

Appendix I
(Reference: Paragraph 1.4; Page 4)
Time series data on the State Government finances

(Rupees in crore)

	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005
Part A. Receipts					
1. Revenue Receipts	18317 (41)	18818 (42)	20837 (36)	23706(38)	28452 (39)
(i) Tax Revenue	12282 (67)	13010 (69)	14342 (69)	15945(67)	19357 (68)
Taxes on Agricultural Income	5	2	2	1	1
Taxes on Sales, Trade, etc	8197 (67)	8386 (65)	9590 (67)	11005(69)	12996 (67)
State Excise	1869 (15)	2058 (16)	2114 (15)	1657(10)	2549 (13)
Taxes on Vehicles	590 (5)	648 (5)	746 (5)	934(6)	1015 (5)
Stamps and Registration fees	910 (7)	1138 (9)	1079 (8)	1316(8)	1604 (9)
Land Revenue	56 (1)	50	8	18	72
Taxes on Goods and Passengers	242 (2)	283 (2)	489 (3)	611(4)	764 (4)
Other Taxes	413 (3)	445 (3)	314 (2)	403(3)	356 (2)
(ii) Non Tax Revenue	1711 (9)	1557 (8)	1861 (9)	2094(9)	2209 (8)
(iii) State's share of Union taxes and duties	2784 (15)	2870 (15)	3047 (15)	3544(15)	4236(15)
(iv) Grants in aid from Government of India	1540 (8)	1381 (8)	1587 (7)	2123(9)	2650 (9)
2. Miscellaneous Capital Receipts	..	..	..	..	..
3. Recoveries of Loans and Advances	359(1)	324 (1)	433 (1)	575(1)	783 (1)
4. Total Revenue and Non debt capital receipts (1+2+3)	18676	19142	21270	24281	29235
5. Public Debt Receipts	4731 (11)	4522 (10)	9396 (16)	9723(16)	12136 (17)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	4665	3609	7347	8700	10878
Net transactions under Ways and Means Advances and Overdrafts	..	..	1129	..	..
Loans and Advances from Government of India	66	913	920	1023	1258
6. Total Receipts in the Consolidated Fund (4+5)	23407	23664	30666	34004	41371
7. Contingency Fund Receipts	..	1	..	..	..
8. Public Account Receipts	21286(47)	21209 (47)	27156	28107(45)	31864 (43)
9. Total Receipts of the State (6+7+8)	44693	44874	57822	62111	73235
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	21753 (92)	21557 (90)	25688 (92)	25271(85)	29155 (84)
Plan	2336 (11)	2427 (11)	2973 (12)	4436(18)	3904 (13)
Non Plan	19417 (89)	19130 (89)	22715 (88)	20835(82)	25251 (87)
General Services (including interest payments)	8354	8921	9895	10589	12058
Social Services	7792	7677	7974	8598	9683
Economic Services	4628	4242	6262	4607	5454
Grants-in-aid and contributions	979	717	1557	1477	1960
11. Capital Expenditure	1547 (6)	1778 (8)	1628 (6)	3590(12)	4564 (13)
Plan	1867	1659 (93)	1498 (92)	3469(97)	4280 (94)
Non Plan	(-) 320 [#]	119 (7)	130 (8)	121(3)	284 (6)
General Services	152	151	174	253	376
Social Services	634	666	616	1512	2449
Economic Services	761	961	838	1825	1739
12. Disbursement of Loans and Advances	453(2)	547 (2)	696 (2)	1011(3)	1086 (3)
13. Total (10+11+12)	23753	23882	28012	29872	34805
14. Repayments of Public Debt	855(2)	1076(2)	2144 (4)	3948(6)	7188 (10)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	163	346	537	732	2838
Net transactions under Ways and Means Advances and Overdraft	170	140	..	55	205
Loans and Advances from Government of India	522	590	1607	3161	4145
15. Appropriation to Contingency Fund	..	..	..	..	..
16. Total disbursement out of Consolidated Fund (13+14+15)	24608	24958	30156	33820	41993
17. Contingency Fund disbursements	1	..	..	..	..
18. Public Account disbursements	19944	20059	27578	27196	30735 (42)
19. Total disbursement by the State (16+17+18)	44553	45017	57734	61016	72728
Part C. Deficits					
20. Revenue Deficit (1-10)	3436	2739	4851	1565	703
21. Fiscal Deficit (4-13)	5077	4740	6742	5591	5570
22. Primary Deficit (21-23)	1953	1227	2609	891	365
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	3124	3513	4133	4700	4755
24. Arrears of Revenue (Percentage of Tax and non-tax Revenue Receipts)	8707 (62)	9171(63)	9424 (58)	7247 (40)	7728 (36)
25. Financial Assistance to local bodies etc.,	3970	2977	5988	5128	5484
26. Ways and Means Advances/Overdraft availed (days)					
Ways and Means Advances availed (days)	5152 (219)	4855 (206)	8624 (284)	1710 (41)	1337 (23)
Overdraft availed (days)	1713 (76)	4110 (148)	1911 (71)	..	..
27. Interest on Ways and Means Advances/Overdraft	16	27	24	9	1
28. Gross State Domestic Product (GSDP)[@]	141109	143517	155099	168457	188921
29 Outstanding Fiscal liabilities (year end)	33421	37933	43915	49445	55144
30. Outstanding guarantees (year end) (including interest)	6780	8570	8677	10098	8424
31. Maximum amount guaranteed (year end)	11027	14695	16353	18843	17220
32. Number of incomplete projects	20	59	45	59	47
33. Capital blocked in incomplete projects	304	824	373	552	619

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

Minus figure mainly due to conversion of equity in Tamil Nadu Electricity Board to tariff compensation

@ GSDP figures of 2002-03 and 2003-04 revised adopting the figures communicated by the Government

Appendix II
(Reference: Paragraph 1.4; Page 4)

Abstract of Receipts and Disbursements for the year 2004-2005

(Rupees in crore)

2003-2004		2004-2005		2003-2004		2004-2005	
Receipts		Disbursements		Non-Plan	Plan	Total	2004-2005
Section-A: Revenue							
23705.71	I Revenue receipts	28451.53	25270.95				29154.87
15944.97	-Tax revenue 19357.04	10589.11	8597.77	12021.58	36.69	12058.27	
2093.79	-Non-tax revenue 2208.35	4175.07	1202.96	7232.64	2450.11	9682.75	
3544.20	-State's share of Union Taxes 4236.39	556.70	23.80	4343.95	253.33	4597.28	
532.19	-Non-Plan grants 960.83	548.59	23.80	971.25	332.91	1304.16	
936.44	-Grants for State Plan Schemes 1054.02	145.05	1923.94	141.47	261.41	402.88	
654.12	-Grants for Central and Centrally sponsored Plan Schemes 634.90	21.66	4607.40	21.05	1.04	22.09	
			1102.09	244.21	367.17	611.38	
			905.30	99.65	2.85	102.50	
			15.24	1391.89	1230.43	2622.32	
			537.74	19.17	0.97	20.14	
			440.10	Economic Services-			
			225.11	4220.45	1233.63	5454.08	
			451.24	-Agriculture and Allied Activities	894.33	396.83	1291.16
			26.30	-Rural Development	152.33	403.70	556.03
			904.28	-Special Areas Programmes	0.53	15.80	16.33
			1476.67	-Irrigation and Flood control	488.14	81.56	569.70
			25270.95	-Energy	1063.44	0.97	1064.41
				-Industry and Minerals	80.77	163.61	244.38
				-Transport	495.70	142.45	638.15
				-Science, Technology and Environment	0.44	6.14	6.58
				-General Economic Services	1044.77	22.57	1067.34
				Grants-in-aid and Contributions-	1776.73	183.04	1959.77
				Total	25251.40	3903.47	29154.87
1565.24	II Revenue deficit carried over to Section B 703.34						..
25270.95	Total 29154.87	25270.95	Total 29154.87				
Section-B : Others							
169.35	III Opening Cash balance including Permanent Advances and Cash Balance Investment	684.58	579.63				..
	IV Miscellaneous Capital receipts	..	3589.91				4563.96
			252.39	250.27	125.45	375.72	
			1512.25	23.56	2425.91	2449.47	
			79.07	-Education, Sports, Art and Culture	0.48	98.90	99.38
			65.91	-Health and Family Welfare	..	47.79	47.79
			1280.83	-Water Supply, Sanitation, Housing and Urban Development	20.48	2183.27	2203.75
			3.31	-Information and Broadcasting	0.92	0.53	1.45
			75.17	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.15	90.34	90.49

