

Appendix 1.1

(Reference: Paragraph 1.1; Page 1)

Part A: Structure and Form of Government Accounts	
<p>Structure of Government Accounts: The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.</p>	
<p>Part I: Consolidated Fund : All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.</p>	
<p>Part II: Contingency Fund: Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.</p>	
<p>Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State legislature.</p>	
Part B: Layout of Finance Accounts	
Statement	Layout
Statement No.1	Presents the summary of transactions of the State Government – receipts and expenditure, revenue and capital, public debt receipts and disbursements etc in the Consolidated Fund, Contingency Fund and Public Account of the State.
Statement No.2	Contains the summarized statement of capital outlay showing progressive expenditure to the end of 2008-09.
Statement No.3	Gives financial results of irrigation works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss, etc.
Statement No.4	Indicates the summary of debt position of the State which includes internal borrowing, borrowings from Government of India, other obligations and servicing of debt.
Statement No. 5	Gives the summary of loans and advances given by the State Government during the year repayments made, recoveries in arrears etc
Statement No.6	Gives the summary of guarantees given by the Government for repayment of loans etc. raised by statutory corporations, local bodies and other institutions.
Statement No.7	Gives the summary of cash balances and investments made out of such balances.
Statement No.8	Depicts the summary of balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2009.
Statement No.9	Shows the revenue and expenditure under different heads for the year 2008-09 as a percentage of total revenue/expenditure.
Statement No.10	Indicates the distribution between the charged and voted expenditure incurred during the year.
Statement No.11	Indicates the detailed account of revenue receipts by minor heads.
Statement No.12	Provides accounts of revenue expenditure by minor heads under non–plan and plan separately and major head wise capital expenditure.
Statement No.13	Depicts the detailed capital expenditure incurred during and to the end of 2008-09.
Statement No.14	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies etc up to the end of 2008-09.
Statement No.15	Depicts the capital and other expenditure to the end of 2008-09 and the principal sources from which the funds were provided for that expenditure.
Statement No.16	Gives the detailed account of receipts disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account.
Statement No.17	Presents detailed account of debt and other interest bearing obligations of the Government of Tamil Nadu.
Statement No.18	Provides the detailed account of loans and advances given by the Government of Tamil Nadu, the amount of loan repaid during the year, the balance as on 31 March 2009.
Statement No.19	Gives the details of earmarked balances of reserve funds.

Appendix 1.2
(Reference: Paragraph 1.1; Page 1)

Part A: Methodology adopted for assessment of fiscal position

The norms/Ceilings prescribed by the TFC for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the Governments in Tamil Nadu Fiscal Responsibility Act, 2003 and in other Statements required to be laid in the legislature under the Act (**Part B of this Appendix**) are used to make qualitative assessment of the trends and patterns of major fiscal aggregates. Assuming that GSDP is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure etc, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

The trends in GSDP for the last five years are indicated below:

Trends in Gross State Domestic Product (GSDP)

	2004-05	2005-06	2006-07	2007-08	2008-09
Gross State Domestic Product (Rs in crore)	2,00,780	2,23,528	2,46,266	2,79,287	3,39,212
Growth rate of GSDP (per cent)	14.1	11.33	10.17	13.41	21.46

Source: Directorate of Economics and Statistics

Methodology for Estimating the Fiscal Capacity

For working out the fiscal capacity of the State Government, the following methodology given in Twelfth Finance Commission report has been adopted.

Step 1: Calculate the national average ratio of Aggregate Expenditure (AE) to GSDP and Capital Expenditure (CE)/ Development Expenditure (DE)/ Social Sector Expenditure (SSE) to AE.

Step 2: Based on the national average of AE to GSDP ratio, derive the AE so that no State is having a ratio of AE to GSDP less than the national average, i.e., if

$$\begin{aligned} \text{AE/GSDP} &= x \\ \text{AE} &= x * \text{GSDP} \dots\dots\dots (1) \end{aligned}$$

Where x is the national average of AE-GSDP ratio.

Wherever the States are having AE to GSDP ratio higher than national average, no adjustments were made. Wherever this ratio was less than average, it was made equal to the national average.

Step 3: Based on the national average of DE to AE, SSE to AE and CE to AE, derive the respective DE, SSE and CE, so that no State is having these ratios less than national average, i.e., if

$$\begin{aligned} \text{DE/AE} &= y \\ \text{DE} &= y * \text{AE} \dots\dots\dots (2) \end{aligned}$$

Where y is the national average of DE - AE ratio

Substituting (1) in (2), we get

$$\text{DE} = y * x * \text{GSDP} \dots\dots\dots(3)$$

Wherever the States are having DE to AE, SSE to AE and CE to AE ratio higher than national average, no adjustments have been made. Wherever these ratios were less than the average, it was made equal to the national average.

Step 4: Based on the derived DE, SSE and CE as per equation (3), respective per capita expenditure was calculated, i.e.

$$\text{PCDE} = \text{DE/P} \dots\dots\dots (4)$$

Where PCDE is the per capita development expenditure and P is the population.

Substituting (3) in (4), we get

$$\text{PDE} = (y * x * \text{GSDP})/P \dots\dots\dots (5)$$

Equation (5) provides the adjusted per capita expenditure. If the adjusted per capita expenditure is less than the national average of per capita expenditure, then the States' low level of spending is due to the low fiscal capacity. This gives a picture of actual level of expenditure when all the State Governments are attaching fiscal priority to these sectors equivalent to the national average.

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services expenditure + Economic Services expenditure
Average interest paid by the State	Interest payment / [(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities) / 2] * 100
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock x Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	Interest Received [(Opening balance + Closing balance of Loans and Advances) / 2] * 100
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt

Part B: The Tamil Nadu Fiscal Responsibility Act, 2003

The State Government enacted the Tamil Nadu Fiscal Responsibility Act, 2003 to ensure prudence in fiscal management and fiscal stability by progressive elimination of revenue deficit, sustainable debt management consistent with fiscal stability, greater transparency in fiscal operations of the Government and conduct of fiscal policy in a medium term fiscal framework. The Act prescribed the following fiscal management targets:

- a) Reduce the revenue deficit in each of financial year commencing from the 1st April 2005 so as to eliminate it by 31st March 2008 and maintain it at that level or generate revenue surplus thereafter.
- b) Reduce fiscal deficit in each financial year, commencing from the 1st April 2005, so as to bring it down to not more than three *per cent* of GSDP by 31st March 2009.
- c) Cap outstanding guarantees within 100 *per cent* of Revenue receipts of previous year or 10 *per cent* of GSDP, whichever is the least.

Appendix 1.3
(Reference: Paragraphs 1.1 and 1.3; Pages 1 and 6)
Time series data on the State Government finances

(Rupees in crore)

	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009
Part A. Receipts					
1. Revenue Receipts	28,452 (39)	33,960 (41)	40,913 (38)	47,520 (39)	55,042 (37)
(i) Tax Revenue	19,357 (68)	23,326 (68)	27,771 (68)	29,619 (62)	33,684 (61)
Taxes on Agricultural Income	1	..	..	..	..
Taxes on Sales, Trade, etc	12,996 (67)	15,555 (67)	17,727 (64)	18,156 (61)	20,675 (61)
State Excise	2,549 (13)	3,177 (13)	3,986 (14)	4,764 (16)	5,756 (17)
Taxes on Vehicles	1,015 (5)	1,125 (5)	1,261 (5)	1,483 (5)	1,710 (5)
Stamps and Registration fees	1,604 (9)	2,085 (9)	2,997 (11)	3,805 (13)	3,794 (11)
Land Revenue	72	179 (1)	121 (..)	78 (..)	208 (1)
Taxes on Goods and Passengers	764 (4)	985 (4)	1244 (4)	1097 (4)	979 (3)
Other Taxes	356 (2)	220 (1)	435 (2)	236 (1)	562 (2)
(ii) Non Tax Revenue	2,209 (8)	2,601 (8)	3,422 (8)	3,304 (7)	5,712 (10)
(iii) State's share of Union taxes and duties	4,236 (15)	5,013 (15)	6,394 (16)	8,065 (17)	8,511 (16)
(iv) Grants in aid from Government of India	2,650 (9)	3,020 (9)	3,326 (8)	6,532 (14)	7,135 (13)
2. Miscellaneous Capital Receipts	..	..	..	..	..
3. Recoveries of Loans and Advances	783 (1)	892 (3)	1602 (1)	1013 (1)	1934 (1)
4. Total Revenue and Non debt capital receipts (1+2+3)	29,235	34,852	42,515	48,533	56,976
5. Public Debt Receipts	12,136 (17)	8,966 (11)	7,147 (7)	7,647 (6)	11,841 (8)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	10,878	8,524	6,820	6,868	10,798
Net transactions under Ways and Means Advances and Overdrafts	..	..	..	..	..
Loans and Advances from Government of India	1,258	442	327	779	1,043
6. Total Receipts in the Consolidated Fund (4+5)	41,371	43,818	49,662	56,180	68,818
7. Contingency Fund Receipts	..	..	16	..	..
8. Public Account Receipts	31,864 (43)	39,603 (47)	57,895 (54)	65,917 (54)	81,409 (54)
9. Total Receipts of the State (6+7+8)	73,235	83,421	1,07,573	1,22,097	1,50,226
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	29,155 (84)	32,009 (86)	38,265 (36)	42,975 (36)	53,590 (37)
Plan	3,904 (13)	5,382 (17)	7,201 (19)	8,297 (19)	10,538 (20)
Non Plan	25,251 (87)	26,627 (83)	31,064 (81)	34,678 (81)	43,052 (80)
General Services (including interest payments)	12,058	12,891	14,995	16,129	18,578
Social Services	9,683	11,316	13,026	15,726	21,371
Economic Services	5,454	5,773	7,797	7,771	9,661
Grants-in-aid and contributions	1,960	2,029	2,447	3,349	3,980
11. Capital Expenditure	4,564 (13)	4,054 (11)	5,952 (6)	7,462 (6)	9,104 (6)
Plan	4,280 (94)	4,072 (100)	5,853 (98)	7,259 (97)	9,071 (100)
Non Plan	284 (6)	(-) 17	99 (2)	203 (3)	33
General Services	376	125	195	277	230
Social Services	2,449	1,121	1,132	1,239	1,434
Economic Services	1,739	2,808	4,626	5,946	7,440
12. Disbursement of Loans and Advances	1,085 (3)	1,040 (3)	2,254 (2)	1,782 (1)	2,830 (2)
13. Total (10+11+12)	34,805	37,103	46,471	52,219	65,524
14. Repayments of Public Debt	7,188 (10)	2,046	4,690 (4)	3,546 (3)	2,216 (1)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2,838	1,353	4,150	3,235	1,897
Net transactions under Ways and Means Advances and Overdraft	205	391
Loans and Advances from Government of India	4,145	302	540	310	319

