



भारतीय लेखा तथा लेखापरीक्षा विभाग
INDIAN AUDIT AND ACCOUNTS DEPARTMENT
प्रधान निदेशक लेखापरीक्षा (केंद्रीय) का कार्यालय, चेन्नै
Office of the Principal Director of Audit (Central), Chennai
शाखा कार्यालय, कोच्ची
Branch Office - Kochi
गोल्डन जूबिली रोड, कलूर, कोच्ची - 682017
Golden Jubilee Road, Kaloore, Kochi - 682 017



No.CE/II/7-52/CDB-IR/2023-24/12

दिनांक/ Date: 17.11.2023

To

✓ अध्यक्ष/The Chairman
नारियल विकास बोर्ड/ Coconut Development Board
केरा भवन, एसआरवीएचएस रोड/ Kera Bhavan, SRVHS Road,
कोच्चि/ Kochi - 682 011

महोदय/ Sir,

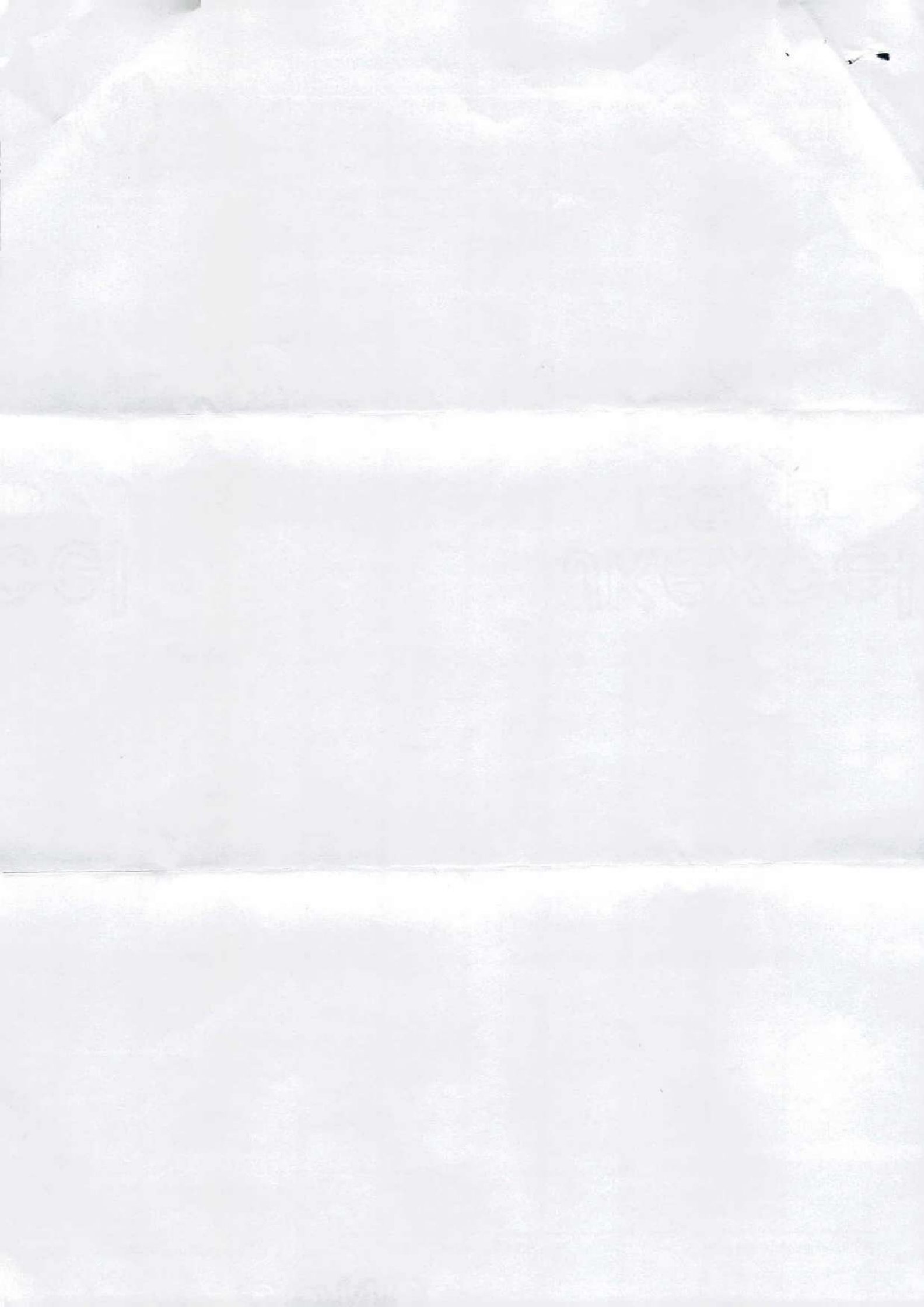
विषय/ Sub: नारियल विकास बोर्ड, कोच्चि के खातों की स्थानीय लेखापरीक्षा पर निरीक्षण रिपोर्ट - अग्रेषित करना। /Inspection Report on the local audit of accounts of Coconut Development Board, Kochi - forwarding of.

