

APPENDICES

Appendix I

(Reference: paragraphs 1.1 and 1.11.2; page)

Statement showing structure of Government Accounts and list of Indices/ratios and basis for their calculations

Part A. Government Accounts

I. Structure: 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 of the State Government from revenues, loans and recoveries of loans go into the Consolidated Fund of the State, constituted under Article 266(1) of the Constitution of India. All expenditure of the Government is incurred from this Fund from which no amount can be withdrawn without authorisation from the State Legislature. This part consists of two main divisions, namely, Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Capital Receipts, Capital Expenditure, Public Debt and Loans, etc.).

Part II: Contingency Fund

The Contingency Fund created under Article 267(2) of the Constitution of India is in the nature of an imprest placed at the disposal of the Governor of the State to meet urgent unforeseen expenditure pending authorisation from the State Legislature. Approval of the State Legislature is subsequently obtained for such expenditure and for transfer of equivalent amount from the Consolidated Fund to Contingency Fund. The corpus of this Fund authorised by the Legislature was Rs 150 crore.

Part III: Public Account

Receipts and disbursements in respect of small savings, provident funds, deposits, reserve funds, suspense, remittances, etc., which do not form part of the Consolidated Fund, are accounted for in Public Account and are not subject to vote by the State Legislature.

II. Form of Annual Accounts

The accounts of the State Government are prepared in two volumes *viz.*, the Finance Accounts and the Appropriation Accounts. The Finance Accounts present the details of all transactions pertaining to both receipts and expenditure under appropriate classification in the Government accounts. The Appropriation Accounts present the details of expenditure by the State Government *vis-a-vis* the amounts authorised by the State Legislature in the budget grants. Any expenditure in excess of the grants requires regularisation by the Legislature.

Part B. List of Indices/ratios and basis for their calculation

Indices/ratios	Basis for calculation	
Sustainability		
Balance from current revenues	B C R	Revenue Receipts minus all Plan grants (under Major Head 1601-02,03,04)and Non-Plan revenue expenditure.
Primary Deficit		Fiscal Deficit minus interest payment
Interest Ratio		$\frac{\text{Interest payment} - \text{Interest receipts}}{\text{Total Revenue receipts} - \text{Interest receipts}}$
Capital Outlay Vs Capital receipts	Capital Outlay	Capital expenditure as per Statement No. 1 of the Finance Accounts.
Total Tax Receipts Vs GSDP	Total tax receipts	Internal Loans (net of ways and means advances) + Loans and advances from Government of India + Net receipts from small savings, Provident Funds, etc. + Repayments received from loans advanced by the State Government – Loans advanced by the State Government.
State Tax Receipts Vs Gross State Domestic Product (GSDP)	State tax receipts GSDP	Statement No.1 of Finance Accounts. As worked out by Government at current prices adopting the new series with base year 1993-94
Flexibility		
Balance from current revenues	BCR	As above.
Capital repayments Vs Capital borrowings	Capital repayments Capital borrowings	Disbursements under Major heads 6003 and 6004 minus repayments on account of Ways and Means Advances/overdraft under both the major heads. Addition under Major Heads 6003 and 6004 minus addition on account of Ways & Means Advances/overdraft under both the major heads.
Incomplete Projects		Appendix IV of Finance Accounts.
Total Tax Receipts Vs GSDP	Total Tax Receipts	As above.
Debt Vs GSDP	Debt GSDP	Borrowings and other obligations at the end of the year (Statement No.4 of the Finance Accounts). As above.
Vulnerability		
Revenue Deficit		Paragraph 1.9.6 of the Audit Report
Fiscal Deficit		Paragraph 1.9.6 of the Audit Report
Primary Deficit Vs Fiscal Deficit	Primary Deficit	Fiscal Deficit minus interest payments.
Total outstanding guarantees including letters of comfort Vs Total Revenue Receipts of the Government	Outstanding guarantees Revenue Receipts	Exhibit IV. Exhibit II.
Assets Vs Liabilities	Assets and Liabilities	Exhibit I.

Appendix II

(Reference: paragraph 2.3.2;page)

Grants/Appropriations where excess requires regularisation

Serial number	Number and title of grant/appropriation	Total grant/ appropriation (Rs)	Expenditure (Rs)	Excess (Rs)
Voted Grants -				
1.	6 Registration	53,88,46,000	53,93,35,131	4,89,131
2.	21 Fisheries	49,83,01,000	50,26,94,545	43,93,545
3.	29 Social Welfare	6,89,83,63,000	6,95,42,35,503	5,58,72,503
4.	35 Irrigation	3,65,77,62,000	4,79,37,58,975	1,13,59,96,975
5.	47 Rural Industries	98,34,58,000	1,00,72,60,013	2,38,02,013
6.	61 Loans and Advances by the State Government	4,30,25,99,000	4,52,65,02,388	22,39,03,388
Charged Appropriation -				
7.	Debt Charges	<i>30,00,60,46,000</i>	<i>31,23,71,53,635</i>	<i>1,23,11,07,635</i>
8.	29 Social Welfare	<i>1,000</i>	<i>8,860</i>	<i>7,860</i>
9.	35 Irrigation	<i>1,000</i>	<i>14,771</i>	<i>13,771</i>
10.	41 Pensions and other Retirement Benefits	<i>68,000</i>	<i>15,05,876</i>	<i>14,37,876</i>
11.	42 Miscellaneous	<i>26,23,000</i>	<i>30,33,272</i>	<i>4,10,272</i>
12.	54 Capital Outlay on Irrigation	<i>1,57,93,000</i>	<i>1,67,43,427</i>	<i>9,50,427</i>
13.	Public Debt – Repayment	<i>57,48,36,04,000</i>	<i>77,19,99,25,477</i>	<i>19,71,63,21,477</i>
Total	Voted	16,87,93,29,000	18,32,37,86,555	1,44,44,57,555
	Charged	87,50,81,36,000	1,08,45,83,85,318	20,95,02,49,318
Grand Total		1,04,38,74,65,000	1,26,78,21,71,873	22,39,47,06,873

Appendix III

(Reference: paragraph 2.3.4(b); page)

Grants/Appropriations where Supplementary provision obtained in February 2001 proved unnecessary

(Rupees in lakh)

Serial Number	Number and title of grant/appropriation	Supplementary grant/appropriation (February 2001)	Final saving
Voted Grants -			
1.	2 State Excise Department	0.02	278.76
2.	3 Motor Vehicles Acts – Administration	555.52	579.68
3.	4 General Sales Tax and Other Taxes and Duties – Administration	0.08	1415.19
4.	8 Elections	2710.78	3582.33
5.	9 Head of State, Ministers and Headquarters Staff	0.44	1422.41
6.	11 District Administration	0.33	4880.00
7.	12 Administration of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959	0.01	189.83
8.	13 Administration of Justice	0.19	789.15
9.	14 Jails	0.11	483.00
10.	15 Police	0.80	12388.83
11.	16 Fire Services	0.07	2187.26
12.	17 Education	17212.38	38070.82
13.	18 Medical	0.82	5574.77
14.	19 Public Health	0.60	1054.08

(Rupees in lakh)

Serial Number	Number and title of grant/appropriation	Supplementary grant/appropriation (February 2001)	Final saving	
15	20	Agriculture	0.80	22187.52
16	22	Animal Husbandry	0.26	2396.59
17.	23	Co-operation	0.03	1216.50
18.	25	Handlooms and Textiles	180.64	1092.53
19.	27	Rural Development	0.18	5059.88
20.	28	Labour including Factories	0.12	2134.09
21.	30	Welfare of the Scheduled Tribes and Castes etc	1063.98	2556.80
22.	31	Welfare of the Backward Classes, Most Backward Classes and Denotified Communities	0.25	2001.85
23.	32	Housing	0.06	1791.76
24.	33	Urban Development	0.01	764.82
25.	34	Civil Supplies	0.10	20658.19
26.	36	Public Works – Buildings	0.09	1026.29
27.	42	Miscellaneous	0.18	10570.93
28.	43	Stationery and Printing	0.03	354.89
29.	44	Forest Department	0.14	174.57
30.	49	Municipal Administration	0.07	13007.46
31.	54	Capital Outlay on Irrigation	0.51	17953.29
32.	55	Capital outlay on Public Works – Buildings	2279.16	3328.15
33.	56	Capital Outlay on Roads, Bridges and Shipping	0.12	8823.42
		Total	24008.88	189995.64

