

APPENDICES

Appendix 1.1 (Refer Page 1)

State Profile

A. General Data				
Sl. No.	Particulars			Figures
1	Area			1,30,058 sq.km.
2	Population			
	(a) As per 2001 Census.			6.24 crore
	(b) As per 2011 Census			7.21 crore
3	(a) Density of Population (as per 2001 Census) (All India Density = 325 persons per sq.km)			480 persons per sq.km.
	(b) Density of Population (as per 2011 Census) (All India Density = 382 persons per sq.km)			555 persons per sq.km.
4	Population below poverty line* (BPL) (All India Average = 27.5 <i>per cent</i>)			22.5 <i>per cent</i>
5	(a) Literacy (as per 2001 Census) (All India Average = 64.8 <i>per cent</i>)			73.45 <i>per cent</i>
	(b) Literacy (as per 2011 Census) (All India Average = 74.0 <i>per cent</i>)			80.33 <i>per cent</i>
6	Infant mortality** (per 1000 live births). (All India Average = 47 per 1000 live births)			24
7	Life Expectancy at birth*** (All India Average =63.5 years)			66.2 years
8	Gini Coefficient****			
	(a) Rural (All India = 0.30)			0.32
	(b) Urban (All India = 0.37)			0.36
9	Gross State Domestic Product (GSDP) 2011-2012 at current prices			₹ 6,39,025 crore
	Per capita GSDP CAGR (2002-03 to 2011-12)	Tamil Nadu		12.27 <i>per cent</i>
		General Category States*****		13.09 <i>per cent</i>
10	GSDP CAGR (2002-03 to 2011-12)	Tamil Nadu		15.55 <i>per cent</i>
		General Category States*****		14.46 <i>per cent</i>
11	Population Growth (2001 to 2011)	Tamil Nadu		15.54 <i>per cent</i>
		General Category States*****		13.90 <i>per cent</i>
B. Financial Data				
	Particulars			
CAGR		2002-03 to 2010-11		2002-03 to 2011-12
		General Category States*****	Tamil Nadu	Tamil Nadu
		(In <i>per cent</i>)		
a.	of Revenue Receipts.	16.86	14.45	15.12
b.	of Tax Revenue.	16.74	14.31	15.29
c.	of Non Tax Revenue.	12.84	10.72	11.81
d.	of Total Expenditure.	14.58	13.51	14.20
e.	of Capital Expenditure.	21.25	25.35	25.94
f.	of Revenue Expenditure on Education.	15.41	13.99	13.92
g.	of Revenue Expenditure on Health.	14.00	14.68	13.52
h.	of Salary and Wages	13.43	11.36	11.50
i.	of Pension.	16.89	14.15	13.45

* Source of General data: BPL (Planning Commission and NSSO data, 61st Round),

** Infant mortality rate (SRS Bulletin December 2011), Financial data is based on Finance Accounts of State Government,

*** Life Expectancy at birth (Office of the Registrar General of India; Ministry of Home Affairs) Economic Review 2010-11,

**** Gini-coefficient (Unofficial estimates of Planning Commission and NSSO data, 61st Round 2004-05 MRP).

***** Excluding three states i.e., Delhi, Goa and Puducherry

Gini-coefficient is a measure of inequality of income among the population. Value rate is from zero to one, closer to zero inequality is less; closer to one inequality is higher.

CAGR = Compound Annual Growth Rate

Appendix 1.2
(Reference: Paragraph 1.1; Page 2)

Part A: Structure and Form of Government Accounts		
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.		
Part I: Consolidated Fund: All Receipts and Expenditure on Revenue and Capital Account, Public Debt and Loans and Advances forms the Consolidated Fund of the State.		
Part II: Contingency Fund: Legislature may by law establish a Contingency Fund which is in the nature of an imprest. The Fund is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorization of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head in the Consolidated Fund of the State.		
Part III: Public Account: All other public moneys received by or on behalf of the Government are credited to the Public Account. The expenditure out of this account is not subject to the vote of the Legislature. In respect of the receipts into this account, the Government acts as a banker or trustee. Transactions relating to Debt (other than Public Debt in Part I), Deposits, Advances, Reserve Funds, Remittances and Suspense form the Public Account.		
Part B: Layout of Finance Accounts		
Statement	Title	Layout
	Volume I	
Statement No.1	Statement of Financial Position	Cumulative figures of assets and liabilities of the Government, as they stand at the end of the year, are depicted in the statement. The assets are valued at historical cost. The assets comprise Financial Assets and Physical Assets. The latter are shown against “(i) Capital Expenditure and (ii) Other Capital Expenditure” in this Statement.
Statement No.2	Statement of Receipts and Disbursements	This is a summarised statement showing all receipts and disbursements of the Government during the year in all the three parts in which Government account is kept, namely, the consolidated fund, contingency fund and public account. Further within the consolidated fund, receipts and expenditure on revenue and capital account are depicted distinctly.
Statement No.3	Statement of Receipts (Consolidated Fund)	This statement comprises revenue and capital receipts and receipts from borrowings of the Government consisting of loans from the Government of India, other institutions, market loans raised by the Government and recoveries on account of loans and advances made by the Government.
Statement No.4	Statement of Expenditure (Consolidated Fund)	This statement not only gives expenditure by function (activity) but also summarises expenditure by nature of activity (objects of expenditure).
	Volume II	
Statement No. 5	Statement of Progressive Capital expenditure	This statement details progressive capital expenditure by functions, the aggregate of which is depicted in statement 1.
Statement No.6	Statement of Borrowings and other Liabilities	Borrowings of the Government comprise market loans raised by it (internal debt) and Loans and Advances received from the Government of India. Both these together form the public debt of the State Government. In addition, this summary statement depicts ‘other liabilities’ which are the balances under various sectors in the Public Account. In respect of the latter, the Government as a trustee or custodian of the funds, hence these constitute liabilities of the Government. The statement also contains an Explanatory Note, i.e a note on the quantum of net interest charges met from Revenue Receipts.

Statement	Title	Layout
Statement No.7	Statement of Loans and Advances given by the Government	The loans and advances given by the State Government are depicted in statement 1 and recoveries, disbursements feature in statements 2, 3 and 4. Here, loans and advances are summarised sector and loanee group wise. This is followed by a note on the recoveries in arrear in respect of loans, details of which are maintained by the State departments.
Statement No.8	Statement of Grants-in-aid given by the Government	Presented grantee institutions group wise. It includes a note on grants given in kind also.
Statement No.9	Statement of Guarantees given by the Government	Guarantees given by the State Government for repayment of loans, etc., raised by Statutory Corporations, Government Companies, Local Bodies and other institutions during the year and sums guaranteed outstanding as at the end of the year are presented in this statement.
Statement No.10	Statement of Voted and Charged Expenditure	This statement presents details of voted and charged expenditure of the Government.
Statement No.11	Detailed Statement of Revenue and Capital Receipts by minor heads	This statement presents the revenue and capital receipts of the Government in detail.
Statement No.12	Detailed Statement of Revenue Expenditure by minor heads	This statement presents the details of revenue expenditure of the Government in detail. Non-Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available.
Statement No.13	Detailed Statement of Capital Expenditure	This statement presents the details of capital expenditure of the Government in detail. Non-Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available. Cumulative capital expenditure upto the end of the year is also depicted.
Statement No.14	Detailed Statement of Investments of the Government	The position of Government Investment in the share capital of different concerns is depicted in this statement for the current and previous year. Details include type of shares held, face value, dividend received etc.
Statement No.15	Detailed Statement on Borrowings and other Liabilities	Details of borrowings (market loans raised by the Government and Loans etc from GOI) by minor heads, the maturity and repayment profile of all loans is provided in this statement. This is the detailed statement corresponding to statement 6.
Statement No.16	Detailed Statement on Loans and Advances made by Government	The details of loans and advances given by the Government, the changes in loan balances, loans written off, interest received on loans etc., is presented in this statement. It also presents plan loans separately. This is the detailed statement corresponding to statement 7.
Statement No.17	Detailed Statement on Sources and Application of funds for expenditure other than on Revenue Account	The capital and other expenditure (other than on revenue account) and the sources of fund for the expenditure are depicted in this statement.
Statement No.18	Detailed Statement on Contingency Fund and Public Account transactions	The statement shows changes in Contingency Fund during the year, the appropriations to the Fund, expenditure, amount recouped etc. It also depicts the transactions in Public Account in detail.
Statement No.19	Detailed Statement on Investments of Earmarked Funds	This statement shows the details of investment out of Reserve Funds in Public Account.

Appendix 1.3 (Reference: Paragraph 1.1; Page 2)

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)

	2007-08	2008-09	2009-2010	2010-11	2011-12
Gross State Domestic Product (₹ in crore)	3,50,819	4,01,336	4,79,720	5,66,422	6,39,025
Growth rate of GSDP (per cent)	12.98	14.40	19.53	18.07	12.82

Source: Directorate of Economics and Statistics

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	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
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 or Avoidance of debt

Part B: The Tamil Nadu Fiscal Responsibility Act, 2003

The State Government enacted the Tamil Nadu Fiscal Responsibility Act, 2003 which was amended first to bring it in line with the requirements prescribed by the Twelfth Finance Commission and then by the Thirteenth Finance Commission 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 ratio of revenue deficit to revenue receipt every year by three *per cent* to five *per cent* depending on the economic situation in that year beginning from financial year 2002-03 to a level not exceeding five *per cent* by 31st march 2011, eliminate revenue deficit by 2011-12 and adhere to it thereafter.
- (b) Reduce the ratio of fiscal deficit to Gross State Domestic Product every year by 0.25 *per cent* to 0.30 *per cent* beginning from financial year 2002-03 with medium term goal of not being more than three *per cent* of fiscal deficit to Gross State Domestic Product to be attained by 31 March 2012 and adhere to it thereafter.
- (bb) Maintain the ratio of total outstanding debt to GSDP with medium term goal of not being more than 24.5 *per cent* during 2011-12; 24.8 *per cent* during 2012-13; 25.0 *per cent* during 2013-14; 25.2 *per cent* during 2014-15 and thereafter maintain such *per cent* as may be prescribed.
- (c) Cap outstanding guarantees within cent *per cent* of revenue receipts of previous year or 10 *per cent* of GSDP, whichever is lower.

Appendix 1.4

(Reference: Paragraphs 1.1, 1.3, 1.5.2 and 1.7.2; Pages 2, 7, 17 and 22)

Time series data on the State Government finances

(₹ in crore)

	2007-2008	2008-2009	2009-2010	2010-11	2011-12
Part A. Receipts					
1. Revenue Receipts	47,520 (39)	55,042 (37)	55,844 (35)	70,188 (37)	85,202 (37)
(i) Tax Revenue	29,619 (62)	33,684 (61)	36,547 (65)	47,782 (68)	59,517 (70)
Taxes on Agricultural Income	..	..	..	1	..
Taxes on Sales, Trade, etc	18,156 (61)	20,675 (61)	22,662 (62)	28,614 (60)	36,289 (61)
State Excise	4,764 (16)	5,756 (17)	6,741 (18)	8,116 (17)	9,975 (17)
Taxes on Vehicles	1,483 (5)	1,710 (5)	2,025 (6)	2,660 (6)	3,101 (5)
Stamps and Registration fees	3,805 (13)	3,794 (11)	3,662 (10)	4,651 (10)	6,581 (11)
Land Revenue	78 (..)	208 (1)	117 (-)	113 (..)	87(..)
Taxes on Goods and Passengers	1097 (4)	979 (3)	1,092 (3)	1,626 (3)	2,123 (4)
Other Taxes	236 (1)	562 (2)	248 (1)	2,001 (4)	1,361 (2)
(ii) Non Tax Revenue	3,304 (7)	5,712 (10)	5,027 (9)	4,652 (7)	5,684 (7)
(iii) State's share of Union taxes and duties	8,065 (17)	8,511 (16)	8,756 (16)	10,914 (15)	12,715 (15)
(iv) Grants in aid from Government of India	6,532 (14)	7,135 (13)	5,514 (10)	6,840 (10)	7,286 (8)
2. Miscellaneous Capital Receipts		..	..	..	..
3. Recoveries of Loans and Advances	1013 (1)	1934 (1)	2,587 (2)	770 (-)	3,180 (2)
4. Total Revenue and Non debt capital receipts (1+2+3)	48,533	56,976	58,431	70,958	88,382
5. Public Debt Receipts	7,647 (6)	11,841 (8)	15,557 (9)	14,492 (8)	16,780 (7)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	6,868	10,798	14,527	13,045	15,600
Net transactions under Ways and Means Advances and Overdrafts	..	..	..	..	..
Loans and Advances from Government of India	779	1,043	1,030	1,447	1,180
6. Total Receipts in the Consolidated Fund (4+5)	56,180	68,817	73,988	85,450	1,05,162
7. Contingency Fund Receipts	..	..	1	..	30
8. Public Account Receipts	65,917 (54)	81,409 (54)	87,275 (54)	1,06,700 (55)	1,24,713 (54)
9. Total Receipts of the State (6+7+8)	1,22,097	1,50,226	1,61,264	1,92,150	2,29,905
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	42,975 (36)	53,590 (37)	59,375 (38)	72,916 (37)	83,838 (36)
Plan	8,297 (19)	10,538 (20)	12,773 (22)	14,267 (20)	17,576 (21)
Non Plan	34,678 (81)	43,052 (80)	46,602 (78)	58,649 (80)	66,262 (79)
General Services (including interest payments)	16,129	18,578	20,297	25,924	28,941
Social Services	15,726	21,371	22,957	28,909	33,262
Economic Services	7,771	9,661	12,122	12,222	14,142
Grants-in-aid and contributions	3,349	3,980	3,999	5,861	7,493
11. Capital Expenditure	7,462 (6)	9,104 (6)	8,573 (5)	12,436 (6)	16,336 (7)
Plan	7,259 (97)	9,071 (100)	8,425 (98)	12,219 (98)	16,216 (99)
Non Plan	203 (3)	33	148 (2)	217 (2)	120 (1)
General Services	277	230	530	742	274
Social Services	1,239	1,434	2,151	4,123	4,823
Economic Services	5,946	7,440	5,892	7,571	11,239
12. Disbursement of Loans and Advances	1,782 (1)	2,830 (2)	2,290 (1)	2,252 (1)	5,483 (2)
13. Total (10+11+12)	52,219	65,524	70,238	87,604	1,05,657
14. Repayments of Public Debt	3,546 (3)	2,216 (1)	2,512 (2)	3,297 (2)	3,830 (2)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	3,235	1,897	2,180	2,886	3,245
Net transactions under Ways and Means Advances and Overdraft	..	..	..	..	..
Loans and Advances from Government of India	310	319	332	411	585

(₹ in crore)