मैं इसके साथ 01.04.2022 से 31.03.2023 की अवधि के लिए नारियल विकास बोर्ड, कोच्चि के खातों और रजिस्ट्रों के स्थानीय ऑडिट पर निरीक्षण रिपोर्ट की एक प्रति भेज रहा हूं।

I forward herewith a copy of the Inspection Report on the local audit of the accounts and registers of Coconut Development Board, Kochi for the period from 01.04.2022 to 31.03.2023.

अनुरोध है कि कृपया इस पत्र की प्राप्ति के चार सप्ताह के भीतर सचिव, कृषि और किसान कल्याण मंत्रालय, कृषि, सहकारिता और किसान कल्याण विभाग के माध्यम से उत्तर प्रस्तुत करें।

It is requested that the replies may please be furnished through The Secretary, Ministry of Agriculture and Farmers Welfare, Department of Agriculture, Cooperation and Farmers Welfare within four weeks of receipt of this letter.



कृपया इस पत्र की प्राप्ति की सूचना दी जाए। Receipt of this letter may please be acknowledged.

भवदीय /Yours faithfully,

Deepak

वरिष्ठ लेखापरीक्षा अधिकारी / सीई

Senior Audit Officer/CE

निरीक्षण रिपोर्ट की प्रति के साथ प्रतिलिपि भेजें/ Copy with copy of the Inspection

Report to :

1. सचिव, भारत सरकार, कृषि एवं किसान कल्याण मंत्रालय, कृषि, सहकारिता एवं किसान कल्याण विभाग, कृषि भवन, डॉ. राजेंद्र प्रसाद रोड, नई दिल्ली - 110001

The Secretary to Government of India, Ministry of Agriculture and Farmers Welfare,
Department of Agriculture, Cooperation and Farmers Welfare, Krishi Bhavan, Dr.
Rajendra Prasad Road, New Delhi - 110001

वरिष्ठ लेखापरीक्षा अधिकारी / सीई

Senior Audit Officer/CE

**INSPECTION REPORT ON THE AUDIT OF THE ACCOUNTS AND REGISTERS OF
THE COCONUT DEVELOPMENT BOARD, KOCHI FOR THE PERIOD FROM 1ST
APRIL 2022 TO 31ST MARCH 2023**

PART-I

A. Introductory

Coconut Development Board (CDB), Kochi was constituted under the Coconut Development Board Act, 1979 and came into existence on 12th January 1981. The objective of the CDB is the integrated development of coconut cultivation and industry in the country. The Board implements its various projects, besides co-ordinating and monitoring the developmental programmes on coconut in different regions, through four Regional offices, five State centers, eleven Demonstration-cum-Seed Production Farms, one Market Development cum Information Centre and one Technology Development Centre.

The Board is fully funded by Government of India through Grants-in-aid and is not engaged in any trading activity. The audit of the accounts of Coconut Development Board, Kochi was conducted by the Office of the Principal Director of Audit (Central) Chennai, Branch Office - Kochi, under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act 1971, read with Section 15(2) of Coconut Development Board Act 1979.