2003-2004	2004-2005		2003-2004	Non-plan	Plan	Total	2004-2005
	Section-B: Others (concl'd)						
			5.42	-Social Welfare and Nutrition	..	2.04	2.04
			2.54	-Others	1.53	3.04	4.57
			1825.27	Economic Services-	10.09	1728.68	1738.77
			97.67	-Agriculture and Allied Activities	10.01	89.85	99.86
			0.66	-Rural Development	..	404.46	404.46
			13.91	-Special Areas Programmes	..	13.36	13.36
			245.29	-Irrigation and Flood Control	..	277.60	277.60
			200.00	-Energy	..	85.00	85.00
			(-) 0.86	-Industry and Minerals	..	1.25	1.25
			1230.94	-Transport	(-) 0.03	842.41	842.38
			37.66	-General Economic Services	0.11	14.75	14.86
			3589.91	Total	283.92	4280.04	4563.96
574.55	V	Recoveries of Loans and Advances-	783.38	1010.57	V	Loans and Advances disbursed-	1085.84
		-From Power Projects	30.00	163.01		-For Power Projects	100.91
102.98		-From Government Servants	121.87	85.06		-To Government Servants	62.14
437.57		-From Others	631.51	762.50		-To Others	922.79
				1565.24	VI	Revenue deficit brought down	703.34
9723.32	VI	Public debt receipts-	12136.41	3948.33	VII	Repayment of Public debt-	7188.09
..		-External debt	..	..		-External debt	..
8700.33		-Internal debt other than Ways and Means Advances and overdrafts	10877.82	732.41		-Internal debt other than Ways and Means Advances and Overdrafts	2837.85
..		- Net transactions under Ways and Means Advances	..	55.09		- Net transactions under Ways and Means Advances	204.88
..		- Net transactions under overdraft	..	..		-Repayment of Loans and Advances to Central Government	4145.36
1022.99		-Loans and Advances from Central Government	1258.60	3160.83		-Appropriation to Contingency Fund	..
..	VII	Appropriation to Contingency Fund	..	..	VIII	Expenditure from Contingency Fund	..
..	VIII	Amount transferred to Contingency Fund	..	..	IX	Public Account disbursements-	30734.60
28106.63	IX	Public Account receipts-	31863.89	27195.59	X	-Small Savings and Provident Funds	2409.99
2687.58		-Small Savings and Provident Funds	1982.45	2425.43		-Reserve Funds	2261.79
736.54		-Reserve Funds	2057.28	678.18		-Suspense and Miscellaneous	15034.67
12286.24		-Suspense and Miscellaneous	15460.49	11820.91		-Remittances	2335.55
3653.73		-Remittance	2287.74	3540.83		-Deposits and Advances	8692.60
8742.54		-Deposits and Advances	10075.93	8730.24		Cash Balance at end-	1192.43
..	X	Closing Overdraft from Reserve Bank of India	..	684.58	XI	-Cash in Treasuries and Local Remittances	16.46
				2.70		-Deposits with Reserve Bank	280.15
				80.50		-Departmental Cash Balance including permanent Advances	7.32
				7.65		-Cash Balance Investment	888.50
593.73				593.73			
38573.85	Total	45468.26	38573.85	38573.85	Total	45468.26	45468.26

Appendix III

(Reference: Paragraph 1.4; Page 4)

Sources and Applications of Funds

(Rupees in crore)

2003-2004	Sources	2004-2005
23705.71	1. Revenue receipts	28451.53
574.55	2. Recoveries of Loans and Advances	783.38
5774.99	3. Increase in Public debt other than overdraft	4948.32
..	4. Increase in overdraft	..
262.15	5. Net receipts from Public Account: Increase/Decrease (-) in Small Savings and Provident Funds	(-) 427.54
12.30	Increase in Deposits and Advances	1383.33
58.36	Increase/Decrease (-) in Reserve Funds	(-) 204.51
465.33	Net effect of Suspense and Miscellaneous transactions	425.82
112.90	Net effect of Remittance transactions	(-) 47.81
..	6. Net effect of Contingency Fund transactions	..
..	7. Decrease in closing cash balance	..
30966.29	Total	35312.52
2003-2004	Applications	2004-2005
25270.95	1. Revenue expenditure	29154.87
1010.57	2. Lending for development and other purposes	1085.84
3589.91	3. Capital expenditure	4563.96
579.63	4. Decrease in overdraft	..
515.23	5. Increase in closing cash balance	507.85
30966.29	Total	35312.52

Appendix IV

(Reference: Paragraphs 1.4, 1.8.1 and 1.8.2; Pages 4 and 15)

Summarised Financial Position of the Government of Tamil Nadu as on 31 March 2005

(Rupees in crore)

As on 31.03.2004	Liabilities		As on 31.03.2005
29330.84	Internal Debt -		37165.92
11537.41	Market Loans bearing interest	13786.36	
4.15	Market Loans not bearing interest	3.89	
944.02	Loans from Life Insurance Corporation of India	1418.80	
16248.93	Loans from other Institutions	21565.42	
596.33	Ways and Means Advances	391.45	
..	Overdrafts from Reserve Bank of India	..	
9426.90	Loans and Advances from Central Government -		6540.14
65.92	Pre 1984-85 Loans	45.95	
229.82	Non-Plan Loans	343.70	
9010.34	Loans for State Plan Schemes	6026.56	
29.56	Loans for Central Plan Schemes	28.33	
91.26	Loans for Centrally Sponsored Plan Schemes	95.60	
150.00	Contingency Fund		150.00
6931.59	Small Savings, Provident Funds, etc.		6504.05
3106.89	Deposits		4489.94
683.14	Reserve Funds		1246.02
318.39	Remittance Balances		270.58
49947.75			56366.65
	Assets		
17812.11	Gross Capital Outlay on Fixed Assets -		22376.07
2257.13	Investments in shares of Companies, Corporations, etc.	2557.71	
15554.98	Other Capital Outlay	19818.36	
5047.56	Loans and Advances -		5350.02
385.87	Loans for Power Projects	456.78	
4131.22	Other Development Loans	4411.61	
530.47	Loans to Government servants and Miscellaneous loans	481.63	
34.26	Reserve Fund Investments		801.65
8.64	Advances		8.36
(-) 950.40	Suspense and Miscellaneous Balances		(-) 878.45
684.58	Cash -		1192.43
2.70	Cash in Treasuries and Local Remittances	16.46	
80.50	Deposits with Reserve Bank	280.15	
1.71	Departmental Cash Balance	1.36	
5.94	Permanent Advances	5.96	
593.73	Cash Balance Investments	888.50	
27311.00	Deficit on Government Account -		27516.57
1565.24	(i) Revenue Deficit of the current year	703.34	
(-) 64.45	(ii) Miscellaneous Deficit	(-) 497.77	
25810.21	Accumulated deficit at the beginning of the year	27311.00	
49947.75			56366.65

Explanatory Notes for Appendices II, III and IV:

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 IV, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts.

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

There was a difference of Rs 11.27 crore (Net credit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under "Deposits with Reserve Bank". A net difference to the extent of Rs 0.28 crore (Net debit) had been reconciled (May 2005) leaving a balance of net credit of Rs 11.55 crore which was under reconciliation.

Appendix V

(Reference: Paragraph 1.4; Page 4)

List of rates/terms used in Chapter I and basis for their calculation

Terms	Basis for 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 the parameter (X)/ Rate of Growth of the parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year Amount}) - 1] * 100$
Trend / Average rate of growth over a period of five years	$(\text{LOGEST}(\text{Amount of 1999-2000}:\text{Amount of 2004-2005}) - 1) * 100$
Average ratio of one parameter to another over five years	Average of parameter (x) over five years / Average of parameter (y) over five years
Development Expenditure	Social Services + Economic Services+ Grants-in-aid
Weighted Interest Rate (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 – Weighted Interest rates
Interest received as <i>per cent</i> to Loans Advanced	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2] * 100$
Revenue Deficit	Revenue Expenditure - Revenue Receipt
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances given – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest Payments
Balance from Current Revenues (BCR)	Revenue Receipts minus all Plan grants (under Major Head 1601-02,03,04) and Non-Plan revenue expenditure excluding debit under 2048 – Appropriation for Reduction or Avoidance of Debt

Appendix VI

(Reference: Paragraph 1.7.5; Page 14)

Cases of misappropriation pending action as on 30 June 2005

(i) *Department-wise analysis*

(Rupees in lakh)

Sl. No.	Department	Number of cases	Amount
1.	Agriculture	39	216.47
2.	Animal Husbandry and Fisheries	1	87.85
3.	Commercial Taxes and Religious Endowments	8	100.96
4.	Co-operation, Food and Consumer Protection	1	0.14
5.	Education	28	139.96
6.	Environment and Forests	1	0.30
7.	Finance	7	6.97
8.	Handloom, Handicrafts, Textiles and Khadi	3	0.71
9.	Health and Family Welfare	26	34.44
10.	Home	3	7.45
11.	Labour and Employment	2	3.53
12.	Personnel and Administrative Reforms	1	1.92
13.	Revenue	222	42.33
14.	Rural Development	11	12.19
15.	Social Welfare and Nutritious Meal Programme	7	1.05
16.	Transport	2	10.11
Total		362	666.38