	2007-2008	2008-2009	2009-2010	2010-11	2011-12
15. Appropriation to Contingency Fund	..	..	..	..	..
16. Total disbursement out of Consolidated Fund (13+14+15)	55,765	67,740	72,750	90,901	1,09,487
17. Contingency Fund disbursements	..	1	..	30	..
18. Public Account disbursements	64,661 (54)	78,429 (54)	85,256 (54)	1,04,959 (54)	1,20,953 (53)
19. Total disbursement by the State (16+17+18)	1,20,426	1,46,170	1,58,006	1,95,890	2,30,440
Part C. Deficits/Surplus					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	4545	1452	(-) 3,531	(-) 2,728	(+) 1,364
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-) 3686	(-) 8,548	(-) 11,807	(-) 16,646	(-) 17,275
22. Primary Deficit (21+23)	2,400	(-) 2,585	(-) 5,140	(-) 8,706	(-) 8,404
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	6,086	5,963	6,667	7,940	8,871
24. Financial Assistance to local bodies etc.,	8,401	10,237	10,817	13,915	15,926
25. Ways and Means Advances/Overdraft availed (days)					..
Ways and Means Advances availed (days)	..	..	..	..	..
Overdraft availed (days)	..	..	..	..	..
26. Interest on Ways and Means Advances/Overdraft		..	..	..	..
27 Gross State Domestic Product (GSDP) [®]	3,50,819	4,01,336	4,79,720	5,66,422	6,39,025
28 Outstanding Fiscal liabilities (year end)	71,072	83,662	99,180	1,11,657	1,27,128
29. Outstanding guarantees (year end) (including interest)	5,410	4,633	6,297	15,955	9,751
30. Maximum amount guaranteed (year end)	20,090	11,062	12,830	16,884	10,431
31. Number of incomplete projects (in numbers)	49	56	59	62	35
32. Capital blocked in incomplete projects	1,223	309	723	1,209	2917
Part E: Fiscal Health Indicators	Ratio's				
I Resource Mobilization					
33. Own Tax revenue/GSDP	8.4	8.4	7.6	8.44	9.32
34. Own Non-Tax Revenue/GSDP	0.9	1.4	1.1	0.82	0.89
35. Central Transfers/GSDP	4.2	3.9	3.0	3.13	3.13
II Expenditure Management					
36. Total Expenditure/GSDP	14.9	16.3	14.6	15.47	16.53
37. Total Expenditure/Revenue Receipts	109.9	119.0	125.8	124.81	124.01
38. Revenue Expenditure/Total Expenditure	82.3	81.8	84.5	83.23	79.35
39. Expenditure on Social Services/Total Expenditure	30.1	32.6	32.7	33.00	31.48
40. Expenditure on Economic Services/Total Expenditure	14.9	14.7	17.3	13.95	13.38
41. Capital Expenditure/Total Expenditure	14.3	13.9	12.2	14.20	15.46
42. Capital Expenditure on Social and Economic Services/Total Expenditure.	13.8	13.5	11.5	13.34	15.20
III Management of Fiscal Imbalances					
43. Revenue surplus (deficit)/GSDP	1.3	0.4	(-) 0.7	(-) 0.48	(+) 0.21
44. Fiscal deficit/GSDP	(-) 1.1	(-) 2.1	(-) 2.5	(-) 2.94	(-) 2.70
45. Primary Deficit (surplus) /GSDP	0.7	(-) 0.6	(-) 1.1	(-) 1.54	(-) 1.31
46. Revenue Deficit (surplus)/Fiscal Deficit	(-) 123.3	(-) 17.0	29.9	16.39	(-) 7.90
47. Primary Revenue Balance/GSDP	3.0	1.9	0.7	0.95	1.6
IV Management of Fiscal Liabilities					
48. Fiscal Liabilities/GSDP	20.3	20.8	20.8	19.71	19.89
49. Fiscal Liabilities/RR	149.6	152.0	177.6	159.08	149.21
50. Primary deficit vis-à-vis quantum spread	80.2	(-) 26.4	(-) 133.9	(-) 109.18	(-) 139.63
51. Debt Redemption (Principal +Interest)/ Total Debt Receipts	46.4	18.7	16.1	22.75	22.82
V Other Fiscal Health Indicators					
52. Return on Investment	0.4	0.5	0.4	0.22	0.21
53. Balance from Current Revenue (₹ in crore)	10,223	7,931	5,710	7,709	14,458
54. Financial Assets/Liabilities	0.76	0.81	0.80	0.80	0.84

Figures in bracket represent percentages (rounded) to total of each sub-heading
 @ GSDP figures communicated by the Government adopted.

Appendix 1.5

(Reference: Paragraphs 1.1.1, 1.7.1 and 1.7.5; Page 2, 21 and 24)

Part A: Abstract of Receipts and Disbursements for the year 2011-12

(₹ in crore)

2010-11		Receipts		2011-12	2010-11		Disbursements	Non-Plan	Plan	Total	2011-12
		Section-A: Revenue									
70,187.62	I	Revenue receipts		85,202.14	72,916.31	I	Revenue expenditure-				83,838.04
47,782.18		-Tax revenue	59,517.31		25,923.43		General services	28,888.76	52.43	28,941.19	
					28,909.15		Social Services-	19,533.77	13,727.98	33,261.75	
4,651.45		-Non-tax revenue	5,683.57		13,465.77		-Education, Sports, Art and Culture	13,688.66	1,577.18	15,265.84	
					4,075.68		-Health and Family Welfare	2,862.99	1,356.59	4,219.58	
10,913.97		-State's share of Union Taxes	12,714.95		1,802.71		-Water Supply, Sanitation, Housing and Urban Development	137.46	1,576.05	1,713.51	
					1,054.03		-Information and Broadcasting	52.62	(-) 175.03	(-)122.41	
2,812.55		-Non-Plan grants	2,585.39		1,425.44		-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	658.61	1,221.86	1,880.47	
2,141.95		-Grants for State Plan Schemes	2,561.90		287.41		-Labour and labour Welfare	190.97	50.66	241.63	
					6,736.39		-Social Welfare and Nutrition	1,818.46	8,097.81	9,916.27	
1,885.52		-Grants for Central and Centrally sponsored Plan Schemes	2,139.02		61.72		-Others	124.00	22.86	146.86	
					12,222.36		Economic Services-	10,970.00	3,172.09	14,142.09	
					3,022.49		-Agriculture and Allied Activities	1,781.39	1,751.03	3,532.42	
					806.83		-Rural Development	354.60	814.24	1,168.84	
					9.08		-Special Areas Programmes	1.02	6.19	7.21	
					832.10		-Irrigation and Flood control	781.65	44.29	825.94	
					1,268.22		-Energy	1,774.46	2.04	1,776.50	
					1,392.80		-Industry and Minerals	258.39	341.01	599.40	
					621.65		-Transport	934.45	17.61	952.06	
					21.01		-Science, Technology and Environment	0.82	18.68	19.50	
					4,248.18		-General Economic Services	5,083.22	177.00	5,260.22	
					5,861.37		Grants-in-aid and Contributions-	6,869.27	623.74	7,493.01	
		Total of I		85,202.14	72,916.31		Total of I	66,261.80	17,576.24	83838.04	
2,728.69	II	Revenue deficit carried over to Section B			..	II	Revenue Surplus carried over to Section B				1,364.10
72,916.31		Total		85,202.14	72,916.31		Total				85202.14
		Section-B : Others									
19,486.45	III	Opening Cash balance including Permanent Advances and Cash Balance Investment		15,746.45	..	III	Opening Overdraft from Reserve Bank of India				..
..	IV	Miscellaneous Capital receipts		..	12,436.27	IV	Capital Outlay-				16,335.65
					741.66		General Services-	124.06	150.01	274.07	
					4,123.17		Social Services-	2.31	4,820.34	4,822.65	
					358.47		-Education, Sports, Art and Culture	..	374.43	374.43	
					325.62		-Health and Family Welfare	..	200.42	200.42	
					3,140.36		-Water Supply, Sanitation, Housing and Urban Development	..	4,121.70	4,121.70	
					3.00		-Information and Broadcasting	2.13	0.43	2.56	

Receipts						Disbursements					
					76.80		-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	..	107.73	107.73	
					199.85		-Social Welfare and Nutrition	..	5.34	5.34	
					19.07		-Others	0.18	10.29	10.47	
					7,571.44		Economic Services-	(-) 6.17	11,245.10	11,238.93	
					459.38		-Agriculture and Allied Activities	(-) 6.36	734.03	727.67	
					1,615.52		-Rural Development	..	1094.09	1094.09	
					36.69		-Special Areas Programmes	..	40.72	40.72	
					859.54		-Irrigation and Flood Control	..	1,606.10	1,606.10	
					1,335.13		-Energy	..	4,100.00	4,100.00	
					75.91		-Industry and Minerals	(-) 0.06	0.64	0.58	
					3,177.76		-Transport	0.24	3597.83	3,598.07	
							Science Technology and Environment	..	50.00	50.00	
					11.51		-General Economic Services	0.01..	21.69	21.70	
					12,436.27		Total of IV	120.20	16215.45		16,335.65
770.25	V	Recoveries of Loans and Advances-		3,180.63	2,251.91	V	Loans and Advances disbursed-				5,483.15
43.28		-From Power Projects	1,536.60		..		-For Power Projects			2,955.16	
96.02		-From Government Servants	108.15		159.25		-To Government Servants			206.60	
630.95		-From Others	1,535.88		2,092.66		-To Others			2321.39	
	VI	Revenue Surplus		1,364.10	2,728.69	VI	Revenue Deficit brought down				..
14,492.48	VII	Public debt receipts-		16,779.97	3,297.19	VII	Repayment of Public debt-				3,829.91
..		-External debt		..			-External debt			..	
13,045.47		-Internal debt other than Ways and Means Advances and overdrafts	15,600.23		2,886.50		-Internal debt other than Ways and Means Advances and Overdrafts			3,245.01	
..		- Net transactions under Ways and Means Advances			..		- Net transactions under Ways and Means Advances			..	
..		- Net transactions under overdraft			410.69		-Repayment of Loans and Advances to Central Government			584.90	
1,447.01		-Loans and Advances from Central Government	1179.74								
..	VIII	Appropriation to Contingency Fund			..	VIII	Appropriation to Contingency Fund				
..	IX	Amount transferred to Contingency Fund		29.56	29.56	IX	Expenditure from Contingency Fund				
1,06,699.60	X	Public Account receipts-		1,24,712.90	1,04,958.71	X	Public Account disbursements-				1,20,953.27
5,049.86		-Small Savings and Provident Funds	5,555.32		3,778.20		-Small Savings and Provident Funds			4,442.47	
1,461.55		-Reserve Funds	2,247.74		2,567.54		-Reserve Funds			1,961.30	
73,897.92		-Suspense and Miscellaneous	87,463.89		73,879.78		-Suspense and Miscellaneous			86,966.21	
4,095.86		-Remittance	4,124.23		3,965.01		-Remittances			3,988.58	
22,194.41		-Deposits and Advances	25,321.72		20,768.18		-Deposits and Advances			23,594.71	
..	XI	Closing Overdraft from Reserve Bank of India			15,746.45	XI	Cash Balance at end-				15,211.63
					16.80		-Cash in Treasuries and Local Remittances			16.80	
					(-) 537.98		-Deposits with Reserve Bank			151.73	
					9.07		-Departmental Cash Balance including permanent Advances			9.45	
					16,258.56		Cash Balance Investment and Investment from earmarked funds			15,033.65	
2,14,365.09		Total		2,47,015.75	2,14,365.09		Total				2,47,015.75

Appendix 1.5 (concl.d.)
Part B: Summarised financial position of the Government of Tamil Nadu
as on 31 March 2012

(₹ in crore)

As on 31.03.2011	Liabilities	As on 31.03.2012
81,656.52	Internal Debt -	94,011.75
49,722.12	Market Loans bearing interest	62,829.32
1.37	Market Loans not bearing interest	3.17
977.89	Loans from Life Insurance Corporation of India	903.11
30,955.14	Loans from other Institutions	30,276.15
..	Ways and Means Advances	..
..	Overdrafts from Reserve Bank of India	..
9,392.99	Loans and Advances from Central Government -	9,987.83
5.62	Pre 1984-85 Loans	5.62
92.27	Non-Plan Loans	86.49
9,187.71	Loans for State Plan Schemes	9,895.41
20.96	Loans for Central Plan Schemes	0.31
86.43	Loans for Centrally Sponsored Plan Schemes	..
120.44	Contingency Fund	150.00
10,299.95	Small Savings, Provident Funds, etc.	11,412.80
9,465.47	Deposits	11,192.12
3,604.77	Reserve Funds	3,891.21
595.85	Remittance Balances	731.50
1,15,135.99	Total	1,31,377.21
Assets		
69,909.38	Gross Capital Outlay on Fixed Assets -	86,247.95
10,222.64	Investments in shares of Companies, Corporations, etc.	14,455.65
59,686.74	Other Capital Outlay	71,792.30
8,998.95	Loans and Advances -	11,301.48
145.28	Loans for Power Projects	1,563.84
8,387.20	Other Development Loans	9,172.63
466.47	Loans to Government servants and Miscellaneous loans	565.01
2,762.29	Reserve Fund Investments	3,367.81
8.53	Advances	8.17
(-) 2,480.06	Suspense and Miscellaneous Balances	(-)2,952.71
12,984.16	Cash -	11,843.82
16.80	Cash in Treasuries and Local Remittances	16.80
(-) 537.98	Deposits with Reserve Bank	151.73
9.07	Departmental Cash Balance including Permanent Advances	9.45
13,496.27	Cash Balance Investments	11,665.84
22,952.74	Deficit on Government Account -	21,560.69
(-) 2,728.69	(i) Revenue Deficit/Surplus of the current year	(+) 1,364.10
24.67	(ii) Miscellaneous Deficit	25.04
20,199.38 [@]	Accumulated deficit at the beginning of the year	22,899.75 [@]
1,15,135.99	Total	1,31,377.21

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

Explanatory Notes for Appendices 1.4 and 1.5:

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 1.5, 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 ₹ 48.10 crore (Net Debit) comprising of ₹ 90.13 crore (Debit) and ₹ 42.03 crore (Credit) between the figures reflected in the Accounts - ₹ 151.73 crore (Net Debit) and that intimated by the Reserve Bank of India: ₹ 103.63 crore (Net Credit). Difference to the extent of ₹ 56.34 crore (Net Debit) comprising of ₹ 73.22 crore (Debit) and ₹ 16.88 crore (Credit) stands cleared at the end of June 2012 leaving a balance ₹ 8.24 crore (Net Credit). (Debit balance of ₹ 16.91 crore and a Credit balance of ₹ 25.15 crore).