B. Officers in charge

The following officers held charge of the office during the period covered in audit.

Name	Designation	Period
Dr. Vijaya Lakshmi Nadendla, IAS	Joint Secretary (Addl. Charge)	01-04-2022 to 31-03-2023

C. Financial Analysis

(Rs. in lakh)

Particulars	Year 2021-22	Year 2022-23
Budget Allotment	10527.00	10477.34
Expenditure	9945.55	10268.24
Surrender – Estt/Other than Estt	581.45	209.10
Total revenue realized during the year	501.58	465.59

D. Internal Audit

The Internal Audit was not conducted during the period of Audit.

PART-II
(Audit Findings)
PART-II-(A)
(Significant Audit Findings)

PART-II-(B)
(Other incidental Audit Findings)

I. Non-realization of interest on back end subsidy released under Technology Mission on Coconut (TMoC) Scheme

Reference Number : OBS-1024686

Technology Mission on Coconut (TMoC) scheme provides financial assistance to entrepreneurs/promoters for setting up of coconut based industries. As per the guidelines of the Scheme, 25% of the total cost subject to maximum of Rs.50 lakh is sanctioned as a credit linked back end subsidy to the promoter for adoption of technology. On getting approval from Project Approval Committee (PAC), the approved eligible subsidy will be released in three instalments in accordance with the achievement of the prescribed milestones stipulated in a tripartite Memorandum of Agreement (MoA) among the Promotor, the financing Bank and the CDB: 50% as first instalment, 40% as second instalment and the remaining 10% on achieving commercial production. The back end subsidy is released to a Subsidy Reserve Fund (SRF) account maintained in a financing Bank and the same is adjusted against the loan outstanding on completion of five year lock-in period. As per the conditions of MoA, the Bank shall return the entire subsidy kept in SRF account to the Board in the event of closure or abandonment of the project.

Audit observed that the project "Setting up of processing and packing of tender coconut water unit" by M/s. Ceves Agro Food Products Pvt. Ltd, Vadodara, Gujarat (with a factory at Andipatti, Theni, Tamilnadu) was approved in the 40th Project Approval Committee (PAC) meeting on 25.06.2013 with an eligible subsidy Rs. 50.00 lakh for processing 50,000 tender coconuts per day and extraction of 14,000 litres of tender coconut water per day. The total project cost was Rs.5.03 crore and the promoter had availed a term loan of Rs. 2.00 crore from SBI Waghodia Branch, Vadodara, Gujarat. The first instalment of back end subsidy of Rs.25 lakh was released to the promoter on 03-10-2013 and it was kept in a Subsidy Reserve Fund Account maintained at the above financing Bank. During the inspection of the unit by

the Technical Officer, CDB on 01-11-2015, it was informed that though the the machinery had been installed, the unit was operating on order basis. The promoter was requested to operationalise the unit and submit the monthly production statement which was not furnished by the promoter despite several reminders. Meanwhile, SBI Waghodia informed the Board on 28.8.2017 that the term loan account had been closed by the promoter. Accordingly the Board issued a letter to the Bank on 28.9.2017 requesting to refund the first instalment subsidy along with interest. Despite, repeated reminders sent by the Board, the Bank did not refund the first instalment of Rs.25 lakh. Subsequently, Promoter availed a loan from SBI Andipatti Branch, Theni, Tamilnadu and restarted the production during 2022. SBI Waghodia Branch transferred the first instalment of Rs.25 lakh to SBI Andipatti during February 2023, after a delay of more than 7 years.

Even though the Board directed the Bank to refund the subsidy amount of Rs.25.00 lakh along with the interest, the Bank has only transferred the subsidy amount without refunding the interest accrued on the subsidy.

The non-receipt of interest on subsidy amount kept in SRF Account is brought to notice.

II. Non achievement of targets set for various Schemes

Reference Number : OBS-1024950

On scrutiny of Monthly Progress Report, the target fixed for the Physical & Financial progress in respect of the following Schemes were not achieved during the year 2022-23.