(ii) *Year-wise analysis*

(Rupees in lakh)

Year	Number of cases	Amount
Up to 1998-99	331	163.93
1999-2000	7	13.72
2000-2001	3	99.92
2001-2002	3	88.68
2002-2003	8	166.89
2003-2004	7	53.26
2004-2005	3	79.98
Total	362	666.38

Appendix VII

(Reference: Paragraph 1.7.6; Page 15)

Cases of shortages, etc., reported to Audit upto March 2005

(i) Department-wise analysis

(Rupees in lakh)

Sl. No.	Department	Number of cases	Amount
1.	Agriculture	141	113.63
2.	Animal Husbandry and Fisheries	42	5.41
3.	Backward classes and Social Welfare	2	2.73
4.	Education	20	3.99
5.	Environment and Forests	7	8.61
6.	Finance	1	5.68
7.	Health and Family Welfare	25	21.17
8.	Home	1	..
9.	Labour and Employment	1	2.61
10.	Personnel and Administrative Reforms	1	0.03
11.	Public Works	2812	1665.01
12.	Revenue	4	1.65
13.	Rural Development	10	7.76
14.	Transport	1	1.97
Total		3068	1840.25

(ii) Year-wise analysis

(Rupees in lakh)

Year	Number of cases	Amount
Up to 1998-99	2530	1239.45
1999-2000	116	202.74
2000-2001	100	48.66
2001-2002	137	78.05
2002-2003	136	206.01
2003-2004	35	39.19
2004-2005	14	26.15
Total	3068	1840.25

Appendix VIII

(Reference: Paragraph 2.3.1; Page 26)

Excess over provision of previous years requiring regularisation

(Rupees in crore)

Year	Number of grants/ appropriations	Grant/ appropriation numbers	Amount of excess
1997-1998	7 Grants 5 Appropriations	19,20,23,26,35, 38 and 45 15,29,35,45 and 55	299.42
1998-1999	16 Grants 2 Appropriations	3,5,6,17,20,27, 30, 33,35,38,39, 40, 48, 50,52 and 57 Debt Charges and 45	232.85
1999-2000	9 Grants 1 Appropriation	2,17,26,33,35,38, 41,45 and 46 29	362.99
2000-2001	6 Grants 7 Appropriations	6, 21, 29, 35, 47 and 61 Debt Charges, 29, 35, 41, 42, 54 and Public Debt-Repayment	2239.47
2001-2002	3 Grants 4 Appropriations	32, 35 and 41 16, 42, 54 and Public Debt- Repayment	379.38
2002-2003	12 Grants 4 Appropriations	Revenue – 1, 14, 16, 20, 35, 38, 48 and 49 Capital – 6 and 26 Loans – 5, 20 and 40 Revenue – 1 and 21 Capital – 20 Loans – Public Debt – Repayment	2436.71
2003-2004	7 Grants 5 Appropriations	Revenue – 33, 40 Capital – 5, 27, 28, 43, 47 Revenue – 1, 14, 38, 48, Debt Charges	154.61
		Total	6105.43

Appendix IX

(Reference: Paragraph 2.3.6; Page 27)

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

(In thousands of Rupees)

Sl. No.	Grant number/ Appropriation	Original provision	Actual expenditure	Supplementary provision	Savings out of original provision
A Revenue - Voted					
1.	4	3909496	3832850	208242	76646
2.	5	8756813	8738827	534130	17986
3.	6	1643112	1487772	24246	155340
4.	18	13353869	12680529	168226	673340
5.	19	6470843	6293069	58945	177774
6.	20	8042395	7476245	518105	566150
7.	21	11878757	11862378	634219	16379
8.	25	627681	507079	2046	120602
9.	26	292332	267193	6411	25139
10.	37	1171904	1091095	91696	80809
11.	38	7501074	7116103	77465	384971
12.	39	9170427	9036279	40697	134148
13.	41	41427301	37287719	104589	4139582
14.	44	374815	340499	1012	34316
15.	45	276851	268355	8749	8496
Total		114897670	108285992	2478778	6611678
B Capital - Voted					
1.	7	36682	19345	12620	17337
2.	9	59943	39340	1500	20603
3.	12	57944	55560	1999	2384
4.	18	521979	59640	2000	462339
5.	20	10896820	8430300	430020	2466520
6.	23	470901	264022	12500	206879
7.	38	5074938	4332293	765596	742645
8.	42	14350	12898	1122	1452
Total		17133557	13213398	1227357	3920159
C Loan - Voted					
	41	350	114	1160	236
Total		350	114	1160	236
Total (Voted)		132031577	121499504	3707295	10532073
A Revenue - Charged					
	Debt Charges	52294965	52054808	67801	240157
Total		52294965	52054808	67801	240157
Grand Total		184326542	173554312	3775096	
				377.51 crore	

Appendix X

(Reference: Paragraph 2.3.7; Page 27)

Statement showing cases where supplementary provision was made in excess of actual requirement (where saving is exceeding Rs 50 lakh in each case)

(Rupees in crore)

Sl. No.	Number and name of the grant/ appropriation	Original provision	Supplementary provision	Total provision	Expendi- ture	Saving
Revenue – Voted						
1.	7 – Animal Husbandry and Fisheries Department	64.58	10.67	75.25	66.88	8.37
2.	9 - Backward Classes, Most Backward Classes and Minorities Welfare Department	153.80	69.48	223.28	199.49	23.79
3.	12- Co-operation, Food and Consumer Protection Department	1098.48	323.12	1421.60	1418.64	2.96
4.	13- Energy Department	260.12	891.73	1151.85	1141.99	9.86
5.	24- Home Department – Motor Vehicles Act – Administration	45.73	4.92	50.65	48.49	2.16
6.	35- Planning, Development and Special Initiatives Department	59.51	53.43	112.94	111.84	1.10
7.	40- Rural Development Department	1611.17	416.99	2028.16	1986.78	41.38
8.	43- Social Welfare and Nutritious Meal Programme Department	411.30	74.71	486.01	467.02	18.99
9.	49- Relief on Account of Natural Calamities	325.74	1739.39	2065.13	1872.66	192.47
Revenue – Charged						
10.	3 - Administration of Justice	29.35	5.17	34.52	30.59	3.93
Capital – Voted						
11.	5 - Agriculture Department	6.73	9.40	16.13	14.52	1.61
12.	14- Environment and Forests Department	82.39	11.36	93.75	87.04	6.71
13.	21- Home Department – Police	138.52	188.48	327.00	258.02	68.98
14.	28- Information and Tourism Department – Tourism	14.20	1.97	16.17	14.76	1.41
15.	31- Labour and Employment Department	3.10	1.06	4.16	3.32	0.84
16.	33- Municipal Administration and Water Supply Department	633.18	770.62	1403.80	1401.93	1.87
17.	39- Revenue Department	23.49	14.39	37.88	36.47	1.41
18.	40- Rural Development Department	341.44	278.43	619.87	618.16	1.71
Loan – Voted						
19.	12 - Co-operation, Food and Consumer Protection Department	13.54	368.95	382.49	380.72	1.77
20.	33 - Municipal Administration and Water Supply Department	158.21	105.37	263.58	161.58	102.00
Loan – Charged						
21.	Public Debt – Repayment	3794.81	5631.46	9426.27	8525.17	901.10
Total		9269.39	10971.10	20240.49	18846.07	1394.42

Appendix XI

(Reference: Paragraph 2.3.9; Page 27)

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

(Rupees in crore)

Sl. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Saving	Amount surrendered	Amount surrendered in excess
Revenue – Voted					
1.	2 – Governor and Council of Ministers	13.22	2.45	3.41	0.96
2.	10 – Commercial Taxes Department – Commercial Taxes	322.09	10.02	22.52	12.50
3.	12 – Co-operation, Food and Consumer Protection Department	1421.60	2.96	4.86	1.90
4.	16 – Handlooms, Handicrafts, Textiles and Khadi Department – Handlooms and Textiles	327.50	0.77	1.62	0.85
5.	38 – Public Works Department	757.85	46.24	64.48	18.24
6.	40 – Rural Development Department	2028.16	41.39	60.31	18.92
7.	41 – School Education Department	4153.29	424.42	506.98	82.56
Capital – Voted					
9.	38 – Public Works Department	584.05	150.82	153.50	2.68
Revenue – Charged					
10.	Debt charges	5236.28	30.80	34.73	3.93
Total		14844.04	709.87	852.41	142.54

Appendix XII

(Reference: Paragraph 2.3.10; Page 27)

Statement showing cases where expenditure fell short by more than Rs one crore each and also by 15 per cent or more of the total provision

(Rupees in crore)