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	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009
15. Appropriation to Contingency Fund
16. Total disbursement out of Consolidated Fund (13+14+15)	41,993	39,149	51,161	55,765	67,740
17. Contingency Fund disbursements	..	16	..	..	1
18. Public Account disbursements	30,735 (42)	38,132	55,326 (52)	64,661 (54)	78,429 (54)
19. Total disbursement by the State (16+17+18)	72,728	77,297	1,06,487	1,20,426	1,46,170
<i>Part C. Deficits</i>					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(-) 703	1951	2648	4545	1452
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-) 5,570	(-) 2,251	(-) 3,956	(-) 3686	(-) 8,548
22. Primary Deficit (21+23)	(-) 815	2,308	1,550	2,400	(-) 2,585
<i>Part D. Other data</i>					
23. Interest Payments (included in revenue expenditure)	4,755	4,559	5,506	6,086	5,963
24. Financial Assistance to local bodies etc.,	5,484	5,066	8,737	8,401	10,237
25. Ways and Means Advances/Overdraft availed (days)				..	..
Ways and Means Advances availed (days)	1,337 (23)	675 (14)	..	..	..
Overdraft availed (days)	..	..	..	..	..
26. Interest on Ways and Means Advances/Overdraft	1	1	..	..	..
27 Gross State Domestic Product (GSDP) [@]	2,00,780	2,23,528	2,46,266	2,79,287	3,39,212
28 Outstanding Fiscal liabilities (year end)	55,144	62,310	66,320	71,072	83,662
29. Outstanding guarantees (year end) (including interest)	8,424	5,564	4,038	5,410	4,633
30. Maximum amount guaranteed (year end)	17,220	13,669	15,942	20,090	11,062
31. Number of incomplete projects	47	64	82	49	56
32. Capital blocked in incomplete projects	619	951	565	1,223	309
<i>Part E: Fiscal Health Indicators</i>					
<i>I Resource Mobilization</i>					
33. Own Tax revenue/GSDP	9.6	10.4	11.2	10.6	9.9
34. Own Non-Tax Revenue/GSDP	1.1	1.2	1.4	1.2	1.7
35. Central Transfers/GSDP	3.4	3.6	3.9	5.2	4.6
<i>II Expenditure Management</i>					
36. Total Expenditure/GSDP	17.3	16.6	18.9	18.7	19.3
37. Total Expenditure/Revenue Receipts	122.3	109.3	113.6	109.9	119.0
38. Revenue Expenditure/Total Expenditure	83.8	86.3	82.3	82.3	81.8
39. Expenditure on Social Services/Total Expenditure	34.8	33.5	30.5	30.7	34.8
40. Expenditure on Economic Services/Total Expenditure	15.7	15.6	16.8	14.9	14.7
41. Capital Expenditure/Total Expenditure	13.1	10.9	12.8	14.3	13.9
42. Capital Expenditure on Social and Economic Services/Total Expenditure.	12.0	10.6	12.4	13.8	13.5
<i>III Management of Fiscal Imbalances</i>					
43. Revenue deficit (surplus)/GSDP	(-) 0.4	0.9	1.1	1.6	0.4
44. Fiscal deficit/GSDP	(-) 2.8	(-) 1.0	(-) 1.6	(-) 1.3	(-) 2.5
45. Primary Deficit (surplus) /GSDP	(-) 0.4	1.0	0.6	0.9	(-) 0.8
46. Revenue Deficit/Fiscal Deficit	12.6	(-) 86.7	(-) 66.9	(-) 123.3	(-) 17.0
47. Primary Revenue Balance/GSDP	2.0	2.9	3.3	3.8	2.2
<i>IV Management of Fiscal Liabilities</i>					
48. Fiscal Liabilities/GSDP	27.5	27.9	26.9	25.4	24.7
49. Fiscal Liabilities/RR	193.8	183.5	162.1	149.6	152.0
50. Primary deficit vis-à-vis quantum spread	(-) 20.9	114.9	158.4	80.2	(-) 26.4
51. Debt Redemption (Principal +Interest)/ Total Debt Receipts	59.2	22.8	65.6	46.4	18.7
<i>V Other Fiscal Health Indicators</i>					
52. Return on Investment	0.9	0.8	0.6	0.4	0.5
53. Balance from Current Revenue (Rupees in crore)	1962	6054	7550	10223	7931
54. Financial Assets/Liabilities	0.51	0.61	0.67	0.76	0.81

Figures in bracket represent percentages (rounded) to total of each sub-heading

@ GSDP figures communicated by the Government adopted.

Appendix 1.4
(Reference: Paragraphs 1.1.1 and 1.7.1; Pages 1 and 23)
Part A: Abstract of Receipts and Disbursements for the year 2008-09

(Rupees in crore)

2007-08		Receipts		2008-09		2007-08		Disbursements		2008-09	
		Section-A: Revenue						Non-Plan	Plan	Total	2008-09
47,520.51	I	Revenue receipts	55,042.51	42,975.02	I	Revenue expenditure-					53590.26
29,619.10		-Tax revenue	33,684.37	16,128.79		General services	18,550.03	27.67	18,577.70		
				15,725.63		Social Services-	12,995.97	8,375.51	21,371.48		
3,304.37		-Non-tax revenue	5,712.33	6,845.75		-Education, Sports, Art and Culture	8,197.80	606.35	8,804.15		
				1,737.05		-Health and Family Welfare	1,732.36	556.13	2,288.49		
8,065.27		-State's share of Union Taxes	8,510.80	1,279.29		-Water Supply, Sanitation, Housing and Urban Development	711.12	1,997.76	2,708.88		
				783.50		-Information and Broadcasting	38.99	750.54	789.53		
3,462.90		-Non-Plan grants	2,626.48	957.85		-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	418.97	663.95	1,082.92		
2,165.79		-Grants for State Plan Schemes	3,377.69	139.84		-Labour and labour Welfare	143.36	59.45	202.81		
				3,927.40		-Social Welfare and Nutrition	1,706.39	3,730.54	5,436.93		
903.08		-Grants for Central and Centrally sponsored Plan Schemes	1,130.84	54.95		-Others	46.98	10.79	57.77		
				7,771.30		Economic Services-	7,814.98	1,846.35	9,661.33		
				1,831.87		-Agriculture and Allied Activities	1,446.38	1,031.72	2,478.10		
				804.83		-Rural Development	265.47	464.50	729.97		
				12.03		-Special Areas Programmes	0.74	13.23	13.97		
				628.86		-Irrigation and Flood control	681.09	40.28	721.37		
				1,170.26		-Energy	1,292.99	1.11	1,294.10		
				344.32		-Industry and Minerals	326.71	205.28	531.99		
				875.08		-Transport	890.69	24.55	915.24		
				10.09		-Science, Technology and Environment	0.69	11.91	12.60		
				2,093.96		-General Economic Services	2,910.22	53.77	2,963.99		
				3,349.30		Grants-in-aid and Contributions-	3,691.36	288.39	3,979.75		
				42,975.02		Total	43,052.34	10,537.92	53,590.26		
..	II	Revenue deficit carried over to Section B	..	4,545.49	II	Revenue Surplus carried over to Section B					1,452.25
47,520.51		Total		47,520.51		Total					55,042.51
		Section-B : Others									
10,500.84	III	Opening Cash balance including Permanent Advances and Cash Balance Investment	12,172.56	..	III	Opening Overdraft from Reserve Bank of India					..
	IV	Miscellaneous Capital receipts	..	7,462.22	IV	Capital Outlay-					9,104.30
				277.02		General Services-	36.39	194.27	230.66		
				1,238.86		Social Services-	2.23	1,431.73	1,433.96		
				222.26		-Education, Sports, Art and Culture	(-0.07)	99.84	99.77		
				95.79		-Health and Family Welfare	..	193.21	193.21		
				803.85		-Water Supply, Sanitation, Housing and Urban Development	(-0.28)	981.87	981.59		
				2.01		-Information and Broadcasting	2.25	25.05	27.30		

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Receipts					Disbursements				
				102.50		-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	..	101.45	101.45
				8.75		-Social Welfare and Nutrition	..	24.59	24.59
				3.70		-Others	0.33	5.73	6.06
				5,946.34		Economic Services-	(-) 5.42	7,445.10	7,439.68
				1,576.20		-Agriculture and Allied Activities	(-) 5.09	1,489.26	1,484.17
				1,003.48		-Rural Development	..	1,310.78	1,310.78
				31.77		-Special Areas Programmes	..	39.85	39.85
				365.28		-Irrigation and Flood Control	..	552.74	552.74
				490.00		-Energy	..	1,170.50	1,170.50
				159.86		-Industry and Minerals	(-) 0.20	1.66	1.46
				2,307.28		-Transport	(-) 0.14	2,867.07	2,866.93
				12.47		-General Economic Services	0.01	13.24	13.25
				7,462.22		Total	33.20	9,071.10	9,104.30
1,012.71	V	Recoveries of Loans and Advances-	..	1,934.23	1,781.56	V	Loans and Advances disbursed-		2,829.94
17.64		-From Power Projects	22.35	..	4.92		-For Power Projects	..	..
81.96		-From Government Servants	82.14	..	62.59		-To Government Servants		68.67
913.11		-From Others	1,829.74	..	1,714.05		-To Others		2,761.26
4,545.49	VI	Revenue Surplus brought down		1,452.25		VI	Revenue Deficit brought down		..
7,646.92	VII	Public debt receipts-		11,841.18	3,545.61	VII	Repayment of Public debt-		2,215.75
		-External debt	..	..	..		-External debt		..
6,868.06		-Internal debt other than Ways and Means Advances and overdrafts	10,797.98	..	3,231.27		-Internal debt other than Ways and Means Advances and Overdrafts		1,896.53
..		- Net transactions under Ways and Means Advances	..	..	..		- Net transactions under Ways and Means Advances	..	..
..		- Net transactions under overdraft	..	..	310.34		-Repayment of Loans and Advances to Central Government	..	319.22
778.86		-Loans and Advances from Central Government	1,043.20	..	..				..
..	VIII	Appropriation to Contingency Fund	..	..	..	VIII	Appropriation to Contingency Fund		..
..	IX	Amount transferred to Contingency Fund	..	..	..	IX	Expenditure from Contingency Fund		0.51
65,916.76	X	Public Account receipts-	..	81,409.20	64,660.77	X	Public Account disbursements-		78,429.61
3,476.27		-Small Savings and Provident Funds	3,713.36	..	3092.95		-Small Savings and Provident Funds		3,135.65
1,118.89		-Reserve Funds	1,560.25	..	415.53		-Reserve Funds		1,007.25
45183.13		-Suspense and Miscellaneous	55,987.76	..	45,021.19		-Suspense and Miscellaneous		55,793.23
2,226.96		-Remittance	2,637.03	..	2,357.40		-Remittances		2,558.97
13,911.51		-Deposits and Advances	17,510.80	..	13,773.70		-Deposits and Advances	..	15,934.51
..	XI	Closing Overdraft from Reserve Bank of India	..	..	12,172.56	XI	Cash Balance at end-		16,229.31
					16.38		-Cash in Treasuries and Local Remittances		16.81
					(-) 815.11		-Deposits with Reserve Bank		(-) 136.89
					8.71		-Departmental Cash Balance including permanent Advances		8.80
					12962.58		Cash Balance Investment and earmarked funds		16340.59
89,622.72		Total		1,08,809.42	89,622.72		Total		1,08,809.42