(Rupees in lakh)

Serial Number	Number and title of grant/appropriation	Supplementary grant/appropriation (February 2001)	Final saving
Charged Appropriations-			
1.	2 State Excise Department	0.99	1.00
2.	4 General Sales Tax and Other Taxes and Duties – Administration	0.69	0.71
3.	9. Head of State, Ministers and Headquarters Staff	40.15	131.70
4.	14 Jails	5.51	5.54
5.	15 Police	3.19	13.85
6.	17 Education	0.76	0.86
7.	18 Medical	6.90	7.92
8.	20 Agriculture	1.82	1.85
9.	21 Fisheries	0.71	0.72
10.	22 Animal Husbandry	0.55	0.68
11.	23 Co-operation	1.30	1.31
12.	28 Labour including Factories	0.01	0.02
13.	36 Public Works – Buildings	6.95	22.25
14.	38 Roads, Bridges and Shipping	4.11	4.15
Total		73.64	192.56
Grand Total		24082.52	

Appendix IV

(Reference: paragraph 2.3.4 (c); page)

**Grants where Supplementary provision obtained during 2000-2001 proved insufficient
by more than Rs 1 crore each**

(Rupees in lakh)

Serial Number	Number and title of grant	Total Supplementary grant	Final excess
Voted Grants -			
1.	29 Social Welfare	6632.16	558.73
2.	35 Irrigation	14463.94	11359.97
3.	47 Rural Industries	1773.20	238.02
4.	61 Loans and Advances by the State Government	3694.82	2239.03
Charged Appropriations -			
5.	Debt Charges	25157.76	12311.08
6.	Public Debt – Repayment	314889.50	197163.21
Total		26564.12	14395.75
Charged		340047.26	209474.29

Appendix V

(Reference: paragraph 2.3.6; page)

Statement showing persistent savings during 1998-99 to 2000-2001

(Rupees in crore)

Serial number	Number and title of grant/appropriation	1998-99		1999-2000		2000-2001	
		Amount	Percentage	Amount	Percentage	Amount	Percentage
Voted Grants -							
1.	8 Elections	10.56	36	4.65	7	35.82	59
(Saving of 10 per cent occurred during 1997-98 also)							
2.	16 Fire Services	12.28	20	8.08	13	21.87	30
3.	24 Industries	3.78	12	3.59	17	2.03	7
4.	34 Civil Supplies	543.68	47	338.51	29	206.58	11
5.	36 Public Works - Buildings	5.40	7	6.22	7	10.26	12
(Saving of 6 per cent occurred during 1997-98 also)							
6.	42 Miscellaneous	1050.76	84	171.92	38	105.71	27
(Saving occurred in preceding 3 years, the percentage of saving ranging from 11 to 73)							
7.	51 Tamil Development - Culture	5.59	19	6.47	18	1.70	5
(Saving occurred in the preceding 7 years, the percentage of saving ranging from 6 to 15)							
8.	54 Capital Outlay on Irrigation	51.49	19	122.94	25	179.53	38
(Saving occurred in the preceding 21 years, the percentage of saving ranging from 11 to 83)							
9.	56 Capital outlay on Roads, Bridges and Shipping	235.20	49	105.60	23	88.23	19
(Saving of 41 per cent occurred during 1997-98 also))							
Charged Appropriations -							
10.	7 State Legislature	0.04	13	0.01	5	0.02	9
(Saving of 16 per cent occurred during 1997-98 also)							
11.	15 Police	0.18	54	0.14	39	0.14	90
12.	20 Agriculture	0.46	100	0.03	100	0.02	100
13.	30 Welfare of the Scheduled Tribes and Castes, etc.	4.49	100	4.00	100	4.00	100
(Saving occurred in preceding 6 years, the percentage of saving ranging from 49 to 100)							
14.	36 Public Works - Buildings	0.06	22	0.06	21	0.22	60
(Saving of 6 and 55 per cent occurred during 1996-97 and 1997-98 respectively)							
15.	55 Capital Outlay on Public Works - Buildings	0.25	23	0.27	28	0.03	9
(Saving occurred in preceding 7 years, the percentage of saving ranging from 16 to 100)							

Appendix VI

(Reference: paragraph 2.3.7; page)

Statement showing cases where expenditure fell short by more than Rs 1 crore each and also by 10 per cent or more of the total provision

Serial Number	Number and title of grant/appropriation	Amount of saving (Rupees in crore) (Percentage of provision)	Main reasons for saving	
Voted Grants -				
1.	2	State Excise Department	2.79 (12)	Saving mainly occurred under (a) Headquarters Establishment – Commissioner of Prohibition and Excise Department (Rs 1.48 crore) due to finalisation of supply materials for a lesser amount than anticipated in Budget and (b) District Establishment – Revenue Establishment (Rs 1.42 crore) due to non-filling up of vacant posts.
2.	3	Motor Vehicles Acts – Administration	5.80 (15)	Saving mainly occurred under (a) Computerisation of Registration and licensing of Motor Vehicles in Transport Department (Rs 2.67 crore), (b) Regional Transport Authority – Mofussil (Rs 2.38 crore) due to non-filling up of certain vacant posts and due to decrease in Dearness allowance based on Government of India rate and (c) Payment of cash relief to traffic accident victims (Rs 1.17 crore). Specific reasons for saving under (a) and (c) have not been communicated (July 2001). Saving was partly offset by excess under lumpsum provision for Dearness and other allowances (Rs 0.31 crore), specific reasons for which have not been communicated (July 2001).
3.	4	General Sales Tax and Other Taxes and Duties – Administration	14.15 (11)	Saving mainly occurred under (a) District Establishment (Rs 12.84 crore) due to decrease in Dearness allowance based on Government of India orders and (b) Administration of Tamil Nadu Urban Land Tax (Rs 1.65 crore), specific reasons for which have not been communicated (July 2001). Saving was partly offset by excess under other items detailed in the Appropriation Accounts.

Serial Number	Number and title of grant/appropriation	Amount of saving (Rupees in crore) (Percentage of provision)	Main reasons for saving
4.	5 Stamps-Administration	2.76 (22)	Saving mainly occurred under (a) Supply from Central stamps stores due to non-supply of sufficient indented stamp papers by Nasik/Hyderabad Press (Rs 2.25 crore) and (b) Superintendence (Rs 0.65 crore), specific reasons for which have not been communicated (July 2001). Saving was partly offset by excess under sale of Court fee Stamps (Rs 0.17 crore) due to enhancement of discount/incentives to vendors.
5.	8 Elections	35.82 (59)	Saving mainly occurred under (a) State Legislative Assembly (Rs 17.36 crore) (b) Assembly Constituencies (Rs 10.30 crore) (c) Scheme of issue of photo identity cards to voters (Rs 5.49 crore) (d) Election to Lok Sabha (Rs 0.92 crore) and (e) Bye-elections (Rs 0.83 crore). Specific reasons for saving under items (a) to (e) have not been communicated (July 2001).
6.	15 Police	123.89 (12)	Saving mainly occurred under (a) District Police (Rs 66.74 crore) (b) Commissioner of Police in Districts (Rs 9.48 crore), (c) Traffic (Rs 8.81 crore), (d) Law and order (Rs 6.77 crore) (e) Police Radio Branch (Rs 4.84 crore), (f) Director General of Police (Rs 4.34 crore) (g) Highways patrols – Police force and Highways check-post scheme (Rs 3.89 crore), (h) Lease rent for vehicles replacing the condemned vehicles (Rs 3.31 crore) due to lesser DGS&D rate, (i) Crime (Rs 2.84 crore), (j) Railway Police, Chennai (Rs 2.18 crore), (k) Temple Protection Force (Rs 2.03 crore), (l) Supply of some essential commodities to certain police personnel at subsidised rates (Rs 1.90 crore) due to decrease of subsidised rate for essential commodities, (m) Airport Security,

