlighted TANGEDCO's failure in taking any legal action or sending default notices in accordance with the power purchase agreement, leading to additional liabilities of Rs 813.24 crore. <https://www.businessworld.in/article/TANGEDCO-s-Purchase-Agreement-Negligence-Cost-Rs-813-Crore-Loss-says-Report/22-04-2023-473814/>

#### **4. Not joining NPS cost Tamil Nadu Rs 670 crore: CAG** ([newindianexpress.com](https://www.newindianexpress.com)) April 22, 2023

CHENNAI: Tamil Nadu could have saved `670.36 crore if it had joined national pension scheme and designated a fund manager to manage the fund in compliance with Pension Fund Regulatory and Development Authority, a CAG report said. The state continued to invest its defined contributory pension scheme contributions in LIC and T-Bills, which earned a return of 5.47 per cent and 4.29 per cent respectively.

Since the state pays GPF subscribers 7.10 per cent interest, the difference in interest (nearly 2 per cent) has to be borne by the government. Had the government joined NPS and posted designated fund managers, PF subscribers would have got higher returns. The government did not join NPS and designate a fund manager even though 19 years had passed since the inception of DCPS.

Out of Rs 53,462.93 crore in the fund as of March 31, 2022, Rs 36,510 crore was invested with LIC's 'new group superannuation scheme with cash accumulation plan'. There was no pact between TN and LIC, and the interest on investments were based on LIC's policies (5.47 per cent), which were much less than the interest paid to account holders by the government (7.10 per cent.) <https://www.newindianexpress.com/states/tamil-nadu/2023/apr/22/not-joining-nps-cost-tamil-nadurs-670-crore-cag-2568233.html>

**5. Tamil Nadu not joining NPS has resulted in avoidable extra expenditure of ₹1,296.61 crore: CAG ([thehindu.com](http://thehindu.com)) April 22, 2023**

By not joining the National Pension Scheme and designating a fund manager in accordance with the Pension Fund Regulatory and Development Authority Act, the State government has incurred an avoidable additional expenditure of ₹1,296.61 crore since 2020-21, according to the State Finances Audit Report of the Comptroller and Auditor General (CAG) for the year ending March 2022, which was tabled in the Assembly on Friday.

This avoidable excess burden had been mounting year after year, thus impacting the State's revenue expenditure and fiscal prudence, it said.

The report pointed out that the Tamil Nadu government launched the Defined Contributory Pension Scheme (DCPS) for its employees on April 1, 2003.

The scheme was applicable to all new entrants joining State government service on or after 2003. Under this system, employees contribute 10% basic pay and dearness allowance, which is matched by the State government, and both the employer's and the employee's contribution are initially transferred to the public account under the head Defined Contributory Pension Scheme (DCPS).

DCPS accounts of individual government employees are maintained by the Government Data Centre (GDC). Every year, GDC calculates the interest due at the notified rates and credits the interest into the DCPS accounts of the employees, the report said.

For the year ending March 2022, the CAG said the expenditure on pension and other retirement benefits, in respect of State government employees recruited on or before March 31, 2003, was ₹26,249.95 crore, which was 10.33% of the total revenue expenditure of ₹2,54,030.42 crore.

On creation of the National Pension System (NPS) architecture, the Pension Fund Regulatory and Development Authority (PFRDA), in 2008 and 2009, requested the State government to join NPS.

In 2010, the State government declined to join the NPS architecture, and initially cited the non-enactment of the PFRDA Act by Parliament to justify its decision to continue with the existing system of retaining pension fund money in the public account of the State.

Even after 19 years had lapsed since the inception of DCPS, the State government did not join NPS and designate the fund manager, the CAG noted.

The State government invested a portion of the amount from the DCPS Fund in the “New Group Superannuation Scheme with Cash Accumulation Plan” with the Life Insurance Corporation of India, and also in Treasury Bills.

The average rate of return on investment with the designated fund managers was between 9.50% and 9.91% for both State and Central government employees. However, the State government earned interest at the rate of 5.47% from LIC and 4.29% from Treasury Bills in 2021-22, the CAG said.

In order to pay 7.10% interest to subscribers, on a par with General Provident Fund subscribers, the additional average interest burden of 2.22% was being borne by the State government from its own resources, which was an avoidable extra expenditure, the CAG said. It recommended that the State government consider appointing a fund manager to ensure better returns.

The Additional Chief Secretary has pointed stated that an Expert Committee constituted by the state government to examine the the feasibility of implementing the demand of continuing the old pension scheme and to make recommendation on the possible option to Government for appropriate decisions has submitted its report on November 27, 2018, which was under examination, CAG said.

He has also pointed out that the state government has not yet taken a policy decision on investing the funds through fund manager under PFRDA.

<https://www.thehindu.com/news/national/tamil-nadu/tamil-nadu-not-joining-nps-has-resulted-in-avoidable-extra-expenditure-of-129661-crore-cag/article66764003.ece>

**6. CAG questions data integrity in STAR 2.0 portal for registration**  
([newindianexpress.com](https://www.newindianexpress.com)) April 22, 2023

CHENNAI: CAG report has said that data integrity of the simplified and transparent administration of registration (STAR) 2.0 portal has been compromised.

The audit found that between February 2018 and February 2020, the registration department accepted 1.55 lakh incorrect PAN, driving licence or Aadhaar numbers, which were uploaded in the database. This included 2,307 invalid PAN cards, 92,128 invalid Aadhaar cards, and 61,291 invalid driving licences.

The audit noted that the National Securities Depository Limited responses in respect to 16 lakh executants or claimants received during the period had mismatches in 394 records relating to executants or claimants, yet registration was completed. The provision to validate PAN numbers with NSDL, which was available in the application, was subsequently disabled.

Interface facilities with income tax department and Unique Identification Authority of India were envisaged in STAR2.0 to ensure correct identity of the persons availing of the services of the department. However, this was not implemented resulting in incorrect PAN or Aadhaar details for registration.

As an integrated system, it was important to integrate various segments involved in the registration process -- correct valuation of land and buildings and additional payment made thereon should be mapped with original entries. However, valuations made by special deputy collector (stamps) and assistant executive engineers of PWD were not mapped with the original entries in the system, resulting in incorrect valuation being reflected in encumbrance certificates.

According to section 34 of Indian Registration Act, 1908, the registering authority shall, before registering a document, satisfy himself about identity of the persons appearing before him. PAN, Aadhaar, driving licence and electoral photo identity cards are some of the identity proofs accepted.