**Part B: Summarised financial position of the Government of Tamil Nadu
as on 31 March 2009**

(Rupees in crore)

As on 31.03.2008		Liabilities	As on 31.03.2009	
50,248.93		Internal Debt -		59,150.38
	20,502.09	Market Loans bearing interest	29,294.23	
	1.46	Market Loans not bearing interest	1.22	
	1,203.29	Loans from Life Insurance Corporation of India	1,127.95	
	28,542.09	Loans from other Institutions	28,726.98	
	..	Ways and Means Advances	..	
	..	Overdrafts from Reserve Bank of India	..	
6,934.83		Loans and Advances from Central Government -		7,658.81
	5.62	Pre 1984-85 Loans	5.62	
	101.24	Non-Plan Loans	98.14	
	6,694.11	Loans for State Plan Schemes	7,429.94	
	24.62	Loans for Central Plan Schemes	23.39	
	109.24	Loans for Centrally Sponsored Plan Schemes	101.72	
150.00		Contingency Fund		149.49
7,470.89		Small Savings, Provident Funds, etc.		8,048.60
5,749.22		Deposits		7,325.66
3,340.34		Reserve Funds		3,893.36
330.28		Remittance Balances		408.35
74,224.49				86,634.65
		Assets		
39,793.42 @		Gross Capital Outlay on Fixed Assets -		48,897.72
	6,230.40	Investments in shares of Companies, Corporations, etc.	6,471.22	
	33,613.12	Other Capital Outlay	42,426.50	
6,918.14		Loans and Advances -		7,813.84
	407.31	Loans for Power Projects	384.96	
	6,116.14	Other Development Loans	7,048.16	
	394.69	Loans to Government servants and Miscellaneous loans	380.72	
2,672.45		Reserve Fund Investments		2,415.00
6.93		Advances		7.09
(-) 2,881.07		Suspense and Miscellaneous Balances		(-) 3,058.17
9,500.10		Cash -		13,814.33
	16.38	Cash in Treasuries and Local Remittances	16.81	
	(-) 815.11	Deposits with Reserve Bank	(-) 136.89	
		Departmental Cash Balance including	8.80	
	8.71	Permanent Advances		
	10,290.12	Cash Balance Investments	13925.61	
18,164.42		Deficit on Government Account -		16,744.84 (A)
	(-) 4,545.49	(i) Less Revenue Surplus of the current year	(-) 1452.25	
	(-) 52.89	(ii) Miscellaneous Deficit	(-) 17.42	
	22,762.80	Accumulated deficit at the beginning of the year	18214.51	
74,174.39 @				86,634.65

@ Differs from the figures shown in the previous years' account due to proforma corrections.

(A) Differs from figure shown in statement 15 of Finance Accounts 2008-09 due to proforma accounts corrections made in statement 15.

Explanatory Notes for Appendices 1.3 and 1.4:

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in Appendix 1.4, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts.

Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc.

There was a difference of Rs 52.71 crore (Net debit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under "Deposits with Reserve Bank". A net difference to the extent of Rs 39.99 crore (Net debit) had been reconciled (June 2009) leaving a balance of net debit of Rs 12.72 crore which was under reconciliation.

Appendix 2.1

(Reference: Paragraph 2.3.1; Page 34)

Statement showing cases where savings exceeded Rs 10 crore each and also by 20 per cent or more of the total provision

(Rupees in crore)

Sl. No.	Grant/Appropriation Number	Name of Grant /Appropriation	Provision	Actual expenditure	Saving	Percentage of Saving over Provision
Voted Grants						
A - Revenue						
1.	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	111.22	74.53	36.69	32.99
2.	16	Finance Department	528.57	403.72	124.85	23.62
3.	25	Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department)	87.43	68.94	18.49	21.14
4.	27	Industries Department	349.29	188.04	161.25	46.17
5.	44	Small Industries Department	94.04	51.3	42.74	45.44
B – Capital						
6.	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	20.49	6.04	14.46	70.54
7.	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	52.91	15.87	37.04	70.00
8.	19	Health and Family Welfare Department	154.31	104.83	49.48	32.06
9.	20	Higher Education Department	64.19	28.19	35.99	56.08
10.	22	Police (Home, Prohibition and Excise Department)	219.43	105.6	113.84	51.88
11.	26	Housing and Urban Development Department	695.47	221.8	473.67	68.11
12.	39	Buildings (Public Works Department)	502.58	234.17	268.41	53.41
13.	40	Irrigation (Public Works Department)	1,062.07	515.88	546.18	51.43
14.	43	School Education Department	325.65	55.35	270.3	83.00
C – Loan						
15.	08	Dairy Development (Animal Husbandry, Dairying and Fisheries Department)	43.00	18.00	25.00	58.14
Charged						
C – Loan						
16.	54	Public Debt-Repayment	3,688.18	2,215.75	1,472.43	39.92

Appendix 2.2

(Reference: Paragraph 2.3.5; Page 37)

Excess over provisions relating to previous years requiring regularization

Year	Number of grants/ appropriations	Grant/ appropriation numbers	Amount of excess (Rs in crore)	Stage of consideration by Public Accounts Committee (PAC)
1999-2000	9 Grants 1 Appropriation	2,17,26,33,35,38, 41,45 and 46 29	362.99	Explanatory notes are awaited. Not yet discussed by PAC
2000-2001	6 Grants 7 Appropriations	6, 21, 29, 35, 47 and 61 Debt Charges, 29, 35, 41, 42, 54 and Public Debt-Repayment	2,239.47	Explanatory notes are awaited. Not yet discussed by PAC
2001-2002	3 Grants 4 Appropriations	32, 35 and 41 16, 42, 54 and Public Debt- Repayment	379.38	Explanatory notes are awaited. Not yet discussed by PAC.
2002-2003	12 Grants 4 Appropriations	Revenue – 1, 14, 16, 20, 35, 38, 48 and 49 Capital – 6 and 26 Loans – 5, 20 and 40 Revenue – 1 and 21 Capital – 20 Loans – Public Debt – Repayment	2,436.71	Explanatory notes are awaited. Not yet discussed by PAC.
2003-04	7 Grants 5 Appropriations	Revenue – 33, 40 Capital – 5, 27, 28, 43, 47 Revenue – 1, 14, 38, 48, Debt Charges	154.61	Explanatory notes are awaited. Not yet discussed by PAC.
2004-05	7 Grants 5 Appropriations	Revenue – 14,33 and 36 Capital – 19 and 22 Loans – 20 and 21 Revenue – 1,14,37,40 and 48	2.82	Explanatory notes are awaited. Not yet discussed by PAC.
2005-06	6 Grants 4 Appropriations	Revenue – 8 and 38 Capital – 3 and 46 Loans – 12 and 21 Revenue – 22,23,37 and 48	9.00	Explanatory notes are awaited. Not yet discussed by PAC.
2006-07	6 Grants 2 Appropriations	Revenue –40 Capital – 5, 28, 44 and 47 Loans – 49 Revenue – 2 and 38	95.61	Explanatory notes are awaited. Not yet discussed by PAC.
2007-08	6 Grants	Revenue –18, 40, 42, 51 Capital – 35 and 48	113.04	Explanatory notes are awaited. Not yet discussed by PAC.
		Total	5,793.63	

Appendix 2.3
(Reference: Paragraph 2.3.7; Page 38)

**Cases where supplementary provision (Rs 10 lakh or more in each case)
proved unnecessary**

(In thousands of Rupees)

Sl. No.	Grant Number	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
	A Revenue (Charged)				
1.	53	6,42,61,630	6,41,29,883	1,31,747	7,64,088
Total for Charged		6,42,61,630	6,41,29,883	1,31,747	7,64,088
	A Revenue (Voted)				
2.	01	2,30,213	2,22,318	7,895	14,992
3.	04	69,61,177	67,60,421	2,00,756	2,66,839
4.	07	10,05,377	7,45,304	2,60,073	1,06,806
5.	09	40,12,233	37,39,258	2,72,975	38,873
6.	10	20,93,460	20,10,505	82,955	12,054
7.	15	20,82,262	19,15,974	1,66,288	25,022
8.	16	52,73,085	40,37,228	12,35,857	12,645
9.	17	57,34,959	48,00,905	9,34,054	33,238
10.	20	1,19,26,433	1,08,77,075	10,49,358	4,77,400
11.	21	1,24,51,036	1,10,60,630	13,90,406	1,68,548
12.	22	2,20,49,431	2,04,92,957	15,56,474	2,19,590
13.	23	12,34,640	10,53,845	1,80,795	49,222
14.	25	7,41,909	6,89,406	52,503	1,32,359
15.	27	30,52,645	18,80,361	11,72,284	4,40,234
16.	32	40,47,303	39,05,599	1,41,704	25,464
17.	35	3,73,167	3,59,015	14,152	17,563
18.	38	14,89,836	13,74,220	1,15,616	1,40,294
19.	39	15,06,545	13,21,984	1,84,561	5,157
20.	41	2,49,48,714	2,18,53,000	30,95,714	63,725
21.	43	7,69,03,554	7,40,61,520	28,42,034	8,63,058
22.	44	8,40,405	5,13,049	3,27,356	1,00,000
23.	46	2,47,676	2,37,804	9,872	32,039
24.	48	33,97,298	33,81,453	15,845	27,802
25.	50	7,93,21,392	7,77,58,285	15,63,107	4,99,967
Total for Voted		27,19,24,750	25,50,52,116	1,68,72,634	37,72,891
Total - Revenue		33,61,86,380	31,91,81,999	1,70,04,381	45,36,979

contd..