Grant/ Appropriation Number	Name of Grant /Appropriation	Provi- sion	Actual expen- diture	Saving	Percentage of Saving over Provision
Voted Grants					
A - Revenue					
1	State Legislature	13.67	11.32	2.35	17
2	Governor and Council of Ministers	13.22	10.78	2.44	18
11	Commercial Taxes Department - Stamps and Registration	110.26	83.98	26.28	24
15	Finance Department	551.48	401.27	150.21	27
25	Housing and Urban Development Department	62.97	50.71	12.26	19
30	Information Technology Department	16.55	2.81	13.74	83
32	Law Department	9.00	6.86	2.14	24
42	Small Industries Department	68.08	40.16	27.92	41
B - Capital					
7	Animal Husbandry and Fisheries Department - Fisheries	4.93	1.93	3.00	61
9	Backward Classes, Most Backward Classes and Minorities Welfare Department	6.14	3.93	2.21	36
18	Health and Family Welfare Department	52.40	5.96	46.44	89
20	Highways Department	1132.68	843.03	289.65	26
21	Home Department - Police	327.00	258.02	68.98	21
23	Home Department - Prisons	48.34	26.40	21.94	45
35	Planning, Development and Special Initiatives Department	8.52	5.77	2.75	32
37	Public Department	10.00	1.14	8.86	89
38	Public Works Department	584.05	433.23	150.82	26
45	Tamil Development - Culture and Religious Endowments Department - Hindu Religious and Charitable Endowments	2.41	0.86	1.55	64
C - Loan					
13	Energy Department	179.26	102.81	76.45	43
15	Finance Department	21.11	13.19	7.92	38
25	Housing and Urban Development Department	108.50	54.91	53.59	49
33	Municipal Administration and Water Supply Department	263.58	161.58	102.00	39
Charged Appropriation					
A - Revenue					
4	Adi Dravidar and Tribal Welfare Department	4.00	2.06	1.94	49

Appendix XIII

(Reference: Paragraph 2.3.11; Page 27)

Excess/Unnecessary/Insufficient Reappropriation of funds

(Rupees in lakh)

Sl. No.	Grant No.	Description	Head of Account	Reappropriation	Final Excess(+)/Saving (-)
1.	4	Adi Dravidar and Tribal Welfare Department	2225.01.277.IAA	(-) 642.37	(-) 338.15
2.	6	Animal Husbandry and Fisheries Department - Animal Husbandry	2403.00.101.IAA	(-) 853.65	(-) 223.82
3.	10	Commercial Taxes Department - Commercial Taxes	2040.00.797.IAA	(-) 1000.00	1230.88
4.	18	Health and Family Welfare Department	2210.01.110.IAW	(-) 577.47	277.72
5.	18		2210.05.105.IAA	(-) 368.32	(-) 247.28
6.	18		2210.05.105.IAL	(-) 89.00	215.87
7.	18		2210.05.105.IBI	1665.05	(-) 214.08
8.	19	Higher Education Department	2202.03.103.IAA	(-) 379.10	(-) 403.15
9.	19		2202.03.104.IAA	(-) 754.49	(-) 802.63
10.	19		2203.00.104.IAA	130.48	(-) 213.50
11.	19		2203.00.112.IAA	(-) 101.05	226.93
12.	20	Highways Department	3054.04.337.IAA	(-) 196.88	418.57
13.	20		3054.04.337.IAB	(-) 647.59	446.07
14.	20		3054.80.001.IAE	(-) 585.37	297.63
15.	20		5054.03.337.IJA	(-) 5.52	(-) 321.52
16.	20		5054.04.337.IJS	1499.99	(-) 224.02
17.	20		5054.04.337.IJU	9999.99	(-) 1020.20
18.	20		5054.80.800.IJE	(-) 92.15	(-) 1985.27
19.	20		5054.80.800.IJF	(-) 39.79	(-) 282.01
20.	20		5054.80.800.IJX	1072.00	(-) 500.01
21.	20		5054.80.800.IJZ	499.99	500.00
22.	20		5054.80.800.IPB	(-) 34036.95	(-) 1052.46
23.	21	Home Department - Police	2052.00.090.IAJ	150.29	(-) 215.12
24.	21		2055.00.109.IAA	(-) 839.85	(-) 696.59
25.	21		2055.00.800.IAL	216.34	301.24
26.	25	Housing and Urban Development Department	7610.00.201.IJA	(-) 4183.24	(-) 1175.32

(Rupees in lakh)

Sl. No.	Grant No.	Description	Head of Account	Reappropriation	Final Excess(+)/ Saving (-)
27.	26	Industries Department	3054.80.797.I.JC	3.04	(-) 253.29
28.	37	Public Department	2015.00.105.I.AB	(-) 240.91	(-) 284.36
29.	38	Public Works Department	2701.80.001.I.AF	(-) 636.21	(-) 231.90
30.	38		4059.01.051.I.AB	142.54	(-) 576.65
31.	38		4059.01.800.I.JA	(-) 50.68	(-) 314.00
32.	38		4202.04.800.I.JW	(-) 2.63	1136.96
33.	38		4210.01.110.I.JA	(-) 125.43	(-) 300.18
34.	38		4225.03.277.I.UA	180.02	(-) 246.67
35.	38		4701.03.280.I.PA	4362.64	1324.67
36.	38		4701.80.800.I.JJ	(-) 77.80	(-) 1711.00
37.	39	Revenue Department	2053.00.094.I.AC	(-) 2208.72	(-) 205.41
38.	39		3604.00.103.I.AB	(-) 0.66	980.76
39.	40	Rural Development Department	2515.00.102.I.AD	246.99	2217.41
40.	41	School Education Department	2202.01.101.I.AC	(-) 10159.90	1021.22
41.	41		2202.01.102.I.AD	(-) 16028.74	3235.88
42.	41		2202.02.109.I.AA	(-) 13989.53	2802.77
43.	41		2202.02.109.I.AB	(-) 1560.37	246.55
44.	41		2202.02.110.I.AA	(-) 6587.76	3867.95
45.	41		2505.01.702.I.JJ	1859.79	(-) 2496.96
46.	48	Pension and Other Retirement Benefits	2071.01.101.I.AA	(-) 10747.52	6519.20
47.	48		2071.01.101.I.AC	(-) 7396.09	389.60
48.	48		2071.01.102.I.AB	(-) 11946.00	(-) 17118.21
49.	48		2071.01.104.I.AB	(-) 351.67	(-) 1443.11
50.	48		2071.01.105.I.AA	(-) 3691.08	662.86
51.	48		2071.01.105.I.AC	(-) 2474.18	(-) 212.12
52.	48		2071.01.109.I.AA	(-) 2091.85	992.42
53.	48		2071.01.109.I.AC	1499.99	(-) 286.49
54.	48		2071.01.109.I.AD	(-) 1000.00	(-) 939.79
55.	48		2071.01.109.I.AE	(-) 764.87	(-) 705.60
56.	48		2071.01.109.I.AF	(-) 1800.00	605.95
57.	48		2071.01.111.I.AA	(-) 25.84	(-) 376.25
58.	48		2071.01.115.I.AA	(-) 6008.22	3022.17
59.	49	Relief on account of Natural Calamities	2245.80.800.I.AA	1837.74	(-) 1877.11
60.	49		2245.80.800.I.AB	(-) 15689.17	1910.75
61.	51	Debt Charges	2049.03.104.I.AA	(-) 11000.00	554.76
62.	51		2049.60.101.I.AN	121.09	331.73

Appendix XIV

(Reference: Paragraph 2.5; Page 28)

Rush of Expenditure

(Rupees in crore)

Sl.No.	Grant Number	Head of account Scheme/Service	Total expenditure	Expenditure incurred in March 2005	Percentage of expenditure in March 2005 to total expenditure
1.	13	4801.80.101.JA	85.00	85.00	100
2.	17	2851.00.105.KE	14.88	14.88	100
3.	20	3054.80.190.AA	12.00	12.00	100
4.	20	5054.04.337.JU	89.80	89.80	100
5.	20	5054.80.800.JX	68.72	68.72	100
6.	28	3452.80.104.JH	11.50	11.50	100
7.	33	2217.04.192.JA	54.57	54.57	100
8.	38	2701.80.800.AL	30.90	30.90	100
9.	39	2235.60.200.JU	17.42	17.42	100
10.	40	3604.00.198.AB	198.29	198.29	100
11.	49	2245.01.101.AC	134.22	134.22	100
12.	5	2402.00.103.JE	51.11	26.11	51
13.	5	4401.00.113.AB	12.32	11.49	93
14.	15	3604.00.200.JC	29.90	21.17	71
15.	25	4216.80.190.JC	30.00	20.00	67
16.	26	2885.01.101.JD	12.02	11.91	99
17.	26	4217.60.051.JC	122.36	67.36	55
18.	26	4217.60.051.JD	59.27	37.77	64
19.	33	2217.03.190.UA	18.36	11.06	60
20.	33	3604.00.193.AA	209.11	108.48	52
21.	33	4215.01.101.JJ	21.00	11.00	52
22.	38	2702.01.101.AH	34.07	27.54	81
23.	39	2235.60.200.JQ	43.62	27.26	62
24.	40	2515.00.800.KF	73.61	43.90	60
25.	40	3604.00.197.JA	38.68	19.34	50
26.	40	3604.00.197.JB	75.31	51.67	69
27.	40	3604.00.198.AA	431.66	223.56	52
28.	40	3604.00.197.AA	469.82	270.77	58
29.	41	2202.01.101.JD	104.06	89.68	86
30.	49	2245.05.101.AB	734.47	617.20	84
31.	49	2245.80.800.AB	582.77	438.00	75
Total			3870.82	2852.57	74

Appendix XV

(Reference: Paragraph 3.1.4; Page 34)

Performance Review of Consumer Protection Act

Survey Report of ORG Centre for Social Research, New Delhi

Executive Summary

In order to gain an understanding of the functional status of the Consumer Protection Act, consumers at large, complainants, manufacturers/service providers, NGOs and appropriate laboratories were covered under the survey. In Tamil Nadu a total of 2518 consumers spread across urban and rural areas were contacted. Besides 433 complainants, 9 manufacturers/service providers, 2 NGOs and 3 laboratories were interviewed. The survey was conducted during mid July to mid August 2005.