The special investigation team on black money has emphasised the need for establishment of Central KYC registry and interconnection between different databases for proof of identity to identify multiple transactions by one person. <https://www.newindianexpress.com/states/tamil-nadu/2023/apr/22/cag-questions-data-integrity-in-star-20-portal-for-registration-2568171.html>

**7. CAG finds lapses in Tangedo, and many departments of TN**  
([thehindubusinessline.com](https://www.thehindubusinessline.com)) April 21, 2023

The Comptroller and Auditor General of India (CAG) has found many lapses in Tamil Nadu Generation and Distribution Corporation Ltd (Tangedco), and in sectors like highways, education and PSUs of Tamil Nadu for the year ended March 2021. It tabled eight reports in the State assembly on Friday.

The audit noted that Tangedco failed to terminate the Power Purchase Agreement with PPN Power Generation which had resulted in avoidable payment to the tune of ₹453 crore. There was also an additional liability of ₹360 crore.

Though PPN was in default, despite a lapse of 15 years, the company defaulted on its commitment to ensure that availability of gas to operate the project, which was originally envisaged in the agreement, and Tangedco failed to issue notice of default as provided in the agreement.

The audit has suggested that Tangedo may terminate the agreement without further delay to avoid further additional or avoidable payments without purchasing any power from PPN.

**Cross-subsidy charges**

Further, the non-levy of cross-subsidy charges as Captive Generating Plants for non-fulfilment of conditions prescribed under Electricity Rules, 2005, which resulted in a loss of revenue amounting to ₹82.80 crore, the audit said.

There was an undue favour to a solar power generator (Solitaire) to the extent of ₹68.65 crore to non-levy of liquidated damages for delayed commissioning of solar power plant.

On the State Highways, the audit found that despite a lapse of nine years (March 2022) from sanction, the Tamil Nadu State Highways Authority was yet to be constituted. The State government gave its permission in November 2013 to establish the authority to develop State Highways on par with the National

Highways by focussing on their formation, quality maintenance and management. Consequently, the envisaged objective of upgradation of State Highway to global standards by utilising the public sector outlays with private sector financing was not even commenced.

The CAG urged the government to allot funds in the Budget to execute spill-over works to avoid diversion of funds by the field officers and consider fixing responsibility on the officials responsible for diversion of funds, said the report, which was placed in the assembly on Friday.

### **Enrolments hit**

Despite stellar performance at all India level in terms of Gross Enrolment Ratio, the enrolments in Secondary and Higher Secondary levels in government-run schools declined by 14.76 per cent and 11.84 per cent respectively during 2016-21, even as the enrolments keep increasing in private schools.

GoTN's Policy and the New Education Policy (NEP), 2020, reiterate that the curriculum must inter-alia include games, sports and fitness. Further, GoTN and NEP aims to discover, nurture and foster the innate talents in every student through co-scholastic activities.

However, government schools compared poorly with private schools in pass percentage also. Government schools did not attach due importance for co-scholastic activities as only 11 per cent of the schools had NCC and only about 30 per cent of the schools had NSS or organised annual sports meets.

Both government-run and government-aided schools performed poorly in facilitating co-scholastic activities. The audit observed that the schools did not provide a conducive environment to bring out the innate talents in the children, the report said. <https://www.thehindubusinessline.com/economy/cag-finds-lapses-in-tangedo-and-many-departments-of-tn/article66763940.ece>

### **8. CAG points out losses at TANCEM and TANTEA ([thehindu.com](http://thehindu.com)) April 21, 2023**

According to a detailed analysis done by the Comptroller and Auditor General of India (CAG), the Tamil Nadu Cements Corporation Limited (TANCEM) earned profit only "two out of five years" and incurred losses during the remaining period, primarily due to the payment of a penalty for the extraction of limestone without a

permit, the accounting and charging of finance costs, and depreciation in respect of the new plant established at Ariyalur.

Despite incurring losses, the company's financial management was deficient, resulting in wasteful expenditure or avoidable losses viz, delay in arranging finance for an expansion plant, avoidable import of raw material for a defunct unit, failure to carry forward input tax credit, etc. The audit was conducted between July and December 2020-21 covering the period from April 2016 to March 31, 2021, and was carried out at the Ariyalur and Alangulam units of TANCEM.

#### Failed to obtain environmental clearance

The report also said that TANCEM failed to obtain environmental clearance for eight out of nine limestone mines taken on lease from the government. It operated mines illegally for the extraction of limestone without a permit, and consequently, it faced penalties and royalty liabilities to the extent of ₹119.61 crore.

K.P. Anand, Principal Accountant General (Audit II), Tamil Nadu and Puducherry, at a press meet on Friday pointed out that TANCEM, the nodal agency for Amma Cement Supply Scheme, was procuring cement from PCMs (Private Cement Manufacturers) without any agreement, and hence, it could not impose any legal action against them for a short supply of the ordered quantity. Instances of misappropriation of cash and shortages of cement were noticed at godown levels.

#### Delay in completion

A compliance audit on Tamil Nadu Tea Plantation Corporation Limited (TANTEA) showed a delay in the completion of modernisation of factories postponed the realisation of envisaged benefits such as an increase in sales quantity and a reduction in tea waste, fuel consumption, and manpower costs. The detailed report done by the CAG also showed that the per hectare yield of green tea leaves (GTL) of TANTEA was lesser than the district average yield to the extent of 6,846, 12,535 and 18,806 kg per hectare in Nilgiris, Wayanad, and Anamalai regions, respectively, during the five-year period ending 2020-21. The report also noted that despite complaints from the field office, TANTEA procured (2019-22) 44.85 lakh kg of poor quality GTL amounting to ₹9.61 crore, from a private party. The non-implementation of the committee recommendation regarding the reduction of lease rent by government of Tamil Nadu resulted in an additional liability of ₹17.70 crore.

CAG's audit of Tamil Nadu Sugar Corporation Limited (TASCO) and Perambalur Sugar Mills (PSM) shows that the area registered for growing sugarcane has been

declining. The capacity utilisation of the sugar mills was in the range of 54% to 75% of the maximum crushing capacity during the audit period. The actual recovery rate of sugar in respect of TASCOS and PSM, ranged between 7.8% and 8.97%, as against the budgeted recovery rate of 8.5% to 9.5%. This has resulted in a loss of revenue of ₹46.29 crore. <https://www.thehindu.com/news/national/tamil-nadu/cag-points-out-losses-at-tancem-and-tantea/article66764653.ece>

**9. Tamil Nadu: CAG reports point to violations, graft under AIADMK regime** ([timesofindia.indiatimes.com](https://timesofindia.indiatimes.com)) Updated: Apr 22, 2023

CHENNAI: The reports of the Comptroller and Auditor General of India (CAG), tabled in the Tamil Nadu assembly on Friday, pointed to corruption and violations in the administrative procedures in various sectors during 2016-2021 under the AIADMK regime.