Sl. No.	Grant Number	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
B Capital (Charged)					
26.	40	60,001	14,959	45,042	52,898
Total for Charged		60,001	14,959	45,042	52,898
B Capital (Voted)					
27.	20	6,13,467	2,81,941	3,31,526	28,402
28.	21	2,93,39,614	2,69,20,217	24,19,397	23,446
29.	27	1,08,437	85,141	23,296	26,338
30.	29	2,64,936	2,56,131	8,805	34,188
31.	34	87,64,728	80,33,297	7,31,431	1,99,546
32.	39	50,12,636	23,41,701	26,70,935	13,156
33.	40	95,05,442	51,58,822	43,46,620	11,15,217
34.	43	16,16,502	5,53,499	10,63,003	16,40,001
Total for Voted		5,52,25,762	4,36,30,749	1,15,95,013	30,80,294
Total - Capital		5,52,85,763	4,36,45,708	1,16,40,055	31,33,192
C – Loans (Voted)					
35.	08	3,61,389	1,80,000	1,81,389	68,611
Total – Loans		3,61,389	1,80,000	1,81,389	68,611
Grand Total		39,18,33,532	36,30,07,707	2,88,25,825	77,38,782

Appendix 2.4
(Reference: Paragraph 2.3.7; Page 38)

**Cases where supplementary provision (Rs one crore or more in each case)
proved insufficient**

(Rupees in crore)

Sl. No.	Grant Number	Original Provision	Supplementary Provision	Total Provision	Actual Expenditure	Excess
	A Revenue (Charged)					
1	03	51.00	10.00	61.00	62.00	1.00
	A Revenue (Voted)					
2	40	736.00	4.00	740.00	858.00	118.00
	C Loans (Voted)					
3	26	108.00	446.00	554.00	588.00	34.00
Total		895.00	460.00	1,355.00	1,508.00	153.00

Appendix 2.5
(Reference: Paragraph 2.3.8; Page 38)

Excess/Unnecessary/Insufficient re-appropriation of funds

(Rupees in lakh)

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1.	03	Administration of Justice	2014.00.105.AB	-1,078.17	259.93
2.	04	Adi Dravidar and Tribal Welfare Department	2225.01.277.AE	607.19	-875.04
3.			2225.02.277.AA	-705.00	247.58
4.	05	Agriculture Department	2401.00.109.AK	-4,800.98	-1,053.48
5.			2401.00.110.JE	-862.50	-381.57
6.			2401.00.110.JH	712.49	-672.15
7.			2401.00.119.LA	1,685.99	-418.94
8.			2401.00.789.JK	255.35	-274.24
9.			2401.00.789.JO	237.49	-224.05
10.			2401.00.800.AV	1,093.99	-1,801.50
11.			2401.00.800.KF	1,218.16	-1,279.10
12.			2415.01.120.AB	2,417.01	350.15
13.			2435.01.800.JA	664.73	-604.49
14.	10	Commercial Taxes (Commercial Taxes and Registration Department)	2040.00.101.AB	-847.71	-1805.53
15.	11	Stamps and Registration (Commercial Taxes and Registration Department)	2030.03.001.AB	-463.16	-887.35
16.	12	Cooperation (Cooperation, Food and Consumer Protection Department)	2425.00.001.AC	263.80	-837.90
17.			2425.00.108.AH	-309.88	-1158.28
18.	13	Food and Consumer Protection (Cooperation, Food and Consumer Protection Department)	3456.00.800.AF	-23.56	-205.28
19.	15	Environment and Forest Department	2406.01.001.AB	582.64	-609.72
20.			2406.01.800.JC	-214.73	-211.70
21.	16	Finance Department	2052.00.090.AD	181.51	-210.63
22.			2054.00.097.AA	1,033.43	-2,111.38
23.			2075.00.800.HG	-939.96	-314.97
24.			2425.00.101.AC	-318.50	-247.16
25.			3604.00.200.BE	-3,650.00	-350.00

contd..

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
26.	19	Health and Family Welfare Department	2210.01.110.AA	-295.77	-708.90
27.			2210.01.110.AB	252.94	-599.90
28.			2210.01.110.AC	140.33	-217.88
29.			2210.01.110.AJ	111.54	-408.09
30.			2210.01.110.AM	-184.77	-271.65
31.			2210.01.110.AO	157.87	-230.07
32.			2210.01.110.AP	54.12	-310.38
33.			2210.01.110.AW	1,606.44	-3,070.45
34.			2210.01.110.DF	387.00	-573.83
35.			2210.01.110.DH	259.78	-779.42
36.			2210.01.110.DJ	96.27	-276.08
37.			2210.01.110.DK	-121.06	563.39
38.			2210.01.110.JJ	288.15	276.50
39.			2210.03.103.BI	-1,712.21	-530.65
40.			2210.05.105.AA	-87.02	-224.41
41.			2210.05.105.AD	372.01	-272.53
42.			2210.05.105.AE	102.58	-400.32
43.			2210.05.105.AF	-68.67	-484.44
44.			2210.05.105.AG	206.02	-395.30
45.			2210.05.105.AH	100.33	-294.31
46.			2210.05.105.AL	32.98	-373.62
47.			2210.05.105.BG	-248.21	-276.12
48.			2210.05.105.BI	-44.78	-292.04
49.			2210.05.105.BM	115.99	-201.63
50.			2210.05.105.JA	-4,066.24	-227.93
51.			2210.05.200.PB	-195.56	-244.76
52.			2210.06.101.AG	-73.79	-216.45
53.			2210.06.101.AO	-13.35	-211.57
54.			2210.06.101.JU	-0.06	-200.47
55.			2210.06.107.AD	26.30	-347.94
56.			2210.80.004.PB	-4,088.89	389.34
57.			2211.00.103.JN	1,999.99	-1,197.14
58.			2211.00.103.PA	-986.07	-276.04

contd..

Audit Report (State Finances) for the year ended 31 March 2009

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
59.			2211.00.103.PB	-2176.41	-281.00
60.			2211.00.105.SA	269.99	-334.38
61.	20	Higher Education Department	2202.03.103.AA	-2,768.91	-1,442.44
62.			2202.03.103.AB	-1,962.63	-356.82
63.			2202.03.104.AA	6,713.43	-11,596.64
64.			2204.00.102.UC	443.15	-248.65
65.			2205.00.104.JF	125.32	-247.30
66.	21	Highways Department	3054.80.001.AE	-219.72	-1,281.03
67.			5054.03.337.JJ	-6,900.00	-1,382.40
68.			5054.80.800.KA	4,195.76	-799.05
69.			5054.80.800.PB	15.32	-544.85
70.	22	Police (Home, Prohibition and Excise Department)	2055.00.104.AG	-292.53	-202.36
71.			2055.00.104.AI	-756.72	211.68
72.			2055.00.108.AB	-1,778.91	-673.01
73.			2055.00.108.AD	1,530.77	-1,323.31
74.			2055.00.109.AL	45.90	-525.42
75.			2055.00.109.AM	-10.86	-383.32
76.			2055.00.109.AQ	2,213.78	1,594.51
77.			2055.00.111.AA	468.79	-565.86
78.			2055.00.115.AA	-381.22	607.33
79.			2055.00.800.AL	-12.76	524.26
80.			2235.02.105.AB	-902.92	288.22
81.	25	Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department)	2041.00.001.AC	-69.12	-582.99
82.			2041.00.102.AA	-39.25	-309.32
83.			2235.02.800.AI	0.34	-212.50
84.	26	Housing and Urban Development Department	2217.05.190.JK	-20,000.01	4,000.00
85.			7610.00.201.AB	-4,900.00	-1,528.92
86.	27	Industries Department	2852.80.800.JG	-500.00	-392.07
87.	35	Personnel and Administrative Reforms Department	2070.00.104.AA	109.22	-208.36
88.	38	Public Department	2015.00.103.AA	-117.80	-400.22
89.			2015.00.105.AB	38.62	-277.67
90.			2015.00.108.AA	-19.83	-247.14
91.			2052.00.090.AA	455.31	-622.23

contd..

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
92.			2235.01.105.AC	-189.41	-223.87
93.	39	Buildings (Public Works Department)	2059.80.001.BF	-259.16	313.88
94.			2701.80.800.AA	3,175.51	-30,117.67
95.			2701.80.800.AB	27.18	-224.58
96.			4701.01.211.JA	326.77	252.71
97.			4701.03.354.PB	-2,698.00	-571.80
98.			4701.03.356.PB	-2,032.00	-299.41
99.			4701.03.357.PB	291.57	-413.65
100.			4701.03.358.PB	-270.62	-350.44
101.	41	Revenue Department	2029.00.102.AF	578.86	-214.40
102.			2029.00.102.AG	-1,261.10	-897.18
103.			2053.00.093.AA	-675.12	319.97
104.			2053.00.094.AB	-3,356.41	545.80
105.			2053.00.094.AC	-2,257.94	-4,076.79
106.			2053.00.094.EG	60.50	-206.46
107.			2216.80.800.JN	12,284.37	-2,167.94
108.			2216.80.800.QB	-19,999.99	-4,000.01
109.			2235.60.102.JA	-4,132.00	548.55
110.			2235.60.102.JB	2,004.99	2,876.08
111.			2235.60.102.JE	4,279.99	-5,186.89
112.			2235.60.200.JS	-14.83	-1,565.16
113.			2235.60.789.JE	-3,441.62	-1,060.30
114.			2235.60.789.JF	380.00	1,214.14
115.			2235.60.789.JG	-201.00	-215.42
116.			2235.60.789.JJ	290.17	-333.45
117.			2235.60.789.JT	-105.57	-2,463.98
118.	42	Rural Development and Panchayat Raj Department	2225.01.789.AB	402.99	-223.78
119.			2501.06.003.JC	202.00	-419.39
120.			2505.01.702.JA	-2,220.52	-313.17
121.			2505.01.702.JP	-424.20	-760.23
122.			2505.01.800.JA	5,799.98	-17,500.01
123.			2515.00.001.AC	314.21	-300.82
124.			2515.00.001.AD	362.03	-333.59
125.			2515.00.001.AE	3,454.34	-2,085.12

contd..