Appendix 2.1
(Reference: Paragraph 2.3.1; Page 35)

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

Sl. No.	Grant Number	Name of Grant	Provi- sion	Actual expen- diture	Saving	Percentage of Savings over Provision
			(₹ in crore)			
		Voted Grants				
		(A) Revenue				
1	05	Agriculture	2343.98	1831.52	512.46	21.86
2	07	Fisheries	345.83	255.44	90.39	26.14
3	26	Housing and Urban Development	535.83	221.72	314.11	58.62
4	27	Industries	1180.02	43.13	1136.89	96.34
5	53	Special Programme Implementation	1252.94	832.48	420.46	33.56
		(B) Capital				
6	05	Agriculture	273.92	218.47	55.45	20.24
7	07	Fisheries	67.32	49.72	17.60	26.14
8	09	Backward Classes, Most Backward Classes and Minorities Welfare	37.52	24.73	12.79	34.09
9	15	Environment	100.00	50.00	50.00	50.00
10	17	Handlooms and Textiles	50.00	0.00	50.00	100.00
11	19	Health and Family Welfare	94.36	30.84	63.52	67.32
12	22	Police (Home, Prohibition and Excise)	199.51	116.92	82.59	41.40
13	26	Housing and Urban Development	954.21	401.74	552.47	57.90
14	27	Industries	14.92	3.88	11.04	73.99
15	34	Municipal Administration and Water Supply	3,351.86	2,338.58	1,013.28	30.23
16	39	Buildings (Public Works)	785.21	388.33	396.88	50.54
17	43	School Education	413.65	268.34	145.31	35.13
18	53	Special Programme Implementation	912.00	29.00	883.00	96.82
		(C) Loans				
19	22	Police (Home, Prohibition and Excise)	20.00	0.00	20.00	100.00
20	27	Industries	492.32	67.44	424.88	86.30
21	34	Municipal Administration and Water Supply	423.02	231.85	191.17	45.19
22	38	Public	30.08	0.00	30.08	100.00

Appendix 2.2
(Reference: Paragraph 2.3.4; Page 38)

Excess over provisions relating to previous years requiring regularisation

Year	Number of grants/ appropriations	Grant/ appropriation numbers	Amount of excess (₹ in crore)	Stage of consideration by Public Accounts Committee (PAC)
1998-99	16 Grants 2 Appropriations	3,5,6,17,20,27,30,33,35,38,39,40,48,50, 52 and 57 45 and Debt Charges	232.85	Explanatory notes are awaited. Not yet discussed by 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
2000-01	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
2001-02	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
2002-03	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
2008-09	4 Grants 2 Appropriations	Revenue –40 Capital –48 Loans – 12 and 26 Revenue –3 ; Capital –21	153.65	Explanatory notes are awaited. Not yet discussed by PAC
2009-10	8 Grants 2 Appropriations	Revenue –26,40 and 43 Capital – 14,44 and 47 Loans – 16 and 43 Revenue –2 and 50	54.60	Explanatory notes are awaited. Not yet discussed by PAC
2010-11	7 Grants 2 Appropriations	Revenue – 08,11,33 and 37 Capital – 32 and 48 Loans – 16 Revenue – 38 and 40	12.78	Explanatory notes are awaited. Not yet discussed by PAC
		Total	6,247.51	

Appendix 2.3
(Reference: Paragraph 2.3.6; Page 39)

**Cases where supplementary provision (₹ 50 lakh or more in each case)
proved unnecessary**

(₹ in thousands)					
Sl. No.	Grant Number	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
	(A) Revenue (Voted)				
1.	01	36,52,27	34,07,95	2,44,32	1,33,77
2.	02	27,67,99	23,75,25	3,92,74	2,98,76
3.	03	5,40,68,03	5,23,23,26	17,44,77	23,52,77
4.	05	22,63,50,42	18,31,52,42	4,31,98,00	80,47,88
5.	06	6,76,49,26	6,71,62,50	4,86,76	68,41,11
6.	07	3,32,36,20	2,55,43,93	76,92,27	13,47,12
7.	10	2,27,71,02	2,23,90,72	3,80,30	36,04,26
8.	16	5,39,55,31	5,00,91,80	38,63,51	8,85,52
9.	23	1,70,08,63	1,59,54,73	10,53,90	1,13,62
10.	26	4,95,83,45	2,21,72,05	2,74,11,40	40,00,07
11.	32	5,15,35,11	4,69,31,75	46,03,36	1,17,30
12.	35	55,09,37	54,11,18	98,19	2,90,58
13.	36	62,16,55	57,70,01	4,46,54	3,77,32
14.	42	72,00,30,39	65,66,03,13	6,34,27,26	87,85,21
15.	43	1,29,19,90,93	1,26,50,64,34	2,69,26,59	3,76,73,26
16.	46	28,63,56	27,09,98	1,53,58	2,26,26
17.	49	68,92,79	60,35,46	8,57,33	1,03,71
18.	54	2,92,59,29	2,74,31,49	18,27,80	27,03,07
Total - Revenue (Voted)		2,64,53,40,57	2,46,05,31,95	7,79,01,59	18,48,08,62
	(B) Capital (Voted)				
19.	09	36,09,32	24,72,52	11,36,80	1,42,93
20.	19	92,35,63	30,83,65	61,51,98	2,00,05
21.	21	35,40,24,59	34,31,81,86	1,08,42,73	5,50,24
22.	22	1,59,00,60	1,16,91,88	42,08,72	40,49,62
23.	30	9	0	9	1,10,00
24.	34	31,95,52,19	23,38,58,02	8,56,94,17	1,56,34,12
25.	40	17,35,03,92	15,41,97,35	1,93,06,57	2,57,80
26.	47	50,00	18,84	31,16	76,31
Total - Capital (Voted)		87,58,76,34	74,85,04,12	2,10,21,07	12,73,72,22

(₹ in thousands)					
Sl. No.	Grant Number	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
	(C) Loans (Charged)				
27.	01	1	0	1	74,99
28.	27	4,57,32,03	67,44,00	3,89,88,03	35,00,01
29.	31	3,00,01	3,00,00	1	3,00,00
30.	34	3,81,06,29	2,31,85,04	1,49,21,25	41,96,01
31.	39	1	0	1	50,49
Total – Loans (Charged)		8,41,38,35	3,02,29,04	81,21,50	5,39,09,31
Grand Total		3,60,53,55,26	3,23,92,65,11	10,70,44,16	36,60,90,15

Appendix 2.4

(Reference: Paragraph 2.3.7; Page 40)

Excessive/insufficient re-appropriation of funds

(₹ in lakh)

Sl. No.	Grant No.	Name of the grant	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1.	02	Governor and Council of Ministers	2052.00.090.AC	-79.29	-249.77
2.	04	Adi Dravidar and Tribal Welfare	2225.01.277.AA	-2,201.91	1,148.08
3.	04	Adi Dravidar and Tribal Welfare	2225.01.283.JA	-234.55	309.71
4.	04	Adi Dravidar and Tribal Welfare	2225.02.277.AA	349.14	246.55
5.	04	Adi Dravidar and Tribal Welfare	2225.80.001.AA	-242.04	263.06
6.	05	Agriculture	2401.00.102.JE	5,999.99	-1,265.00
7.	05	Agriculture	2401.00.109.AK	988.96	-511.10
8.	05	Agriculture	2401.00.789.JQ	3,999.99	-844.00
9.	05	Agriculture	2415.01.120.JA	974.27	248.96
10.	06	Animal Husbandry	2403.00.101.AA	764.90	-422.13
11.	07	Fisheries	2405.00.101.PC	4.22	430.20
12.	09	Backward Classes, Most Backward Classes and Minorities Welfare	4225.03.277.JY	-540.38	-488.55
13.	09	Backward Classes, Most Backward Classes and Minorities Welfare	4225.03.277.JZ	-300.21	-331.28
14.	09	Backward Classes, Most Backward Classes and Minorities Welfare	4225.03.277.UB	449.98	-419.28
15.	10	Commercial Taxes	2040.00.001.AA	-1070.56	207.17
16.	10	Commercial Taxes	2040.00.101.AB	-983.17	-801.57
17.	16	Finance	2059.01.053.AK	1,008.24	-521.13
18.	16	Finance	7610.00.800.AB	-37.58	590.78
19.	19	Health and Family Welfare	2210.01.110.AA	900.75	322.97
20.	19	Health and Family Welfare	2210.01.110.AB	273.04	574.54
21.	19	Health and Family Welfare	2210.01.110.AP	-296.80	222.48
22.	19	Health and Family Welfare	2210.01.110.AW	1,690.89	2,637.50
23.	19	Health and Family Welfare	2210.01.110.AY	56.54	-574.10
24.	19	Health and Family Welfare	2210.01.110.DH	-1112.31	317.31
25.	19	Health and Family Welfare	2210.01.110.DJ	74.52	531.82
26.	19	Health and Family Welfare	2210.01.110.DK	-845.95	784.11
27.	19	Health and Family Welfare	2210.01.110.DN	681.27	-433.55
28.	19	Health and Family Welfare	2210.02.104.AF	87.95	201.42

(₹ in lakh)

Sl. No.	Grant No.	Name of the grant	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
29.	19	Health and Family Welfare	2210.03.103.BI	-1,303.77	936.89
30.	19	Health and Family Welfare	2210.05.105.AA	173.54	-760.71
31.	19	Health and Family Welfare	2210.05.105.AB	-190.92	272.01
32.	19	Health and Family Welfare	2210.05.105.AD	-56.68	-213.89
33.	19	Health and Family Welfare	2210.05.105.AL	21.97	-2985.31
34.	19	Health and Family Welfare	2210.05.105.BD	-68.29	252.11
35.	19	Health and Family Welfare	2210.05.105.BG	203.45	-1367.24
36.	19	Health and Family Welfare	2210.05.105.BM	948.50	-767.47
37.	19	Health and Family Welfare	2210.80.789.JA	-0.77	-897.41
38.	19	Health and Family Welfare	2210.80.800.JB	-1,527.16	-1,745.67
39.	19	Health and Family Welfare	2211.00.101.AA	126.13	203.00
40.	19	Health and Family Welfare	2211.00.101.SC	1,025.47	341.76
41.	19	Health and Family Welfare	2235.60.200.KG	-10,248.22	758.27
42.	19	Health and Family Welfare	2235.60.789.JC	-4471.80	1538.82
43.	19	Health and Family Welfare	4210.80.800.JD	-3,569.18	-253.60
44.	19	Health and Family Welfare	4211.00.103.SA	2,108.85	-574.29
45.	20	Higher Education	2202.03.103.AA	-1,956.25	-937.66
46.	20	Higher Education	2202.03.103.AB	617.70	322.94
47.	20	Higher Education	2202.03.104.AA	-2,199.04	-461.60
48.	20	Higher Education	2202.03.104.AB	-577.39	357.76
49.	20	Higher Education	2203.00.105.SA	-146.06	-205.37
50.	20	Higher Education	2203.00.789.JB	-930.64	-216.54
51.	21	Highways and Minor ports	3054.04.337.AA	139.62	495.28
52.	21	Highways and Minor ports	3054.80.001.AE	297.92	504.49
53.	22	Police (Home, Prohibition and Excise)	2055.00.001.AA	-1,927.01	-624.40
54.	22	Police (Home, Prohibition and Excise)	2055.00.104.AA	-10,894.43	621.42
55.	22	Police (Home, Prohibition and Excise)	2055.00.108.AB	-1,351.91	557.99
56.	22	Police (Home, Prohibition and Excise)	2055.00.108.AC	-1,493.38	1,275.50
57.	22	Police (Home, Prohibition and Excise)	2055.00.108.AD	-838.67	812.33
58.	22	Police (Home, Prohibition and Excise)	2055.00.109.AA	-9,640.14	-2,134.69
59.	22	Police (Home, Prohibition and Excise)	2055.00.109.AL	-2,038.30	301.58
60.	22	Police (Home, Prohibition and Excise)	2055.00.111.AA	-1,440.97	327.84
61.	22	Police (Home, Prohibition and Excise)	2055.00.800.AL	-29.45	263.01
62.	22	Police (Home, Prohibition and Excise)	7610.00.201.AE	-1,482.70	-517.30

(₹ in lakh)					
Sl. No.	Grant No.	Name of the grant	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
63.	26	Housing and Urban Development	2217.04.190.AF	-0.69	-999.31
64.	26	Housing and Urban Development	4216.02.800.JA	-4500.00	-500.00
65.	26	Housing and Urban Development	7610.00.201.AB	-1002.13	521.52
66.	30	Stationery and Printing	2058.00.103.AA	-623.65	216.32
67.	32	Labour and Employment	2210.01.102.AG	10.62	250.07
68.	32	Labour and Employment	2230.03.101.AA	-584.25	-343.66
69.	34	Municipal Administration and Water Supply	2217.80.001.AD	-416.61	377.40
70.	34	Municipal Administration and Water Supply	3475.00.108.UC	-344.02	248.71
71.	34	Municipal Administration and Water Supply	3604.00.193.AC	-0.01	553.00
72.	34	Municipal Administration and Water Supply	4215.01.800.JF	8631.99	1224.49
73.	34	Municipal Administration and Water Supply	4215.01.800.PB	12821.46	1362.38
74.	39	Buildings (Public Works)	2059.80.001.BH	-22.32	-315.20
75.	39	Buildings (Public Works)	2059.80.001.BI	-132.85	-233.54
76.	39	Buildings (Public Works)	4210.01.110.JA	-9719.47	-451.27
77.	40	Irrigation (Public Works)	2701.80.001.AF	159.33	-424.22
78.	40	Irrigation (Public Works)	2701.80.800.AA	326.79	-50729.80
79.	40	Irrigation (Public Works)	2701.80.800.AB	17.51	-299.37
80.	40	Irrigation (Public Works)	2711.01.800.AC	99.04	3165.30
81.	40	Irrigation (Public Works)	4701.01.211.JA	0.24	306.31
82.	40	Irrigation (Public Works)	4701.03.345.JA	-0.01	1693.45
83.	40	Irrigation (Public Works)	4701.03.381.JA	-4829.39	2962.84
84.	41	Revenue	2029.00.102.AF	-534.71	-449.79
85.	41	Revenue	2029.00.102.AG	1509.31	359.19
86.	41	Revenue	2053.00.093.AA	-1484.47	304.72
87.	41	Revenue	2053.00.094.AB	-5616.66	292.53
88.	41	Revenue	2053.00.094.AN	256.15	-213.50
89.	41	Revenue	2235.60.102.JA	-8608.85	-1147.70
90.	41	Revenue	2235.60.102.JC	17.63	828.55
91.	41	Revenue	2235.60.102.SB	-2453.45	-614.22
92.	41	Revenue	2235.60.200.JS	-677.57	-262.53
93.	41	Revenue	2235.60.789.JG	-343.10	252.66
94.	41	Revenue	2235.60.789.JO	-78.08	-218.33
95.	41	Revenue	2235.60.789.JT	-686.59	-352.94

(₹ in lakh)

Sl. No.	Grant No.	Name of the grant	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
96.	41	Revenue	2235.60.789.SB	-395.82	-501.10
97.	41	Revenue	2235.60.796.JO	-21.62	-536.67
98.	41	Revenue	3454.01.800.SA	-1509.47	-1721.79
99.	43	School Education	2202.01.101.AA	-1456.40	-806.98
100.	43	School Education	2202.01.101.AB	-1152.65	-1245.63
101.	43	School Education	2202.01.101.AD	4843.98	8144.93
102.	43	School Education	2202.01.101.JD	-20903.75	-7506.41
103.	43	School Education	2202.01.104.AA	-3003.12	-3035.88
104.	43	School Education	2202.01.108.JC	-48.06	-1510.45
105.	43	School Education	2202.01.789.JA	-9531.11	8236.28
106.	43	School Education	2202.02.105.SA	20.04	-458.82
107.	43	School Education	2202.02.109.KH	-6882.99	-304.95
108.	43	School Education	2202.02.110.AA	10060.48	-9443.26
109.	43	School Education	4202.01.202.JG	-18230.49	-292.81
110.	43	School Education	4202.01.789.JA	5115.43	-566.14
111.	45	Social Welfare and Nutritious Meal Programme	2236.02.101.SF	-2424.52	492.84
112.	45	Social Welfare and Nutritious Meal Programme	2236.02.102.KL	2155.73	1068.11
113.	45	Social Welfare and Nutritious Meal Programme	2236.02.102.KW	-5432.73	-211.85
114.	50	Pension and Other Retirement Benefits	2071.01.101.AA	-24875.77	2770.16
115.	50	Pension and Other Retirement Benefits	2071.01.104.AB	-61377.96	52038.44
116.	50	Pension and Other Retirement Benefits	2071.01.105.AA	3973.82	599.12
117.	50	Pension and Other Retirement Benefits	2071.01.109.AB	2929.45	380.53
118.	51	Relief on account of Natural Calamities	2245.02.101.AB	-81184.46	206.82
119.	51	Relief on account of Natural Calamities	2245.02.106.AA	20699.99	-4671.56
120.	51	Relief on account of Natural Calamities	2245.02.113.AB	16083.98	1976.68
121.	51	Relief on account of Natural Calamities	2245.02.122.AA	5108.71	-1460.30
122.	52	Welfare of Differently Abled Persons	2235.02.101.CH	70.84	362.95
123.	53	Special Programme Implementation	2235.60.200.KU	-55500.00	24422.00
124.	53	Special Programme Implementation	2235.60.789.JU	-18750.00	8250.00
125.	53	Special Programme Implementation	2235.60.796.JR	-750.00	330.00
126.	56	Debt Charges	2049.01.305.AA	-94.18	-653.23
127.	56	Debt Charges	2049.03.104.AA	799.99	-965.37
128.	56	Debt Charges	2049.03.104.AJ	-219.00	222.00
129.	57	Public Debt - Repayment	6004.03.207.AA	-307.43	307.43