Serial Number	Number and title of grant/appropriation	Amount of saving (Rupees in crore) (Percentage of provision)	Main reasons for saving
			Meenambakkam (Rs 1.84 crore), (n) Modernisation of Police Force (State) (Rs 1.55 crore), (o) District Establishment – Enforcement Wing (Rs 1.24 crore) and (p) Tamil Nadu Special Police Battalion-I – Expenditure when sanctioned in the State (Rs 1.69 crore). Saving under items (c), (f), (i) and (o) was mainly due to decrease in dearness allowance.
			Saving under items (a), (b), (d), (e), (g), (j), (k) and (p) were mainly due to non-filling of certain posts and decrease in dearness allowance. Specific reasons for saving under items (m) and (n) have not been communicated (July 2001).
7	16 Fire Services	21.87 (30)	Saving mainly occurred under Protection and Control – Fire stations including workshops and mobile repair squads (Rs 21.73 crore) due to administrative reasons and vacancies in more number of firemen posts.
8.	20 Agriculture	221.87 (19)	Saving mainly occurred under (a) Tariff compensation to the Tamil Nadu Electricity Board for the free supply of electricity to farmers (Rs 160.44 crore) (b) Establishment of seed centres for procurement and distribution of seeds (Rs 6.85 crore) (c) Agricultural Engineering Department – Headquarters Staff (Rs 2.36 crore) (d) National Watershed Development Project for rainfed areas (Rs 6.06 crore) (e) Comprehensive Watershed Development Project with DANIDA assistance in the composite Ramanathapuram District (Rs 1.09 crore) (f) Training and visits (Rs 4.59 crore) (g) Tractor hiring scheme (Rs 1.01 crore) (h) Scheme for Drip irrigation and Demonstration of Horticulture crops

Serial Number	Number and title of grant/appropriation	Amount of saving (Rupees in crore) (Percentage of provision)	Main reasons for saving
			<p>(Rs 4.47 crore) (i) Intensive cotton Development Programme (Rs 6.27 crore) (j) Integrated Tropical and arid zone fruits development programme (Rs 1.25 crore) (k) Soil conservation measures to prevent land slides under Hill Area Development Programme (Rs 1.00 crore), (l) Execution of Soil conservation works (Rs 4.17 crore), (m) Execution of Soil conservation works in Kundah and lower Bhavani and Vaigai Catchments (Rs 3.41 crore) (n) increasing the production of oil seeds (Rs 2.88 crore) (o) Oil seeds production programme (Rs 1.52 crore) (p) Assistance to District Rural Development Agencies under Drought Prone Areas Programme (Rs 2.58 crore) (q) Integrated Cereals Development Programme in rice based cropping system areas (Rs 2.13 crore), (r) Command Area Development Programme in Cauvery command (Rs 2.71 crore), (s) Soil conservation work on Mini Watershed basis under Western Ghat Development Programme (Rs 1.26 crore) (t) Oil palm development project (Rs 1.39 crore) (u) Integrated spices development programme (Rs 1.82 crore) (v) Integrated cashewnut Development Programme (Rs 1.10 crore) and (w) Scheme for eradication of weeds by weedicides (Rs 1.39 crore).</p> <p>Savings under items (b), (c), (d), (e), (l), (m), (n), (q), (r), (s), (v) and (w) were due to lesser requirement of Salaries, Dearness Allowance, Telephone charges, electricity charges and Festival Advances.</p>

Serial Number	Number and title of grant/appropriation	Amount of saving (Rupees in crore) (Percentage of provision)	Main reasons for saving
9.	22 Animal Husbandry	23.97 (14)	<p>Savings under items (j) and (k) were due to lesser requirement of funds under major works and savings under items (i) and (o) were due to lesser requirement of funds towards subsidies. Saving under item (t) was due to lesser advertisement charges, subsidies and Training. Saving under (u) was due to lesser procurement of Agricultural inputs. Saving under item (w) was due to lesser requirement of funds towards wages, rent, maintenance, material and supplies. Specific reasons for saving under item (a), (f), (g), (h) and (p) have not been communicated (July 2001).</p> <p>Saving mainly occurred under (a) Veterinary Hospitals and Dispensaries (Rs 11.47 crore) (b) Scheme for implementation of Agriculture Human Resources Development Programme under World Bank aid controlled by the Director of Animal Husbandry (Rs 3.63 crore), (c) Live stock farms (Rs 3.02 crore), (d) Cattle breeding unit (Rs 2.34 crore) (e) Institute of Veterinary and Preventive Medicine (Rs 1.59 crore).</p> <p>Savings under items (a), (b) (c) and (e) were mainly due to non-filling up of vacant posts. Saving under item (d) was due to non-filling up of vacant posts, non-settlement of bills and condemnation of vehicles in cattle breeding units.</p>
10.	23 Co-operation	12.16 (14)	<p>Saving mainly occurred under Reimbursement of loss incurred by Rural and Urban Fair Price Shops (Rs 7 crore), specific reasons for which have not been communicated (July 2001). The overall net saving was due to savings distributed under various other sub-heads.</p>

Serial Number	Number and title of grant/appropriation	Amount of saving (Rupees in crore) (Percentage of provision)	Main reasons for saving
11.	28 Labour including Factories	21.34 (16)	<p>Saving mainly occurred under (a) Relief to workers due to closure of mills (Rs 9 crore), (b) Industrial Training Institutes (Rs 4.88 crore) (c) Social security scheme for unorganised labourers below poverty line (Rs 3.54 crore) and (d) Machinery for enforcement of labour laws (Rs 1.56 crore)</p> <p>Savings under (a) was due to less utilisation of funds as the eligible workers of closed sick units were not identified by the screening committee. Specific reasons for saving in respect of items (b), (c) and (d) have not been communicated (July 2001).</p>
12.	31 Welfare of the Backward Classes, Most Backward Classes and Denotified Communities	20.02 (12)	<p>Saving mainly occurred under (a) House-sites for all communities of the Most Backward Classes and denotified communities below poverty line under the control of Director of Most Backward Classes and Denotified Communities (Rs 8.24 crore), (b) Job oriented Training Courses to Backward Classes (Rs 8.57 crore) (c) Job oriented training courses to Most Backward Classes/denotified communities (Rs 2.25 crore) (d) House sites for Forward Communities who live in the villages below poverty line (Rs 2.31 crore) (e) House sites to all communities of Backward classes who live in the village below poverty line under the control of Director of Backward Classes and Minorities Welfare (Rs 1.93 crore). Specific reasons for saving under items (a) to (e) have not been communicated (July 2001). Saving was partly offset by excess under free education to students of Most Backward Classes/Denotified Communities studying in Degree Courses (Rs 3.26 crore), specific reasons for which have not been communicated (July 2001).</p>

Serial Number	Number and title of grant/appropriation	Amount of saving (Rupees in crore) (Percentage of provision)	Main reasons for saving
13.	32 Housing	17.92 (26)	<p>Saving mainly occurred under (a) Upgradation of standards of Administration recommended by 10th Finance Commission – Assistance to Tamil Nadu Slum Clearance Board (TNSCB) for slum improvement in Chennai City (Rs 15 crore). (b) Grants to TNSCB for repayment of loans to financial institutions for providing fire proof Asbestos houses in slums (Rs 4.23 crore), (c) Grants to TNSCB for improvement of drinking water and sewerage system in Tenemental areas (Rs 1.42 crore). Specific reasons for saving under items (a) to (c) have not been communicated (July 20001). Saving was partly offset by excess under (i) contribution towards the difference between subsidised and economic rent fixed for slum improvement scheme (Rs 1.74 crore) due to increase in provision for the difference between subsidised and economic rent fixed for slum improvement scheme. The overall net saving was due to savings distributed under various other sub heads.</p>
14.	33 Urban Development	7.65 (20)	<p>Saving mainly occurred under (a) Tamil Nadu Urban Finance and Infrastructure Development Corporation Limited scheme for Integrated Development of Small and Medium towns (Rs 4.18 crore), (b) Regional Town Planning (Rs 1.10 crore), (c) Assistance to CMDA for repayment of loan and interest due to HUDCO under flood Alleviation and Storm Water Drainage System (Rs 2.05 crore).</p> <p>The Savings under item (a) and (b) was due to trend of expenditure under salaries, dearness allowance, Travelling allowance and office expenses. Specific reasons for savings under item (c) was not communicated (July 2001).</p>