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
126.			2515.00.001.AT	-2,694.00	-927.71
127.			2515.00.102.AD	-190.00	-342.00
128.			2515.00.102.RC	-765.59	201.49
129.			2515.00.198.AA	829.99	-356.00
130.			2515.00.800.KV	162.87	-227.39
131.	43	School Education Department	2202.01.101.AA	-11.66	-1,977.14
132.			2202.01.101.AB	256.37	-376.21
133.			2202.01.101.AC	-5,082.30	-14,690.23
134.			2202.01.101.JD	-1,677.96	2,281.63
135.			2202.01.102.AD	9,226.53	-8,597.08
136.			2202.01.104.AA	649.12	-1,051.66
137.			2202.01.789.JA	-620.62	-2,448.15
138.			2202.02.109.AA	-5,888.75	987.20
139.			2202.02.109.AZ	-2,966.26	-1,562.72
140.			2202.02.109.KB	-146.79	-220.18
141.			2202.02.109.KD	23.99	-875.17
142.			2202.02.110.AA	16,416.78	-5,026.14
143.			4202.01.202.JG	-17,480.00	-1,585.23
144.			4202.01.789.JA	-6,420.00	-497.40
145.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.101.SF	-1,302.27	-535.91
146.			2236.02.102.KC	-1,760.45	-1,011.98
147.			2236.02.102.KL	2,756.05	-704.33
148.	47	Hindu Religious and Charitable Endowments (Tamil Development, Religious Endowments and Information Department)	2250.00.102.AB	69.10	-404.75
149.	48	Transport Department	2070.00.114.AA	7.40	-246.83
150.	49	Youth Welfare and Sports Development Department	2204.00.102.AF	-299.47	-208.43
151.	50	Pension and Other Retirement Benefits	2071.01.101.AA	33,384.53	1,908.71
152.			2071.01.105.AA	2,748.00	479.65
153.			2071.01.109.AD	4716.05	316.03
154.	51	Relief on account of Natural Calamities	2245.02.102.AB	196.98	1,203.82
155.			2245.02.113.AB	93.53	4,946.53
156.			2245.80.800.AB	-400.00	-8,798.42
157.	53	Debt Charges	2049.01.200.DL	185.54	-3,656.96

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Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
158.		Debt Charges	2049.03.104.AA	-300.00	-4,028.23
159.			2049.03.111.AD	105.99	-232.18
160.			2049.03.117.AA	143.99	-725.23
161.			2049.60.101.AE	280.59	-398.25
162.			2049.60.101.ER	7,806.59	447.19
163.			2049.60.101.EU	724.02	402.43

Appendix 2.6
(Reference: Paragraph 2.3.11; Page 38)

Surrenders in excess of actual savings (Rs 50 lakh or more)

(Rupees in crore)

Sl. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Saving	Amount surrendered	Amount surrendered in excess
	Revenue – Voted				
1.	03 - Administration of Justice	279.11	16.50	22.58	-6.08
2.	07 - Fisheries (Animal Husbandry, Dairying and Fisheries Department)	111.22	36.69	37.97	-1.28
3.	17 - Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)	576.82	96.73	97.04	-0.31
4.	26 - Housing and Urban Development Department	901.22	168.44	208.12	-39.68
5.	33- Law Department	14.21	3.66	3.96	-0.30
6.	34 - Municipal Administration and Water Supply Department	3,088.67	208.41	210.99	-2.58
7.	39 - Buildings (Public Works Department)	151.17	18.97	19.45	-0.49
8.	50 - Pension and Other Retirement Benefits	7,982.14	206.31	233.91	-27.60
	Capital – Voted				
9.	05 - Agriculture Department	132.91	10.18	10.38	-0.20
10.	15 - Environment and Forest Department	160.48	15.58	16.20	-0.62
11.	19 - Health and Family Welfare Department	154.31	49.48	57.51	-8.03
12.	34 - Municipal Administration and Water Supply Department	896.43	93.10	93.54	-0.44
13.	39 - Buildings (Public Works Department)	502.58	268.41	275.12	-6.71
	Total		1,192.46	1,286.77	(-) 94.31

Appendix 2.7
(Reference: Paragraph 2.3.12; Page 39)
Statement of various grants/appropriations in which savings occurred
but no part of which had been surrendered

(Rupees in crore)

Sl.No.	Grant No.	Name of grant/appropriation	Savings
I - Grants			
	A - Revenue		
1.	02	Governor and Council of Ministers	2.99
2.	12	Cooperation (Cooperation, Food and Consumer Protection Department)	27.28
3.	13	Food and Consumer Protection (Cooperation, Food and Consumer Protection Department)	6.62
4.	19	Health and Family Welfare Department	183.24
5.	25	Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department)	18.49
6.	46	Tamil Development (Tamil Development, Religious Endowments and Information Department)	4.19
7.	49	Youth Welfare and Sports Development Department	4.05
8.	51	Relief on account of Natural Calamities	183.75
	B - Capital		
9.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	1.97
10.	32	Labour and Employment Department	2.91
	C - Loans		
11.	16	Finance Department	2.08
		Total	437.57
II - Appropriations			
	A - Revenue		
12.	35	Personnel and Administrative Reforms Department	1.40
13.	53	Debt Charges	89.58
	B - Capital		
14.	40	Irrigation (Public Works Department)	9.79
		Total	100.77
		Grand Total	538.34

Appendix 2.8

(Reference : Paragraph 2.3.12; Page 39)

Details of saving of Rupees one crore and above not surrendered

(Rupees in crore)

Sl. No.	Grants No.	Number and Name of Grants/Appropriation	Savings	Surrenders	Savings which remained to be surrendered
I Grant					
A - Revenue					
1.	01	State Legislature	2.29	1.87	0.42
2.	04	Adi Dravidar and Tribal Welfare Department	46.76	40.30	6.46
3.	05	Agriculture Department	113.43	27.72	85.71
4.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	35.61	27.95	7.65
5.	08	Dairy Development (Animal Husbandry, Dairying and Fisheries Department)	5.45	5.42	0.03
6.	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	31.18	30.14	1.04
7.	10	Commercial Taxes (Commercial Taxes and Registration Department)	9.50	1.89	7.62
8.	11	Stamps and Registration (Commercial Taxes and Registration Department)	14.79	3.69	11.10
9.	15	Environment and Forest Department	19.13	1.77	17.36
10.	16	Finance Department	124.85	86.18	38.67
11.	20	Higher Education Department	152.68	0.27	152.40
12.	21	Highways Department	155.90	3.15	152.74
13.	22	Police (Home, Prohibition and Excise Department)	177.61	169.59	8.02
14.	23	Fire and Rescue Services (Home, Prohibition and Excise Department)	23.00	22.47	0.53
15.	24	Prisons (Home, Prohibition and Excise Department)	2.92	2.81	0.10
16.	27	Industries Department	161.25	152.96	8.30
17.	28	Information and Publicity (Tamil Development, Religious Endowments and Information Department)	2.85	0.90	1.95
18.	29	Tourism - Art and Culture (Tourism and Culture Department)	2.70	0.14	2.56
19.	30	Stationery and Printing (Tamil Development, Religious Endowments and Information Department)	6.69	4.55	2.13
20.	32	Labour and Employment Department	16.72	0.08	16.64
21.	35	Personnel and Administrative Reforms Department	3.17	0.00	3.17
22.	36	Planning, Development and Special Initiatives Department	4.86	3.70	1.17
23.	37	Prohibition and Excise (Home, Prohibition and Excise Department)	3.63	2.11	1.52
24.	38	Public Department	25.59	0.09	25.50

contd..

Sl. No.	Grants No.	Number and Name of Grants/Appropriation	Savings	Surrenders	Savings which remained to be surrendered
25.	41	Revenue Department	315.94	115.64	200.30
26.	42	Rural Development and Panchayat Raj Department	425.28	0.18	425.11
27.	43	School Education Department	370.51	4.19	366.32
28.	44	Small Industries Department	42.74	1.53	41.20
29.	45	Social Welfare and Nutritious Meal Programme Department	136.96	103.14	33.82
30.	47	Hindu Religious and Charitable Endowments (Tamil Development, Religious Endowments and Information Department)	10.45	3.09	7.36
31.	48	Transport Department	4.36	1.05	3.32
		B – Capital			
32.	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	14.46	13.99	0.46
33.	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	37.04	36.27	0.77
34.	20	Higher Education Department	35.99	33.98	2.02
35.	21	Highways Department	244.28	204.18	40.10
36.	22	Police (Home, Prohibition and Excise Department)	113.84	113.54	0.30
37.	27	Industries Department	4.96	4.50	0.46
38.	29	Tourism - Art and Culture (Tourism and Culture Department)	4.30	0.00	4.30
39.	30	Stationery and Printing (Tamil Development, Religious Endowments and Information Department)	4.40	4.40	0.00
40.	36	Planning, Development and Special Initiatives Department	1.43	1.34	0.09
41.	40	Irrigation (Public Works Department)	546.18	490.34	55.85
42.	42	Rural Development and Panchayat Raj Department	1.46	1.17	0.29
43.	43	School Education Department	270.30	249.17	21.13
		Total	3,727.43	1,971.45	1,755.98
II Appropriations					
		A – Revenue			
44.	04	Adi Dravidar and Tribal Welfare Department	3.15	3.07	0.08
		C - Loans			
45.	54	Public Debt Repayment	1,472.43	1,469.93	2.50
		Total	1,475.58	1,473.00	2.58
		Grand Total	5,203.01	3,444.45	1,758.56

Appendix 2.9

(Reference : Paragraph 2.3.12 ; Page 39)

Cases of surrender of funds in excess of Rs 10 crore on 30 and 31 March 2009

(Rupees in crore)

Sl. No.	Grant No.	Major Head	Description	Amount of surrender	Percentage of total provisions
1.	03	2014	Administration of Justice	22.13	8.39
2.	04	2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	37.97	5.32
3.	04	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	11.28	12.26
4.	05	2402	Soil and Water Conservation	15.98	12.39
5.	06	2403	Animal Husbandry	27.95	11.44
6.	07	4405	Capital Outlay on Fisheries	13.99	69.04
7.	08	6404	Loans for Dairy Development	25.00	58.14
8.	09	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	18.07	34.15
9.	15	4406	Capital Outlay on Forestry and Wild Life	15.90	10.51
10.	17	2851	Village and Small Industries	43.63	14.37
11.	21	5054	Capital Outlay on Roads and Bridges	90.59	3.10
12.	22	2055	Police	109.82	5.15
13.	34	2217	Urban Development	208.44	15.90
14.	43	4202	Capital Outlay on Education, Sports, Art and Culture	12.40	3.81
15.	45	2236	Nutrition	95.64	6.65
16.	50	2071	Pensions and other Retirement Benefits	233.91	2.94
17.	54	6003	Internal Debt of the State Government	500.66	14.88
Total				1,483.35	