One CAG report "unearthed misuse" of the e-procurement system of highways department, with contractors utilising the computer systems of the department to submit their bids for contract.

Another report pointed to inclusion of ineligible beneficiaries and non-inclusion of eligible ones in Pradhan Mantri Awas Yojana-Gramin (housing for rural poor). Yet another CAG report said the Tamil Nadu Cement Corporation Limited had operated eight mines illegally without obtaining environment clearance.

In one of its reports, the auditor found that some contractors of the highways department had colluded and submitted online bids from the same IP address so that one among them was awarded the work. In the PMAY-G housing scheme, due to non-fulfilment of stipulated conditions, the state government could not avail Centre's assistance of 1,515.6 crore on time, the report said. <https://timesofindia.indiatimes.com/city/chennai/tamil-nadu-cag-reports-point-to-violations-graft-under-aiadmk-regime/articleshow/99679815.cms>

**10. Sharp dip in enrolment at govt schools in 2016-21: CAG** ([newindianexpress.com](https://newindianexpress.com)) 22nd April 2023

CHENNAI: Enrolment in government schools came down by 14.76 per cent and 11.84 per cent in secondary and higher secondary schools respectively between 2016 and 2021, said the report of CAG in a performance audit on the functioning of government schools in the state.

In the same period, government-aided and private schools saw an increase of 3.97 per cent in secondary and 0.60 per cent in higher secondary enrolment. While TN has a gross enrolment rate (GER) of 94.20 per cent and 78.60 per cent at secondary and higher secondary levels against the all India rate of 79.89 per cent and 53.80 per cent respectively, the performance of private schools fuelled higher performance. Even though there was marginal improvement in 2022, the fall in 2016-21 period is steep, the report said.

As regards accessibility of schools, it said there are 2,133 habitations without a high school within a five-km radius and 1,926 habitations without a higher secondary school within an eight-km radius in the state. Neither the commissioner of school education nor CEOs compiled data on school-age children residing in these habitations.

Though children residing in remote villages are provided transport and escort arrangement to the nearest schools under Samagra Shiksha, the scheme benefits only 7.17% of children due to a lack of data on school-going children in these areas. Due to this, the state could not accurately identify habitations which are eligible for opening of new schools or upgrade existing schools to increase accessibility. The GIS database would not be useful without this data, the report added.

Of 528 schools upgraded during 2016-21, a total of 515 did not meet the distance and student strength norms prescribed for upgrade. In January 2021, a month before the code of conduct for the Assembly elections, 2021, came into force, the government upgraded 36 middle schools into high schools and 45 high schools into higher secondary schools. Of this, 17 panchayat union middle schools and 20 high schools were marked by the commissioner of school education as 'not recommended.' The audit said these upgrades were based on extraneous reasons than on merit.

Government schools also didn't fare well when compared to private schools in terms of retention rate in class 10 and pass percentage in both class 10 and class 12. The number of students scoring more than 60% in these examinations was significantly lesser in government schools.  
<https://www.newindianexpress.com/states/tamil-nadu/2023/apr/22/sharp-dip-in-enrolment-at-govt-schools-in-2016-21-cag-2568172.html>

**11. Cartel in highway tenders: CAG ([newindianexpress.com](http://newindianexpress.com)) 22nd April 2023**

CHENNAI: Hinting at possible corruption, impropriety and misuse of official position, a Comptroller and Auditor General of India (CAG) report said 289 tender bids related to road projects in the state were filed by private companies using the computer systems of state highways department officials between 2019 and 2021 during the AIADMK regime.

Highways department sources said an investigation is under way to determine whether officials themselves filed the tenders on behalf of the companies or facilitated representatives of those companies to file tenders using their office systems.

The CAG report on performance audit of the department tabled in the Assembly on Friday revealed that 289 bids were filed for 214 projects using 57 computer systems of highways department officials from multiple locations between August 2019 and August 2021 on behalf of 87 contractors. Of these 289 bids, 71 were successful and projects were awarded to various L1 contractors or lowest bidders.

“Submission of bids through departmental computers indicated breach of tender ethics by bidders,” the report said. Similarly, 2,091 bids were submitted by 528 contractors using same IP addresses. This means, a single construction company has submitted multiple bids using different names using the same system. Of those 2,091 bids, 490 were awarded to L1 contractors, the report said.

A total of 276 tenders were found to have been submitted by all participating contractors using the same IP address, indicating that certain contractors may have colluded with each other. For instance, for a road widening project in Thiruchengodu subdivision during 2019-20, three bidders --- VRV Construction, T Kolandivelu & Co and P Sivaperumal --- submitted bids from the same IP address.

Although two bidders quoted the same amount of Rs 5.69 crore, VRV Construction emerged the lowest bidder and was awarded the contract. Similarly, a few more road companies, suspected to have been working as a cartel, were awarded road contracts in Salem circle and other regions of the state on multiple occasions.

Last August, principal secretary of highways department responded to these observations made by the CAG stating that instructions have been issued to

authorities responsible for inviting tenders to investigate such lapses and take strict action. <https://www.newindianexpress.com/states/tamil-nadu/2023/apr/22/cartel-in-highway-tenders-cag-2568229.html>

**12. State's liability on principal repayment of market loan would be ₹3,65,948.78 crore over next 10 years: CAG ([thehindu.com](http://thehindu.com)) April 21, 2023**

The State's liability towards the principal amount of market loans would be ₹3,65,948.78 crore, and ₹27,664.70 crore on account of interest over the next 10 years (from 2022-23), said the State Finances Audit Report of the Comptroller and Auditor General (CAG) for the year ended March 2022, tabled in the Assembly on Friday.

The report also made a slew of recommendations.

The CAG pointed out that the State's own tax revenue receipts and non-tax revenue receipts during 2021-22 fell considerably short of the target fixed under the 15th Finance Commission, the Budget and Medium Term Fiscal Policy, and said the State government should take steps to collect the arrears of revenue and strengthen the machinery to detect tax evasion.

As per the Finance Accounts 2021-22, the State government had, as of March 2022, invested ₹42,166.64 crore in one statutory corporation, 57 government companies, two joint stock companies and various co-operatives, it said.

The average rate of return on these investments was a meagre 0.45% in the last five years (2017-18 to 2021-22), while the average rate of interest paid by the government on its borrowings during the same period was 7.50%, the CAG said.

“Cumulatively, as of March 2022, the State government invested ₹6,857.42 crore in 25 loss-making companies/corporations, out of which ₹263.58 crore was invested in four loss-making companies during the current year, whose net worth had eroded as on 31 March, 2022,” it said.

The CAG recommended that the State government commission an independent third-party assessment of its investments in loss-making PSUs to take appropriate decisions on the need for continued investments in them.