Serial Number	Number and title of grant/appropriation	Amount of saving (Rupees in crore) (Percentage of provision)	Main reasons for saving
15.	34 Civil Supplies	206.58 (11)	Saving occurred mainly under (a) feeding of children in the age group 5-9 under Puratchi Thalaivar MGR Noon Meals Programme – Payment of cost to Tamil Nadu Civil Supplies Corporation (TNCSC) (Rs 47.84 crore) (b) reimbursement of losses incurred by TNCSC for procurement and supply of food articles under Public Distribution System (Rs 160 crore). Specific reasons for saving under items (a) and (b) were not communicated (July 2001). Saving was partly offset by excess under feeding of children in the age group 10-14 under Puratchi Thalaivar MGR Noon Meals Programme. Payment of cost to TNCSC for supply of food articles (Rs 1.01 crore).
16.	36 Public Works – Buildings	10.26 (12)	Saving occurred mainly under (a) Electrical Engineers (Rs 2.08 crore), (b) Executive Engineers – Special Divisions (Rs 1.95 crore), (c) Prorata charges on establishment (Rs 1.77 crore), (d) Buildings - other office buildings and court Buildings (Rs 1.12 crore). Specific reasons for saving under (a) to (d) have not been communicated (July 2001).
17.	42 Miscellaneous	105.71 (27)	Saving occurred mainly under (a) Payments of Raffle Prize Money (Rs 72.33 crore), (b) Bonus to Raffle agents (Rs 6.97 crore), (c) Schemes for special repairs and maintenance (Rs 30 crore). Saving under items (a) and (b) was due to withdrawal of two weekly draws of Rs 2 denomination and seven weekly draws of Re.1 denomination. Saving was partly offset by excess under Agents incentive scheme (Rs 3.92 crore) towards the settlement of bills of small savings agents incentive. The savings was counterbalanced by excess under other items detailed in Appropriation Accounts.

Serial Number	Number and title of grant/appropriation	Amount of saving (Rupees in crore) (Percentage of provision)	Main reasons for saving
18.	45 Compensation and Assignments	8.10 (10)	Saving mainly occurred under (a) Entertainment tax (Rs 10.74 crore) which was partly offset by excess under payments in lieu of resumed lands (Rs 2.55 crore). Specific reasons for the above savings/excess was not communicated (July 2001).
19.	46 Information and Film Technology	5.87 (22)	Saving mainly occurred under (a) Publicity (Rs 5.41 crore) and (b) Incentive scheme for promoting low budget Tamil Film of High Quality with a social content, specific reasons for which have not been communicated (July 2001).
20.	49 Municipal Administration	130.07 (23)	<p>Saving mainly occurred under (a) Lumpsum provision for Assignment to be made to Urban Local Bodies as per the recommendation of the State Finance Commission – Controlled by the Director of Municipal Administration (Rs 64.88 crore) and (b) Lumpsum provision for Assignment to be made to Urban Local Bodies as per the recommendation of the State Finance Commission controlled by the Director of Town Panchayat (Rs 47.26 crore), (c) Tamil Nadu Urban Development Project-II under the control of Commissioner of Municipal Administration (Rs 22.37 crore).</p> <p>Specific reasons for saving under item (a) have not been communicated. Savings under item (b) and (c) was due to actual assessment of grants to local bodies. The saving was counterbalanced by excess under other items detailed in Appropriation Accounts.</p>

Serial Number	Number and title of grant/appropriation	Amount of saving (Rupees in crore) (Percentage of provision)	Main reasons for saving
21.	54 Capital outlay on Irrigation	179.53 (38)	<p>Saving mainly occurred under (a) interest charges (Rs 127.42 crore), (b) Percentage charges for establishment transferred from 2059-Public works (Rs 19.83 crore), (c) Adhivinayagar Koil Reservoirs scheme works (Rs 15.20 crore), (d) Restoration of Channel systems (Rs 12.24 crore), (e) Kodumudiar Scheme (Rs 6.24 crore), (f) Strengthening of institutional offices under Water Resources Organisation (Rs 6.19 crore), (g) modernisation and rehabilitation of Tamarabarani system under Water Resources Consolidation Project (WRCP) Stage II (Rs 3.32 crore), (h) State Minor Irrigation Project Tanks (Rs 2.59 crore), (i) State Minor Irrigation Project – Ex-Zamin Tanks (Rs 2.42 crore), (j) Environmental Action Plan under WRCP (Rs 1.10 crore), (k) Special Minor Irrigation Programme (Rs 1.98 crore).</p> <p>Reasons for savings under (a) was due to shifting of interest charges from Capital Account to Revenue Account (Grant No.35 – Irrigation), (d) Saving on account of lesser tender, (k) non-execution of work owing to litigation and delay in land acquisition. Specific reasons for savings under items (b), (c) and (e) to (j) have not been communicated (July 2001). Saving was partly offset by excess under (i) Vaigai system (Rs 7.48 crore); (ii) Vadakupachaiyar Reservoir Scheme (Rs 3.02 crore). The excess in respect of items (i) and (ii) were due to increased provision on major works on WRCP schemes.</p>
22.	55 Capital outlay on Public Works – Buildings	33.28 (20)	<p>Saving mainly occurred under (a) District Administration (Rs 9.32 crore), (b) Public Works (Rs 6.29 crore), (c) Buildings (Rs 5.47 crore), (d) Jails (Rs 3.20 crore), (e) Percentage charges for establishment (Rs 18.01 crore). Saving was counterbalanced by excess under (i) buildings (Rs 2.55 crore), (ii) land revenue (Rs 1.92 crore), (iii) Police (Rs 1.45 crore), (iv) Construction of buildings in</p>

Serial Number	Number and title of grant/appropriation	Amount of saving (Rupees in crore) (Percentage of provision)	Main reasons for saving
23	56 Capital Outlay on Roads, Bridges and Shipping	88.23 (19)	<p>Panchayat Union Schools in Nilgiris under Hill Area Development Programme (Rs 1.18 crore), (v) National Programme for control of Blindness with World Bank Assistance construction of buildings (Rs 1.12 crore) and (vi) buildings (Rs 1.16 crore). Specific reasons for savings under items (a) to (e) and excess for items (i) to (vi) have not been communicated (July 2001).</p> <p>Saving mainly occurred under (a) Tamil Nadu State Highways Project (Rs 24.92 crore), (b) Margin Money to Chennai Metropolitan Development Authority for improvement to Radial Roads with HUDCO loan assistance (Rs 20 crore), (c) Construction of over and under bridges in lieu of existing level crossings (Rs 11.44 crore), (d) Margin money to Tamil Nadu State Construction Corporation Limited for construction of Bridges with HUDCO loan assistance (Rs 11.69 crore), (e) improvement to bus routes with loan assistance from National Bank for Agriculture and Rural Development (NABARD) (Rs 11.87 crore) and (f) Percentage charges for establishment (Rs 8.90 crore), (g) improvements to district and other Raods with loan assistance from NABARD (Rs 3.04 crore), (h) Percentage charges for machinery and equipment (Rs 1.18 crore), (i) Improvement to road works under HADP (Rs 1 crore).</p> <p>Savings under item (a) was due to surrender of funds for want of World Bank approval and under (d) was due to reduction in project cost which resulted in lower margin money to TNSCC Limited. Savings under (e) was due to modifications of works being carried out with loan assistance from NABARD. Specific reasons for savings under items (b), (c), (f) to (i) were not communicated (July 2001).</p>

Serial Number	Number and title of grant/appropriation	Amount of saving (Rupees in crore) (Percentage of provision)	Main reasons for saving
Charged appropriation			<p>Savings was counterbalanced by excess under (i) City Traffic Improvement Works (Project I) (Rs 3.19 crore) and (ii) improvements to rural roads with loan assistance from NABARD (Rs 2.73 crore).</p> <p>Specific reasons for excess under item (i) was towards forming and improving roads in and around Tiruppur City and (ii) for carrying out spill over works and new works sanctioned with loan assistance from NABARD.</p>
24	30 Welfare of the Scheduled Tribes and Castes, etc.	4.00 (100)	Saving mainly occurred under "House sites for Adi Dravidars" (Rs 4.00 crore), specific reasons for which have not been communicated (July 2001).