A. Shortfall in Physical Progress of Schemes

Sl.No	Scheme	Target fixed	Target achieved	Shortfall
I	Production and Distribution of planting materials			
	(a) Establishment of Regional Coconut Nurseries	30.81 lakh seedlings	25.92 lakh seedlings	4.89 lakh seedlings
	(b) Establishment of Nucleus Coconut Seed Garden	3 New Garden & 4 Maintenance	3 New Garden & 3 maintenance	1 maintenance
	(c) Establishment of small Coconut Nurseries	45 New Nurseries & 50 maintenace	34 New & 31 maintenance	11 New nurseries & 19 maintenance
II	Expansion of Area Under Coconut	6380 Ha (New) & 5793.34 Ha (maintenance)	2326.77 Ha (New) & 3258.18 Ha (maintenance)	4053.23 Ha(new) & 2535.16 Ha (maintenance)
III	Replanting & Rejuvenation	7047.24 Ha (New) & 6444 Ha (maintenance)	6650.65 Ha (New) & 3780.66 Ha (Maintenance)	396.59 Ha (New) & 2663.34 Ha (maintenance)

B. Shortfall in Financial Progress of schemes

(in lakhs)

Sl.No	Scheme	Target fixed	Target achieved	Shortfall & %
I	Production and Distribution of planting materials			
	(a) Establishment of Regional Coconut Nurseries	493.00	414.68	78.32
	(b) Establishment of Nucleus Coconut Seed Garden	15.00	13.50	1.50
	(c) Establishment of small Coconut Nurseries	63.00	49.75	13.25
II	Expansion of Area Under Coconut	450.00	307.62	142.38
III	Replanting & Rejuvenation	3700.00	3299.82	400.18
IV	Publicity Extension Activities & IT	500.00	397.06	102.94
	TOTAL	5221.00	4482.43	738.57

In this regard the following observations are made .

1. The total Budget allocation of the above four major Schemes was Rs. 52.21 crore, out of which only Rs. 44.82 crore was utilised for the implementation of the Schemes.
2. In the case of Expansion of Area Under Coconut scheme, physical target achieved was only 36% in case of new areas and 56% in case of maintenance of existing areas, whereas the expenditure incurred against the scheme was 68% of the total fund allotted. Physical progress was not proportionate to the expenditure incurred.

III. Disproportionate expenditure in various schemes under Integrated Farming on Coconut Holdings

Reference Number : OBS-1024985

Rule 62 (3) of the General Financial Rules 2017 stipulates that the rush of expenditure, particularly in the closing months of the financial year, shall be regarded as a breach of financial propriety and shall be avoided. On a scrutiny of Monthly Progress report of February 2023 and March 2023, it was noticed that the expenditure incurred under Integrated Farming on Coconut Holdings in March 2023 shows an exponential increase of 2124.62% vis-a-vis expenditure booked under the same scheme upto February 2023 as given below.

(Amounts in lakh)

Name of Scheme	Budget allocation for the year 2022-23	Expenditure up to Feb 23	Expenditure up to March 23	Expenditure in March 23 (4) – (3)
(1)	(2)	(3)	(4)	(5)
Integrated Farming on Coconut Holdings				
(a) Laying out of Demonstration Plots	80.00	58.93	1412.56	1353.63
(b) Aid to Organic Manure Units	10.80	9.60	112.60	103.00
TOTAL	90.80	68.53	1525.16	1456.63

Moreover, the Budget allocation for the above scheme was only 90.80 lakh against which huge expenditure (Rs. 1456.63 lakh) was booked in March 2023 alone. However, reasons for disproportionate spending in the final month of the year and excess expenditure over budgetary allocation were not explained.