(₹ in lakh)					
Sl. No.	Grant No.	Name of the grant	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
130.	57	Public Debt - Repayment	6004.03.207.AB	-1047.84	1033.46
131.	57	Public Debt - Repayment	6004.03.211.AA	-583.34	583.33
132.	57	Public Debt - Repayment	6004.04.202.AA	-541.89	541.88
133.	57	Public Debt - Repayment	6004.04.203.AB	-555.04	555.04
134.	57	Public Debt - Repayment	6004.04.203.AC	-5615.24	5615.23
135.	57	Public Debt - Repayment	6004.04.204.AA	-550.44	550.43
136.	57	Public Debt – Repayment	6004.04.212.AA	-606.04	606.03
		Total – Savings Excess			(-) 114973.19 153392.79

Appendix 2.5

(Reference: Paragraph 2.3.9; Page 40)

Cases of surrender of entire provision

(In ₹)

Sl. No.	Grant No.	Name of the grant	Head of Account	Provision	Amount of surrender
1.	03	Administration of Justice	2014.00.800.AQ (V)	32608000	32608000
2.	03	Administration of Justice	2014.00.800.AN (V)	81501000	81501000
3.	03	Administration of Justice	2235.60.200.DI (V)	25000000	25000000
4.	03	Administration of Justice	2014.00.800.AP (V)	24700000	24700000
5.	04	Adi Dravidar and Tribal Welfare	4225.01.277.SB (V)	50000000	50000000
6.	05	Agriculture	4401.00.800.JH (V)	100000000	100000000
7.	05	Agriculture	4402.00.796.JA (V)	15620000	15620000
8.	05	Agriculture	2501.02.800.UD (V)	100000000	100000000
9.	05	Agriculture	2401.00.789.PC (V)	13320000	13320000
10.	05	Agriculture	2401.00.796.JK (V)	43789000	43789000
11.	05	Agriculture	2401.00.108.KM (V)	50200000	50200000
12.	07	Fisheries	2405.00.800.UC (V)	50000000	50000000
13.	14	Energy	2801.80.101.AG (V)	1250000000	1250000000
14.	15	Environment	5425.00.797.JA (V)	500000000	500000000
15.	15	Environment	5425.00.208.JA (V)	500000000	500000000
16.	17	Handlooms and Textiles	4851.00.800.JC (V)	500000000	500000000
17.	17	Handlooms and Textiles	2851.00.800.AG (V)	12500000	12500000
18.	19	Health and Family Welfare	2210.80.800.UA (V)	165612000	165612000
19.	19	Health and Family Welfare	4210.01.110.PC (V)	17700000	17700000
20.	19	Health and Family Welfare	2210.04.104.SH (V)	12269000	12269000
21.	19	Health and Family Welfare	2210.04.800.UA (V)	31728000	31728000
22.	20	Higher Education	2203.00.112.UA (V)	101300000	101300000
23.	21	Highways and Minor ports	5054.80.800.KH (V)	500001000	500001000
24.	26	Housing and Urban Development	4217.60.190.JY (V)	700000000	700000000
25.	26	Housing and Urban Development	2216.02.800.AC (V)	53200000	53200000
26.	26	Housing and Urban Development	2217.05.797.JA (V)	3000000000	3000000000
27.	27	Industries	2852.08.600.JB (V)	75000000	75000000
28.	27	Industries	2852.80.800.JK (V)	25000000	25000000
29.	27	Industries	6860.60.600.AC (V)	4250000000	4250000000
30.	27	Industries	2852.80.800.BC (V)	11000000000	11000000000

(In ₹)

Sl. No.	Grant No.	Name of the grant	Head of Account	Provision	Amount of surrender
31.	27	Industries	5054.80.800.KD (V)	50000000	50000000
32.	27	Industries	2852.80.800.JJ (V)	150000000	150000000
33.	30	Stationery and Printing	4058.00.103.AH (V)	11001000	11001000
34.	31	Information Technology	6221.00.190.AB (V)	30000000	30000000
35.	34	Municipal Administration and Water Supply	2217.80.800.PC (V)	30000000	30000000
36.	34	Municipal Administration and Water Supply	3604.00.191.JD (V)	271448000	271448000
37.	34	Municipal Administration and Water Supply	3604.00.103.AF (V)	90000000	90000000
38.	34	Municipal Administration and Water Supply	3604.00.193.JE (V)	245719000	245719000
39.	34	Municipal Administration and Water Supply	2215.01.191.JX (V)	1500000000	1500000000
40.	34	Municipal Administration and Water Supply	3604.00.192.JG (V)	60754000	60754000
41.	34	Municipal Administration and Water Supply	4217.01.800.JA (V)	5000000000	5000000000
42.	34	Municipal Administration and Water Supply	3604.00.192.JF (V)	297717000	297717000
43.	34	Municipal Administration and Water Supply	4217.60.051.JJ (V)	100000000	100000000
44.	34	Municipal Administration and Water Supply	2217.80.800.PB (V)	30000000	30000000
45.	37	Prohibition and Excise (Home, Prohibition and Excise)	2235.01.202.JA (V)	22000000	22000000
46.	37	Prohibition and Excise (Home, Prohibition and Excise)	2235.01.797.JA (V)	22000000	22000000
47.	40	Irrigation (Public Works)	4701.03.426.PA (V)	22420000	22420000
48.	40	Irrigation (Public Works)	4701.03.381.JC (V)	600000000	600000000
49.	41	Revenue	3604.00.200.AG (V)	11030000	11030000
50.	41	Revenue	2075.00.800.IA (V)	291200000	291200000
51.	42	Rural Development and Panchayat Raj	2515.00.800.PA (V)	208700000	208700000
52.	42	Rural Development and Panchayat Raj	2505.01.797.JA (V)	3573000000	3573000000
53.	42	Rural Development and Panchayat Raj	3604.00.197.JF (V)	1138300000	1138300000
54.	43	School Education	2202.02.107.JG (V)	12500000	12500000
55.	43	School Education	2202.02.107.JH (V)	50185000	50185000
56.	43	School Education	2202.02.789.JD (V)	15900000	15900000
57.	43	School Education	2202.02.800.SI (V)	370000000	370000000
58.	43	School Education	4202.01.202.JH (V)	20001000	20001000
59.	43	School Education	2225.01.789.JE (V)	47501000	47501000
60.	43	School Education	4202.01.796.JA (V)	41025000	41025000
61.	45	Social Welfare and Nutritious Meal Programme	2236.02.101.SG (V)	25000000	25000000
62.	51	Relief on account of Natural Calamities	2245.05.101.AD (V)	3171700000	3171700000
63.	52	Welfare of Differently Abled Persons	2235.02.101.MP (V)	24000000	24000000
64.	54	Forests (Environment and Forests)	3604.00.196.AB (V)	164400000	164400000

(In ₹)

Sl. No.	Grant No.	Name of the grant	Head of Account	Provision	Amount of surrender
65.	54	Forests (Environment and Forests)	4406.02.111.JH (V)	44207000	44207000
66.	54	Forests (Environment and Forests)	4406.01.800.SB (V)	35750000	35750000
67.	54	Forests (Environment and Forests)	4406.02.800.QA (V)	13200000	13200000
68.	56	Debt Charges	2049.03.111.AG (C)	20000000	20000000
69.	56	Debt Charges	2049.01.101.AB (C)	2205879000	2205879000
70.	57	Public Debt - Repayment	6004.01.203.AA (C)	17399000	17399000
71.	57	Public Debt - Repayment	6004.07.102.AA (C)	56190000	56190000
72.	57	Public Debt - Repayment	6004.03.207.AB (C)	104784000	104784000
73.	57	Public Debt - Repayment	6004.03.207.AA (C)	30743000	30743000
74.	57	Public Debt - Repayment	6004.01.207.AB (C)	91107000	91107000
		Total		43597808000	43597808000

Appendix 2.6
(Reference: Paragraph 2.3.10; Page 40)

Cases of surrenders in excess of actual savings (₹ 50 lakh or more)

(₹ in crore)

Sl. No.	Grant Number	Name of the grant/ appropriation	Total grant/ appropriation	Saving	Amount surrendered	Amount surrendered in excess
		Revenue – Voted				
1.	04	Adi Dravidar and Tribal Welfare	1326.56	55.11	74.17	19.06
2.	07	Fisheries	345.83	90.39	94.48	4.09
3.	09	Backward Classes, Most Backward Classes and Minorities Welfare	569.31	48.02	48.30	0.28
4.	13	Food and Consumer Protection	5041.47	7.92	10.84	2.92
5.	22	Police (Home, Prohibition and Excise)	3938.35	470.25	482.69	12.44
6.	23	Fire and Rescue Services (Home, Prohibition and Excise)	171.22	11.68	12.01	0.33
7.	25	Motor Vehicles Acts - Administration (Home, Prohibition and Excise)	128.04	3.56	4.17	0.61
8.	28	Information and Publicity	58.14	2.18	2.21	0.03
9.	29	Tourism - Art and Culture	85.50	16.87	18.29	1.42
10.	30	Stationery and Printing	78.02	3.81	6.70	2.89
11.	32	Labour and Employment	516.52	47.21	49.78	2.57
12.	33	Law	17.66	0.64	1.14	0.50
13.	34	Municipal Administration and Water Supply	5087.07	823.96	1018.57	194.61
14.	35	Personnel and Administrative Reforms	58.00	3.89	4.57	0.68
15.	38	Public	382.99	16.79	21.78	4.99
16.	40	Irrigation (Public Works)	1304.76	4.23	20.57	16.34
17.	42	Rural Development and Panchayat Raj	7288.16	722.12	727.52	5.40
18.	44	Micro, Small and Medium Enterprises	143.50	1.42	1.51	0.09
19.	45	Social Welfare and Nutritious Meal Programme	3241.92	181.60	198.28	16.68
20.	47	Hindu Religious and Charitable Endowments	143.44	5.76	6.00	0.24
21.	48	Transport	464.81	2.84	3.72	0.88
22.	52	Welfare of Differently Abled Persons	217.12	2.52	4.68	2.16
23.	53	Special Programme Implementation	1252.94	420.46	750.49	330.03
24.	54	Forests	319.62	45.31	45.70	0.39
		Revenue - Charged				
25.	35	Personnel and Administrative Reforms	32.15	0.73	0.79	0.06

(₹ in crore)						
Sl. No.	Grant Number	Name of the grant/ appropriation	Total grant/ appropriation	Saving	Amount surrendered	Amount surrendered in excess
		Capital – Voted				
26.	04	Adi Dravidar and Tribal Welfare	85.45	5.44	5.59	0.15
27.	13	Food and Consumer Protection	14.62	1.70	1.81	0.11
28.	21	Highways and Minor Ports	3545.75	113.93	397.33	283.40
29.	32	Labour and Employment	12.80	2.51	2.97	0.46
30.	34	Municipal Administration and Water Supply	3351.86	1013.28	1027.00	13.72
31.	40	Irrigation (Public Works)	1737.62	195.64	456.61	260.97
		Public Debt – Charged				
32.	57	Public Debt - Repayment	3909.52	79.62	175.77	96.15
		Loans – Voted				
33.	26	Housing and Urban Development	305.77	3.15	9.66	6.51
		Total	45176.49	4404.54	5685.70	1281.16

Appendix 2.7
(Reference Paragraph 2.3.11; Page 41)

Cases where savings of ₹ 1 crore and above not surrendered

(₹ in crore)

Sl. No.	Grant Number	Name of Grant/Appropriation	Savings	Surrenders	Savings which remained to be surrendered
I Grant					
		A - Revenue			
1.	01	State Legislature	3.78	2.07	1.71
2.	02	Governor and Council of Ministers	6.92	3.98	2.94
3.	05	Agriculture	512.46	489.67	22.79
4.	06	Animal Husbandry	73.28	61.93	11.35
5.	10	Commercial Taxes	39.85	34.28	5.57
6.	16	Finance	47.49	39.19	8.30
7.	19	Health and Family Welfare	331.26	303.13	28.13
8.	20	Higher Education	132.52	123.82	8.70
9.	21	Highways and Minor Ports	138.97	20.51	118.46
10.	26	Housing and Urban Development	314.11	300.61	13.50
11.	39	Buildings (Public Works)	13.42	2.91	10.51
12.	41	Revenue	293.91	244.96	48.95
13.	43	School Education	646.00	483.26	162.74
14.	51	Relief on account of Natural Calamities	50.59	19.07	31.52
		B - Capital			
15.	05	Agriculture	55.45	54.06	1.39
16.	09	Backward Classes, Most Backward Classes and Minorities Welfare	12.80	0.41	12.39
17.	19	Health and Family Welfare	63.52	57.03	6.49
18.	20	Higher Education	6.78	4.92	1.86
19.	26	Housing and Urban Development	552.46	537.45	15.01
20.	39	Buildings (Public Works)	396.88	210.87	186.01
21.	43	School Education	145.30	136.48	8.82

(₹ in crore)					
Sl. No.	Grant Number	Name of Grant/Appropriation	Savings	Surrenders	Savings which remained to be surrendered
		C - Loans			
22.	22	Police (Home, Prohibition and Excise)	20.00	14.83	5.17
23.	38	Public	30.08	28.20	1.88
		Total	3887.83	3173.64	714.19
II Appropriations					
		A - Revenue			
24.	56	Debt Charges	173.45	154.57	18.88
		Total	173.45	154.57	18.88
		Grand Total	4061.28	3328.21	733.07

Appendix 2.8
(Reference Paragraph 2.3.11; Page 41)

Cases of surrender of funds in excess of ₹ 10 crore on 31 March 2012

(₹ in crore)

Sl. No.	Grant Number	Major Head	Description	Amount surrendered
1.	03	2014	Administration of Justice	36.60
2.	04	2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	71.60
3.	05	2401	Crop Husbandry	408.28
4.	05	2501	Special Programmes for Rural Development	22.00
5.	05	4401	Capital Outlay on Crop Husbandry	17.04
6.	05	4402	Capital Outlay on Soil and Water Conservation	27.03
7.	06	2403	Animal Husbandry	59.68
8.	07	2405	Fisheries	10.75
9.	09	2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	46.58
10.	10	2040	Taxes on Sales, Trade etc.	32.37
11.	12	2425	Co-operation	25.87
12.	16	2054	Treasury and Accounts Administration	10.97
13.	17	2235	Social Security and Welfare	12.80
14.	19	2210	Medical and Public Health	122.21
15.	19	2211	Family Welfare	27.12
16.	19	2235	Social Security and Welfare	153.16
17.	20	2202	General Education	90.18
18.	20	2203	Technical Education	26.84
19.	21	5054	Capital Outlay on Roads and Bridges	35.33
20.	22	2055	Police	463.15
21.	22	2235	Social Security and Welfare	12.57
22.	22	4055	Capital Outlay on Police	82.58
23.	22	7610	Loans to Government Servants etc.	14.83
24.	26	2216	Housing	33.62
25.	26	4217	Capital Outlay on Urban Development	46.00
26.	27	2852	Industries	12.59
27.	29	3452	Tourism	12.22
28.	32	2230	Labour and Employment	16.19
29.	34	2217	Urban Development	238.31