Findings of the survey

- Overall 91 *per cent* of the consumers at large gave importance to knowing the Consumer Protection Act (CPA) but 59 *per cent* of them were not aware of consumer rights and 73 *per cent* were still unaware of the Act.
- The Act envisaged benefit to all the consumers in urban and rural areas but only 21 *per cent* of the rural population had heard about it.
- In response to whether the Government is making any effort in safe guarding the consumer rights, only 28 *per cent* of the consumers replied positively.
- The formal sources of awareness of the respondents about CPA were electronic media (61 *per cent*), print media (41 *per cent*) and NGOs (0.3 *per cent*).
- Thirty seven *per cent* of the consumer at large, who are aware about CPA, came to know about the Act only during the last three years, though the Act has been in existence for the past 18 years.
- Only 23 *per cent* of the consumers reported being aware of any redressal agency.
- Around 33 *per cent* of the consumers who were aware of Act, did not know the location of the redressal agency in their respective district.
- Of the complainants interviewed, nearly 70 *per cent* resided in urban areas and all except for one were educated with an average monthly household income of Rs 9,706. This implied that facilities provided by redressal agencies were availed mostly by residents of urban areas and that too by the middle/upper middle strata of the community.
- Majority of the complaints were against services (82 *per cent*) such as communication services (26 *per cent*), other financial services (25 *per cent*) and housing and construction (18 *per cent*). This may imply that competition in the product market takes care of the consumer problems but in case of monopolistic situation the consumer has to approach consumer redressal agencies.
- Majority of the complainants (78 *per cent*) came to know about the redressal agencies through print media, 56 *per cent* through electronic media and 27 *per cent* through NGOs.
- About 42 *per cent* of the complainants used stamp paper to file the case and in majority of these cases (90 *per cent*) the lawyers/agents advised them to do so.

- Around 22 *per cent* of complainants, who registered their complaint prior to March 2004, reported having deposited court fee notwithstanding the fact that this was introduced only in March 2004.
- An analysis of time taken at various stages of the cases show that on an average 9.2 days were spent for registering a case, 33 days for service of notice and 24 days for holding first hearing.
- On an average five hearings were required to resolve a case. Around 42 *per cent* of the cases were unresolved even after five hearings and most of these cases were against providers of communication services (26 *per cent*).
- On an average seven months were spent to resolve a case. The unresolved cases were pending for past 35 average months.
- Compensation was received after an average period of 18 months. In cases where decrees have been passed but compensation not paid, the pendency of repayment was due for 35 months (average).
- On an average a complainant had to spend Rs 4,772 to resolve a case of which a major portion (average: Rs 3,393) was towards advocates' fee.
- The manufacturers and service providers were well aware of CPA but none of them had formal mechanism to deal with consumer courts.
- The NGOs are involved in a spate of activities such as consumer education, advocacy, organising seminars/camps, etc. They are also facilitating the consumers in filing cases and act as agents.
- Overall, all the stakeholders and the complainants perceive the redressal through consumer courts as simple but not very speedy and reasonable.

Appendix XVI

(Reference: Paragraphs 3.1.5, 3.1.6, 3.1.10 and 3.1.17; Pages 34, 36, 40 and 41)

Details about District Forums

Sl. No.	District Forums	Date of formation	Delay in formation	Number of posts		Rent paid per month (Rs)
				Sanctioned	Vacant	
1.	Chennai – North	23.3.94	6 years and 8 months	5	..	31,277
2.	Chennai – South	24.11.93	6 years and 4 months	14	2	39,291
3.	Coimbatore **	11.3.94	6 years and 8 months	6	1	..
4.	Cuddalore (originally combined with Kancheepuram)	9.3.94*	6 years and 8 months	5	..	6,000
5.	Erode	4.5.94	6 years and 10 months	5	..	9,441
6.	Madurai**	1.3.95	7 years and 8 months	5	..	..
7.	Nagapattinam (originally combined with Thanjavur)	8.3.94*	6 years and 8 months	5	..	5,900
8.	Kanniyakumari	10.3.94	6 years and 8 months	5	2	4,500
9.	Thanjavur	8.3.94	6 years and 8 months	6	1	6,500
10.	The Nilgiris (originally combined with Coimbatore)	11.3.94*	6 years and 8 months	5	2	2,197
11.	Tiruchirappalli	7.4.94	6 years and 9 months	5	..	6,000
12.	Virudhunagar**	15.3.94	6 years and 8 months	5	..	..
Combined Forums						
13.	Dindigul and Pudukottai**	5.5.94	6 years and 10 months	6	1	6,060
14.	Kancheepuram *** and Villupuram	9.3.94	6 years and 8 months	7	3	..
15.	Salem** and Dharmapuri	6.4.94	6 years and 9 months	6	1	..
16.	Sivaganga and Ramanathapuram**	11.7.94	7 years	6	2	4,000
17.	Tirunelveli and Thoothukudi	7.3.94	6 years and 8 months	6	1	5,750
18.	Vellore** and Thiruvannamalai	19.9.94	7 years and 2 months	6	..	..
						5,200

Sl. No.	District Forums	Date of formation	Delay in formation	Number of posts		Rent paid per month (Rs)
				Sanctioned	Vacant	
Districts created in January 1997						
19.	Karur	30.10.2000	3 years and 10 months	5	1	6,000
20.	Namakkal	1.12.2000	3 years and 11 months	5	2	4,100
21.	Perambalur	9.2.2001	4 years and 1 month	5	2	4,300
22.	Theni	4.10.2000	3 years and 9 months	5	..	3,115
23.	Thiruvallur	29.9.2000	3 years and 8 months	5	1	5,000
24.	Thiruvarur	3.10.2000	3 years and 9 months	5	1	5,900
25.	State Commission	27.7.90	3 years	18	..	96,305
Total				156	23	2,71,586

Note: The break up of sanctioned posts in DFs and State Commission had the following pattern.

5 posts - Head Clerk:1, Steno Typist: 1, Junior Assistant: 1 and Office Assistant: 2

6 posts - Head Clerk:1, Steno Typist: 1, Junior Assistant: 2 and Office Assistant: 2

7 posts - Head Clerk:1, Steno Typist: 1, Junior Assistant: 3 and Office Assistant: 2

14 posts - Head Clerk:1, Steno Typist: 1, Assistant: 2, Copyist: 1, Examiner: 1, Amin: 1, Process Server:4 and Office Assistant: 3

18 posts - Registrar: 1, Court Officer: 1, Appeal Examiner: 1, Assistant Accounts Officer:1, Assistant: 3, Junior Assistant: 1, Steno Typist: 3, Driver: 1, Office Assistant: 5 and Watchman: 1

* Dates of creation of separate DFs

(i) Cuddalore: 22.1.97

(ii) Nagapattinam: 3.9.98

(iii) The Nilgiris: 12.11.97

** District Forums were functioning in Government buildings.

*** District Forum functioning in its own building.

Appendix XVII

(Reference: Paragraph 3.2.7; Page 47)

Details of outlay proposed for Tenth Five Year Plan period and provisions made and expenditure incurred by Animal Husbandry Department during 2002-05

(Rupees in crore)