Under Section 3 of the Tamil Nadu Tax on Consumption or Sale of Electricity Act, 2003, Tangedco has to collect the electricity tax along with energy charges and remit the tax into the government's account.

During 2018-22, 70% of the tax collected was not credited into the government account, and was retained by Tangedco, the CAG said.

“The possibility of the amount being expended by Tangedco for its operational purposes cannot be ruled out. Such non-realisation in the government account and retaining of the collected tax for such a long period is fraught with the risk of temporary misappropriation,” it said.

The CAG recommended that responsibility be fixed on both Tangedco and the government for non/short realisation of the taxes into the Government account.

The government should also immediately direct Tangedco to remit all past dues on account of electricity tax, it said.

The ACS (Finance) stated that the matter would be taken up with TNEB and also pointed out the other issues flagged in the report would be looked into. <https://www.thehindu.com/news/national/tamil-nadu/states-liability-on-principal-repayment-of-market-loan-would-be-36594878-crore-over-next-10-years-cag/article66764301.ece>

### **13. CAG's report points out lapses in GST, Stamp Duty and Registration Fee ([thehindu.com](https://www.thehindu.com)) April 21, 2023**

The Compliance Audit (Revenue) report of the Comptroller and Auditor General (CAG) for the year that ended on March 31, 2021, tabled in the Assembly on Friday has pointed out lapses in aspects relating to Goods and Services Tax and Stamp Duty and Registration Fee.

A test check of the records relating to Goods and Services Tax, Stamp Duty and Registration Fee, and land revenue during the year 2020-21 revealed under-assessments, short levy, loss of revenue and other observations amounting to ₹675.87 crore in 1,079 cases, it said.

Subject-Specific Compliance Audit on “Processing of GST Refunds” revealed that excess refund of ₹366.88 crore was granted due to incorrect determination of



eligible Input Tax Credit, the CAG pointed out.. Excess refunds amounting to ₹9.87 crore were granted for tax-payers with zero-rated turnover.

Excess refund of ₹9.89 crore was granted for tax-payers with inverted duty structure, the report said.

The Audit of Offices of the Sub-Registrar revealed a Short collection of Stamp Duty and Registration Fee amounting to ₹3.53 crore due to undervaluation of properties. There was non-levy of Green Tax in respect of Transport and Non-Transport vehicles amounting to ₹4 crore, it added. <https://www.thehindu.com/news/national/tamil-nadu/cags-report-points-out-lapses-in-gst-stamp-duty-and-registration-fee/article66764409.ece>

#### **14. TANTEA loss stands at Rs 222 crore, rubber production drops** ([newindianexpress.com](http://newindianexpress.com)) 22 April 2023

CHENNAI: Tamil Nadu Tea Plantation Corporation Limited (TANTEA) has an accumulated loss of Rs 222.69 crore as on March 31, 2021, a CAG report said.

Although 2020-21 was an exceptional year with TANTEA clocking a profit of Rs 8 crore, probably for the first time in several years owing to unusual demand for tea coupled with an increase in price during the pandemic, the company incurred a loss of Rs 38.57 crore in 2021-22.

TANTEA manages 4,053 hectares of plantations and six tea factories with an installed capacity of 120 lakh kilograms per annum.

The report said the overall performance of the company remained questionable with several operational issues, including delay in the modernisation of tea factories. The state government sanctioned Rs 16.72 crore to upgrade and modernise of all its six factories. Out of 42 machineries ordered, only 13 have been supplied so far.

Also, the company's poor yield of green tea leaves per hectare in Nilgiris, Wayanad and Anamalai regions were below district average resulting in a loss of Rs 99.14 crore. TANTEA also procured poor-quality green tea leaves from a private party for its two factories -- Tiger Hill and Quinshola. All this resulted in the production of second-grade 'Made Tea', which resulted in a lower price for the company's products compared to the nearest private tea estate.

The report also said Arasu Rubber Corporation is seeing a decline in production. The CAG recommended the government to set up an expert committee to identify ways to revive these PSUs or shut them down.

The government has leased out 96,877 sq.ft of forest land from Betlagundu to Kodaikanal to Reliance Jio at 1% rather than 12.5%. The incorrect adoption of the rate of lease rent resulted in a short levy of lease rent of Rs 2.67 cr for 20 years, the report said.

However, the government has said that Reliance Jio was mistaken as a welfare measure rather than commercial activity. "Action is being taken to recover the due balance," the government told CAG.

<https://www.newindianexpress.com/states/tamil-nadu/2023/apr/22/tantea-loss-stands-at-rs-222-crore-rubber-production-drops-2568170.html>

#### **15. Implementation of Pradhan Mantri Awaas Yojana – Gramin incomplete due to various reasons ([thehindu.com](http://thehindu.com)) 21 Apr 2023**

The Comptroller and Auditor General of India (CAG) audit report on ‘Implementation of Pradhan Mantri Awaas Yojana – Gramin’ shows that during 2016-21, 5.09 lakh houses were sanctioned, of which only 2.80 lakh were completed.

Major issues noticed during the audit included non-receipt of Government of India (GoI) grants, inadmissible expenditure under the administrative fund, wrong inclusion of ineligible beneficiaries, non-inclusion of eligible beneficiaries, shortfall in coverage of SC/ST beneficiaries, fraudulent sanction of houses, and poor monitoring. From the earmarked administrative fund, the Director of Rural Development incurred an inadmissible expenditure of ₹2.18 crore on advertisements and other activities not connected with the scheme.

The CAG highlighted that due to non-fulfillment of stipulated conditions, the Government of Tamil Nadu (GoTN) could not avail GoI’s assistance of ₹1,515.60 crore on time.

Failures in planning and oversight had resulted in the non-achievement of the earmarked target of sanctioning 60 percent of houses to SC/ST households. Poor planning had resulted in the non-availability of sufficient SC/ST households on the final Permanent Wait List (PWL). Further, a considerable number of SC/ST households were removed from the Socio Economic and Caste Census (SECC) data without valid reasons. The process of preparing the PWL from SECC data

was flawed. Non-linking of a unique identifier to SECC data at the time of verification and failure to verify SECC data thoroughly by the Gram Sabhas led to erroneous data being carried forward to the PWL, which vitiated the beneficiary identification process.

Irregularly sanctioned to ineligible beneficiaries

SECC data, which forms the basis for identification of beneficiaries, showed a significant number of households with one or more members named 'Unknown'. This weakness of SECC data was misused, and a substantial number of houses were sanctioned in a fraudulent manner. In the sampled blocks, by misusing 'Unknown' in the name field of SECC data, a total of 3,354 houses were irregularly sanctioned to ineligible beneficiaries, involving an irregular expenditure of ₹50.28 crore. The number of houses sanctioned in a fraudulent manner may increase if this issue is examined for the entire State.