Appendix VII

(Reference: paragraph 2.3.8;page)

Statement showing cases where substantial surrenders were made during the year

Serial number	Number and title of Grant	Name of the scheme (Head of Account)	Amount of Surrender (Rupees in lakh)	Percentage of Surrender
1)	3 Motor Vehicles Acts - Administration	Computerisation of Registration and licencing of Motor vehicles in Transport Department (2041.00.800.I.AF)	249.24	80
<p>Due to non-fulfilment of certain conditions of the department payment to Tata Infotech Limited for Data entry work done (Rs 56.04 lakh) and Software development and installation (Rs 47.20 lakh) was not made and implementation of phase II Computerisation Programme in the department was not materialised due to non finalisation of tenders with ELCOT; Rs 146 lakh was not spent as reported by Department in August 2001. Whole Rs 249.24 lakh were not paid and was surrendered as such due to the reasons outlined above.</p>				
2)	20 Agriculture	Integrated Spices Development Programme (2401.00.108.III.SS)	182.17	100
		Integrated Cashewnut Development Programme (2401.00.108.III.ST)	110.59	100
		Integrated Tropical and arid zone fruits Development Programme (2401.00.108.III.SV)	124.52	100
<p>The entire funds got surrendered in reappropriation in respect of the above three sub heads due to introduction of new approach of macro management by Government of India, the funding pattern was changed from 100 <i>per cent</i> to 90:10 and accordingly taken to sharing between Central and State head of account with necessary administrative sanction issued in December 2000 (under the head of account 2401.00.108.UX/UV/UW)</p>				
3)	20 Agriculture	Increasing the production of oil seeds (2401.00.108.I.AB)	289.17	98
<p>Due to disbandment of Posts sanctioned for Tamil Nadu Agricultural Development Project and redeployment of staff ordered in the Government order issued in November 1999, only 7 posts were retained and the rest of the posts redeployed to 2401.00.109.AK and 2401.00.103.AN. Hence the surrender.</p>				
4)	20 Agriculture	Integrated farming in Coconut Holding for productivity improvement (2401.00.114.III.SB)	74.25	100
<p>The entire funds were surrendered in reappropriation due to introduction of macro management work plan classified from Centrally Sponsored to shared between Central and State. This was also administratively sanctioned in December 2000 under 2401.00.114.VI.UF.</p>				
5)	20 Agriculture	Intensive Cotton Development Programme (2401.00.789.VI.UB)	191.61	65
<p>Based on the administrative approval received from GOI, the Government sanctioned in July 2000 a sum of Rs 102.39 lakh under the above scheme and hence Rs 191.61 lakh provided in excess in the Budget estimate has been surrendered.</p>				

Serial number	Number and title of Grant	Name of the scheme (Head of Account)	Amount of Surrender (Rupees in lakh)	Percentage of Surrender
6)	20 Agriculture	Assistance to Small and Marginal farmers for implementation of various schemes including infrastructure buildings, controlled by Director of Agriculture (2401.00.105.III.SB)	87.00	100
<p>For promotion of Agricultural mechanisation among small farmers which is 100 <i>per cent</i> funded by Government of India a sum of Rs 87 lakh was provided in the BE for 2000-01. As the funding pattern was changed from 100 <i>per cent</i> to 90:10 sharing between Central and State Government under new macro management made approach was communicated by Tamil Nadu Government in December 2000, the head of account was changed from “Centrally sponsored” to “shared between central and state” and hence no expenditure was booked under this head.</p>				
7)	26 Khadi and Village Industries	Rebate on sale of Khadi cloth to Khadi Board (2851.00.105.II.KD)	468.83	85
<p>Surrender of funds in reappropriation was due to the announcement of new rebate policy in respect of all Khadi varieties throughout the year 2000-01, announced in September 2000.</p>				
8)	31 Welfare of the Backward Classes, most Backward classes and Denotified Communities	Sites for all communities for the MBC and Denotified Communities below Poverty line under the Control of the Director of MBC and Denotified Communities (2225.03.283.II.JB)	826.68	59
<p>The Department stated that in August 2001 the funds provided to benefit 39240 families under land acquisition scheme under the estimate for Rs 1400 lakh was not utilised fully and Government took policy decision to modify land acquisition scheme on the basis of recommendations of the State Planning Commission <i>viz.</i>, Retention of 1/3 of allotment for continued implementation of LA Scheme for distribution of house site pattas to houseless families and 2/3 diverted for construction of houses utilising house site pattas already distributed during the previous years. As the final orders regarding modification of the scheme for construction of houses were not received till March 2001. The unutilised amount of Rs 826.68 lakh was surrendered.</p>				
9)	32 Housing	Grants to Tamil Nadu Slum Clearance Board for repayment of loans to financial institutions for providing fire proof Asbestos houses in slums (2217.04.191.II.JS)	423.00	78
<p>Although a sum of Rs 543 lakh was provided in the Budget estimate for the repayment of loans to Housing and Urban Development Corporation (HUDCO), the administrative sanction and guarantee for the loans from HUDCO was issued in May 2000. As the loan proposed by the Board could not be obtained in time this requirement was reduced in to Rs 120 lakh for the loans actually obtained from HUDCO and Rs 423 lakh was surrendered in reappropriation.</p>				
10)	37 Environment	Environmental improvement of river Cauvery under the National River Action Plan (3435.04.103.III.SA)	450.00	90
<p>The proposals of Tamil Nadu Water Supply and Drainage Board (TWAD) for Rs 850 lakh sent in October 1999 was reduced to Rs 500 lakh based on progress of work and necessary provision made in budget. In September 2000, Government of India released Rs 250 lakh directly to the TWAD Board for implementation of the scheme. Hence the requirement was reduced by the Director of Environment and necessary sanction obtained in March 2001. The surrender was due to change in pattern of release of funds by Government of India.</p>				