IV. Non furnishing of Utilisation Certificates and lack of monitoring mechanism

Reference Number : OBS-1025214

The effectiveness and utilization of grants-in-aid released by the Central Government/Administrative Departments is monitored through the mechanism of Utilization Certificates (UCs). Coconut Development Board has released Rs. 51.61 Crore during 2022-23 out of which Utilization Certificates for an amount of Rs. 18.47 Crore were furnished by the States/Implementing agencies, leaving UCs for Rs. 33.14 crore due (Annexure) on 31st March 2023 from many states/implementing agencies. Even though poor monitoring with regard to Utilization of Funds released by the Board was pointed out in previous Inspection Reports, no effective action has been taken to address the delay in receipt of UCs. This indicates poor monitoring and lack of follow-up mechanism in CDB

Annexure

(Amounts in lakh)

Sl.No	State	Scheme	Grand Total Release & Revalidated During 22-23	UC received from States/Implementing agencies	Amount for which UC not furnished by the implementing agencies/State
1	Karnataka	Replanting & Rejuvenation of Coconut gardens	1470.19	1023.16	447.03
2	Tamilnadu		922.41	621.18	301.23
3	Andhra Pradesh		607.10	Nil	607.10
4	Nagaland		22.28	17.90	4.38
5	Goa		22.38	Nil	22.38

6	Kerala		216.46	Nil	216.46
7	Odisha		0.33	Nil	0.33
8	Karnataka	Integrated	1058.23	Nil	1058.23
9	Kerala	Farming –	185.43	0.18	185.25
10	Tamilnadu	Laying out of	227.73	15.22	212.51
11	Andhra Pradesh	demonstration Plots &	10.35	Nil	10.35
12	Maharashtra	organic manure unit	4.20	Nil	4.20
13	Goa	(OMU)	1.30	Nil	1.30
14	Gujarat		0.63	Nil	0.63
15	Karnataka	Regional	9.60	Nil	9.60
16	Goa	Coconut	16.0	13.76	2.24
17	Maharashtra	Nursery	11.20	Nil	11.2
18	Tamilnadu	(State /other agencies)	171.36	155.20	16.16
19	Andhra Pradesh		68.80	Nil	68.80
20	Andaman & Nicobar Islands		1.20	Nil	1.20
21	Odisha		48.00	Nil	48.00
22	Gujarat		13.00	Nil	13.00
23	Manipur		1.60	Nil	1.60
24	Kerala		70.72	Nil	70.72
	TOTAL		5160.5	1846.6	3313.9

V. Payment of Dearness Allowance to staff engaged on contract post retirement

Reference Number : OBS-1042360

According to para 6.3 of O.M No.3-25/2020-E.IIIA dated 9th December 2020 issued by the Department of Expenditure, Ministry of Finance, retired Central Government Employees appointed on contract appointment are not entitled to Dearness Allowance (DA) during the term of contract.

Audit observed that CDB had engaged Sri. Umeswaran P K (a retired driver from CDB) as driver on contract vide Order No.1407/7/2016-Adm dated 03-05-2019 with a remuneration of Rs.19,900 + D.A admissible. The initial contract was for a period of three months. However, the term of the contract has been renewed since then for three months period till date. For each contract period, the official was paid Dearness Allowance along with his remuneration on par with the regular employees of the Board.

The irregular payment of dearness allowance in violation of aforesaid Department of Expenditure O.M cited is brought to notice.

VI. Non conducting of periodic meetings

Reference Number : OBS-1042367

According to Section 9 of the Coconut Development Board Act, 1979, the Board has constituted four committees viz. Executive Committee, Research and Development committee, Processing and Marketing committee and Publicity committee. In its 143rd Board meeting held on 2nd September 2022 the Board unanimously elected/co-opted the members for the above four committees.

As per Chapter-III of the Coconut Development Board Regulations, 1982, meeting of the above Committees should be convened at least once in a quarter. However, audit observed that no meetings were convened by the above Committees during the financial year 2022-23.

PART-III

(Follow up on findings outstanding of previous Inspection Reports)

Sl No.	Inspection Report No	Paras pending
1	CE/II/7-26/16-17	Part II B- II, V
2	CE/II/7-31/17-18	Part II A- II
3	CE/II/7-37/18-19	Part II B- I, IX, X
4	CE/II/7-34/19-20	Part II B- X
5	CE/II/7-25/20-21	Part II A- I, II Part II B- I,II,III, VII, IX
6	CE/II/7-13/21-22	Part II A- I, II Part II B- I, II, IV, VI, VII
7	CE/II/7-21/22-23	Part II A- I Part II B- II

PART-IV (Best Practice)

No significant practices were noticed which merits special mention.