Appendix 2.10

(Reference: Paragraph 2.3.13 ; Page 39)

Rush of Expenditure

(In Rupees)

Sl. No.	Grant No.	Head of Account				Expenditure incurred during January to March 2009	Expenditure incurred in March 2009	Total expenditure	Percentage of total expenditure incurred during	
									January to March 2009	March 2009
1.	04	2225	01	277	AH	12,57,31,460	12,51,22,740	14,27,49,327	88.08	87.65
2.	05	2401	00	102	UA	6,53,65,397	4,95,64,920	9,86,50,433	66.26	50.24
3.	05	2401	00	119	LA	32,12,39,599	25,55,77,604	35,31,81,377	90.96	72.36
4.	05	2401	00	800	KF	50,53,75,773	34,66,63,490	54,92,50,610	92.01	63.12
5.	05	4402	00	102	JL	13,77,65,739	8,50,38,099	16,56,09,228	83.19	51.35
6.	05	4402	00	102	JO	23,54,92,550	18,07,87,351	24,96,24,094	94.34	72.42
7.	06	2403	00	101	UH	7,28,21,099	7,12,96,005	12,27,82,075	59.31	58.07
8.	09	2225	03	277	SC	9,83,75,208	5,69,20,696	11,33,03,328	86.82	50.24
9.	11	2030	02	101	AA	13,40,58,188	13,40,58,188	25,38,96,137	52.80	52.80
10.	12	2425	00	108	KD	20,13,38,738	20,13,38,738	24,82,63,000	81.10	81.10
11.	13	3456	00	800	AF	9,10,75,293	8,22,22,136	11,03,76,580	82.51	74.49
12.	14	4801	80	101	JA	7,50,00,00,000	7,00,00,00,000	11,70,50,00,000	64.08	59.80
13.	17	2851	00	108	AA	29,14,00,000	29,14,00,000	56,05,00,000	51.99	51.99
14.	19	2059	01	053	BW	18,38,02,039	13,53,78,277	19,78,45,599	92.90	68.43
15.	19	2210	01	110	JJ	59,47,26,859	56,41,29,377	74,84,69,839	79.46	75.37
16.	20	2059	01	053	BU	12,94,39,994	9,25,94,165	14,49,27,060	89.31	63.89
17.	20	2202	03	102	AA	9,32,46,558	7,30,94,331	10,59,41,194	88.02	69.00
18.	20	2203	00	102	AA	19,02,13,140	10,27,59,790	20,07,71,621	94.74	51.18
19.	21	5054	04	337	JZ	14,72,01,632	13,66,07,835	14,75,17,533	99.79	92.60
20.	22	2055	00	800	AE	15,01,71,781	14,99,99,723	15,02,15,090	99.97	99.86
21.	22	2059	01	053	AP	12,94,24,903	7,88,19,996	13,54,62,521	95.54	58.19
22.	22	4055	00	211	AK	24,55,96,743	24,55,96,743	24,96,42,750	98.38	98.38
23.	27	2853	02	102	AA	44,44,59,952	44,10,07,122	45,36,82,738	97.97	97.21
24.	31	4221	02	190	JA	23,00,00,000	23,00,00,000	25,00,00,000	92.00	92.00
25.	34	2217	04	192	JB	61,24,91,000	61,24,91,000	68,00,00,000	90.07	90.07
26.	34	2217	04	789	JG	15,31,22,000	15,31,22,000	17,00,00,000	90.07	90.07
27.	34	2217	05	800	JL	4,25,77,81,000	3,91,56,58,000	4,87,26,11,000	87.38	80.36
28.	34	2217	05	800	JM	3,28,72,22,000	2,28,03,81,000	3,41,04,01,000	96.39	66.87
29.	34	4217	60	800	PA	91,40,00,000	91,40,00,000	1,00,00,00,000	91.40	91.40
30.	39	4059	01	051	JY	42,29,74,096	26,64,14,571	45,00,00,000	93.99	59.20
31.	40	4701	03	381	JA	29,11,25,721	29,11,24,361	29,60,26,650	98.34	98.34
32.	40	4702	00	102	JC	23,13,29,733	14,75,23,837	28,19,49,571	82.05	52.32

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Audit Report (State Finances) for the year ended 31 March 2009

Sl. No.	Grant No.	Head of Account				Expenditure incurred during January to March 2009	Expenditure incurred in March 2009	Total expenditure	Percentage of total expenditure incurred during	
									January to March 2009	March 2009
33.	40	4711	01	103	KP	24,77,08,849	24,77,08,849	24,91,20,105	99.43	99.43
34.	41	2059	01	053	AJ	19,49,59,499	14,41,77,060	26,51,34,929	73.53	54.38
35.	42	2235	02	103	PD	1,21,33,00,000	1,21,33,00,000	1,49,07,60,000	81.39	81.39
36.	42	2515	00	102	AD	6,74,00,000	6,74,00,000	10,68,00,000	63.11	63.11
37.	43	2202	01	800	JC	32,65,73,351	31,17,12,846	39,70,69,034	82.25	78.50
38.	43	2202	02	106	JC	17,54,72,883	16,33,96,540	18,21,93,612	96.31	89.68
39.	51	2245	02	101	AB	24,45,25,143	24,20,14,484	26,57,66,315	92.01	91.06
40.	51	2245	02	122	AA	24,41,74,053	20,59,66,414	24,90,19,757	98.05	82.71
41.	51	2245	05	101	AB	5,22,51,00,000	5,22,51,00,000	5,22,51,00,000	100.00	100.00

Appendix 2.11
(Reference: Paragraph 2.5; Page 41)
Statement showing cases where advances from Contingency Fund remained wholly
unutilised (2008-09)

Sl.No.	GO RT NO. date	Head of Account	Amount (in Rupees)
1.	363 DT 04.04.08	2055-00-001-AA	79,37,000
2.	500 DT 16.05.08	2406-01-001-AX	22,08,000
3.	565 DT 09.06.08	3456-00-800-AF	5,00,00,000
4.	600 DT 20.06.08	2515-00-800-KR	26,95,000
5.	601 DT 23.06.08	2225-80-800-AD	1,00,00,000
6.	604 DT 24.06.08	2403-00-101-AA	93,20,000
7.	607 DT 25.06.08	4059-01-051-JJ	54,60,000
8.	671 DT 07.07.08	2230-03-101-UG	5,01,000
		4250-00-203-UJ	28,78,000
9.	674 DT 07.07.08	2230-03-101-UG	6,22,000
		4250-00-203-UJ	32,30,000
10.	695 DT 14.07.08	2202-01-800-AZ	94,17,000
11.	708 DT 14.07.08	2202-02-800-AP	13,19,000
12.	721 DT 21.07.08	2053-00-094-BB	81,74,000
13.	734 DT 24.07.08	2040-00-101-AA	7,02,000
14.	740 DT 25.07.08	3456-00-001-AB	12,09,000
15.	767 DT 04.08.08	2235-02-106-AD	7,04,000
16.	770 DT 05.08.08	2202-01-800-AY	23,54,000
17.	790 DT 08.08.08	2055-00-109-AL	1,82,47,000
18.	798 DT 11.08.08	2402-00-101-AA	30,62,000
19.	799 DT 11.08.08	2052-00-090-AH	1,52,000
20.	825 DT 20.08.08	2216-01-106-BN	19,25,000
21.	826 DT 20.08.08	2216-01-106-BN	12,38,000
22.	860 DT 29.08.08	2015-00-103-AA	6,18,000
23.	882 DT 04.09.08	2225-01-277-AA	47,85,000
24.	903 DT 11.09.08	2052-00-090-AA	25,00,000
25.	910 DT 16.09.08	2230-03-101-UG	18,11,000
26.	929 DT 22.09.08	2055-00-001-UG	20,000
		2055-00-001-AB	4,000
		2055-00-003-AB	7,000
		2055-00-003-AC	6,000
		2055-00-003-AE	18,000
		2055-00-003-AG	45,000
		2055-00-003-AI	13,000
		2055-00-101-AA	2,56,000
		2055-00-101-AB	2,15,000
		2055-00-101-AC	1,58,000
		2055-00-101-AD	80,000
		2055-00-101-AE	21,000
		2055-00-101-AF	9,000
		2055-00-101-AN	7,000
		2055-00-101-AO	6,000
		2055-00-101-AP	57,000
		2055-00-101-AR	41,000
		2055-00-101-AW	49,000
		2055-00-101-AX	5,000
		2055-00-104-AA	2,10,000
		2055-00-104-AE	2,08,000
		2055-00-104-AG	2,41,000
		2055-00-104-AI	2,44,000
		2055-00-104-AJ	2,42,000
		2055-00-104-AP	2,43,000

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Audit Report (State Finances) for the year ended 31 March 2009

Sl.No.	GO RT NO. date	Head of Account	Amount (in Rupees)
	929 DT 22.09.08	2055-00-104-AQ	2,43,000
		2055-00-104-AS	2,51,000
		2055-00-104-AT	39,000
		2055-00-104-AU	2,43,000
		2055-00-104-AV	61,000
		2055-00-104-AY	2,19,000
		2055-00-104-AZ	2,42,000
		2055-00-104-BC	2,19,000
		2055-00-104-BD	2,20,000
		2055-00-104-BE	2,19,000
		2055-00-108-AA	31,31,000
		2055-00-109-AA	1,10,65,000
		2055-00-109-AB	11,000
		2055-00-109-AK	68,000
		2055-00-109-AL	24,09,000
		2055-00-109-AM	2,17,000
		2055-00-109-AN	1,80,000
		2055-00-111-AA	1,80,000
		2055-00-111-AB	1,98,000
		2055-00-114-AA	2,35,000
	2070-00-107-AB	10,000	
	2235-02-105-AB	4,19,000	
27.	830 DT 22.09.08	2055-00-001-AA	76,49,000
28.	834 DT 23.09.08	2230-03-101-JR	9,08,000
		4250-00-203-JG	63,00,000
29.	937 DT 25.09.08	2225-03-277-JA	53,66,000
30.	939 DT 25.09.08	2235-02-106-UC	10,00,000
31.	1029 DT 25.09.08	2701-80-001-AF	10,00,000
32.	962 DT 01.10.08	2225-02-277-KB	40,08,000
33.	1026 DT 23.10.08	2705-00-120-UA	1,07,96,000
34.	1029 DT 24.10.08	2052-00-090-AO	49,05,000
35.	1023 DT 28.10.08	2055-00-108-AB	38,56,000
36.	1048 DT 03.11.08	2070-00-108-AA	2,00,00,000
37.	1049 DT 03.11.08	2055-00-101-AU	18,83,000
38.	33 DT 09.01.09	3456-00-102-AA	2,04,000
39.	56 DT 20.01.09	2235-02-101-MJ	47,63,000
40.	57 DT 20.01.09	4202-01-203-JB	5,00,000
41.	58 DT 20.01.09	2235-02-103-JN	50,000
		2235-02-103-KC	16,00,000
		2235-02-103-KH	160000
		2235-02-789-JH	4,00,000
		2235-02-789-JL	40,000
42.	59 DT 20.01.09	2055-00-001-AA	1,12,00,000
43.	89 DT 29.01.09	2053-00-094-EC	19,57,000
44.	124 DT 09.02.09	2070-00-115-AB	22,37,000
45.	136 DT 10.02.09	4406-02-110-TB	29,00,000
46.	157 DT 18.02.09	2014-00-102-AA	4,10,40,000
47.	164 DT 18.02.09	4406-02-111-UC	55,00,000
48.	175 DT 23.02.09	2235-60-102-AF	4,38,000
Total			3,162,12,000