(₹ in crore)

Sl. No.	Grant Number	Major Head	Description	Amount surrendered
30.	34	4215	Capital Outlay on Water Supply and Sanitation	177.00
31.	34	4217	Capital Outlay on Urban Development	850.00
32.	34	6215	Loans for Water Supply and Sanitation	32.50
33.	38	2015	Elections	26.94
34.	38	7610	Loans to Government Servants etc.	28.20
35.	40	2701	Major and Medium Irrigation	18.88
36.	40	4701	Capital Outlay on Major and Medium Irrigation	42.09
37.	41	2235	Social Security and Welfare	190.23
38.	42	2235	Social Security and Welfare	175.30
39.	42	2505	Rural Employment	358.34
40.	43	2202	General Education	475.11
41.	45	2236	Nutrition	188.36
42.	51	2245	Relief on account of Natural Calamities	19.07
43.	53	2235	Social Security and Welfare	330.00
44.	53	4202	Capital Outlay on Education, Sports, Art and Culture	271.00
45.	54	2406	Forestry and Wild Life	29.57
46.	54	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	16.44
47.	54	4406	Capital Outlay on Forestry and Wild Life	15.90
48.	57	6004	Loans and Advances from the Central Government	106.70
			Total	5,520.10

Appendix 2.9
(Reference: Paragraph 2.3.12; Page 41)

Rush of Expenditure

(₹ in crore)

Sl. No.	Grant No	Head of Account	Description	Expenditure incurred during January to March 2012	Expenditure incurred in March 2012	Total expenditure	Percentage to total expenditure	
							January to March 2012	March 2012
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	04	2225.01.277.KJ	Supply of free bicycle to all girl students belonging to Scheduled Caste/Scheduled Tribe/Scheduled Caste Converts Christianity studying in Standard XI and XII in the Government/Government Aided Higher Secondary Schools	29.15	21.54	26.49 ¹	100.00	81.31
2.	04	2225.01.277.KO	Supply of free bicycles to all boy students belonging to Scheduled Castes/Scheduled Tribes/Scheduled Caste converts to Christianity studying in Standard XI and XII in the Government/Government Aided Higher Secondary Schools	20.35	18.48	22.98	88.55	80.42
3.	04	2225.01.277.SA	Educational Concessions	169.60	142.58	247.86	68.43	57.52
4.	04	4225.01.277.JB	Construction of Adi-Dravidar Welfare School Buildings	10.76	10.76	10.76	100.00	100.00
5.	05	2401.00.102.SB	Production and Distribution of Quality Seeds	24.87	18.87	28.35	87.73	66.56
6.	05	2401.00.103.JB	Procurement and Distribution of paddy and millet seeds	21.04	16.91	31.15	67.54	54.29
7.	05	2401.00.109.PE	Improved Agriculture for Tank Irrigation under Tamil Nadu Irrigated Agriculture Modernization and Water Bodies Restoration and Management (IAMWARM) Project	22.51	15.37	24.07	93.53	63.86
8.	05	2401.00.110.JE	National Agricultural Insurance Scheme to Non-Loanee/Tenant farmers and Loanee farmers	12.00	12.00	20.78	57.73	57.75
9.	05	2401.00.113.JI	Tractor and combined Harvester hiring Scheme	34.55	34.12	34.53	100.00	98.81
10.	05	2401.00.113.PA	Micro Irrigation in Tank Command Area under TNIAMWARM Project	15.28	13.65	16.95	90.13	80.53
11.	05	2401.00.119.LA	National Agriculture Development Programme (NADP-RKVY)- Horticulture Department	25.34	24.66	29.36	86.32	83.99

¹ After rectification of misclassification

(₹ in crore)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
12.	05	2401.00.789.JK	National Agriculture Development Programme (NADP-RKVY) under Special Component Plan- Agriculture Department	15.19	13.46	18.04	84.21	74.61
13.	05	2401.00.800.KF	National Agriculture Development Programme (NADP-RKVY)- Agriculture Department	82.67	71.50	94.78	87.22	75.44
14.	06	2403.00.102.KR	National Agricultural Development Programme (NADP) - Animal Husbandry	25.23	18.36	25.28	99.83	72.63
15.	06	4403.00.106.JA	National Bank for Agriculture and Rural Development (NABARD) assisted scheme for providing infrastructure facilities under Tamil Nadu Veterinary Infrastructure Improvement Project	16.84	13.56	16.97	99.22	79.91
16.	07	4405.00.104.QA	Works under Emergency Tsunami Reconstruction Project (ETRP) with assistance from World Bank - Fisheries	25.00	25.00	35.00	71.43	71.43
17.	09	2225.03.277.KR	Free supply of bicycles to Most Backward classes and Denotified Communities Girls Students studying in Standard XI and XII in the Government/Government Aided Higher Secondary Schools	25.05	18.36	25.48	98.31	72.06
18.	09	2225.03.277.KS	Free supply of bicycles to Backward Classes Girls Students studying in Standard XI and XII in the Government/Government Aided Higher Secondary Schools	33.23	23.66	35.80	92.80	66.09
19.	09	2225.03.277.KT	Free Supply of bicycles to Most Backward Classes and Denotified Communities boy students studying in Std XI and XII in the Government /Government Aided Higher Secondary School and Government aided Schools in which +1 and +2 courses are conducted on self financing basis	22.14	16.75	22.49	98.43	74.48
20.	09	2225.03.277.KU	Free Supply of bicycles to Backward classes boy students studying in Standard XI and XII in the Government/Government Aided Higher Secondary School and Government aided Schools in which +1 and +2 courses are conducted on self financing basis	26.16	18.71	28.30	92.42	66.11
21.	09	2225.03.277.SC	Scholarships to Students belonging to minority communities	12.23	12.23	20.68	59.15	59.14
22.	12	2425.00.108.AH	Reimbursement of loss incurred by Rural and Urban Fair Price Shops	120.00	120.00	120.00	100.00	100.00

(₹ in crore)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
23.	12	4425.00.107.JU	Investments in Credit Co-operatives under the scheme of Integrated Co-operative Development Project	-3.84	23.75	39.33	-9.77	60.39
24.	12	4425.00.200.JB	Construction of Godowns with loan assistance from NABARD	85.43	85.43	105.47	81.00	81.00
25.	14	4801.80.101.JA	Share Capital Assistance to Tamil Nadu Electricity Board	3500.00	2500.00	4100.00	85.37	60.98
26.	16	2235.60.110.BU	Payment of premium to the Life Insurance Corporation of India under Group Insurance Scheme	27.75	27.73	34.74	79.87	79.82
27.	16	2235.60.200.BE	Tamil Nadu Government Employees Special Provident Fund-cum-Gratuity Scheme	25.28	25.28	25.27	100.00	100.04
28.	17	2851.00.103.UX	Marketing Incentive under Integrated Handloom Development Scheme	63.29	54.87	87.50	72.33	62.71
29.	19	2059.01.053.BV	Buildings - Medical Education (Administered by Chief Engineer (Buildings))	23.44	18.23	33.18	70.66	54.94
30.	19	2059.01.053.BW	Buildings - Medical and Rural Health Services (Administered by Chief Engineer (Buildings))	21.62	17.26	26.48	81.65	65.18
31.	19	2059.01.053.CB	Buildings - Health Centres and Health Sub-centres (Administered by Chief Engineer (Buildings))	15.82	11.83	20.69	76.48	57.18
32.	19	2210.01.110.JJ	Improvements to Teaching Hospitals	20.62	17.52	26.61	77.50	65.84
33.	19	2210.01.800.PA	Tamil Nadu Health System Society	27.56	77.56	128.01	21.53	60.59
34.	19	2210.03.103.KS	Hospital on Wheels in Primary Health Centres	26.97	26.97	26.96	100.00	100.04
35.	19	2210.05.105.JA	Improvements to Medical Colleges	12.69	11.95	15.70	80.86	76.11
36.	19	2210.06.101.KE	Menstrual Hygiene Programme	43.58	43.49	43.59	99.96	99.77
37.	19	2210.80.800.JH	Improvement to Health Infrastructure by using 13th Finance Commission Grant	14.26	11.16	14.76	96.65	75.61
38.	19	2235.60.200.KG	Dr. Muthulakshmi Reddy Maternity Assistance Scheme for the female members of below poverty line families for delivery	270.53	205.60	390.27	69.32	52.68
39.	19	2235.60.789.JC	Dr. Muthulakshmi Reddy Maternity Assistance Scheme for the female members of below poverty line families for delivery under Special Component Plan	97.95	71.19	135.67	72.20	52.47
40.	19	4211.00.103.SA	National Component - Reproductive and Child Health Project	15.32	15.23	15.35	99.83	99.22

(₹ in crore)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
41.	20	2202.03.102.AC	Madurai Kamaraj University	11.56	10.92	14.10	81.95	77.45
42.	20	2203.00.102.AA	Anna University	22.87	22.87	22.87	99.98	100.00
43.	20	2203.00.102.AJ	Anna University - Madurai	19.18	19.18	19.18	100.00	100.00
44.	21	5054.03.101.JD	Construction of Road over Bridges in Chennai Metro Area for Traffic Management	71.74	61.10	108.89	65.89	56.11
45.	21	5054.03.337.JJ	Improvement of vital roads in developing industrial areas through Tamil Nadu Road Infrastructure Development Corporation	40.00	40.00	40.00	100.00	100.00
46.	21	5054.80.800.JW	Chennai Metropolitan Development Plan - Traffic and Transport Improvement in Chennai City	37.89	33.99	50.01	75.76	67.97
47.	22	2055.00.115.AA	Modernisation of Police with 75 per cent assistance from Government of India	10.27	10.22	15.26	67.32	66.97
48.	22	4055.00.207.UA	Modernisation of Police	14.92	14.92	14.92	100.00	100.00
49.	26	2217.05.800.JR	Assistance to State Infrastructure and Amenities Fund for the schemes executed by Chennai Metro Water Supply and Sewerage Board	40.00	40.00	40.00	100.00	100.00
50.	26	4217.60.800.PB	Works under Tamil Nadu Urban Development Project III - Executed by Chennai Metropolitan Development Authority	13.20	13.20	23.00	57.39	57.39
51.	34	2215.01.101.AP	Grants to Chennai Metropolitan Water Supply and Sewerage Board for water charges to Slum Tenements	15.82	15.82	18.32	86.34	86.35
52.	34	2217.01.191.PD	Capital Grant to Tamil Nadu Urban Development Fund for implementing underground drainage project under National River conservation Project	11.66	11.66	11.66	100.00	100.00
53.	34	2217.05.800.JL	Jawaharlal Nehru Urban Renewal Mission (JNNURM) - Submission for Urban Infrastructure and Governance	219.67	190.48	347.65	63.19	54.79
54.	34	3475.00.108.JA	The Urban Self Employment Programme (USEP)	11.42	11.42	11.42	100.00	100.00
55.	34	3475.00.108.JB	The Urban Wage Employment Programme (UWEP)	13.75	13.75	13.75	100.00	100.00
56.	34	3604.00.191.AB	Contribution to the Infrastructure Gap filling Fund	21.72	13.99	21.72	100.00	64.41
57.	34	3604.00.191.AC	Contribution to the Operational and Maintenance Gap filling Fund	14.48	14.48	14.48	100.00	100.00

(₹ in crore)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
58.	34	3604.00.191.JC	Grants to Municipal Corporations as per the recommendations of 13th Finance Commission - Controlled by Commissioner of Municipal Administration	44.32	44.32	84.02	52.76	52.75
59.	34	3604.00.192.AE	Contribution to the Infrastructure Gap filling fund	43.98	39.00	43.98	100.00	88.68
60.	34	3604.00.192.AF	Contribution to the operational and Maintenance Gap filling fund	19.79	19.79	19.79	100.00	100.00
61.	34	3604.00.192.JD	Grants to Municipalities as per the recommendations of 13th Finance Commission, Controlled by Commissioner of Municipal Administration	48.64	48.64	92.19	52.77	52.76
62.	34	3604.00.193.AC	Contribution to the Infrastructure Gap filling fund	26.52	23.52	26.52	100.00	88.69
63.	34	3604.00.193.AD	Contribution to the Operational and Maintenance Gap filling fund	14.00	14.00	14.00	100.00	100.00
64.	34	3604.00.200.BG	Contribution to Tamil Nadu Urban Road Infrastructure Fund from assigned revenue-Stamp Duty (Director of Municipal Administration)	116.57	116.57	116.57	100.00	100.00
65.	34	3604.00.200.BH	Sharing of Assigned Revenue-Stamp Duty (Director of Municipal Administration)	170.36	170.36	171.83	99.14	99.14
66.	34	3604.00.200.BI	Contributions to Tamil Nadu Urban Road Infrastructure Fund(TURIF) from assigned Revenue-Stamp Duty(DTP)	50.57	33.00	50.57	100.00	65.26
67.	34	4215.02.190.JA	Share Capital Assistance to New Tirupur Area Development Corporation Limited	55.00	55.00	55.00	100.00	100.00
68.	34	4217.60.800.PC	Capital grant to Grant Fund-I - Japan Bank for International Co-operation (JBIC) line of credit	30.00	30.00	50.00	60.00	60.00
69.	41	2059.01.053.AJ	Buildings-Land Revenue (Administered by Chief Engineer (Buildings))	28.08	25.04	28.19	99.62	88.83
70.	41	2235.60.200.JQ	Supply of Dhoties/Sarees to Old Age Pensioners	34.20	25.19	49.57	68.99	50.82
71.	42	2215.02.105.JL	Total Sanitation Campaign	11.51	11.51	19.69	58.48	58.46
72.	42	2515.00.800.KS	Implementation of Schemes under Backward Regions Grant Fund	82.84	69.80	90.00	92.04	77.56
73.	43	2202.01.800.BA	Elementary Education Development Schemes under Upgradation of standards of Administration by using 13th Finance Commission Grant	126.00	126.00	126.00	100.00	100.00

(₹ in crore)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
74.	44	2851.00.102.LW	Small Tea Growers Protection Scheme	8.40	8.40	11.20	75.00	75.00
75.	45	2236.02.101.UA	Supplementary Nutrition to Adolescent Girls under Rajiv Gandhi Scheme for Empowerment of Adolescent Girls SABLA	54.29	54.29	54.23	100.00	100.11
76.	45	2236.02.102.SA	National Programme of Nutritional Support to Primary Education (Mid-day Meals Scheme)	12.99	10.97	12.99	100.00	84.45
77.	48	5055.00.190.KC	Share capital assistance to State Transport Undertakings	119.37	119.37	155.26	76.89	76.88
78.	51	2245.02.101.AB	Distribution of Free Supply of Rice, Cloth, Food, Kerosene etc. in flood affected areas	41.08	20.47	40.82	100.00	50.15
79.	51	2245.02.122.AA	Repairs to irrigation sources (items eligible for assistance from Union Government)	36.48	36.48	36.48	100.00	100.00
80.	52	2235.02.101.LZ	National Programme for Rehabilitation of differently abled persons	14.00	14.14	16.65	84.06	84.92
81.	53	4202.01.800.JA	Free Distribution of Laptop Computers to the Students	14.80	14.80	21.46	68.97	68.97
			Total	6,871.40	5,594.24	8,379.92		