Details provided by CAG showed that 'Unknown' beneficiaries in the PWL were selected and were replaced with a person from a different family at the time of issuing the sanction order for houses.

Sanction orders were issued in the names of 'Unknown' beneficiaries, and the bank accounts of people from different families were linked for releasing assistance. Sanction orders were issued in the names of eligible beneficiaries, but payments were made to fraudulently linked bank accounts of ineligible persons. Apart from this inspection, records were manipulated rampantly. The audit found many discrepancies in the geotagging and time-stamping of house photographs. Many houses were geotagged at the block offices themselves.

The Pradhan Mantri Awaas Yojana-Gramin (PMAY-G) aimed to provide a pucca house with basic amenities to all houseless households and households living in kutcha and dilapidated houses in rural areas by 2022. PMAY-G is being implemented in the state as of April 2016. The Scheme envisaged the construction of quality houses by the beneficiaries themselves using locally available material, designs, and trained masons. GoI and GoTN jointly funded the scheme at a ratio of 60:40 respectively. In addition to its 40 percent share, GoTN provided 50,000 per house towards the construction of Reinforced Cement Concrete (RCC) roof. <https://www.thehindu.com/news/national/tamil-nadu/implementation-of-pradhan-mantri-awaas-yojana-gramin-incomplete-due-to-various-reasons/article66764798.ece>

**16. Negligence cost Tamil Nadu police Rs 14 crore: CAG report**  
([newindianexpress.com](https://www.newindianexpress.com)) 22 Apr 2023

CHENNAI: A CAG report tabled in the Assembly on Friday pointed out a "wasteful expenditure" by the Tamil Nadu police department to the tune of Rs 14.37 crore by delaying the implementation of projects for modernisation of the force. The report also alleged that Rs 74.03 crore granted by the union government remained unutilised.

Modernisation of police force is a centrally-sponsored scheme with a contribution of 60 per cent by the union government and 40 per cent by the state.

In September 2015, two projects were approved by the union government. They are the implementation of association of public safety (APCO) and modernisation of police control rooms and the installation of CCTV in Chennai.

APCO implementation contract was awarded to a single bidder in July 2017 at a cost of Rs 83.46 crore. The contractor, after a delay of seven months, completed equipment installation at a cost of Rs 66.12 crore. However, field test was not completed until July 2021. The equipment had passed expiry date and lost their value. The CAG report said the equipment were used for testing only and remained unutilised for three years. The warranty expired in March 2022 and the equipment turned defective.

Spectrum charges, equipment for CCTV control room, were procured in 2015 at a cost of `14.37 crore. The contractor claimed that he could not resolve an issue with coverage. Meanwhile, violating the tender terms with the contractor, the police department paid Rs 7.18 crore towards spectrum charges. According to the terms, the contractor should have paid the amount.

Seven years later (audit was done by 2022 end), the objective of improving communication network in the police department was yet to be achieved. This also affected projects for Chennai and Tiruchy, besides non-utilisation of the union government funds of Rs 74.03 crore.  
<https://www.newindianexpress.com/states/tamil-nadu/2023/apr/22/negligence-cost-tamil-nadu-police-rs-14-crore-cag-report-2568174.html>

**17. Tamil Nadu: 'Official computers used to file e-bids'**  
([timesofindia.indiatimes.com](https://timesofindia.indiatimes.com)) 22 Apr 2023

CHENNAI: The objective of e-procurement introduced in the highways department is to ensure competitive bidding, but CAG has flagged misuse of the online system by contractors and officials.

A comparison of IP address from which the bids were submitted and IP addresses of the department revealed that contractors utilised the computers of highways department officials to submit their bids for contracts. It said contractors also colluded with each other and submitted bids from the same IP address so that one among them could get the work.

In its performance audit report on construction and maintenance of roads by state highways for 2016-21, tabled in the assembly on Friday, the CAG said, "During August 2019 to August 2021, in response to 214 tender notices, 289 bids were filed utilising 57 computer systems of the department officials by 87 contractors. Seventy-one bids were awarded in favour of L1 contractors. Submission of bids through departmental computers indicated breach of tender ethics by the bidders".

The auditor has recommended an independent inquiry by the government to identify gaps in the e-procurement system that facilitates misuse by contractors and department officials, besides disciplinary action against the officials for allowing use of department computers for filing of bids. Former chief minister Edappadi K Palaniswami held the highways portfolio for a decade during the previous AIADMK regime.

During the audit period, the CAG found that in 907 tenders, 2,091 bids were submitted by 528 contractors using the same 475 computers. It was also found that two to four bids were submitted for each tender from the same IP address - two bids in 701 cases; three bids in 227 cases and four bids in two cases. Of the above, 490 bids were awarded to the lowest bidder. In 276 tenders, it was found that all the contractors who had participated in the bid had submitted the tenders from the same IP address.

CAG found that contractors with business interest among themselves participated in tenders in which no other bids were received from others. Likewise, the auditor noted that cartel formation took place among the family members/contractors and contracts worth crores of rupees were awarded to interested parties. "Submission of bids in groups, registration of bidders in the e-portal as partnership and

proprietorship firms but submitting bids individually for the same tender indicated formation of cartels to clinch the contracts without competitive bidding, defeating the objective of introduction of e-tendering system," the CAG said. <https://timesofindia.indiatimes.com/city/chennai/tamil-nadu-official-computers-used-to-file-e-bids/articleshow/99681580.cms>

**18. Tamil Nadu Cement Corporation illegally operated eight mines: CAG**  
([timesofindia.indiatimes.com](https://timesofindia.indiatimes.com)) 22 Apr 2023

CHENNAI: CAG has pulled up state-owned Tamil Nadu Cement Corporation (TANCEM) for illegally operating eight mines without obtaining environment clearance.

The CAG report, tabled in the assembly on Friday, said that mining of limestone, a raw material for cement manufacturing, is classified under red category and environment clearance (EC) is a prerequisite to mine it. TANCEM, which acquired nine mines on lease from the state government, obtained EC for only one mine in Ariyalur district.

"The audit noticed that TANCEM should not have mined limestone without obtaining environment clearance. Due to this, it became liable to pay penalty and royalty of 119.6 crore."