Appendix 2.12
(Reference: Paragraph 2.5; Page 41)
Statement showing cases where advances from Contingency Fund proved substantially
in excess of requirement and where the amount utilised
was 50 per cent and less (2008-09)

Sl. No.	CFA No.	G.O.RT.NO. date	Head of account	Sanctioned amount (in Rupees)	Amount utilised with percentage
1.	13	641 DT 01.07.08	2403-00-105-AA	33,92,000	1,22,743 (3.62%)
2.	15	650 DT 03.07.08	3456-00-101-AA	31,37,000	2,28,726 (7.29%)
3.	25	739 DT 25.07.08	2401-00-101-AB	33,06,000	10,750 (0.33%)
4.	28	768 DT 04.08.08	2235-60-102-AF	1,52,88,000	40,12,961 (26.25%)
5.	3	1161 DT 12.12.08	2014-00-114-AK	14,84,000	3,43,130 (23.12%)
6.	10	57 DT 20.01.09	4202-01-203-JB	5,00,000	12,000 (2.4%)

Appendix 3.1
(Reference: Paragraph 3.1; Page 45)
Utilisation certificates outstanding as on 31 March 2009

Sl.No.	Department	Utilisation certificate outstanding	
		Number	Amount (Rs in crore)
1	Director of Adi Dravidar Welfare	1	0.59
2	Director of Tribal Welfare	1	0.50
3	Commissioner of Agriculture	2	0.14
4	Director of Tourism	2	1.29
5	Commissioner of Revenue Administration	113	783.87
6	Commissioner of Rehabilitation of Disabled	46	492.76
7	Director of Handloom and Textiles	2	0.58
8	Director of Rural Development	388	49.84
9	Khadi & Village Industries Board	1	0.2
Total		556	1,329.77

Appendix 3.2
(Reference : paragraph 3.2; Page: 46)

**Statement showing names of bodies and authorities,
the accounts of which had not been received**

Sl.No.	Name of the body/authority	Year for which accounts have not been received
Universities		
1	Anna University	2006-07 to 2008-09
2	Annamalai University	2008-09
3	Periyar University	2007-08 to 2008-09
4	Tamil Nadu Agricultural University	2007-08 to 2008-09
5	Tamil Nadu Veterinary & Animal Science University	2008-09
6	Tamil University	2007-08 to 2008-09
7	Thiruvallur University	2007-08 to 2008-09
8	University of Madras	2007-08 to 2008-09
Polytechnics		
9	AMK Technological Polytechnic	2006-07 to 2008-09
10	P.T. Chengalvarayan Naicker Polytechnic	2007-08 to 2008-09
11	CIT Sandwich Polytechnic	2000-01 to 2008-09
12	CM Kothari Technological Polytechnic	2000-01 to 2008-09
13	ADI Dharmambal Polytechnic	2006-07 to 2008-09
14	Erode Institute of Technology	2008-09
15	Kamaraj Polytechnic	2000-01 to 2008-09
16	Murugappa Polytechnic	2006-07 to 2008-09
17	Muthiah Polytechnic	2000-01 to 2008-09
18	Nachimuthu Polytechnic	Upto 2008-09
19	NPA Centenary Polytechnic	2006-07 to 2008-09
20	Padmabushan Shri.Ramaswamy Iyer Memorial Polytechnic for girls	2008-09
21	Pattukottai Polytechnic	2007-08 to 2008-09
22	Periyar Centenary Girls Polytechnic	2008-09
23	PSG Polytechnic	2007-08 to 2008-09
24	Rajagopal Polytechnic	2007-08 to 2008-09
25	Ramakrishna Mission, Coimbatore	2008-09
26	SSM Institute of textile Technological and Polytechnic	2005-06 to 2008-09
27	Thiyagarajar Polytechnic, Salem	2007-08 to 2008-09
28	Vallivalam Desikar Polytechnic, Nagapattinam	2007-08 to 2008-09
29	VLB Janaki Ammal Polytechnic	2008-09
30	Pollachi Nachimuthu Polytechnic	2005-06 to 2008-09
31	E.I.T. Polytechnic	2008-09

Sl. No.	Name of the body/authority	Year for which accounts have not been received
Colleges		
32	Justice Basheer Ahamed Syed Women's College, Chennai	2006-07 to 2008-09
33	Loyala College, Chennai	2007-08 to 2008-09
34	Sri.Thayagaraja College, Chennai	2006-07 to 2008-09
35	Ethiraj college for women, Chennai	2008-09
36	Chellammal Women's College, Chennai	2007-08 to 2008-09
37	Gurunanak College, Chennai	2007-08 to 2008-09
38	St. Christophers College of Education, Chennai	2006-07 to 2008-09
39	C.Kandaswamy Naidu College for Men, Chennai	2006-07 to 2008-09
40	Stella Maris College, Chennai	2008-09
41	Stella Maris College of Education, Chennai	2008-09
42	Women's Christian College, Chennai	2007-08 to 2008-09
43	Madras Christian College, Tambaram	2006-07 to 2008-09
44	SIVET, Gowriwakkam, Chennai	2008-09
45	Quaid -E-Milleth College for Men, Chennai	2006-07 to 2008-09
46	D.R.B.C.C.Hindu College, Chennai	2006-07 to 2008-09
47	SDNB Vaishnav College for Women, Chennai	2007-08 to 2008-09
48	AM Jain, Meenambakkam, Chennai	2005-06 to 2008-09
50	D.K.M. College for Women, Vellore	2007-08 to 2008-09
51	Auxilium College for Women, Vellore	2008-09
52	C.Abdul Hakkim College, Melvisham	2008-09
53	Sacred Hearts College , Tirupattur	2008-09
54	Pachaipappa's College for Men, Kancheepuram	2007-08 to 2008-09
55	Pachaipappa's College for Women, Kancheepuram	2007-08 to 2008-09
56	Kandaswamy Naidu College, Vellore	2008-09
57	Nirmala College for Women, Coimbatore	2008-09
58	PSGR Krishammal College for Women, Coimbatore	2008-09
59	Sri.Ramakrishna Mission Vidyalaya College of Arts and Science, Coimbatore	2008-09
60	CBM College, Coimbatore	2008-09
61	Sri.Ramakrishna Mission Physical Education College, Coimbatore	2005-06 to 2008-09
62	Nallamuthu Gownder Mahalingam College, Pollachi	2007-08 to 2008-09
63	Erode Arts College, Erode	2008-09
64	Sri Vasavi College, Erode	2008-09
65	JKK Nataraja College of Arts & Science, Coimbatore	2008-09
66	C.Kandaswami Naidu College, Cuddalore	2006-07 to 2008-09
67	Sri. Saradha College for Women, Salem	2008-09
68	A.V.C. College, Mayiladuthurai	2007-08 to 2008-09

Sl.No.	Name of the body/authority	Year for which accounts have not been received
69	Seethalakshmi Ramasamy College for Women, Tiruchirapalli	2008-09
70	St.Joseph's College, Tiruchirapalli	2008-09
71	Urumu Dhanalakshmi, Tiruchirapalli	2007-08 to 2008-09
72	Jammal Mohamed College, Tiruchirapalli	2008-09
73	Pachaiyappa's College, Chennai	2005-06 to 2008-09
Schools		
74	Avvai Home Higher Secondary School	2007-08 to 2008-09
75	CSI Mohan Higher Secondary School	2006-07 to 2008-09
76	D.R PV Rao Higher Secondary School	2002-03 to 2008-09
77	Gopalapuram Boys Higher Secondary School	2007-08 to 2008-09
78	Lady Sivaswamy Iyer Higher Secondary School	2006-07 to 2008-09
79	Ramakrishna Mission Higher Secondary School	2002-03 to 2008-09
80	Sacred Heart School	2008-09
81	Sri Ahobila mutt Higher Secondary School	2007-08 to 2008-09
82	St.Ebba's Girls Higher Secondary School	2006-07 to 2008-09
83	The Children's Garden Higher Secondary School	2007-08 to 2008-09
84	AWC Higher Secondary School	2007-08 to 2008-09
85	Anderson Higher Secondary School	2002-03 to 2008-09
86	CSI Rajagopal High School	2002-03 to 2008-09
87	KCS Higher Secondary School	2002-03 to 2008-09
88	KRCARC Higher Secondary School	2002-03 to 2008-09
89	KTCT Higher Secondary School	2007-08 to 2008-09
90	Muruga Dhanushkodi Higher Secondary School	2007-08 to 2008-09
91	SKPD Higher Secondary School	2002-03 to 2008-09
92	St. Gabriels Higher Secondary School	2002-03, 2005-06 2007-08 & 2008-09
93	The Hindu School	2008-09
94	The Madras Seva Sadan Higher Secondary School	2002-03, 2005-06, 2007-08 & 2008-09
95	The Muthialpet Higher Secondary School	2007-08 to 2008-09
96	Vallal SI Alagarasamy School	2002-03 to 2008-09
97	AB Parekh Gujarathi Vidh School	2002-03 to 2008-09
98	Amolucrechand Galada Jai Higher Secondary School	2002-03 to 2008-09
99	Annai Vailankanni Higher Secondary School	2002-03 to 2008-09
100	Arangiah Naidu Higher Secondary School	2002-03 to 2008-09
101	Donbosco Higher Secondary School	2006-07 to 2008-09
102	DRBCC Higher Secondary School	2006-07 to 2008-09
103	Ganesh Bai Galada Jain School	2002-03 to 2008-09
104	GMTTL School	2002-03 to 2008-09
105	Gnanothaya Higher Secondary School	2002-03 to 2008-09
106	Jamalia Higher Secondary School	2002-03 to 2008-09
107	Kerala Vidyalaya	2002-03 to 2008-09