Appendix 2.10
(Reference: Paragraph 2.5; Page 43)

Statement showing cases where advances from the Contingency Fund were sanctioned during 2011-12 but not drawn

(In ₹)

Sl.No.	Government Order No. and Date	Head of Account	Amount sanctioned
1.	278 dated 06.04.2011	2055.00.108.AB	22,00,000
		2055.00.109.AA	2,46,75,000
		2055.00.109.AL	18,25,000
		2055.00.109.AQ	13,00,000
2.	279 dated 07.04.2011	2235.60.200.AZ	17,44,000
3.	291 dated 08.04.2011	2055.00.001.AA	30,00,000
4.	295 dated 09.04.2011	2055.00.001.AA	11,76,72,000
5.	296 dated 9.4.2011	2055.00.001.AA	60,11,000
6.	308 dated 12.04.2011	2055.00.117.AC	2,69,83,000
7.	317 dated 18.4.2011	3425.60.200.JB	32,04,000
8.	418 dated 8.6.2011	2235.60.200.AZ	6,20,000
9.	431 dated 10.6.2011	2055.00.003.AG	38,34,000
10.	437 dated 14.06.2011	2058.00.001.AA	98,26,000
11.	473 dated 22.06.2011	2014.00.105.AB	34,23,000
12.	474 dated 23.06.2011	2052.00.090.CA	17,80,000
13.	477 dated 24.06.2011	2052.00.090.CA	6,14,000
14.	536 dated 14.07.2011	2058.00.001.AA	14,12,000
15.	557 dated 25.07.2011	2225.01.277.AE	2,00,00,000
16.	563 dated 26..2011	2055.00.109.AA	26,94,000
17.	566 dated 28.7.2011	2052.00.090.CA	45,50,000
18.	650 dated 29.8.2011	2415.01.120.JA	10,00,000
19.	699 dated 23.9.2011	2401.00.113.JI	28,60,000
20.	710 dated 29.9.2011	4225.03.277.JI	10,00,000
21.	720 dated 07.10.2011	4059.01.051.BD	20,06,000
22.	727 dated 10.10.2011	2851.00.102.LW	7,00,00,000
23.	728 dated 10.10.2011	2401.00.001.JA	6,96,30,000
24.	731 dated 11.10.2011	2055.00.001.AA	49,73,000
		2055.00.109.AL	67,000
		2055.00.109.AQ	13,000
		2055.00.108.AB	14,000
		2055.00.109.AA	3,75,000
25.	738 dated 13.10.2011	4406.02.110.JM	1,25,00,000

(In ₹)			
Sl.No.	Government Order No. and Date	Head of Account	Amount sanctioned
26.	754 dated 19.10.2011	2250.00.102.AF	39,000
		2250.00.800.AR	68,000
		2250.00.800.AQ	3,65,000
		2250.00.800.AP	11,000
27.	761 dated 21.10.2011	2210.00.110.JB	1,40,00,000
28.	779 dated 28.10.2011	2220.06.001.AA	22,00,000
		2220.06.110.AC	7,50,000
		2220.06.106.AC	1,95,00,000
29.	793 dated 03.11.2011	2055.00.108.AA	34,80,000
30.	814 dated 11.11.2011	2055.00.108.AB	3,63,000
31.	815 dated 11.11.2011	2401.00.109.AF	3,87,000
32.	839 dated 18.11.2011	2055.00.001.AA	3,00,000
33.	848 dated 21.11.2011	4403.00.101.UA	1,00,00,000
34.	849 dated 21.11.2011	2415.03.277.JA	50,00,000
35.	850 dated 21.11.2011	2055.00.001.AA	1,50,00,000
36.	851 dated 21.11.2011	2055.00.001.AA	6,95,17,000
37.	853 dated 21.11.2011	2415.01.120.JA	13,82,000
38.	871 dated 24.11.2011	2056.00.101.AA	1,58,00,000
39.	878 dated 29.11.2011	2030.03.001.AD	78,78,000
40.	879 dated 29.11.2011	2401.00.112.JB	88,42,000
41.	883 dated 29.11.2011	5452.01.101.SY	7,37,50,000
42.	888 dated 01.12.2011	5054.04.800.JD	82,00,000
43.	897 dated 02.12.2011	2851.00.102.LW	2,80,00,000
44.	935 dated 12.12.2011	2210.01.110.AB	26,31,000
45.	951 dated 14.12.2011	4403.00.101.UA	2,00,00,000
46.	956 dated 15.12.2011	2415.01.120.JA	1,00,00,000
47.	963 dated 20.12.2011	2402.00.101.JG	1,00,00,000
48.	971 dated 21.12.2011	2055.00.001.AA	12,54,000
49.	973 dated 22.12.2011	2415.03.277.AA	50,00,000
50.	976 dated 23.12.2011	2851.00.102.ME	50,00,000
51.	985 dated 29.12.2011	4406.02.110.JM	1,00,00,000
52.	5 dated 02.01.2012	2401.00.108.KU	18,75,000
53.	22 dated 05.01.2012	4204.04.101.JE	10,00,000
54.	24 dated 05.01.2012	2205.00.101.AO	3,99,000
55.	40 dated 12.01.2012	2055.00.001.AA	2,29,000
56.	60 dated 27.01.2012	2403.00.001.AA	4,13,000
		2403.00.001.AC	85,87,000

(In ₹)			
Sl.No.	Government Order No. and Date	Head of Account	Amount sanctioned
57.	172 dated 06.03.2012	3454.02.203.AA	35,80,000
58.	193 dated 12.03.2012	5054.04.337.JP	1,25,93,000
59.	194 dated 12.03.2012	2055.00.111.AA	10,46,000
60.	218 dated 16.03.2012	2225.01.277.JL	3,92,000
61.	219 dated 16.03.2012	2225.01.277.KF	3,53,000
62.	220 dated 17.03.2012	2055.00.109.AA	52,74,000
Total			78,62,63,000

Appendix 2.11
(Reference: Paragraph 2.5; Page 43)

Details of sanctions from the contingency fund where expenditure incurred was less than 50 per cent of the sanction

(In ₹)

Sl. No.	CFA No.	Government Order No. and Date	Head of account	Sanctioned amount	Amount utilised with percentage
1.	32	355 dated 4/5/2011	2055.00.003.AA	1,00,00,000	11,42,100 (11.42)
2.	77	772 dated 24/10/2011	2202.02.109.AA 2202.02.109.AB	2,00,00,000	6,49,098 (3.25)
3.	113	987 dated 29/12/2011	2402.00.796.JA	1,00,00,000	19,36,024 (19.36)
		Total			37,27,222 (9.32)

Appendix 3.1
(Reference: paragraph 3.1; Page 45)

Utilisation certificates outstanding as on 30 September 2012

Sl. No.	Department	Utilisation certificate outstanding	
		Number	Amount (₹ in crore)
1.	Adi Dravidar and Tribal Welfare	436	848.80
2.	Backward Classes, Most Backward Classes and Minorities Welfare	1	0.08
3.	Food and Consumer Protection (Cooperation, Food and Consumer Protection Department)	5	7.04
4.	Health & Family Welfare	4	369.84
5.	Police (Home, Prohibition and Excise department)	1	0.02
6.	Motor Vehicles Acts - Administration (Home, Prohibition & Excise)	2	0.93
7.	Tourism - Art and Culture(Tourism and Culture Department)	1	0.37
8.	Information Technology	1	0.50
9.	Labour and Employment	3	41.88
10.	Municipal Administration and Water Supply	102	731.51
11.	Planning, Development and Special initiatives	2	3.44
12.	Revenue Department	132	1894.01
13.	Rural Development and Panchayat Raj	32	496.09
14.	School Education Department	23	169.00
15.	Social Welfare and Nutritious Meal Programme Department	33	491.73
16.	Transport Department	7	1.63
17.	Department for the welfare of Differently abled persons	28	112.50
Total		813	5,169.37

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.	Alagappa University, Karaikudi – 623 003	2009-10 to 2011-12
2.	Anna University, Chennai – 600 025	2010-11 to 2011-12
3.	Annamalai University, Annamalai Nagar, Chidambaram, Cuddalore – 608 002	2010-11 to 2011-12
4.	Avinashilingam Institute for Home Science & Higher Education for Women (DEEMED UNIVERSITY) Coimbatore	2011-12
5.	Bharathiar University, Coimbatore – 641 046	2010-11 to 2011-12
6.	Bharathidasan University, Trichy	2010-11 to 2011-12
7.	Madurai Kamarajar University, Madurai	2010-11 to 2011-12
8.	Manonmaniam Sundaranar University, Tirunelveli	2010-11 to 2011-12
9.	Mother Teresa Women's University, Kodaikanal – 624 102	2009-10 and 2010-11
10.	Periyar University, Salem – 636 011	2010-11 to 2011-12
11.	Shri. Chandrasekarendra Saraswathi Vishwa Vidyalaya, Chennai	2007-08 to 2011-12
12.	Tamil University, Thanjavur – 613 010	2010-11 to 2011-12
13.	Thiruvallur University, Fort Campus, Vellore – 632 004	2010-11 to 2011-12
14.	University of Madras, Chennai – 600 005	2010-11 to 2011-12
15.	Dr. MGR Medical University, Guindy, Chennai – 600 032	2011-12
16.	Dr. Ambedkar Law University, Chennai – 600 028.	2011-12
17.	Tamil Nadu Open University, Guindy, Chennai – 600 025	2010-11 to 2011-12
18.	Anna University of Technology, Coimbatore	2010-11 to 2011-12
19.	Tamil Nadu Physical Education & Sports University, Chennai	Since inception
20.	Anna University of Technology, Trichy	2010-11 to 2011-12
21.	Anna University of Technology, Madurai	Since inception
22.	Anna University of Technology, Chennai – 600 113	Since inception
	Colleges	
23.	D.D.G.D. Vaishnav College, Arumbakkam, Chennai 600 106	2010-11 to 2011-12
24.	Meston College of Education, Royapettah, Chennai – 600 014.	2011-12
25.	Sri Ramakrishna Mission Vivekananda College, Chennai – 600 004	2011-12
26.	Loyola College, Nungambakkam, Chennai – 600 034	2011-12
27.	Sri Thyagaraja College, Old Washermanpet, Chennai – 600 021	2011-12
28.	Ethiraj College for Women, Chennai – 600 005	2011-12
29.	Chellammal Women's College, Chennai – 600 032	2011-12
30.	The New College, Peter's Road, Royapettah, Chennai – 600 014	2010-11 to 2011-12
31.	Gurunanak College, Guindy, Chennai – 600 032	2011-12

Sl.No.	Name of the body/authority	Year for which accounts have not been received
32.	St. Christopher's College of education, Vepery, Chennai – 600 007	2011-12
33.	Y.M.C.A. College of Physical Education, Nandanam, Chennai 600 035	2011-12
34.	Meenakshi College for Women, Chennai 600 024	2010-11 to 2011-12
35.	C. Kandaswamy Naidu College for Men, Anna Nagar, Chennai 102	2010-11 to 2011-12
36.	Pachaiappaa's College, Chetput, Chennai – 600 030	2011-12
37.	Stella Maris College, Chennai – 600 086	2010-11 to 2011-12
38.	Stella Matutina College of Education, Ashok Nagar, Chennai – 600 083	2011-12
39.	N.K.T. National College of Education, Dr.Besant Road, Chennai – 5	2010-11 to 2011-12
40.	The Women's Christian College, Chennai – 600 006	2011-12
41.	Madras Christian College, Tambaram, East Tambaram – 14, Kancheepuram	2010-11 to 2011-12
42.	S I V E T College, Gowrivakkam, Chennai – 601 302	2011-12
43.	The Quaid-E-Milleth College for Men, Medavakkam, Chennai – 600 073	2010-11 to 2011-12
44.	D.R.B.C.C.C. Hindu College, Pattabiram, Chennai – 600 072	2011-12
45.	S D N B Vaishnav for Women, Chromepet, Chennai – 600 044	2011-12
46.	D B Jain College, Thoraipakkam, Chennai – 600 096	2005-06 to 2011-12
47.	A M Jain College, Meenambakkam, Chennai – 600 114	2010-11 to 2011-12
48.	Calava Cunnan Chetty's Hindu College, Pattabiram, Chennai – 600 072	2010-11 to 2011-12
49.	D.K.M. College for Women, Vellore – 632 001	2011-12
50.	Auxilium College for Women, Vellore – 632 006	2009-10 to 2011-12
51.	Voorhees College, Vellore – 632 001	2005-06 to 2011-12
52.	C. Abdul Hakkam College, Melvisharam – 632 509	2009-10 to 2011-12
53.	Islamiah College, Vaniambadi – 635 752, Vellore Dist	2009-10 to 2011-12
54.	Mazharul Uloom College, Ambur – 635 802	2005-06 to 2011-12
55.	Sacred Heart College, Tirupattur – 635 601	2009-10 to 2011-12
56.	Pachiyappa's College for Men, Kancheepuram – 631 503	2009-10 to 2011-12
57.	Pachiyappa's College for Women, Kancheepuram – 631 503	2011-12
58.	Jamia Darussalam Arabic College, Oomerabad – 635 808	2005-06 to 2011-12
59.	Kandasamy Naidu College, Vellore	2007-08 to 2011-12
60.	Nirmala College for Women, Coimbatore – 16	2008-09 to 2011-12
61.	P S G R Krishnammal College for Women, Coimbatore – 4	2011-12
62.	Kongunadu Arts and Science College, G N Mills P.O., Coimbatore – 29	2009-10 to 2011-12
63.	Sri Ramakrishna Mission Vidyalaya College Arts & Science, Periyanaicken Palayam, Coimbatore – 20	2011-12
64.	P S G College of Arts & Science Civil Aerodrome Post, Vidya Nagar, Coimbatore – 641 014	2009-10 to 2011-12
65.	C B M College, Sakethapuri, Kovaipudur, Coimbatore – 641 042	2011-12
66.	Thavathiru Santhalinga Adigalar Arts & Science & Tamil College, Perur Post, Coimbatore – 10	2011-12