The audit report observed that between 2016 and 2021, TANCEM made profits only in two years, 2016-17 and 2018-19. Compared to the profits, the losses were huge. <https://timesofindia.indiatimes.com/city/chennai/tamil-nadu-cement-corporation-illegally-operated-eight-mines-cag/articleshow/99679860.cms?from=mdr>

**19. Poor monitoring of housing projects in Tamil Nadu: CAG**  
([timesofindia.indiatimes.com](https://timesofindia.indiatimes.com)) 21 Apr 2023

CHENNAI: The CAG report tabled in the assembly on Friday found inclusion of ineligible beneficiaries, fraudulent sanction of houses and poor monitoring in the Pradhan Mantri Awaas Yojana-Gramin (housing for all-rural) scheme in the state between April 2016 to March 2021 under the previous AIADMK regime.

The state could not avail the Centre's assistance of 1515.60 crore due to non-fulfilment of conditions stipulated under the PMAYG scheme. During 2016-2021, 5.09 lakh houses were sanctioned, of which only 2.80 lakh units were completed.

The first instalment too was not released to 0.89 lakh beneficiaries. Some major issues included inadmissible expenditure under the administrative fund and shortfall in coverage of SC/ST beneficiaries, the CAG report said.

Failure in planning had resulted in non-achievement of the earmarked target of sanctioning 60% of the houses to SC/ST households, the report said. Poor planning also resulted in non-availability of sufficient SC/ST households in the final Permanent Wait List (PWL).

A total of 3354 houses were irregularly sanctioned to ineligible beneficiaries in the sampled blocks, the report added. "Misusing 'unknown' in the name field of SECC data, resulted in irregular expenditure of 50.28 crore, which may increase if the issue is examined throughout the state," the report added.

Sanction orders were issued in the name of eligible beneficiaries, but payments were made to fraudulently linked bank accounts of ineligible persons, the report said. <https://timesofindia.indiatimes.com/city/chennai/poor-monitoring-of-housing-projects-in-tamil-nadu-cag/articleshow/99679901.cms?from=mdr>

## **20. Tamil Nadu schools short of 11,711 classrooms** ([timesofindia.indiatimes.com](https://timesofindia.indiatimes.com)) 22 Apr 2023

CHENNAI: Estimating a shortage of 11,711 classrooms in government schools based on a sample study, the CAG of report said that at the current pace of construction of new classrooms, the gap will not be bridged even in the next 10 years.

CAG's report on functioning of government secondary and higher secondary schools in Tamil Nadu for the period 2016-21 was tabled in the Assembly on Friday.

"The shortage of classrooms at the state level resulted in classes being conducted in open, under the shade of trees, in laboratory buildings, in dilapidated structures or in makeshift classrooms," it said.

The report pointed out excess purchase of 4.8 lakh school bags which resulted in blocking of 7 crore, non-supply of 55,000 laptops to eligible students, wasteful expenditure of Rs5.5crore due to accumulated stock of footwear, leaving out the students from National Means-cum-Merit Scholarship among others.

The report also said while the enrolment in private schools kept increasing, it came down by 14.8 percent and 11.8 percent in government secondary and higher secondary schools between 2016 to 2021.

"The government stated (May 2022) that there was improvement in the enrolment of students during the year 2021-22. Audit observed that even after marginal improvement in enrolment during the 2020-21, the fall in enrolment during 2016-21 was quite steep," it said. <https://timesofindia.indiatimes.com/city/chennai/tamil-nadu-schools-short-of-11711-classrooms/articleshow/99679854.cms?from=mdr>

**21. Tamil Nadu: Delay in closing projects led to loss of Rs 14.4 crore, say police** ([timesofindia.indiatimes.com](https://timesofindia.indiatimes.com)) 21 Apr 2023

CHENNAI: Delay in implementation of projects for modernisation of the police force in Tamil Nadu has resulted in wasteful expenditure of Rs 14.4 crore, according to the Comptroller and Auditor General (CAG) of India.

In a report tabled on Saturday in the state assembly, the CAG also criticized the state home department for failing to spend Rs 74 crore granted by the government of India.

The audit report pointed out deficiencies in implementation of the association of public safety P-25 project (APCO) in 2015-2016, and in modernisation of police control rooms in Chennai in 2016-2017.

The APCO project, the audit report said, was completed in Chennai after a delay of seven months, in September 2019. However, field test could not be completed till July 2021 as network coverage was not satisfactory. While the Centre released Rs 29.5 crore for the project, the expenditure to buy spectrum and equipment was Rs 14.4 crore. The balance amount of 15.1 crore was not used. The whole project was shelved in December 2021 as it would impact the existing analogue VHF network.

For modernisation of police control rooms in Chennai, the home department failed to compare the quoted price with the market rate as required under the Tamil Nadu Transparency in Tenders Act, 1998. The equipment installed by the contractor for Rs 66.1 crore in March 2019 remained unutilised for three years. The warranty expired in March 2022, which exposed the department to the risk of using defective equipment. Despite non-utilisation of the grant from the Centre for the two projects, Tamil Nadu wrongfully furnished the utilisation TechGig PG Program In Artificial Intelligence And Machine Learning certificate for Rs 74



crore, the CAG said. <https://timesofindia.indiatimes.com/city/chennai/tamil-nadu-delay-in-closing-projects-led-to-loss-of-rs-14-4-crore-say-police/articleshow/99679902.cms>

## 22. CAG की रिपोर्ट में खुलासा, नोएडा प्राधिकरण की 568 हेक्टेयर जमीन पर अतिक्रमण; नहीं करा पा रहा खाली ([jagran.com](http://jagran.com)) 21 Apr 2023

माफिया पर कार्रवाई और जमीन को अतिक्रमण मुक्त करने के प्राधिकरण के दावे खोखले साबित हो रहे हैं। प्राधिकरण की बेशकीमती 705.285 हेक्टेयर जमीन पर भूमाफियों ने दबा रखी है। यह बात कैग अपनी रिपोर्ट के जरिए शासन को बता चुका है, लेकिन माफिया से जमीन से कब्जा मुक्त करा प्राधिकरण अपने कब्जे में नहीं ले पा रहा है।

यही कारण है कि पिछले पांच वर्ष में महज 40 हेक्टेयर जमीन से अतिक्रमण साफ हो सका। जबकि सिर्फ 97.35 हेक्टेयर जमीन सिर्फ किसानों को विनियमितीकरण के तहत निस्तारित की गई, लेकिन अभी भी 567.93 हेक्टेयर जमीन पर आज भी माफिया का कब्जा है।

प्राधिकरण के पास अपना पुलिस बल

प्राधिकरण का यह हाल तब है, जब उनके पास पर्याप्त संसाधन मौजूद है। प्राधिकरण के पास अपना पुलिस बल है, जिसका काम सिर्फ शहर में अधिसूचित क्षेत्र की जमीन को अतिक्रमण से बचाने की जिम्मेदारी है, लेकिन फिर भी प्राधिकरण की ओर से जब भी मुख्यमंत्री का दौरा होता है, माफिया पर कार्रवाई कर जमीन मुक्त कराने की बात सामने आती है तो प्राधिकरण की ओर यह रोना रोया जाता है कि पुलिस प्रशासन से सहयोग मांगा गया था, लेकिन फोर्स नहीं मिल सकी।