	Outlay for Tenth Five Year Plan			Final Modified Grant during 2002-05			Expenditure incurred during 2002-05		
	State Plan Schemes	Centrally Sponsored Schemes	Total	State Plan Schemes	Centrally Sponsored Schemes	Total	State Plan Schemes	Centrally Sponsored Schemes	Total
2403 Animal Husbandry									
001 Direction and Administration	-	-	-	-	-	-	-	-	-
101 Veterinary Services and Animal Health	24.61 1.80*	-	26.41	13.86	6.90	20.76	12.67	6.68	19.35
102 Cattle Development	18.63 3.36*	61.20	83.19	6.76	0.21	6.97	6.15	0.15	6.30
103 Poultry Development	2.35	-	2.35	0.09	-	0.09	0.09	-	0.09
104 Sheep and Wool Development	38.40	-	38.40	0.18	-	0.18	0.18	-	0.18
105 Piggery Development	-	-	-	0.78	-	0.78	0.77	-	0.77
106 Other Livestock Development	0.40	-	0.40	0.10	-	0.10	0.10	(-) 0.03**	0.07
107 Fodder and Feed Development	0.15	-	0.15	0.38	-	0.38	0.38	-	0.38
109 Extension and Training	-	-	-	-	-	-	-	-	-
113 Administrative Investigation and Statistics	2.50#	-	2.50	-	7.60	7.60	-	7.24	7.24
789 Other Expenditure	0.30	-	0.30	1.55	-	1.55	1.46	-	1.46
Total									
2403 Animal Husbandry	92.50	61.20	153.70	23.70	14.71	38.41	21.80	14.04	35.84
2501 Rural Development	-	-	-	-	-	-	-	-	-
2551 Hill Areas	7.50	-	7.50	2.49	-	2.49	2.08	-	2.08
4403 Capital Expenditure	-	-	-	0.17	-	0.17	0.15	-	0.15
Grand Total	94.84 5.16*	61.20	161.20	26.36	14.71	41.07	24.03	14.04	38.07

* Externally Aided Project.

Provision for online Veterinary Services (Rs 2.50 crore).

** Abatement of expenditure under "Strengthening of activities for Buck production".

Appendix XVIII

(Reference: Paragraph 3.2.8; Page 51)

Performance of departmental LN₂ plants during 2002-03 to 2004-05

	2002-03	2003-04	2004-05
Production in the Department (In litres)			
(a) from PLN model	40,868	46,877	57,314
(b) from MNP model	1,33,153	1,46,642	1,31,099
Total	1,74,021	1,93,519	1,88,413
Procurement from Private Manufacturers	6,13,613	5,46,498	5,58,951
Expenditure on Electricity consumption/litre (Rupees)			
(a) for PLN model	21.34	27.22	23.58
(b) for MNP model	6.35	9.22	10.25
Expenditure on wages (Rupees per litre)			
(a) PLN model	10.21	9.33	7.81
(b) MNP model	2.62	2.43	2.77
Capacity utilisation (in percentage)			
(a) PLN model	28	32	39
(b) MNP model	76	84	75
Total cost of production/litre (Rupees)			
(a) from PLN model	52.05	49.35	40.83
(b) from MNP model	10.77	13.48	15.48
Cost of procurement/litre from Private Manufacturers (Rupees)	6.93	7.59	14.25

Appendix XIX

(Reference: Paragraph 3.2.9; Page 53)

District-wise Veterinary Institutions required as per norms

Sl. No.	District	Cattle Units	No. of institutions required	No. of institutions available	Shortfall	Percentage of shortfall
1.	Chennai	7453	1	2	-1	-
2.	Coimbatore	881349	176	84	92	52
3.	Cuddalore	422046	84	45	39	46
4.	Dharmapuri	468916	94	29	65	69
5.	Dindigul	396322	79	49	30	38
6.	Erode	785394	157	80	77	49
7.	Kancheepuram	517144	103	42	61	59
8.	Kanniyakumari	122880	25	34	-9	-
9.	Karur	230058	46	25	21	46
10.	Krishnagiri	379495	76	36	40	53
11.	Madurai	293418	59	44	15	25
12.	Nagapattinam	400722	80	37	43	54
13.	Namakkal	656998	131	55	76	58
14.	Perambalur	360935	72	35	37	51
15.	Pudukottai	404803	81	48	33	41
16.	Ramanathapuram	184936	37	30	7	19
17.	Salem	892375	178	65	113	63
18.	Sivaganga	352083	70	34	36	51
19.	Thanjavur	569815	114	61	53	46
20.	The Nilgiris	60273	12	15	-3	-
21.	Theni	138801	28	29	-1	-
22.	Thiruvallur	413779	83	40	43	52
23.	Thiruvannamalai	543788	109	51	58	53
24.	Thiruvarur	393821	79	38	41	52
25.	Thoothukudi	247894	50	37	13	26
26.	Tiruchirappalli	485234	97	53	44	45
27.	Tirunelveli	601198	120	62	58	48
28.	Vellore	598953	120	59	61	51
29.	Villupuram	960834	192	68	124	65
30.	Virudhunagar	377614	76	36	40	53
Total		13149331	2629	1323	1306	50

Appendix XX

(Reference: Paragraph 3.4.6; Page 75)

**Provision of funds for improvement of Veeranam tank under
New Veeranam Project**

(Rupees in crore)

Year	Budget provision	Actual expenditure	Excess
1998-99	8.78	10.47	1.69
1999-2000	16.89	18.44	1.55
2000-01	11.00	11.36	0.36
2001-02	8.50	9.16	0.66
2002-03	5.00	5.16	0.16
2003-04	12.00	12.59	0.59
2004-05	4.68	5.16	0.48
Total	66.85	72.34	5.49

Appendix XXI

(Reference : Paragraph: 4.3.1; Page 110)

Details of sanction and expenditure incurred on various schemes

(Amount in crore of rupees)

Sl. No.	Name of the scheme	Amount and month of sanction	Month of commencement	Expenditure incurred (March 2005)	Stage of the work
1.	CWSS to 249 rural habitations in Annur, Avinashi and Suler Unions in Coimbatore District (Phase I & II)	37.55 March 1998	March 2001 and June 2002	30.93	Phase I completed in January 2003. Phase II completed in May 2004.
2.	CWSS to 295 rural habitations in Pollachi North and South, Kinathukadavu and Gudimangalam Union in Coimbatore District	54.70 March 1998	December 2002	35.32	Completed in November 2004.
3.	CWSS to Vettaikaranpudur Odayakulam Rural Town Panchayat (RTP) and 38 other habitations in Coimbatore District	13.19 April 1999	March 2001	13.18	Completed in November 2002.
4.	CWSS to Sankari Urban Town Panchayat (UTP) and bulk provision for Thevoor RTP and 245 other rural habitations in Salem District	13.10 March 2000	June 2000	12.80	Completed in March 2002.
5.	CWSS to 136 Fluoride affected habitations in Kadayampatti and 3 other Unions in Salem District	50.04 August 2000	January 2001	45.62	Completed in April 2004.
6.	CWSS to Iruppali and 236 fluoride affected habitations in Edappadi and 5 other Unions in Salem District	55.87 May 1998	August 2000	53.73	Completed in April 2003.
7.	CWSS to 406 rural habitations in Sedapatti, T.Kallupatti, Kallikudi, Usilampatti, Andipatti UTP, Elumalai RTP, Peraiyur UTP and T.Kallupatti RTP in Madurai and Theni Districts	74.00 December 2001	July 2002	38.82	Completed in December 2004.
8.	CWSS to Kadambur RTP, Pudur RTP, Vilathikulam UTP and 180 wayside habitations in Thoothukudi District	27.47 February 1992	May 1996	27.67	Completed in March 2005.
9.	CWSS to Kadayannallur, Pulliyangudi, Surandai and 84 wayside habitations in Tirunelveli District	29.04 February 2000	September 2000	30.91	Completed in March 2003.
10.	CWSS to Shencottai Municipality, Courtallam, Ilanji UTPs, Melagaram, S.Pudur RTPs and 46 habitations in Tirunelveli District	20.36 August 2000	February 2001	18.78	Completed in October 2003.
11.	CWSS to Udangudi, Sathankulam and 308 rural habitations in Thoothukudi District	28.50 October 1996	September 1997	20.52	Completed in January 2004.
12.	CWSS to Nanguneri UTP, Thisayanvilai UTP and 342 rural habitations in Tirunelveli District	43.00 September 1996	September 1997	32.11	Completed in June 2003.
13.	Nagercoil Water Supply Improvement Scheme (WSIS) II	17.06 March 1996	December 1997	17.06	Under progress.
14.	Kanyakumari and Suchindram UTP WSS	8.65 June 2000	April 2002	7.07	Completed in March 2004.