Serial number	Number and title of Grant	Name of the scheme (Head of Account)	Amount of Surrender (Rupees in lakh)	Percentage of Surrender
11)	48 Water supply	Grants to Municipalities for water supply scheme (2215.01.191.II.JF)	700.00	100
<p>Based on the Government sanction for water supply and sanitation to the Municipalities Rs 700 lakh was provided in the estimate. This item of work was accommodated as Basic Amenities Programme for Municipalities under Demand 49 and funds obtained in supplementary estimate. Hence the entire amount unspent was surrendered under the Grant.</p>				
12)	56 Capital outlay on Roads, Bridges and Shipping	Special Bridges Schemes (5054.04.800.II.JL)	255.12	64
<p>The BE for 2000-01 contained one major scheme viz., Construction of high level bridge at Singarathope for Rs 400 lakh. The Department stated (July 2001) that though estimate for construction of high level bridge at Singarathope was sanctioned in July 1998, due to change in design in various stages of construction of high level bridge at Singarathope the work could not be completed as planned resulting in non-utilisation of the budget provision to the extent of Rs 255.12 lakh and surrendered in reappropriation.</p>				
13)	56 Capital outlay on Roads, Bridges and Shipping	Roads in Cyclone affected areas, CE Project II (5054.04.800.II.JV)	109.13	65
<p>Although the department sent proposals for Rs 69.13 lakh, a sum of Rs 169.13 lakh was provided in the Budget estimate. The department therefore surrendered excess provision of Rs 100 lakh and Rs 9 lakh towards non-settlement of land acquisition.</p>				
14)	56 Capital outlay on Roads, Bridges and Shipping	Tamil Nadu State Highways Project (5054.80.800.II.PB)	2386.26	80
<p>The Project Director, Tamil Nadu Road Sector Project obtained Rs 25 crore towards advance payment to contractors for execution of the Project and Rs 5 crore for project coordinating consultancy service for TNRS Project under World Bank loan 4114. The land acquisition was sanctioned in March 2001 and World Bank clearance for taking up the Project was yet to be received. Pending clearance by World Bank, funds were obtained in advance to requirements and surrendered in reappropriation.</p>				
15)	60 Miscellaneous Capital outlay	Construction of buildings for Police Academy recommended by X Finance Commission (4055.00.210.II.JA)	1000.00	100
<p>This was sanctioned as a Turnkey Project for Rs 36.23 crore in July 2000 by Government and a sum of Rs 1000 lakh provided in the Budget for Tamil Nadu Police Housing Corporation for construction of Police Academy and was sanctioned in January 2001 with specific instructions to credit in Deposit Account (8443.00.800.AE). The entire amount was surrendered in March 2001 in reappropriation without any specific reasons. Similarly the entire provision of Rs 73.92 lakh made in 1996-97 and Rs 92.41 lakh provided in 1997-98 and Rs 110.88 lakh in 1998-99 were surrendered due to non-obtaining of approval of plans and estimates and selection of suitable sites in Revenue Demand under 15.Police.</p>				

Appendix VIII

(Reference: paragraph 2.3.9; page)

Excess/Unnecessary/Insufficient Reappropriation of funds

(Rupees in lakh)

Serial number	Grant Number and title of Grant / Appropriation	Head of Account	Reappropriation	Final Excess (+)/ Saving (-)
1.	3 Motor Vehicles Acts- Administration	2041.797.IIJA	199.99	(-) 200.00
2.	4 General Sales tax and other Taxes and Duties – Administration	2040.101.IAB	(-) 430.04	(-) 853.57
3.	Debt Charges	2049.01.101.IBV	0.02	(-) 304.03
4.		2049.01.101.IBW	(+) 641.77	(-) 477.12
5.		2049.01.101.ICA	(+) 22.49	(+) 349.41
6.		2049.01.101.ICD	(+) 914.87	(-) 217.20
7.		2049.01.200.IAA	(+) 1354.21	(-) 378.19
8.		2049.01.200.IAX	(-) 155.31	(-) 287.89
9.		2049.03.101.IAB	(+) 556.28	(-) 2463.78
10.		2049.03.104.IAJ	(+) 1169.99	(-) 1886.00
11.		2049.04.107.IAA	(-) 213.85	(+) 244.91
12.		2049.04.108.IAA	(+) 213.61	(+) 2321.35
13.		2049.60.101.IAA	(-) 0.02	(-) 407.47
14.		2049.60.101.IAE	(+) 11.99	(-) 233.60
15.		2049.60.101.IAN	(+) 665.60	(-) 946.15
16.	8 Elections	2015.103.IAA	(+) 3.13	(-) 1033.55
17.		2015.106.IAA	(-) 21.31	(-) 1714.81
18.		2015.108.IAA	(+) 21.36	(-) 570.11
19.	11 District Administration	2029.102.IAG	(-) 366.50	(-) 391.90
20.		2029.102.IAQ	(-) 200.38	(-) 205.29
21.		2053.093.IAA	(+) 180.22	(-) 518.92
22.		2053.094.IAA	(+) 46.93	(-) 206.90
23.		2053.094.IAB	(-) 363.50	(-) 684.83
24.		2053.094.IAC	(-) 1324.72	(-) 1293.20
25.		2054.097.IAA	(-) 331.39	(-) 350.24
26.		3454.01.800.IAC	(-) 170.58	(+) 1262.51
27.	14 Jails	2056.101.IAA	(+) 126.98	(-) 247.73
28.	15 Police	2055.001.IAA	(-) 46.16	(-) 387.83
29.		2055.108.IAA	(+) 1.61	(+) 226.51

(Rupees in lakh)

Serial number	Grant Number and title of Grant / Appropriation	Head of Account	Reappropriation	Final Excess (+)/ Saving (-)
30.	15 Police	2055.108.IAB	(-) 1068.81	(+) 391.37
31.		2055.108.IAC	(-) 39.41	(-) 244.99
32.		2055.108.IAD	(-) 218.49	(-) 662.58
33.		2055.109.IAA	(-) 8079.82	(+) 1406.35
34.		2055.109.IAF	(-) 36.09	(-) 220.08
35.		2055.115.IAA	(+) 1361.97	(-) 1331.72
36.	16 Fire Services	2070.108.IAB	(-) 1837.50	(-) 335.78
37.	17 Education	2202.01.101.IAA	(-) 1958.48	(-) 749.75
38.		2202.01.101.IAC	(+) 5779.74	(-) 1553.12
39.		2202.01.102.IAD	(+) 2490.83	(-) 10445.97
40.		2202.01.102.IIJA	(+) 153.23	(+) 405.51
41.		2202.01.102.IIJJL	(+) 41.85	(-) 729.33
42.		2202.01.103.IAA	(+) 5.04	(+) 275.41
43.		2202.01.104.IAA	(-) 2316.10	(-) 452.52
44.		2202.02.109.IAA	(-) 7512.83	(-) 1376.49
45.		2202.02.109.IAB	(-) 684.13	(-) 1184.60
46.		2202.02.109.IIJJX	(+) 61.92	(-) 393.71
47.		2202.02.110.IAA	(+) 3444.89	(-) 1885.07
48.		2202.02.800.IIJJJE	(-) 586.14	(-) 294.69
49.		2202.03.102.IAAK	(-) 0.01	(-) 228.91
50.		2202.03.103.IAA	(-) 223.98	(-) 2344.98
51.		2202.03.103.IAB	(+) 71.92	(-) 790.61
52.		2202.03.104.IAA	(-) 80.31	(-) 7299.93
53.		2202.03.104.IAB	(+) 224.33	(-) 462.04
54.		2202.04.200.VI.UA	(+) 482.34	(-) 409.09
55.		2203.104.IAA	(-) 0.01	(-) 409.36
56.		2203.105.IAA	(+) 196.19	(-) 523.84
57.		2203.112.IAA	(+) 52.02	(-) 587.99
58.	18 Medical	2210.01.102.IAG	(-) 733.10	(-) 908.56
59.		2210.01.110.IAV	(-) 260.50	(-) 500.73
60.		2210.01.110.IAW	(-) 78.30	(+) 352.15
61.		2210.05.105.IAB	(-) 139.15	(-) 312.13
62.		2210.05.105.IAC	(+) 91.09	(+) 223.87
63.	19 Public Health	2211.101.III.SA	(-) 341.64	(-) 233.23
64.		2211.103.III.SF	(+) 105.87	(-) 360.10
65.	20 Agriculture	2401.103.IAN	(-) 224.45	(-) 461.03

(Rupees in lakh)