Sl.No.	Name of the body/authority	Year for which accounts have not been received
67.	Sri Ramakrishna Mission Vidyalaya College of Education, Periyanaicken Palayam, Coimbatore – 20	2011-12
68.	Sri Ramakrishna Mission Vidyalaya Maruthi College of Physical Education, Arts & Science, Periyanaicken Palayam, Coimbatore – 20	2011-12
69.	Nallamuthu Gownder Mahalingam College, Pollachi – 642 001	2007-08 to 2011-12
70.	G V G Visalakshi College for Women, Udumalpet – 642 128	2011-12
71.	Providence College for Women, Coonoor - 643 104	2011-12
72.	Emerald Heights College for Women, Uthagamandalam – 643 006	2009-10 to 2011-12
73.	Vellalar College for Women, Erode – 638 006	2007-08 to 2011-12
74.	Erode Arts College, Erode – 608 009	2011-12
75.	Chikkiah Naicker College, Erode – 638 004	2011-12
76.	Sri Vasavi College, Erode – 638 316	2008-09 to 2011-12
77.	Gopal Arts & Science college, Gobichettipalayam – 638 453, Karattadipalayam	2008-09 to 2011-12
78.	Alamelu Angappan College for Women, Komarapalayam – 638 183	2010-11 to 2011-12
79.	Salem Sowdeswari College, Salem – 636 010	2009-10 to 2011-12
80.	Sri Sarada College for Women, Fair Lands, Salem – 636 016	2011-12
81.	Sri Sarada College of Education, Fair Lands, Salem – 636 016	2011-12
82.	Kandasami Kandar's College, salem – 638 182	2009-10 and 2011-12
83.	J.K.K. Nataraja College of Art's & Science, Natarajapuram, Komarapalayam, Namakkal – 638 183	2008-09 to 2011-12
84.	G B M College, Kovaipudur, Coimbatore	2006-07 to 2011-12
85.	C. Kandaswami Naidu College for Women, Cuddalore – 607 001	2006-07 to 2011-12
86.	P.S.G. College of Technology, Peelamedu, Coimbatore – 4	2011-12
87.	A.D.M. College for Women, Vellipalayam, Nagapattinam -611 001	2011-12
88.	A.V.C. College, Mannampandal, Mayiladuthurai – 609 305	2011-12
89.	Dharmapuram Adinam Arts College, Dharmapuram, Mayiladuthurai – 609 001	2005-06 to 2011-12
90.	Poombuhar College, Malaiyur, Mayiladuthurai – 609 107	2005-06 to 2011-12
91.	T.B. Manickam Luthern College, Porayar – 609 107	2010-11 to 2011-12
92.	Ganesan Senthamil College, Melasivapuri, Pudukottai - 622 403	2005-06 to 2011-12
93.	A.V.V.M Sri Pushpam College, Poondi – 613 503, Thanjavur	2009-10 and 2011-12
94.	Khadir Mohideen College, Adirampattinam – 614 704, Thanjavur	2011-12
95.	Rajah's College for Sanskrit & Tamil, Thiruvaiyaru – 613 204, Thanjavur	2009-10 and 2011-12
96.	Sri K.V.S.S. Art's College, Tirupanandal, Thanjavur – 612 504	2005-06 to 2011-12
97.	Tamizavel Uma Maheswaranar Karanthi Art's College, Thanjavur	2010-11 to 2011-12
98.	Sacred Heart College, Trichy	2008-09 to 2011-12
99.	Bishop Heber College, Trichy – 620 017	2009-10 to 2011-12
100.	Holy Cross College, Teppakulam, Trichy	2009-10 to 2011-12

Sl.No.	Name of the body/authority	Year for which accounts have not been received
101.	Kalai kaveri College, Trichy	2011-12
102.	Jamal Mohamed College, No.7, Race Course Road, Khaja Nagar, Trichy – 620 020	2011-12
103.	National College, Trichy – 620 001	2011-12
104.	Nehru Memorial College, Puthanampatti – 621 007	2011-12
105.	Seetha Lakshmi Ramaswamy College for Women, Trichy – 620 002	2011-12
106.	St. Joseph's College, Trichy – 620 002	2011-12
107.	Urumu Dhanalakshmi College, Trichy – 620 019	2010-11 and 2011-12
108.	Srimath Siva Gnana balaya Swamigal Tamil College, Mailam – 604 304	2010-11 to 2011-12
109.	Sri-La-Sri kasivasi Swaminatha Swamigal Art's College, Trichy	2009-10 and 2011-12
110.	The American College, Madurai – 625 002	2005-06 to 2011-12
111.	Madura College, Madurai – 625 001	2009-10 and 2011-12
112.	Arulanandar College, Karumathur – 621 514	2010-11 to 2011-12
113.	Muqyyath Sha Sirfura Wakf Board College, Madurai – 625 020	2010-11 to 2011-12
114.	Mannar Thirumalai Naicker College, Pasumalai, Madurai – 4	2011-12
115.	Madurai Institute of Social Sciences, Alagar Koil Road, Madurai – 625 002	2006-07 to 2011-12
116.	Saraswathi Narayanan College, Madurai – 625 022	2005-06 to 2011-12
117.	Senthamil College, Tamil Sangam Salai, Madurai – 625 001	2006-07 to 2011-12
118.	Senthamil Oriental College, Madurai – 1	2006-07 to 2011-12
119.	Sourashtra College, Madurai – 4	2011-12
120.	Sri Satguru sangeetha Vidyalayam(College of Music) Ghokale Road, Madurai – 2	2007-08 to 2011-12
121.	Thiagarajar College of Preceptors, Madurai – 9	2011-12
122.	Nadar Mahajana Sangam SVN College, Nagamalai, Madurai	2009-10 to 2011-12
123.	Yadava College, Madurai – 14	2011-12
124.	Vivekananda College, Tiruvengdam West, Scholavandan railway Station	2010-11 to 2011-12
125.	Fathima College, Madurai – 625 018	2011-12
126.	E M G Kone Yadava Women's College, Madurai – 14	2011-12
127.	Lady Doak College, Madurai – 2	2011-12
128.	St. Justin's College of Education, Madurai – 625 009	2011-12
129.	Pasumpon Thiru Muthuramalinga Thever College, Usilampatti	2010-11 to 2011-12
130.	H.K.R. Howdia College, Uthamapalayam – 626 533	2009-10 to 2011-12
131.	Cardomom Planter's Association College, Bodinayakanur – 626 513	2011-12
132.	Jayaraj Annapackiam College for Women, Periakulam – 626 501	2011-12
133.	Arulmigu Palani Andaver College of Art's & Culture, Palani – 624 602	2011-12
134.	Arulmigu Palani Andaver College for Women, Palani – 624 615	2010-11 to 2011-12
135.	G.T.N Art's College, Dindigul – 624 004	2009-10 to 2011-12
136.	Lakshmi College of Education, Gandhipuram Post – 624 302	2010-11 to 2011-12
137.	Arumugam Pillai Seethaiyammal College, Tirupattur – 623 211	2010-11 to 2011-12

Sl.No.	Name of the body/authority	Year for which accounts have not been received
138.	Dr. Zakir Hussain College, Ilayankudi – 623 762	2009-10 to 2011-12
139.	Sree Sevugan Annamalai College, Devakottai	2010-11 to 2011-12
140.	Ramasamy Tamil College, Karaikudi – 623 001	2008-09 to 2011-12
141.	Seethalakshmi Achi College for Women, Pallathur – 630 107	2011-12
142.	Pasumpon Muthuramalinga Thever Memorial College, Kamuthi – 623 604	2008-09 to 2011-12
143.	Ayya nadar janaki Ammal College, Sivakasi – 626 123	2011-12
144.	Saiva Banu Kshatriya College, Aruppukottai – 626 101	2010-11 to 2011-12
145.	Sri Ramasamy Naidu Memorial College, Sattur – 626 203	2011-12
146.	The S F R Women's College for Women, Sivakasi – 626 123	2011-12
147.	Devanga Art's College, Aruppukottai – 626 101	2010-11 to 2011-12
148.	Rajapalayam Raju's College, Rajapalayam – 626 117	2011-12
149.	VHNSN College, Virudhunagar – 626 001	2010-11 to 2011-12
150.	V.V.Vanniaperumal College for Women, Virudhunagar – 626 001	2010-11 to 2011-12
151.	Ambal Art's College, Ambasamudram – 627 401	2007-08 to 2011-12
152.	The M D T Hindu College, Tirunelveli – 627 010	2010-11 to 2011-12
153.	Pasumpon Muthuramalinga Thevar College, Melaneelinathanallur	2008-09 to 2011-12
154.	Sadhakathullah Appa College, Tirunelveli – 627 001	2008-09 to 2011-12
155.	Sarah Taucker College, Palayamkottai, Tirunelveli – 627 007	2008-09 to 2011-12
156.	Sri Paramakalyani College, Alwarkurichi – 627 412	2011-12
157.	Sri Parasakthi College for Women, Courtallam	2007-08 to 2011-12
158.	St. John's College, Tirunelveli – 67 002	2006-07 to 2011-12
159.	St. Xavier's College, Tirunelveli – 627 002	2008-09 to 2011-12
160.	Tirunelveli Dakshinamara Nadir Sangam College, T. Kallikulam – 627 113	2011-12
161.	Thiruvallur College, Pothigaiyadi, Papanasam – 627 425	2007-08 to 2011-12
162.	St. Ignatius College of Education, Palayamkottai -627 002	2010-11 to 2011-12
163.	St. Xavier's College of Education, Tirunelveli – 627 002	2008-09 to 2011-12
164.	Aditanar College of Art's and Science, Tiruchendur – 628 216	2006-07 to 2011-12
165.	A P C Mahalaksmi College for Women, Tuticorin – 628 002	2011-12
166.	G V N College, Kovilpatti – 628 502	2011-12
167.	Kamaraj College, Turicorin – 628 003	2009-10 to 2011-12
168.	Nazareth Margosesis College, Pillaiyanmamal, Nazareth – 628 617	2008-09 to 2011-12
169.	Pope's College, Sayarpuram – 628 251	2011-12
170.	Sri Kumaragurupara Swamigal Art's College, Padmanabhamangalam, Srivaikuntam – 628 619	2011-12
171.	St. Mary's College, Turicorin – 628 001	2008-09 to 2011-12
172.	V.O. Chidambaram College, Turicorin – 628 008	2011-12
173.	Annammal College of Education for Women, Tuticorin – 628 002	2008-09 to 2011-12
174.	V O C College of Education, Tuticorin – 628 002	2011-12
175.	Arignar Anna College, Aralvoymoli -629 301	2011-12
176.	Holy Cross College, Nagercoil -629 004	2011-12

Sl.No.	Name of the body/authority	Year for which accounts have not been received
177.	Lakshmipuram College of Art's & Science, Neyyar – 629 802	2006-07 to 2011-12
178.	Nesamony Memorial Christian College, Marthandam – 629 165	2010-11 to 2011-12
179.	Pioneer Kumaraswamy College, Nagercoil	2010-11 to 2011-12
180.	S T Hindu College, Nagercoil – 629 002	2011-12
181.	Scot Christian College, Nagercoil – 629 003	2005-06 to 2011-12
182.	Sri Ayyappa College for Women, Nagercoil	2006-07 to 2011-12
183.	Sree Devikumari Women's College, Kuzhithurai – 629 163	2008-09 to 2011-12
184.	St. Judes College, Thoothoor – 629 176	2006-07 to 2011-12
185.	Vivekananda College, Agasteeswaram -629 701	2011-12
186.	Women's Christian College, Nagercoil – 629 001	2010-11 to 2011-12
187.	N V K S D College of Education, Tiruvattar – 629 191	2011-12
	Polytechnics	
188.	Annamalai Polytechnic College, Chettinad – 632 102	2011-12
189.	A.M.K. Technology Polytechnic College, Chennai-Bangalore Road, Sembarambakkam, Chennai – 602 103	2010-11 to 2011-12
190.	Bhakthavachalam Polytechnic College, Kariapettai, kanchipuram – 631 552	2009-10 and 2011-12
191.	CIT Sandwich Polytechnic College, Aerodrome Post, Coimbatore – 641 014	2011-12
192.	P.T. Lee Chengalvaraya Naickar Polytechnic, Vepery, Chennai – 600 007	2011-12
193.	EIT Polythnic College, Kavindapadi – 638 455	2011-12
194.	GRG Polytechnic College for Women, Kuppepalayam, Sarcarsamkulam Post, Coimbatore – 641 107	2011-12
195.	Murugappa Polytechnic College, Sathiyamurthy Nagar, Thirumullaivoil Village, Avadi, Chennai – 600 062	2011-12
196.	Nachimuthu Polytechnic College, Mackinaickenpatty Post, Pollachi -642 003	2010-11 to 2011-12
197.	NPA Centenary Polytechnic College, Belvede, Kothagiri – 643 217	2009-10 and 2011-12
198.	Pattukottai Polytechnic College, Pattukkottai	2011-12
199.	PN Ramasamy Memorial Polytechnic College for Girls, P.B.No.349, Trichy – 620 002	2011-12
200.	Periyar Centenary Polytechnic College, Vallam – 613 403	2011-12
201.	PSG Polytechnic College, P.B.No.1611, Peelamedu, Coimbatore – 641 004	2011-12
202.	Rajagopal Polytechnic College, Gandhi Nagar, Gudiyatham – 632 604	2010-11 to 2011-12
203.	Ramakrishna Mission Polytechnic College, 101, Sir P.S. Sivaswamy Salai, Mylapore, Chennai – 600 004	2009-10 to 2011-12
204.	Sri Ramakrishna Mission Vidyalaya Polytechnic College, Sri Ramakrishna Vidyalaya P.O, Coimbatore – 641 020	2011-12
205.	Sakthi Polytechnic College, Sakthinagar – 638 315	2009-10 to 2011-12
206.	SSM Institute of Textile Technology Polytechnic, SSM Nagar, Valayarkanoor, Komarapalayam – 638 183	2011-12
207.	Thiyagarajar Polytechnic College, Salem – 636 005	2011-12

Sl.No.	Name of the body/authority	Year for which accounts have not been received
208.	Seshasayee Institute of Technology, Trichy – 620 010	2009-10 to 2011-12
209.	Vallivalam Desikar polytechnic, Nagapattinam – 611 001	2011-12
210.	VLB Janaki Ammal Polytechnic College, Kovaipudur, Coimbatore – 641 042	2011-12
211.	A.D.J. Dharmambal Polytechnic College, Nagapattinam – 611 001	2011-12
212.	Kamaraj Polytechnic College, Pazhavilai – 629 501	2011-12
213.	Mohammed Sathak Polytechnic College, Chairman Sathak Salai, P.B.No.5, Kilakarai – 623 806	2010-11 to 2011-12
214.	PAC Ramasamy Raja Polytechnic College, Kumarasamy Raja Nagar P.O. Rajapalayam – 626 108	2010-11 to 2011-12
215.	Rukmani Shanmugam Polytechnic College, Varichiyur, Madurai – 625 020	2010-11 to 2011-12
216.	Sankar Polytechnic College, Talaiyuthu R.S. Sankarnagar – 627 357	2008-09 to 2011-12
217.	VSV Nadar Polytechnic College, Virudhunagar – 626 001	2010-11 to 2011-12
218.	Arasan Ganesan Polytechnic College, Virudhunagar Main Road, Annaikuttam P.O., Sivakasi – 626 123	2011-12
219.	Ayya Nadar Janaki Ammal Polytechnic College, Chinnakkamanpatti, Sivakasi East – 626 189	2009-10 to 2011-12
220.	Arulmigu Palaniandavar Polytechnic College, Palani – 624 601	2007-08 to 2011-12
	State Miscellaneous Institutions	
221.	Andra Mahila Sabha, Durgabai Deshmukh General Hospital & Research Centre, Chennai – 600 028	2008-09 to 2011-12
222.	Avvai Home, Chennai	2007-08 to 2011-12
223.	Cancer Institute, Chennai	2008-09 to 2011-12
224.	Chennai Metropolitan Development Authority, Chennai	2009-10 to 2011-12
225.	Coimbatore Aviation Training Academy, Chennai	2005-06 to 2011-12
226.	Institute of Asian Studies, Chennai	2005-06 to 2011-12
227.	Institute of Co-operative Management, Madurai	2005-06 to 2011-12
228.	International Institute of Tamil Studies, Taramani, Chennai	2005-06 to 2011-12
229.	Kandaswamy Kandar's Trust, Chennai	2005-06 to 2011-12
230.	Karandai Tamil Sangam, Tanjore	2005-06 to 2011-12
231.	Kuppusamy Shastri Research Institute, Chennai	2005-06 to 2011-12
232.	Madras School of Social Works, 32, Casamajor Road, Egmore, Chennai – 8	2011-12
233.	New Century Welfare Society, Chennai	2005-06 to 2011-12
234.	Salem District Blindness Control Society, Chennai	2007-08 to 2011-12
235.	Society for Social Forestry Research & Development, Chennai	2005-06 to 2011-12
236.	Southern Languages Books Trust Chennai	2005-06 to 2011-12
237.	Squash Federation of India, Chennai	2007-08 to 2011-12
238.	Sri Avinashilingam Education Trust Institute, Coimbatore	2005-06 to 2011-12