कैग ने उठाए सवाल

बता दें कि कैग ने नोएडा प्राधिकरण द्वारा जमीन अधिग्रहित करने की धीमी प्रक्रिया पर भी सवाल उठाया है। साथ राजस्व नुकसान का भी हवाला दिया है। प्राधिकरण की ओर से 500.98 करोड़ रुपये बिना ब्याज के प्रशासन के पास जमा करा रखा है।

यदि यह रकम प्राधिकरण के खाते में रहती तो न सिर्फ ब्याज प्राप्त होता, बल्कि विभिन्न परियोजनाओं को समय से पूरा करने में इस धनराशि का प्रयोग किया जा सकता था। कैग की आपत्ति के बाद शासन ने प्राधिकरण अधिकारियों से जवाब तलब किया है, जिसका जवाब देने का दावा भी प्राधिकरण अधिकारियों की ओर से किया जा रहा है।

माफिया नहीं, किसान कहा जाए

भारतीय किसान परिषद के राष्ट्रीय अध्यक्ष सुखवीर खलीफा का कहना है कि प्राधिकरण ने नोएडा की पूरी जमीन को अधिसूचित क्षेत्र में शामिल कर रखा है लेकिन संपूर्ण जमीन का अधिग्रहण नहीं किया है और न ही अपने कब्जे में लिया। इसके लिए आबादी की जमीन निर्धारित कर पैरिफेरल भी नहीं बनाया गया है। जब अधिकारियों को जमीन की जरूरत होती है।

वह एसी के बंद कमरों में बैठकर जमीन की सीमा का निर्धारण कर देते हैं। इसके लिए धरातल पर उतरकर यह देखा ही नहीं जाता है कि जमीन पर किसान बैठ है या नहीं। जबकि किसान की अपनी जमीन है, उसी का परिवार जमीन काबिज है। ऐसे में यह माफिया कैसे हो सकता है। आबादी का निस्तारण तो करना होगा। तभी स्थिति स्पष्ट हो सकेगी। कुछ जगहों पर माफिया हो सकते हैं, लेकिन इतने बड़े स्तर पर माफिया की संभावना न के बराबर है।

2780 काश्तकारों को लेकर स्थिति स्पष्ट नहीं

आबादी विनियमितीकरण निस्तारण में अब तक 5806 काश्तकारों में से सिर्फ 3026 पात्र काश्तकारों को लाभांवित किया जा सका। 2780 काश्तकारों को लेकर अभी तक स्थिति स्पष्ट नहीं हो सकी है।

तीन हजार करोड़ रुपये की जमीन आंकी गई

प्राधिकरण का दावा है कि चार लाख 98 हजार 600 वर्ग मीटर से अतिक्रमण को हटाया गया है, जिसकी कीमत तीन हजार करोड़ रुपये आंकी गई है। मैनपावर की भूलेख विभाग में कमी है, लेकिन अतिक्रमण साफ करने की प्रक्रिया निरंतर जारी है।

नोएडा प्राधिकरण के ओएसडी प्रसून द्विवेदी ने बताया क कैग की ओर से जिन आपत्तियों को उठाया गया है, उसका जवाब प्राधिकरण की ओर से दिया जा चुका है। रही बात अधिग्रहण की प्रक्रिया की ऐसे में राशि जमा कराने के बाद ही प्रशासन की ओर अधिग्रहण की प्रक्रिया शुरू होती है। उसमें ब्याज नहीं मिलता है, इस जानकारी से शासन के अधिकारियों को अवगत कराया जा चुका है। <https://www.jagran.com/uttar-pradesh/noida-ncr-cag-report-reveal-encroachment-on-noida-authority-valuable-568-hectares-of-land-23392044.html>

## SELECTED NEWS ITEMS/ARTICLES FOR READING

### **23. Delay in Creation of Theatre Commands for Military: Report** ([thewire.in](https://www.thewire.in)) 22 April 2023

There will be more delay in creating theatre commands – bringing all forces of the military under a single commander for a specific geographical area – reported The Tribune on April 22.

The delay is because the Chief of Defence Staff (CDS), General Anil Chauhan, has to get a wider consensus on this and has been asked to adopt a “bottom upwards approach”, The Tribune reported.

‘Bottom upwards approach’

Theatre commands are a war strategy in which the organisational structure is designed to bring all arms of the military under a single command. India aims to bring all its nearly 20 individual commands – across the Army, Air Force and Navy – into four or five unified or theatre commands, The Print had reported in 2021. Per news reports, past discussions have also focused on creating specific theatre commands, including two for the Himalayas along the Line of Actual Control with China, one for a maritime role, one for air defence and one for the western front.

The issue of theatre commands was discussed recently at the combined commanders’ conference at Bhopal from March 30 to April 1, The Tribune reported, quoting unnamed sources.

On April 1, the Ministry of Defence issued a statement saying that “deliberations over a varied spectrum of issues were held, including on national security and evolving a joint military vision for the future” and Prime Minister Narendra Modi addressed the commanders, the report said. The PM said that ‘integration’ was needed and flagged immediate common tri-services’ issues like logistics, weapon procurement, communications, etc, of the three forces, the sources told The Tribune.

At the conference, there was a lack of consensus on the structure of the theatre commands, its contours and operational strategy, sources told The Tribune.

Serving CDS General Anil Chauhan was asked to adopt a “bottom upwards” approach by first integrating logistics, weapons procurement, support systems, transport and communication, and then move on to theatre commands, the news article said. The idea is to “first integrate the immediate achievable tasks like having joint logistics, maintenance and support systems”, per their sources.

### Long delay

In January 2020, the then CDS General Bipin Rawat was tasked with several tasks, including the implementation of theatre commands, within three years.

The three-year deadline now stands extended with the current CDS General Chauhan being asked to go in for a “bottom upwards approach”, as The Tribune reported.

News about the delay had already emerged by June 2021. The Print reported that the delay then was because all stakeholders, including the three Services, “are not on the same page when it comes to its basic structure” of the theatre commands.

The CDS and the three services chiefs had conducted a detailed discussion on the proposed commands on October 22 in Pune, the Hindustan Times had reported. While the Army and Navy are prepared for the exercise, the Indian Air Force has “legitimate concerns over splitting its limited air assets among the respective theatres”, said the news article in November last year. <https://thewire.in/security/delay-in-creation-of-theatre-commands-for-military-report>

### **24. GST evasion: Taxmen to use data analytics in a bid to curb tax evasion in supply chain ([cnbctv18.com](https://cnbctv18.com)) April 23, 2023**

Goods and Services Tax (GST) officers are harnessing the power of data analytics to ascertain if GST is being paid through the entire supply chain in any given sector, an official privy to the development told PTI.