Serial number	Grant Number and title of Grant / Appropriation	Head of Account	Reappropriation	Final Excess (+)/ Saving (-)
66.	20 Agriculture	2401.109.I.AK	(+) 257.14	(-) 715.80
67.		2401.119.VI.UC	(+) 144.99	(-) 592.32
68.		2402.102.III.SE	(-) 870.72	(+) 529.32
69.		2402.102.III.SS	(-) 1801.26	(+) 1195.05
70.		2402.102.VI.UM	(+) 1195.93	(-) 1186.56
71.		2402.102.VI.UN	(+) 655.07	(-) 652.99
72.		2501.02.800.II.JA	(+) 244.04	(-) 502.25
73.	21 Fisheries	2405.800.VI.UA	(+) 141.19	(-) 265.35
74.	22 Animal Husbandry	2403.101.I.AA	(-) 891.95	(-) 254.68
75.	25 Handlooms and Textiles	2851.103.I.AS	(-) 991.00	(-) 611.49
76.		2851.103.I.AW	(+) 46.31	(-) 309.94
77.	27 Rural Development	2236.02.102.I.AF	(-) 965.90	(+) 1221.16
78.		2505.01.702.II.JA	(-) 68.40	(+) 3098.88
79.		2505.01.702.II.JB	(-) 454.42	(+) 1156.89
80.		2505.01.702.II.JE	(+) 26.67	(+) 936.10
81.		2505.01.702.VI.UH	(+) 1199.92	(-) 2399.85
82.		2505.01.789.II.JD	(+) 127.80	(-) 935.96
83.		2515.001.I.AE	(-) 3329.93	(+) 382.77
84.		2515.800.II.JQ	(+) 5.17	(+) 840.59
85.		2515.800.II.JZ	(+) 466.40	(-) 359.32
86.	28 Labour including Factories	2230.01.111.I.AE	(-) 521.35	(-) 379.04
87.	29 Social Welfare	2235.60.102.I.AE	(+) 78.12	(+) 478.66
88.		2236.02.101.II.JN	(-) 926.52	(+) 601.88
89.		2236.02.101.III.SC	(+) 239.74	(+) 288.14
90.	30 Welfare of the Scheduled Tribes and Castes, etc.	2225.01.277.I.AA	(-) 714.63	(-) 1062.80
91.		2225.01.277.I.AB	(-) 62.16	(-) 788.70
92.		2225.01.277.I.AE	(-) 58.91	(-) 490.98
93.	31 Welfare of the Backward Classes, Most Backward Classes and Denotified Communities	2225.03.277.II.KI	(-) 247.71	(-) 609.47
94.	33 Urban Development	2217.05.191.II.JK	(-) 165.47	(+) 237.84
95.		2217.05.191.II.JP	(+) 32.55	(-) 237.84

(Rupees in lakh)

Serial number	Grant Number and title of Grant / Appropriation	Head of Account	Reappropriation	Final Excess (+)/ Saving (-)
96.	34 Civil Supplies	2236.02.102.I.AD	(+) 1652.75	(-) 1551.22
97.		2236.02.102.I.AE	(-) 3294.91	(-) 1488.94
98.	35 Irrigation	2701.80.800.I.AA	(+) 1621.59	(-) 14040.40
99.	38 Roads, Bridges and Shipping	3054.04.337.I.AB	(+) 490.06	(+) 920.11
100.		3054.80.797.I.AA	(+) 233.33	(-) 402.33
101.	41 Pensions and Other Retirement Benefits	2071.01.104.I.AA	(-) 95.69	(+) 281.08
102.	42 Miscellaneous	2075.103.I.AC	(-) 6196.79	(-) 1035.90
103.		2075.103.I.AD	(-) 480.00	(-) 216.81
104.		2235.01.105.I.AC	(+) 63.68	(-) 221.48
105.		2235.60.200.I.AY	(+) 191.99	(+) 291.97
106.		2235.60.200.I.BE	(+) 709.99	(-) 314.50
107.		2235.60.200.I.BL	(+) 577.98	(-) 294.50
108.		2235.60.200.I.CS	(+) 0.03	(+) 303.77
109.		2235.60.800.I.AP	(+) 499.99	(-) 500.00
110.	44 Forest Department	2406.01.001.I.AB	(-) 338.69	(+) 273.50
111.	47 Rural Industries	2851.102.II.LL	(+) 1.57	(+) 2028.79
112.	49 Municipal Administration	2217.05.191.II.PD	(+) 1166.57	(-) 1166.58
113.		3604.200.I.BA	(-) 1834.46	(-) 2891.40
114.	54 Capital Outlay on Irrigation	4701.03.217.II.PA	(-) 30.60	(-) 593.41
115.		4701.03.255.II.PA	(+) 152.77	(-) 302.87
116.		4701.03.258.II.PC	(-) 0.14	(-) 1520.21
117.		4701.03.271.II.PA	(+) 299.99	(-) 448.76
118.		4701.03.288.II.PA	(+) 39.99	(-) 371.51
119.		4701.03.301.II.JA	(+) 399.98	(-) 259.63
120.		4701.80.800.II.PI	(-) 359.69	(-) 259.21
121.	55 Capital Outlay on Public Works-Buildings	4210.01.110.II.JA	(+) 316.62	(-) 654.60
122.	56 Capital Outlay on Roads, Bridges and Shipping	5054.04.337.II.JK	(+) 333.86	(-) 637.63
123.	60 Miscellaneous Capital Outlay	4515.103.II.JA	(-) 4928.81	(-) 348.40
124.		4515.800.II.JE	(+) 4182.23	(-) 2108.52
125.	61 Loans and Advances by the State Government	7610.202.I.AA	(+) 2835.00	(-) 256.69
126.	Public Debt - Repayment	6004.01.102.I.AA	(+) 231.14	(-) 788.85
127.		6004.02.101.I.AA	(-) 71.76	(-) 29600.00

Appendix IX

(Reference: paragraph 2.4.3; page)

Rush of Expenditure

(Rupees in lakh)

Serial number	Head of account Scheme/Service	Total expenditure	Expenditure incurred in March 2001	Percentage of expenditure in March 2001 to total expenditure
1.	2202.03.102.I.AC	2000.00	1366.74	68
2.	2401.00.800.I.AT	31943.00	31943.00	100
3.	2515.00.800.II.JW	5948.51	3113.53	52
4.	2230.01.111.I.AD	3000.00	3000.00	100
5.	3435.04.103.III.SC	1100.00	1100.00	100
6.	2851.00.102.II.LL	2030.36	2030.36	100
7.	2215.01.102.I.AB	8477.65	4982.23	58
8.	2217.05.191.II.JH	2341.56	2060.89	88
9.	4217.01.190.II.JA	1594.62	1594.62	100
10.	4515.00.103.II.JA	3776.60	3776.60	100
11.	6215.02.190.II.PB	2794.49	2794.49	100
12.	6216.80.800.I.AH	1751.24	1751.24	100
13.	6217.60.191.II.JS	6500.00	6500.00	100
14.	6217.60.191.II.PC	2000.00	2000.00	100
15.	6515.00.800.II.JA	1291.96	1290.59	99
16.	2049.03.104.I.AK	11500.22	11500.00	99
			80804.29	

Appendix X

(Reference: paragraph 2.6 (a); page)

Statement showing grant-wise details of expenditure incurred on schemes which constituted New Service/New Instrument of Service met by token provision and through reappropriation

(Rupees in lakh)

Serial number	Grant/ Appropriation	Head of account Scheme/ Service	Budget provision	Reappropriation	Expenditure
1.	27	3604.101.I.AA Local Cess Surcharge Matching Grant	0.01	(-) 0.01	112.19
2.	27	3604.200.II.JA Grants to Local Bodies under the Control of Secretary to Government, Rural development Department as per the recommendation of the 10 th Finance Commission	0.01	(-) 0.01	145.09
3.	60	4405.105.II.JE Development of Infrastruc- tural facilities in fishing villages	0.02	(-) 0.02	119.88
Total					377.16

Appendix XI

(Reference: paragraph 2.6 (a); page)

Statement showing grant-wise details of expenditure incurred on schemes which constituted New Service/New Instrument of Service

(Rupees in lakh)