Sl.No.	Name of the body/authority	Year for which accounts have not been received
239.	State Agriculture Marketing Board, Chennai	2005-06 to 2011-12
240.	State Institute of Hotel Management & Catering Technology, Trichy	2005-06 to 2011-12
241.	Tamil Nadu Basket Ball Association, Chennai	2005-06 to 2011-12
242.	Tamil Nadu Board of Continuing Education, Chennai	2007-08 to 2011-12
243.	Tamil Nadu Energy Development Agency, Chennai	2009-10 to 2011-12
244.	Tamil Nadu Iyal Esai Nataka Manram, Chennai	2009-10 to 2011-12
245.	Tamil Nadu Samugaseva Sangam, Kallikudi, Madurai District	2005-06 to 2011-12
246.	Tamil Nadu Science & Technology Centre, Chennai	2009-10 and 2011-12
247.	Tamil Nadu Slum Clearance Board, Chennai	2005-06 to 2011-12
248.	Tamil Nadu Social Welfare Board, Chennai	2011-12
249.	Tamil Nadu State Mission of Education for all, Chennai	2005-06 to 2011-12
250.	Tamil Nadu Board of Rural Development, T. Nagar, Chennai	2008-09 to 2011-12
251.	Tamil Nadu Voluntary Health Association, Chennai	2008-09 to 2011-12
252.	Tamil Nadu Pollution Control Board, Chennai	2011-12
253.	Tamil Nadu Continuing Education Scheme, Ramnad	2005-06 to 2011-12
254.	Tamil Nadu Continuing Education Scheme, Trichy	2005-06 to 2011-12
255.	Vellore District Water & Sanitation Mission, Chennai	2005-06 to 2011-12
256.	Perambalur District Water & Sanitation Mission, Chennai	2005-06 to 2011-12
257.	Viruchunagar District Water & Sanitation Mission, Chennai	2005-06 to 2011-12
258.	Tamil Nadu Urban Finance & Infrastructure Development Corporation Limited, Chennai	2005-06 to 2011-12
259.	Voluntary Health Services, Chennai	2011-12
260.	Vivekananda Rock Memorial & Vivekananda Kendra, Kanyakumari	2007-08 to 2011-12
261.	Volley ball Federation of India, Chennai	2011-12
262.	Women's Indian Association, Chennai	2007-08 to 2011-12
263.	Working Women's Forum, Chennai	2008-09 to 2011-12
264.	Women's Voluntary Service of Tamil Nadu, Chennai	2005-06 to 2011-12
265.	Tamil Nadu Cooperative Housing Federation , Chennai	2009-10 and 2011-12
266.	District Blindness Control Society, Salem	2008-09 to 2011-12
267.	Tamil Nadu Wakf Board, Chennai	2009-10 and 2011-12

Sl.No.	Name of the body/authority	Year for which accounts have not been received
268.	Tamil Nadu Co-operative Marketing Federation Ltd, Chennai	2006-07 to 2011-12
269.	Water & Sanitation Mission, Vellore	2007-08 to 2011-12
270.	National Child labour Project, Dharmapuri	2011-12
271.	State TB Society, DMS Compound, Chennai	2004-05 to 2011-12
272.	Tamil Nadu Health System Project, Chennai	2005-06 to 2011-12
273.	Kothari institute of Integrated Rural Development & Technology, Chennai	2006-07 to 2011-12
274.	Tamil Nadu Construction Worker's Welfare board, Chennai – 34	2011-12
275.	Tamil Nadu Watershed, Chennai	2010-11 to 2011-12

Appendix 3.3
(Reference: Paragraph 3.5; Page 48)

**Department/category-wise details of loss to Government
due to theft, misappropriation, shortage etc.**

Sl.No.	Name of the department	Theft		Misappropriation/ shortage of Government material		Total	
		Number of cases	Amount (₹ in lakh)	Number of cases	Amount (₹ in lakh)	Number of cases	Amount (₹ in lakh)
1.	Agriculture	8	1.53	139	477.36	147	478.89
2.	Animal Husbandry	9	0.25	5	88.77	14	89.02
3.	Higher Education	9	1.47	16	37.69	25	39.16
4.	Commercial Tax	..	..	3	127.68	3	127.68
5.	Co-operation	1	0.02	1	0.14	2	0.16
6.	Health and Family Welfare	4	4.27	36	237.12	40	241.39
7.	Elementary Education	1	..	6	540.17	7	540.17
8.	Election	..	..	1	0.23	1	0.23
9.	Labour and Employment	6	4.04	9	58.47	15	62.51
10.	Energy	1	0.07	1	68.14	2	68.21
11.	Finance	1	0.90	5	66.86	6	67.76
12.	Home	1	0.97	9	33.01	10	33.98
13.	Horticulture	..	..	6	14.68	6	14.68
14.	Inspector of factories	..	..	1	1.43	1	1.43
15.	Museum	..	..	1	14.57	1	14.57
16.	Public	..	..	2	1.04	2	1.04
17.	Rural Development and Panchayati Raj	1	3.60	7	11.69	8	15.29
18.	Revenue	..	..	144	108.34	144	108.34
19.	School Education	1	0.02	22	74.89	23	74.91
20.	Sericulture	1	0.05	3	1.75	4	1.80
21.	Social Welfare	2	2.93	9	3.08	11	6.01
22.	Planning and development	1	0.09	..	..	1	0.09
23.	Transport	1	1.97	1	12.80	2	14.77
24.	Environment and Forests	1	0.01	3	2.31	4	2.32
25.	Highways	..	..	2	16.79	2	16.79
26.	Industries	1	..	..	..	1	..
27.	Public Works	..	..	10	4.26	10	4.26
28.	Personnel and Administrative Reforms	..	..	1	1.91	1	1.91
Total		50	22.19	443	2005.18	493	2027.37

Appendix 3.4
(Reference: Paragraph 3.6; Page 49)
State Funds kept in Bank Accounts

Name of the District	Name of the DDO/agency	Name of the Scheme	Amount available in the Bank Account as on 31 March 2012 (₹ in lakh)	Month from which no expenditure was incurred from the account	Interest portion of the amount available as on 31 March 2012 (₹ in lakh)
Dharmapuri	District Rural Development Agency (DRDA)	Anaithu Grama Anna Marumalarchi Thittam (AGAMT) – 2006-07 and 2007-08	13.54	June 2011	1.51
		AGAMT – 2008-09	9.60	February 2011	3.90
		AGAMT – 2009-10	4.11	March 2011	4.11
		AGAMT – 2010-11	58.51	August 2011	7.45
		AGAMT – Library	14.53	July 2011	3.77
		AGAMT – Sports Fund	77.29	September 2011	6.92
		Namadhu Gramam	11.52	March 2011	1.12
		Eleventh Finance Commission	11.43	April 2009	0.47
		Periyar Ninaivu Samathuvapuram	42.20	April 2011	3.97
		Comprehensive Road Infrastructure Development Programme (CRIDP)	10.37	February 2011	2.39
	Collectorate – Development section	Construction of Nallampalli Block staff quarters (Part II Scheme – 2001-02) – Funds released in October 2001	5.86	April 2009	1.92
	Collectorate – PA Noon Meal section	Grant for purchase of Aluminium vessels grant	1.17	January 2010	0.42
Madurai	District Rural Development Agency (DRDA)	AGAMT	257.19	April 2011	0.14
		Panchayat school renovation	109.55	January 2011	9.33
Coimbatore	District Rural Development Agency (DRDA)	Jatropha/Nursery	12.28	April 2009	0.94
		Panchayat school Renovation programme	73.18	November 2010	7.48
		Provision of basic amenities to Rural and Urban Areas	216.09	April 2009	22.11
		Western Ghat Development Programme	71.43	February 2011	9.49
		Empowerment and Poverty reduction programme	1.24	April 2009	0.11
		SBI Account No. 01G0309975096	146.09	April 2009 (₹ 3.79 lakh shown as expenditure in March 2012)	0

Name of the District	Name of the DDO/agency	Name of the Scheme	Amount available in the Bank Account as on 31 March 2012 (₹ in lakh)	Month from which no expenditure was incurred from the account	Interest portion of the amount available as on 31 March 2012 (₹ in lakh)
	Project Office, Mahalir Thittam, Collectorate, Coimbatore	SGSY- Special Project	29.79	April 2009	1.54
	Assistant Director of Town Panchayats, Coimbatore Zone	Collector's Discretionary Fund	2.19	November 2009	0.08
Thanjavur	District Rural Development Agency (DRDA)	Periyar Ninaivu Samathuvapuram	120.04	March 2011	4.65
		Tsunami Rehabilitation	14.15	April 2009	0.48
		AGAMT	577.89	May 2011	47.31
		Kalaigarnar Housing Scheme – Administration	44.73	July 2011	0
	Assistant Director of Town Panchayats, Thanjavur Zone	Devolution Fund	52.72	April 2009 (except for an expenditure of ₹ 4.84 lakh in January 2011)	6.30
Total			1,988.69		147.91

Appendix 3.5
(Reference: Paragraph 3.8; Page 51)

Operation of Minor Head '800 – Other Expenditure' (50 per cent and above)

(₹ in crore)

S.No.	Major Head	Description	Total Expenditure	Expenditure under minor head - 800	Percentage of Col. 4 to Col. 5
(1)	(2)	(3)	(4)	(5)	(6)
1	2711	Flood Control and Drainage	75.11	75.11	100.00
2	4070	Capital Outlay on Other Administrative Services	3.19	3.19	100.00
3	2075	Miscellaneous General Services	75.40	74.05	98.21
4	4216	Capital Outlay on Housing	1436.36	1240.31	86.35
5	4515	Capital Outlay on Other Rural Development Programmes	1094.09	924.81	84.53
6	4408	Capital Outlay on Food, Storage and Warehousing	11.90	9.50	79.83
7	2250	Other Social Services	94.43	70.86	75.04
8	4217	Capital Outlay on Urban Development	1047.66	663.00	63.28
9	3454	Census, Surveys and Statistics	106.86	58.05	54.32
10	2852	Industries	50.54	27.22	53.86
11	2217	Urban Development	900.93	484.42	53.77
		Total	4896.47	3630.52	

Appendix 3.6
(Reference: Paragraph 3.8; Page 51)

Operation of Minor Head '800 – Other Receipts' (50 per cent and above)

(₹ in crore)

S.No.	Major Head	Description	Total Receipts	Receipts under minor head- 800	Percentage of Col. 4 to Col. 5
(1)	(2)	(3)	(4)	(5)	(6)
1	0211	Family Welfare	56.56	56.56	100.00
2	0217	Urban Development	587.87	587.87	100.00
3	1051	Ports and Light Houses	4.75	4.75	100.00
4	1054	Roads and Bridges	61.79	60.91	98.58
5	0075	Miscellaneous General Services	171.05	162.50	95.00
6	0425	Co-operation	19.58	17.70	90.40
7	0435	Other Agricultural Programmes	26.85	22.81	84.95
8	0070	Other Administrative Services	288.98	204.03	70.60
9	0701	Major and Medium Irrigation	25.27	13.48	53.34
10	0210	Medical and Public Health	304.82	158.83	52.11
		Total	1,547.52	1,289.44	

Glossary of terms and abbreviations used in the Report

Terms	Description
GSDP	GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production at current prices.
Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.6 implies that revenue receipts tend to increase by 0.6 percentage points, if the GSDP increases by one <i>per cent</i> .
Debt Consolidation and Relief Facility	As per the XIII Finance Commission recommendations, benefit of interest relief on loans availed from National Small Savings Fund (NSSF) and the write-off of outstanding loans by Government of India and State specific grants would be made available to the States on bringing the necessary amendments/ enactments of FRBM Act to include targets for debt-GSDP ratio for the period from 2011-12 to 2014-15.
Merit goods	Core public goods are goods which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g., enforcement of law and order, security and protection of rights; pollution free air and other environmental goods, road infrastructure etc., Merit goods are commodities that the public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept of need, rather than the ability and willingness to pay the Government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidized food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.

Terms	Description
Development expenditure	The analysis of expenditure data is disaggregated into development and non-development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorized into Social Services, Economic Services and General Services. Broadly, the Social and Economic Services constitute development expenditure, while expenditure on General Services is treated as non-development expenditure.
Average interest rate	Average interest rate is defined as the percentage of interest payment made to average financial liabilities of the State during the year i.e. $(\text{sum of opening and closing balances of fiscal liabilities} / 2) \times 100$
Debt sustainability	Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. It also refers to the sufficiency of liquid assets to meet current or committed obligations and the capacity to keep a balance between the costs of additional borrowings and the returns from such borrowings.
Debt stabilisation	A necessary condition for stability states that if the rate of growth of the economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero, positive or moderately negative. Given the rate spread (GSDP growth rate – interest rate) and the quantum spread (Debt X rate spread), the debt sustainability condition states that if the quantum spread together with the primary deficit is zero, the debt-GSDP ratio would be constant or the debt would stabilize eventually. On the other hand, if the primary deficit together with the quantum spread turns out to be negative, the debt-GSDP ratio would be rising. In case it is positive, the debt-GSDP ratio would eventually be falling.
Non-debt receipts	Adequacy of incremental non-debt receipts of the State to cover incremental interest liabilities and incremental primary expenditure. Debt sustainability could be significantly facilitated if incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.

Terms	Description
Borrowed funds	Defined as the ratio of the debt redemption (principal + interest payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption, indicating the net availability of borrowed funds.
Primary revenue deficit	Primary revenue deficit defined as gap between non-interest revenue expenditure of the State and its non-debt receipts indicates the extent to which the non-debt receipts of the State are able to meet the primary expenditure incurred under revenue account.
Primary expenditure	Primary expenditure of the State, defined as the total expenditure net of the interest payments, indicates the expenditure incurred on the transactions undertaken during the year.
Abbreviations	Full form
BCR	Balance from Current Revenue
BPL	Below Poverty Line
CAGR	Compounded Annual Growth Rate
DDOs	Drawing and Disbursing Officers
DRDAs	District Rural Development Agencies
FRBM Act	Fiscal Responsibility and Budget Management Act
GOI	Government of India
GSDP	Gross State Domestic Product
HODs	Head of Departments
MTFP	Medium Term Fiscal Plan
NSSF	National Small Savings Fund
PAO	Pay and Accounts Office
PD	Personal Deposit
PRIs	Panchayat Raj Institutions
RMSA	Rashtriya Madhyamik Shiksha Abhiyan
ROG	Rate of Growth
RR	Revenue Receipts

Abbreviations	Full form
TFC	Thirteenth Finance Commission
TNFR Act	Tamil Nadu Fiscal Responsibility Act
UCs	Utilisation Certificates
ULBs	Urban Local Bodies