The Centre had reported that it has detected GST evasion of more than Rs 1 lakh crore in the previous fiscal, prompting the Directorate General of GST Intelligence (DGGI) to step up efforts to nip evasive measures in the bud in a bid to improve tax compliance.

The official told PTI: "We are using 'end-to-end' analytics for a sector and 'gap analysis' of the taxes paid in a supply chain to ascertain if the entire value chain is paying adequate GST or if there is a missing link."

As per the PTI report, the data analysis includes comparisons of the tax payment profile of a particular sector vis-à-vis the erstwhile excise and service tax regime.

"Now that GST system has stabilised, the effort is to further streamline it. We want to ascertain if all the sectors which are covered under GST are paying their due share of taxes," an official was quoted as saying.

After the analysis, if the department finds that some changes are required in law or tariffs to check evasion by increasing compliance, then it would be presented before the Council for approval.

If a sub-part of any sector is not paying taxes in the value chain and there is a case of evasion, enforcement action could be taken, the official said.

"Data analytics is a time taking process, but this is required to check GST evasion at the manufacturing stage itself. It will help increase revenue collection while ensuring that compliance improves," the official added.

GST evasion detection by tax officers almost doubled year-on-year to over Rs 1.01 lakh crore in FY23, while Rs 21,000 crore was recovered by the DGGI.

The total number of GST evasion cases too had gone up — 14,000 cases were detected in 2022-23, up from 12,574 in 2021-22 and 12,596 in 2020-21.

As per the PTI report, the defaulters adopt various tactics such as short payment of tax by undervaluing taxable goods and services, wrong availment of exemption notifications, wrong availment of the input tax credit, non-payment of tax on supply of taxable goods and services (clandestine removal), and fraudulent availment of the input tax credit on the basis of invoices from fake firms.

In a reply to the Lok Sabha last month, the Finance Ministry had said total GST evasion detected between July 2017 to February 2023 was close to Rs 3.08 lakh crore, of which over Rs 1.03 lakh crore was recovered. GST authorities arrested 1,402 persons for evading taxes in the last five-and-a-half years till February 2023. <https://www.cnbctv18.com/finance/gst-evasion-taxmen-to->

[use-data-analytics-in-a-bid-to-curb-tax-evasion-in-supply-chain-16475711.htm](https://www.financialexpress.com/energy/use-data-analytics-in-a-bid-to-curb-tax-evasion-in-supply-chain-16475711.htm)

25. **Small wonder** ([financialexpress.com](https://www.financialexpress.com)) April 24, 2023

**Decentralised renewables—micro/small grids, biomass-powered applications—will be key to energy transition. As India negotiates just energy transition partnerships this year, it must bring decentralised renewables into the talks.**

In the past two years, South Africa, Indonesia, and Vietnam signed Just Energy Transition Partnerships (JETP) with developed countries and international financing agencies to support their clean energy transitions with international funding. As India also negotiates a deal this year, it is crucial that the package is tailored to the country’s energy landscape and truly addresses the “just” component of the deal. Including decentralised renewable energy (DRE) systems in India’s JETP would tick both boxes—and could facilitate the talks between India and its international partners.

JETPs can, in principle, be designed quite flexibly to cater to a country’s needs and can therefore be more country-specific than development aid usually is. But the deals have been criticised for failing to do so. For instance, the South African JETP focuses on large infrastructure projects and has paid comparatively little attention to the needs of local communities.

The advantage of DRE systems—like small-scale solar, micro or mini-grids, but also livelihood applications like solar dryer, solar- or biomass-powered cold storage, and others—is that they bear enormous potential to benefit local communities, while facilitating enhanced energy access and further driving the economy.

With 40% of India’s rural micro, small, and medium enterprises (MSME) still facing challenges such as poor-quality grid connection, or a lack thereof, DRE can improve electricity supply for these firms, which, in turn, enhances their performance and indirectly creates green jobs. Meanwhile, the production of DRE appliances itself also adds direct green jobs, with 80,000 workers employed in the sector in 2022 and a further 9,000 expected to be hired in 2023. As a cost-effective energy technology, DRE also has the potential to lower electricity bills.

In fact, scaling up DRE solutions is essential to meet India's 500 GW renewable energy target by 2030. Right now, there is a huge gap between its targets and achievements, with only 64 GW installed as of January 2023 against its target of 280 GW by 2030.

The Indian government has recognized that this mismatch underscores the need for investing in DRE solutions. Recently, the ministry of new and renewable energy (MNRE) published a new policy framework supporting solar- and biomass-powered DRE livelihood applications, complementing the solar irrigation scheme that has primarily targeted the agricultural sector. But the country will require an annual DRE investment of \$18 billion by 2024—ten times more than what it's currently spending—to meet its sustainable energy targets. Domestic capital is insufficient to meet this demand. The JETP can help bridge this gap by channeling international capital and crowding in domestic finance. Identifying the entry points for additional international finance and support is the first step to target DRE support as best as possible to achieve an inclusive and green growth path.

One major benefit is that partnerships established as part of the JETPs can help de-risk the financing of the DRE sector that domestic financial institutions often consider risky. Indeed, the lack of finance for end-users and for DRE livelihood applications start-ups is a considerable barrier to DRE scale-up.

Further, an overarching advantage of JETPs is also the opportunity to move beyond a project-level approach and shift towards a more mission-oriented one. JETP consultation mechanisms can assess the existing knowledge gaps in DRE solutions on both the consumer and the producer sides and support targeted communication campaigns through grants to build this knowledge and raise awareness.

Finally, making DRE part of India's JETP would also allow the country to benefit from the bundled know-how of the JET partners. Some countries, like Germany, have already implemented similar projects elsewhere, supporting, for instance, skill development in entrepreneurship and business models.

The experiences of the JET partners could therefore help India overcome the pitfalls related to commercializing and scaling up of non-mature DRE applications, like limited market research data or the lack of trained staff for after-sale services. With the German state-owned investment and development bank KfW already financing DRE solutions in India with an initial 20 million euros, this backs the experience in DRE applications in the Indian-specific context.

Promoting DRE rollout through JETP finance is a perfect match of potential and objectives, and would create sustainable, inclusive growth while supporting the country's 2030 renewable energy targets. With India already having its first plans at hand for DRE solutions, the government should use this opportunity to ensure that DRE systems become part of India's JETP deal.  
<https://www.financialexpress.com/opinion/small-wonder-2/3059061/>