PART-V (Acknowledgement)

The Audit expresses its gratitude for the co-operation extended by the Chairman, Secretary and staff of the Coconut Development Board, Kochi for the smooth conduct of audit.

PART- VI (Disclaimer)

The Inspection Report has been prepared on the basis of the information furnished and records made available by the Chairman, Coconut Development Board, Kochi. The Office of the Principal Director of Audit (Central) Chennai, Branch Kochi disclaims any responsibility for any misinformation and or no-information on the part of the auditee.

(Approved by Deputy Director (DT) II)

Deepak

Senior Audit Officer/CE

INSPECTION REPORT ON THE AUDIT OF CDB
FOR THE PERIOD 01/04/2022 TO 31/03/2023

Para I: Non-realization of interest on back end subsidy released under Technology Mission on Coconut (TMoC) Scheme

REPLY

SBI, Andipatti Branch informed that subsidy amount of Rs. 25.00 lakh **along with interest of Rs. 15,85,184/-** amounting Rs. 40,85,184/- has been received from SBI, Waghodia Branch on 14.02.2023. Copy of the mail received from SBI, Andipetti is attached as Annexure I for kind reference.

Hence the audit findings of non-realization of interest on back end subsidy released to M/s Ceves Agro Food Products Pvt.Ltd may kindly be dropped.

Para II: Non-achievement of targets for various schemes

REPLY

The observation of the audit regarding short achievement of targets fixed for developmental schemes, viz Production and Distribution of Planting Material, Expansion of area under coconut, Replanting & Rejuvenation were examined and the following remarks are offered.

The schemes implemented by the Board are mainly field oriented and the applications were to be received from beneficiary farmers. However the cost norms followed in most of the schemes were fixed during IXth Plan period and are not attractive in the present scenario, considering the escalation of cost of cultivation and input costs. Coconut Development Board had submitted revised cost norms and approval is awaited from Govt. of India. The lack of interested beneficiaries due to price fall of coconut has led to low achievement and is expected to pick up once the new cost norms come into force. Further the awareness on Coconut Development Board schemes is targeted to cover potential areas and is expected to achieve more in future. Further the financial assistance extended was based on the individual cases and proportionate physical progress comparing with financial progress may not be accurate, in view of the pattern of assistance applicable for hilly and scheduled areas, which is double of the assistance rate of normal area.

Under area expansion scheme the pattern of assistance is different in different geographical areas as follows:

	Item	Cost norms	Pattern of assistance
a) Normal area			
i)	Tall varieties	Rs.26,000/ha	25% of cost for a maximum of 4 ha per beneficiary, in two equal installments.
ii).	Hybrid varieties	Rs.27,000/ha	
iii)	Dwarf varieties	Rs.30,000/ha	
b) Hilly & Scheduled areas			
i)	Tall varieties	Rs.55,000 / ha	25% of cost for a maximum of 4 ha per beneficiary, in two equal installments.
ii).	Hybrid varieties	Rs.55,000 / ha	
iii)	Dwarf varieties	Rs.60,000 / ha	

Thus there is mismatch between physical and financial achievements. Therefore, it is requested that the audit Para may be dropped based on the above justifications

Para III : Disproportionate expenditure under LoDP

REPLY

Audit has observed huge expenditure and rush of expenditure under the scheme Integrated Farming in coconut holdings happened in March 2023. In this regard it is informed that the 143rd Board meeting held on 02.09.2022 decided to continue the scheme Integrated farming in Farmers Field. Accordingly communication was sent to the State Government and release of fund was made after obtaining approval from the concerned state Departments which were received in the last quarter of 2022-2023. Hence the rush of expenditure during the last quarter. The observation is noted for future adherence and the audit para may be dropped.

Para III : Non furnishing of UCs and lack of monitoring mechanism

REPLY

The Audit observed that an amount of Rs.33.14 Cr is still outstanding out of the fund released during 2022-23 from various implementing agencies. In this regard, it is informed that the Utilization Certificates are submitted by State Govts./implementing

agencies once their accounts are audited and after finalization of audited statements. The delay in auditing on the part of State Govts. is affecting the timely submission of Utilization Certificates. However the Board is constantly pursuing to settle the UCs in time.