(Amount in crore of rupees)

Sl. No.	Name of the scheme	Amount and month of sanction	Month of commencement	Expenditure incurred (March 2005)	Stage of the work
15.	Arni Municipality WSIS in Thiruvannamalai District	7.63 March 2001	December 2001	7.29	Completed in April 2003.
16.	CWSS to Vellore Municipality, Sathuvachari TP and 12 other habitations in Vellore District	19.22 August 2000	November 2001	16.32	Under progress.
17.	CWSS to Rishivandiyam	41.44 September 2000	January 2002	33.00	Completed in March 2003.
18.	CWSS to Palacode UTP, Papparapatti RTP & 11 other habitations in Krishnagiri	7.05 September 2000	March 2001	6.52	Completed in July 2003.
19.	WSIS to Thiruvallur Municipality	11.00 September 2000	November 2001	9.64	Completed in December 2004.
20.	WSIS to Thiruttani	4.10 April 1997	January 1999	4.48	Completed in January 2002.
21.	CWSS to 674 habitations in Manapparai, Marungapuri Unions and Ponnampatti RTP in Tiruchirapalli District	69.20 October 2000	March 2001	47.74	Completed in December 2004.
22.	CWSS to 227 habitations in Andimadam Union and 13 other wayside habitations in Jayankondam Union in Perambalur District	35.65 August 2000	March 2001	25.49	Completed in July 2004.
23.	CWSS to 564 habitations in K.Paramathy, Aravakurichi and Karur Union in Karur District	17.21 January 1998	May 1999	13.24	Completed in September 2002.
24.	CWSS to 133 Coastal habitations in Sirkazhi and Sembanarkoil Union in Nagapattinam District	19.25 September 1997	July 2000	15.95	Under progress.
25.	WSIS to Tharangambadi	3.55 August 2000	November 2000	1.37	Completed in January 2001.
26.	CWSS to Perambalur, Kurumbalur in Perambalur and Tiruchirapalli Districts	26.40 April 1998	January 1999	20.82	Completed in December 2003.
27.	CWSS to Kamakkampalayam and seven other villages	9.96 November 2001	October 2002	6.29	Completed in January 2004.
28.	CWSS to Bargur UTP and 29 rural habitations	6.57 March 2001	May 2002	4.16	Completed in November 2004.
Total		750.76		596.83	

Appendix XXII

(Reference: Paragraph 4.4.1; Page 117)

Statement indicating avoidable expenditure on the purchase of medicines at higher rates through RRC though available with TNMSC at less rates

Sl. No.	Name of Medicine	Year of purchase	RRC Rate (Rs)	TNMSC Rate (Rs)	Total quantity purchased under RRC (in numbers)	Difference between TNMSC rate and RRC rate (Rupees) (Percentage in brackets)	Avoidable Excess Expenditure (Rupees)
1.	Paracetamol Syrup 60 ml (bottle)	2003-04	6.90	3.60	117126	3.30 (92)	3,86,516
2.	Vitamin "B" Complex (100 tablets)	2002-03	17.00	6.54	605000	10.46 (160)	63,283
3.	ORS Powder IP one sachet (27.9 gm)	2002-03	2.70	1.70	24278	1.00 (59)	24,278
4.	Injection Gentamycin 80mg per 2ml	2002-03	3.90	1.40	47300	2.50 (179)	1,18,250
5.	Salbutomal Sulphate 4mg (100 tablets)	2002-03	13.50	6.26	248600	7.24 (116)	17,999
6.	Ibuprofen 200mg (100 tablets)	2002-03	24.30	13.76	234000	10.54 (77)	24,664
7.	Ibuprofen 400 mg (100 tablets)	2002-03	37.70	24.02	121000	13.68 (57)	16,553
8.	Injection Ranitidine HCL 50 mg per 2 ml	2002-03 2003-04	1.13 1.19	0.83 0.80	8000 322150	0.30 (36) 0.39 (49)	2,400 1,25,638
9.	Albendazole IP 400mg (100 tablets)	2002-03	180.00	42.59	27485	137.41 (323)	37,767
10.	Clotrimazole Cream IP 15 gm (Tube)	2002-03 2003-04	19.90 16.90	3.27 3.14	125615 12582	16.63 (509) 13.76 (438)	20,88,977 1,73,128
11.	Cyclosporin 50 mg (50 Capsules)	2002-03	1600	1449.63	15900	150.37 (10)	47,818
12.	Ciproflaxin Eye Drops 5 ml (vial)	2003-04	3.63	2.51	115268	1.12 (45)	1,29,100
Total							32,56,371

Appendix XXIII

(Reference: Paragraph 4.4.1; Page 117)

Purchase of medicines in excess of the quantities required by the MOs

Sl. No.	Name of the medicine	Year	Regional Officer	Requirement projected	Actual purchase by Regional Officers	Purchase in excess of requirement	Rate per unit (Rupees)	Cost of excess medicines purchased (Rupees)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	Ointment Silver Sulfadazine 15 gm (tubes)	2002-03	Chennai	71,950	2,50,000	1,78,050	24.95	44,42,348
		2003-04	Chennai	17,300	1,08,000	90,700	22.46	20,37,122
			Madurai	800	36,000	35,200	22.46	7,90,592
2.	Syrup Tricholine 200 ml (bottles)	2002-03	Chennai	1,26,500	2,50,000	1,23,500	27.93	34,49,355
		2003-04	Madurai	500	45,000	44,500	27.93	12,42,885
3.	Tablet Oflaxacin 400 mg	2003-04	Chennai	24,000	3,00,000	2,76,000	3.50	9,66,000
			Madurai	Nil	2,30,000	2,30,000	3.50	8,05,000
4.	Ointment Diclofenac and Diethelomine 30 gm (tubes)	2002-03	Chennai	1,49,300	3,00,000	1,50,700	23.50	35,41,450
5.	Tablet Chlonex Metheonate	2002-03	Chennai	2,01,000	9,00,000	6,99,000	3.39	23,69,610
6.	Tablet Levofloxacin 500 mg	2003-04	Chennai	5,000	25,000	20,000	77.98	15,59,600
7.	Syrup Amoxicillin and Clauvulinic Acid (375mg) (Tablets) (30 ml) (bottles)	2002-03	Chennai	28,000	90,000	62,000	73.19	45,37,780
		2003-04	Madurai	5,200	62,000	56,800	17.58	9,98,544
8.	Syrup Neogardine 300 ml (bottles)	2003-04	Madurai	2,608	30,000	27,392	47.36	12,97,285
9.	Tablet Daflon 450 mg	2003-04	Madurai	Nil	1,80,000	1,80,000	6.61	11,89,800
10.	Injection Ranitidine 2ml (Ampoules)	2003-04	Madurai	5,800	3,05,800	3,00,000	1.19	3,57,000
11.	Human Insulin 10 ml (vials)	2003-04	Madurai	20	4000	3980	122.00	4,85,560
Total								3,00,69,931

Appendix XXIV

(Reference: Paragraph 4.4.1; Page 118)

Utilisation of medicines in four dispensaries

Sl.No.	Name of the drug	Excess (Numbers)	Remarks
(i)	Silver Sulphadiazine Ointment 15 gms Chennai	268750	Test check in Tiruvallur revealed that of total supply of 9600 tubes, against requirement of 7000, 1136 were used during August 2002 - June 2003, but 6541 tubes were utilised during July-November 2003, last months of potency period of the drug.
	Madurai	35200	Test check of Maninagaram Dispensary revealed that 2400 tubes were received (August 2002) without any requirement. During the last month of potency (November 2003) 668 tubes were utilised as against 115 tubes per month during August 2002- October 2003.
(ii)	Injection Ranitidine 2 ml Madurai	300000	Test check in dispensary at Palanganatham revealed that 2320 ampoules received on re-transfer during February 2004 were utilised during 3 months (February-April 2004) @ 1552 per month as against 10 per month during the previous periods. This was despite the fact that there was no out break of gastrointestinal disorder.
(iii)	Injection Human Insulin/ 10 ml Madurai	3980	Test check in Ponnagaram dispensary which received 350 vials during August – December 2003 revealed that entire supplies were used during September 2003 – July 2004 as per instructions of Director (July 2003). No usage of medicines was noticed prior to September 2003 or after July 2004.

Appendix XXV

(Reference: Paragraph 4.4.2; Page 119)

Undrawn Pension lying in Nationalised Banks

(Amount in Rupees)

Sl. No.	Name of the Bank	No. of branches audited	Amount of pension undrawn for six months or more					
			1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004
1.	Bank of Baroda	4	-	2,21,710 (3)	-	-	-	6,92,908 (5)
2.	Canara Bank	30	2,58,760 (2)	62,42,590 (66)	42,74,634 (51)	6,57,711 (5)	3,34,079 (4)	-
3.	Central Bank of India	5	5,64,949 (7)	2,56,030 (6)	-	4,47,634 (6)	-	-
4.	Indian Bank	34	45,27,281 (55)	40,40,729 (53)	37,67,297 (42)	9,79,292 (8)	24,15,029 (18)	61,45,660 (48)
5.	Indian Overseas Bank	32	70,30,994 (74)	42,67,014 (51)	55,99,127 (57)	22,46,744 (19)	22,56,383 (14)	31,98,895 (20)
6.	Punjab National Bank	1	-	3,38,968 (2)	-	-	-	-
7.	State Bank of India	40	8,12,785 (14)	30,47,612 (31)	85,95,413 (80)	61,49,069 (49)	69,37,113 (86)	79,59,030 (79)
8.	Syndicate Bank	5	-	1,08,718 (5)	2,01,950 (7)	2,37,725 (2)	-	1,05,007 (2)
9.	Union Bank of India	2	-	-	-	6,19,572 (4)	-	13,260 (1)
Total		153	1,31,94,769 (152)	1,85,23,371 (217)	2,24,38,421 (237)	1,13,37,747 (93)	1,19,42,604 (122)	1,81,14,760 (155)

Grand Total : Rs 9,55,51,672 or Rs 9.56 crore.