Sl.No.	Name of the body/authority	Year for which accounts have not been received
108	Kott M Abbucheilia Higher Secondary School	2002-03 to 2008-09
109	Lady ML Higher Secondary School	2002-03 to 2008-09
110	Lourdes School	2002-03 to 2008-09
111	MCTM Boys Higher Secondary School	2002-03 to 2008-09
112	Madras Progressive Union School	2002-03 to 2008-09
113	Malayala Vidyalam	2002-03 to 2008-09
114	Manilal Mehta Higher Secondary School	2002-03 to 2008-09
115	Moongibai Gonella Higher Secondary School	2002-03 to 2008-09
116	Motilal Fomra Santona Higher Secondary School	2002-03 to 2008-09
117	Nirmal School	2002-03 to 2008-09
118	PT Mission Higher Secondary School	2002-03 to 2008-09
119	Ponanthope Rey Higher Secondary School	2002-03 to 2008-09
120	Railway Aided Higher Secondary School	2002-03 to 2008-09
121	Shri Shuddavaila Vaisnav School	2002-03 to 2008-09
122	Singaram Pillai Higher Secondary School	2002-03 to 2008-09
123	Sree Muthukurmarasamy Higher Secondary School	2002-03 to 2008-09
124	Sri Kanaka Durga Telugu School	2002-03 to 2008-09
125	St.Andrew's Higher Secondary School	2002-03 to 2008-09
126	St.Paul's Higher Secondary School	2002-03 to 2008-09
127	Anjugam Higher Secondary School	2002-03 to 2008-09
128	Avichi Higher Secondary School	2002-03 to 2008-09
129	C.D.Nayagam Higher Secondary School	2002-03 to 2008-09
130	Chintadripet Higher Secondary School	2002-03 to 2008-09
131	General kariappa Higher Secondary School	2002-03 to 2008-09
132	Guntur Subbiah Higher Secondary School	2002-03 to 2008-09
133	Kalyanam Higher Secondary School	2002-03 to 2008-09
134	Karnataka Sangh Higher Secondary School	2002-03 to 2008-09
135	Kesari T.Nagar Higher Secondary School	2002-03 to 2008-09
136	MCN Higher Secondary School	2002-03 to 2008-09
137	NICT Girls Higher Secondary School	2006-07 to 2008-09
138	SRKM Higher Secondary School	2002-03 to 2008-09
139	Sathyamurthy Higher Secondary School	2002-03 to 2008-09
140	MB Jain Higher Secondary School	2002-03 to 2008-09
141	Vidyodaya Higher Secondary School	2002-03 to 2008-09
142	Devangar Higher Secondary School	2002-03 to 2008-09
143	Good Sheperd Higher Secondary School	2002-03 to 2008-09
144	Kikani School	2002-03 to 2008-09
145	Krishnamal Higher Secondary School	2002-03 to 2008-09
146	MSS Devasthanam Higher Secondary School	2002-03 to 2008-09
147	Man Baul Higher Secondary School	2002-03 to 2008-09
148	Mani Higher Secondary School	2002-03 to 2008-09

Sl.No.	Name of the body/authority	Year for which accounts have not been received
149	Maranna Gownder Higher Secondary School	2002-03 to 2008-09
150	Nadar High School	2002-03 to 2008-09
151	Narasimah Naidu Memorial Higher Secondary School	2002-03 to 2008-09
152	Presentation Higher Secondary School	2002-03 to 2008-09
153	PSG Sarvajana Higher Secondary School	2002-03 to 2008-09
154	PSGA Sree Rangamal Higher Secondary School	2006-07 to 2008-09
155	RK Sree Rangamal Higher Secondary School	2002-03 to 2008-09
156	Rajalakshmi Mills Higher Secondary School	2002-03 to 2008-09
157	Ramalinga Chettiar Higher Secondary School	2002-03 to 2008-09
158	Sarvanilayam Higher Secondary School	2002-03 to 2008-09
159	Shri.K.Krishnasamy Naidu Higher Secondary School	2002-03 to 2008-09
160	Sri.Avinashilingam Higher Secondary School	2002-03 to 2008-09
161	Sri.Gopalanaidu Higher Secondary School	2002-03 to 2008-09
162	K.Ramasamy Naidu Higher Secondary School	2002-03 to 2008-09
163	SRKV Swami Sivananda Higher Secondary School	2002-03 to 2008-09
164	St.Michael's Higher Secondary School	2002-03 to 2008-09
165	St.Antony's Higher Secondary School	2002-03 to 2008-09
166	St.Thomas Higher Secondary School	2002-03 to 2008-09
167	Suburban Higher Secondary School	2002-03 to 2008-09
168	Swanthara Higher Secondary School	2002-03 to 2008-09
169	VS Sengottiah Higher Secondary School	1992-93 to 2008-09
170	Veerasamy Mudalliar Higher Secondary School	1992-93 to 2008-09
171	GKN Higher Secondary School	1992-93 to 2008-09
172	MNM Higher Secondary School	1992-93 to 2008-09
173	NGNG Higher Secondary School	2002-03 to 2003-04
174	RVG Higher Secondary School	2002-03 to 2003-04
175	SKP Higher Secondary School	2008-09
176	SV Higher Secondary School	2008-09
State Miscellaneous		
177	Indian Council for Child Welfare	2007-08 to 2008-09
178	Irrigation Management Training Institute	2008-09
179	Madras Institute of Development Studies	2008-09
180	Madras School of Economics	2007-08 to 2008-09
181	Madras School of Social Work	2007-08 to 2008-09
182	Nilgiris Adivasi Welfare Association	2008-09
183	Salem District Blindness Control Society	2007-08 to 2008-09
184	Spastic Society of Tamil Nadu	2007-08 to 2008-09
185	Sports Development Authority of Tamil Nadu	2007-08 to 2008-09
186	Squash Federation of India	2007-08 to 2008-09
187	State Institute of Rural Development	
188	Non formal and Adult Education Board	2008-09
189	Tamil Nadu Board of Rural Development	2008-09

Sl.No.	Name of the body/authority	Year for which accounts have not been received
190	Tamil Nadu Energy Development Agency	2008-09
191	Tamil Nadu Institute of Labour studies	2008-09
192	Tamil Nadu Khadi Village Board	2007-08 to 2008-09
193	Tamil Nadu Labour Welfare Board	2008-09
194	Tamil Nadu Science and Technology Centre	2007-08 to 2008-09
195	Tamil Nadu Social Welfare Board	2008-09
196	Tamil Nadu State Council for Higher Education	2007-08 to 2008-09
197	Thanjavur Serforji Maharaja's Saraswathi Mahal Library	2008-09
198	Tamil Nadu Water Shed Development Agency	2005-06 to 2008-09
199	Vivekananda Rock Memorial and Vivekananda Kendra	2007-08 to 2008-09
200	Volley Ball Federation of India	2007-08 to 2008-09
201	Tamil Nadu Co-operative Housing Federation	2006-07 to 2008-09
202	National child Labour Project	2007-08 to 2008-09
203	Zoo Authority of Tamil Nadu	2008-09
205	Tamil Nadu Wakf Board	2006-07 to 2008-09
206	Tamil Nadu Co-operative Marketing Federation	2007-08 to 2008-09
207	Tamil Nadu State TB Society	2004-05 to 2008-09
Forest Development Agencies		
208	Nagapattinam	2000-01 to 2008-09
209	Srivilliputhur	2000-01 to 2008-09
210	Coimbatore	2000-01 to 2008-09
211	Vellore	2007-08 & 2008-09
212	Attur	2000-01 to 2008-09
213	Hosur	2000-01 to 2008-09
214	Salem	2000-01 to 2008-09
215	Tiruvannamalai	2000-01 to 2008-09
216	Nagercoil	2007-08 & 2008-09
217	Erode	2000-01 to 2008-09
218	Sathiyamangalam	2007-08 & 2008-09
219	Kallakurichi	2000-01 to 2008-09
220	Kancheepuram	2007-08 & 2008-09
221	Tiruvallur	2007-08 & 2008-09
222	Villupuram	2000-01 to 2008-09
223	Nilgiris	2007-08 & 2008-09
224	Anamalai	2000-01 to 2008-09
225	Dharmapuri	2007-08 & 2008-09
226	Tirupattur	2007-08 & 2008-09
227	Namakkal	2000-01 to 2008-09
228	Thanjavur	2007-08 & 2008-09
229	Tiruchirapalli	2000-01 to 2008-09
230	KMTR	2000-01 to 2008-09

Appendix 3.3
(Reference : Paragraph 3.3 ; Page 46)
Department/category wise details in respect of cases of loss to Government
due to theft, misappropriation/loss of Government material

Name of Department	Theft and Losses cases		Misappropriation/ Loss of Government Material		Total	
	Number of Cases	Amount	Number of Cases	Amount	Number of Cases	Amount
		(Rs. in lakh)		(Rs. in lakh)		(Rs. in lakh)
Agriculture	134	169.88	33	204.01	167	373.89
Animal Husbandry and Fisheries	33	5.96	2	88.00	35	93.96
Commercial Taxes and Religious endowment	-	-	8	100.96	8	100.96
Education	22	6.00	30	207.63	52	213.63
Energy	1	0.07	-	-	1	0.07
Environment and Forest	6	0.87	-	-	6	0.87
Finance	1	5.68	-	-	1	5.68
Health, Indian Medicine, Homeopathy and Family Welfare	25	21.17	14	33.94	39	55.11
Handloom and Handicrafts	1	0.05	3	0.71	4	0.76
Home	1	0.00	4	11.60	5	11.60
Industry	-	-	1	2.24	1	2.24
Labour and Employment, Training	1	2.61	1	3.49	2	6.10
Public Works	13	7.19	-	-	13	7.19
Public	1	0.03	-	-	1	0.03
Revenue	3	1.50	135	22.67	138	24.17
Rural Development and Local Administration	8	6.49	6	21.73	14	28.22
Social Welfare	2	2.73	5	1.05	7	3.78
Transport	1	1.97	2	10.11	3	12.08
Treasuries and Accounts	-	-	6	6.89	6	6.89
Total	253	232.20	250	715.03	503	947.23