In deserving cases fund has been revalidated for utilization during 2023-24 and the UCs are due after the utilization of the same, by 31/03/2024. The updated status on UC received/fund revalidated is detailed below for information as Annexure II. UC for an amount of Rs. 2.23 cr only is pending and follow up mechanism is in place to obtain the pending UCs.

It is also assured that monitoring of the developmental schemes is carried out in a periodical manner to ensure optimum utilization of released funds. In view of the above, the para may please be dropped.

V. Payment of DA to staff engaged on contract post retirement

REPLY

As per provisions of OM No.3-25/2020-E.IIIA dated 9th December, of Dept of Expenditure, MoF, the entitlements are last pay minus basic pension and rate of transportation allowance at the time of retirement, which amounts to Rs.26,082/-. The drawn amount exceeded the entitlement once DA exceeded 31%, viz. wef from 23/05/2022. At the same time he was underpaid for periods prior to 23/05/2022. From the due-drawn statement, it could be ascertained that Rs.59,697/- is due to the contract employee considering the entire period of his contract, as per calculation sheet attached. However in view of the audit observation, payments for Oct, 2023 and Nov, 2023 (upto 27/11/2023) were regulated at admissible rates by disallowing Rs.2176 and Rs.1813 respectively, from the contract amount. Further, contract is not renewed after 27/11/2023.

As no loss is sustained to the Board, the para may please be dropped.

VI. Non conducting of periodic meetings

REPLY: The observation of the audit is noted for compliance.

Signed by
Madhu R

Date: 12-01-2024 11:47:10
(SECRETARY)

ANNEXURE I

RE: M/s Ceves Agro Food Products Pvt. Ltd

From : sbi 02195 <sbi.02195@sbi.co.in>
Subject : RE: M/s Ceves Agro Food Products Pvt. Ltd
To : DEEPTHI NAIR S <ho-
technology@coconutboard.gov.in>

Wed, Dec 20, 2023 05:55 PM

📎 1 attachment

Madam,

With reference to the trailing mail, we bring to your kind notice that the Subsidy amount of Rs. 25.00 Lakh along with interest of Rs. 15,85,184/- in Total of Rs. 40,85,184/- has been received at our end from SBI, Waghodia Branch on 14.02.2023 .

Regards,
Logesh Kumar N
Branch Manager
Andipatti Branch
94458 63472



YONO: You Only Need One

ANNEXURE II**UPDATED POSITION OF PENDING UTILISATION CERTIFICATES**

SL No	State	Scheme	Grand total release & revalidated during 22-23 (Rs. in lakh)	UC received from states/ IAs (Rs. in lakh)	Actual status of fund release	Pending UC for 2022-23
1	Karnataka	Replanting & Rejn. of coconut gardens	1470.19	1023.16	Rs. 447.03 revalidated for use in 2023-24. UC due on 31.03.2024.	-
2	Tamil nadu		922.41	621.18	Rs. 301.23 adjusted while release of 2023-24.	-
3	Andhra Pradesh		607.10	Nil	607.10 revalidated for use in 2023-24. UC due on 31.03.2024	-
4	Nagaland		22.28	17.90	4.38 revalidated for use in 2023-24. UC due on 31.03.2024	-
5	Goa		22.38	Nil	22.38 revalidated for use in 2023-24. UC due on 31.03.2024	-
6	Kerala		216.46	Nil	Rs.201.375 lakh revalidated to State Govt. Rs.15.085 is under direct implementation by CDB; which doesn't require separate UC.	-
7	Odisha		0.33	Nil	0.33- UC Pending	0.33
8	Karnataka	Integrated Farming-Laying out of	1058.23	Nil	1058.23 - Revalidated for use in 2023-24. UC due on 31. 3. 24	-