Note: Figure in the bracket indicates the number of pensioners' account in the branches of Bank audited.

Appendix XXVI

(Reference: Paragraph 4.4.3; Page 119)

Details of incorrect/excess payment of pensions made by Public Sector Banks noticed during 2003-04 and 2004-05

Sl.No.	Audit observation	Number of pensioners		Excess payment made (Rupees in lakh)	
		2003-04	2004-05	2003-04	2004-05
	(i) Pension				
1.	PSBs paid pension at rates higher than that authorised in Pension Payment Orders (PPOs) resulting in excess payment.	4	1	1.40	0.27
	(ii) Family Pension				
2.	Enhanced rate of family pension was paid beyond a period of seven years or the date on which the deceased Government servant would have attained the age of 65 years whichever is earlier.	20	14	4.90	1.62
3.	PSBs made the payment of family pension even after the sons/daughters attained the age of 25 years or got married or obtained employment.	1	-	0.08	-
	(iii) Commuted value of pension				
4.	Pensioners are entitled to commute a portion of their pension (one third of pension upto 31 December 1995 and 40 per cent from 1 January 1996) and the commuted value of pension has to be deducted from the monthly pension payable till the completion of 15 years from the date of commutation. However, PSBs failed to recover the commuted portion/differential commuted portion due to revision and restored the subsequent commuted portion(s) with reference to the first date of commutation.	17	2	5.41	1.55
	(iv) Dearness allowance/medical allowance				
5.	PSBs made payments of dearness allowance to the State Government pensioners on par with the Government of India pensioners, resulting in excess payment. For pensioners drawing two pensions, PSBs allowed Medical allowance on both pensions.	8	5	1.74	1.76
	Total	50	22	13.53	5.20

Appendix XXVII

(Reference: Paragraph 4.4.4; Page 120)

List of Schemes on which funds are utilised by the Tamil Nadu Labour Welfare Board in terms of Section 17(2) of Tamil Nadu Labour Welfare Fund Act, 1972.

1. Running of Labour Welfare Centres with tailoring unit and creche attached to them.
2. Stipends to the trainees in tailoring section.
3. Awarding a prize of sewing machine to first rank holder in each Centre who appear for the examination conducted by the Government.
4. Providing nutritious food to the children in creches.
5. Reading room for the benefit of the workers.
6. Book allowance to the children of the workers for pursuing their studies from 9th standard to Master Degree course.
7. Scholarship to the children of the workers for pursuing education.
8. Educational incentive in the form of cash awards to the children who come first and second in 10th and 12th examination in each Educational District.
9. Reimbursement of typewriting and shorthand fees to the workers children.
10. Reimbursement of cost of spectacles to the workers on production of Medical Certificate.
11. Supply of hearing aid to the hearing impaired workers and their children.
12. Supply of artificial limbs and three wheelers to handicapped workers and their children.
13. Funeral expenses to the dependant of the worker who dies in harness.

Appendix XXVIII

(Reference: Paragraph 4.4.9; Page 127)

Inspection Reports issued to various offices upto December 2004 and pending as at the end of June 2005

Sl. No.	Year	TOTAL	
		IRs	Paras
1.	1984-1985	1	2
2.	1987-1988	6	7
3.	1988-1989	2	4
4.	1989-1990	5	8
5.	1990-1991	16	42
6.	1991-1992	17	43
7.	1992-1993	73	253
8.	1993-1994	68	167
9.	1994-1995	81	148
10.	1995-1996	95	193
11.	1996-1997	106	196
12.	1997-1998	160	307
13.	1998-1999	211	493
14.	1999-2000	330	703
15.	2000-2001	471	1182
16.	2001-2002	602	1551
17.	2002-2003	813	2149
18.	2003-2004	876	2644
19.	2004-2005 (upto December 2004)	879	3087
Total		4812	13179

Appendix XXIX

(Reference: Paragraph 4.4.9; Page 127)

Serious irregularities pending settlement as of June 2005

(Rupees in lakh)

Sl. No.	Nature of Irregularities	Number of paragraphs	Amount
I	Environment and Forests Department		
1.	Excess payments	20	33.15
2.	Excess over estimate	4	0.33
3.	Want of sanction	9	16.98
4.	Irregular expenditure to be recovered	16	87.05
5.	Expenditure to be ratified by Government/Principal Chief Conservator of Forests	99	2094.12
6.	Recovery of salary overpaid	39	12.25
7.	Loss, shortages, theft, stock not handed over etc.	10	681.74
8.	Recovery from contractor	9	78.59
9.	Advance payment pending adjustment	1	14.94
10.	Miscellaneous irregularities	224	11673.31
	Total	431	14692.46
II	Industries Department		
1.	Loans pending collection	12	2310.04
2.	Outstanding rent to be collected	4	135.39
3.	Incorrect grant of Capital Subsidy	12	122.64
4.	Non-levy of penal interest	2	72.63
5.	Non-recovery of Interest Free Sales Tax (IFST) loan	6	70.59
6.	Non-realisation of dues to Government	1	54.79
7.	Instruments kept idle	2	52.00
8.	Service charges not collected	2	48.70
9.	Non-recovery of land cost	2	30.67
10.	Infructuous expenditure on drilling wells	1	22.80
11.	Non-recovery of Average Cost and Pension cost	2	22.78
12.	Incorrect sanction of Generator subsidy	4	6.16
	Total	50	2949.19
III	Revenue Department		
1.	Urban Land Tax not collected	2	549.99
2.	Computerisation of Land Records – unspent balance	3	462.24
3.	Undistributed sarees and dhotis	16	315.54
4.	Diversions and unutilised amount under National Social Assistance Programme	6	293.85
5.	Unauthorised feeding charges to be refunded to Government of India	2	243.28
6.	Loss of Revenue	4	215.80
7.	Funds kept outside Government account	5	139.69
8.	Double drawal under Flood relief work	1	150.00
9.	Wasteful expenditure on construction of Huts for Sri Lanka refugees	7	127.93
10.	Non-recovery of differential cost paid to TNCSC for rice	1	118.89

(Rupees in lakh)

Sl. No.	Nature of Irregularities	Number of paragraphs	Amount
11.	Payment of electricity charges at High Tension rate	1	101.14
12.	Delay in providing funds	1	100.00
13.	Excess grant to be recovered	1	92.42
14.	Utilisation of Savings schemes funds for 'Drought Relief work'	2	76.55
15.	Provision of infrastructure facilities in Government schools	6	62.89
16.	Avoidable payment on purchase of rice	2	220.85
17.	Loan pending collection	2	45.70
18.	Non-issue of Patta Pass Book inspite of fee collection	3	42.44
19.	Old Age Pension scheme – allotment in excess of requirement	1	40.60
20.	Non-recovery of rent and inadmissible payment of House Rent Allowance	1	35.59
21.	Expenditure from 'Road Safety Fund'	3	33.50
22.	Interest amount to be remitted into Government account	4	52.66
23.	Locking up of Government funds	2	28.67
24.	National Calamity Funds diverted for other works	1	22.33
25.	Infructuous expenditure on establishment on Technical staff	1	20.45
26.	Unclaimed deposit receipt	1	19.58
27.	Non-receipt of Utilisation Certificates	1	19.40
28.	Non-recovery of Average Cost and Pension Cost	1	11.61
29.	Non-remittance of processing fees on Passport application verification	1	9.73
30.	Non-realisation of dues	1	6.46
31.	Omission in collection of lease rent and penalty for hoardings	1	5.07
	Total	84	3664.85

Appendix XXX

(Reference: Paragraph 5.1.12; Page 134)

Details of mandays not utilised in Prison industries during 2002-05

CP	Industry	Number of working days in prison			Total number of prisoner mandays not utilised
		Available*	Not utilised	Percentage	
Vellore	Shoe making	898	635	71	41108
	Binding	901	716	79	9637
	Paper making	899	575	64	10506
	Weaving-Power Loom	898	548	61	6234
	Weaving-Hand Loom	894	556	62	8319
	Total				75804
Madurai	Weaving	881	441	50	15128
	Binding	881	631	72	34750
	Total				49878
Total number of mandays not utilised in CPs Vellore and Madurai					125682

* After considering calendar days for three years exclusive of holidays and days on which instructions of relevant trade were not available.