9	Kerala	demonstration Plots & Organic manure unit (OMU)	185.43	0.18	185.25- Rs. 170.05 lakh revalidated for use in 2023-24. UC due on 31.03.2024. UC pending for 15.20 lakh	15.20
10	Tamil nadu		227.73	15.22	212.51 revalidated for use in 2023-24. UC due on 31.03.24	-
11	Andhra Pradesh		10.35	Nil	10.35 revalidated for use in 2023-24. UC due on 31.03.24	-
12	Maharashtra		4.20	Nil	4.20 Pending	4.20
13	Goa		1.30	Nil	1.30- revalidated for use in 2023-24. UC due on 31.03.24	-
14	Gujarat	Regional Coconut Nursery (State/Other agencies)	0.63	0.63	UC received	-
15	Karnataka		9.60	Nil	9.60- UC pending	9.60
16	Goa		16.0	13.76	2.24- Adjusted in current year release.	-
17	Maharashtra		11.20	Nil	11.20 UC pending	11.20
18	Tamil nadu		171.36	144.00	27.36 – UC pending	27.36
19	Andhra Pradesh		68.80	Nil	68.80 –UC pending	68.80
20	Andaman & Nicobar Islands		1.20	Nil	1.20 UC Pending	1.20
21	Odisha		48.00	Nil	48.00- UC received	-
22	Gujarat		13.00	Nil	13.00 - UC Pending	13.00
23	Manipur		1.60	Nil	1.60- UC Pending	1.60
24	Kerala	70.72	Nil	70.72- UC Pending	70.72	
	TOTAL		5160.5	1846.6	3313.9	223.21

Annexure III**Due Drawn Statement in respect of Shri Umeswaran, Driver Gr. II (Retd.)**

Sl. No.	From	To	Monthly basic pension	Transport Allowance	Total	Monthly basic pension	Dearness Allowance	Recovery	Total	Diff	Total for the period
1	03-05-2019	02-08-2019	22050	4032	26082	19,900	2,388		22,288	3,794	11382
2	06-08-2019	05-11-2019	22050	4032	26082	19,900	3,383		23,283	2,799	8397
3	07-11-2019	06-02-2020	22050	4032	26082	19,900	3,383		23,283	2,799	8397
4	10-02-2020	09-05-2020	22050	4032	26082	19,900	3,383		23,283	2,799	8397
5	11-05-2020	10-08-2020	22050	4032	26082	19,900	3,383		23,283	2,799	8397
6	13-08-2020	12-11-2020	22050	4032	26082	19,900	3,383		23,283	2,799	8397
7	16-11-2020	15-02-2021	22050	4032	26082	19,900	3,383		23,283	2,799	8397
8	16-02-2021	15-05-2021	22050	4032	26082	19,900	3,383		23,283	2,799	8397
9	18-05-2021	17-08-2021	22050	4032	26082	19,900	3,383		23,283	2,799	8397
10	18-08-2021	17-11-2021	22050	4032	26082	19,900	5,572		25,472	610	1830
11	22-11-2021	21-02-2022	22050	4032	26082	19,900	6,169		26,069	13	39
12	22-02-2022	21-05-2022	22050	4032	26082	19,900	6,169		26,069	13	39
13	23-05-2022	22-08-2022	22050	4032	26082	19,900	6,766		26,666	-584	-1752
14	23-08-2022	22-11-2022	22050	4032	26082	19,900	6,766		26,666	-584	-1752
15	24-11-2022	23-02-2023	22050	4032	26082	19,900	7,562		27,462	-1,380	-4140
16	25-02-2023	24-05-2023	22050	4032	26082	19,900	7,562		27,462	-1,380	-4140
17	26-05-2023	25-08-2023	22050	4032	26082	19,900	8,358		28,258	-2,176	-6528
18	28-08-2023	31-08-2023	2845	520	3365	2,568	1,078		3,646	-281	-281
19	01-09-2023	30-09-2023	22050	4032	26082	19,900	8,358		28,258	-2,176	-2,176
20	01-10-2023	31-10-2023	22050	4032	26082	19,900	8,358	2,176	26,082	0	0
21	01-11-2023	27-11-2023	18375	3360	21735	16,583	6,965	1,813	21,735	0	0
			440170	80488	520658	397251	109135		502397	18261	59697