Serial Number	Grant/Appropriation	Head of account Scheme/Service	Budget provision	Reappropriation	Expenditure
1.	3	2235.02.800.I.AA Lumpsum provision for dearness and other allowances	..	..	31.07
2.	11	2053.094.I.DU Establishment for acquisition of land for conversion of NH.7 (Hosur to Krishnagiri) into four laning	..	..	23.59
3.		2053.094.I.CT Establishment for acquisition of Land to set up a foundry Grade Pig Iron Project	..	..	16.55
4.	15	2235.02.104.I.AE Care Camps in Chennai City	..	..	34.64
5.	17	2202.02.800.VI.UA Vocationalisation of Higher Secondary Education	..	..	23.27
6.		2205.105.I.AD Grants to certain libraries	..	..	40.00
7.	19	2235.02.102.I.AA Care of Pre-school Children in the age-group of 2 to 5 years	..	..	19.62
8.	25	2851.103.III.SO Implementation of Integrated Handloom Village Development Programme	..	..	29.47
9.	27	2236.02.102.I.AD Feeding of Children in the Age group 10-14 under Puratchi Thalaivar MGR Noon Meal Programme – Payment of cost to Tamil Nadu Civil Supplies Corporation for supply of food articles	..	..	853.44
10.		2501.06.800.II.JA Development of Women and Children in Rural areas under Integrated Rural Development Programme	..	..	352.07

(Rupees in lakh)

Serial Number	Grant/Appropriation	Head of account Scheme/Service	Budget provision	Reappropriation	Expenditure
11.	27	3604.200.I.AB Matching Grant to town Panchayat on account of collection of tax on Agricultural Land	..	..	309.76
12.		3604.200.I.AN Local Roads	..	..	23.70
13.		2501.06.789.II.JB Special Component Plan for Scheduled Castes	..	..	17.07
14.		2515.800.I.AA Lumpsum provision for unforeseen expenditure	..	..	14.94
15.		2515.800.II.JA Sammelans	..	..	228.27
16.	29	2235.60.102.I.BK Supply of Dhoties and Sarees to old age pensioners	..	..	78.13
17.	30	2225.01.793.II.LY Extension of Officers (Adi-Dravidar Welfare)	..	..	24.60
18.		2225.01.793.II.JE School Education	..	..	20.95
19.		2225.02.800.I.AA Payment for Funeral Rites	..	..	13.73
20.	31	2225.03.277.II.KH Special Coaching to students belonging to MBCs/DNCs	..	..	55.36
21.		2225.03.277.II.JF Post Matric Scholarship to Backward Classes	..	..	22.04
22.		2225.02.277.I.AE Maintenance of Tribal Schools	..	..	14.44
23.	35	2702.01.800.I.AA Special Maintenance - Flood Maintenance Works	..	..	39.58
24.	40	2245.01.102.I.AC Grants to Panchayat Union (Panchayats for transportation and Water Supply in drought affected areas)	..	..	102.34
25.	41	2071.01.101.I.AB Payments to other Governments	..	..	99.19

(Rupees in lakh)

Serial Number	Grant/ Appropriation	Head of account Scheme/Service	Budget provision	Reappropriation	Expenditure
26.	46	2235.60.102.I.AI Pension to distinguished persons and their dependants	..	..	31.99
27.	48	2215.01.101.I.AC Tuticorin Harbour Project 20 MG Water supply scheme	..	..	16.98
28.	52	4401.800.II.JA Add – Percentage charges for establishment transferred from 2059 – Public Works	..	..	10.09
29.		4415.01.800.II.JW Add – Percentage charges for establishment transferred from 2059 – Public Works	..	..	12.89
30.	54	4701.03.255.II.PH Direction and Administration	..	..	113.88
31.		4701.03.273.II.PB Establishment charges on percentage basis	..	..	90.07
32.		4701.03.258.II.PA Direction and Administration	..	..	76.11
33.		4701.80.800.II.PW Add – Percentage charges for establishment transferred from “2059 – Public Works”	..	..	67.47
34.		4702.800.II.JC Add – Percentage charges for establishment transferred from “2701 – Major and Medium Irrigation”	..	..	45.20
35.		4711.01.800.II.JG Add – Establishment charges transferred on percentage basis from “2701 – Major and Medium Irrigation”	..	..	31.52
36.		4702.800.II.JA Add – Percentage charges for establishment transferred from “2059 – Public Works”	..	..	28.91
37.		4701.03.289.II.PB Percentage charges on Establishment	..	..	20.47
38.		4701.03.248.II.PB Direction and Administration	..	..	15.43
39.	55	4225.80.800.II.JA Construction of Baba Saheb Dr. Ambedkar Centenary Memorial	..	..	72.79

(Rupees in lakh)

Serial Number	Grant/Appropriation	Head of account Scheme/Service	Budget provision	Reappropriation	Expenditure
40.	55	4250.00.800.I.AA Buildings controlled by Commissioner of Hindu Religious and Charitable Endowments	..	..	34.61
41.		4059.01.800.VI.UW Add – Percentage charges for establishment transferred from Major head “2059 – Public Works”	..	..	15.31
42.	58	4415.05.800.II.PA Scheme for Implementation of Agricultural Human Resources Development Project under World Bank Aid Controlled by the Commissioner of Fisheries	..	..	22.29
43.	60	4515.190.II.JA Share Capital Contribution to the Dharmapuri District Development Corporation	..	..	193.54
44.	61	6425.108.I.BC Loans to Cooperative Institutions and Banks controlled by the Commissioner of Sugar	..	..	3000.00
45.		7610.202.II.PD Advances to Village Health Nurses, etc., under DANIDA Project	..	..	96.57
46.		6515.101.II.JA Loans to local bodies controlled by Director of Town Panchayat	..	..	56.09
47.		6215.01.191.I.AH Loans to Maraimalai Nagar Water Supply Schemes – Controlled by the Secretary to Government, Rural Development and Local Administration Department	..	..	28.96
48.		7610.201.I.AB Loans to Government servants for construction of Houses	..	..	24.29
49.		6425.107.II.JA Loans to Cooperative Institutions and Banks – Controlled by Director of Industries and Commerce	..	..	21.45

(Rupees in lakh)

Serial Number	Grant/Appropriation	Head of account Scheme/Service	Budget provision	Reappropriation	Expenditure
50.	Debt Charges	2049.01.123.I.AA Interest on Special Securities issued to National Small Savings Fund of the Central Government by State Government	..	..	3975.08
51.		2049.01.115.I.AA Interest on Ways and Means advances from Reserve Bank of India	..	..	1640.25
52.		2049.01.101.I.CE Tamil Nadu Government loan 11.85 per cent loan – 2009	..	..	106.43
53.	Public Debt – Repayment	6003.109.I.AM Loans from HUDCO Limited for Rural Water Supply schemes through TWAD Board	..	..	789.49
Total					13125.98

Appendix XII

(Reference: paragraph 2.6 (a); page)

Statement showing grant-wise details of expenditure incurred on schemes which constituted New Service/New Instrument of Service met by reappropriation

(Rupees in lakh)

Serial number	Grant/Appropriation	Head of account Scheme/Service	Budget provision	Reappropriation	Expenditure
1.	31	2250.00.800.II.JC Grants to Tamil Nadu Wakf Board	..	20.00	20.00
2.	55	4202.04.105.II.JA Buildings	..	15.08	13.70
3.		4202.01.202.III.SX Vocationalisation of Secondary Education at +2 level (Buildings under the Control of Director of Technical Education)	..	1.34	13.61
Total					47.31

Appendix XIII

(Reference: paragraph 2.6 (b); page)

**Statement showing the grant-wise details of schemes assisted by Central Government,
where only token provision was made in the Budget Estimates**

(Rupees in lakh)

Serial number	Grant/Appropriation	Head of account Scheme/Service	Budget provision	Reappropriation	Expenditure
1.	17	2204.104.VI.UF Grants to Sports Development Authority of Tamil Nadu for District Level Sports Stadium	0.01	..	15.00
2.	22	2403.105.III.SA Scheme for Integrated Piggery Development	0.01	..	13.94
3.	40	2245.02.193.I.AN Assistance to Local Bodies for repairs and restoration of roads, buildings, street lights, drainage etc.,	0.01	..	174.59
4.		2245.02.193.I.AH Repair and restoration works of Corporation of Chennai, Madurai and Coimbatore	0.01	..	100.00
5.		2245.02.102.I.AA Repairs and Restoration of protected water supply silted wells, pumpsets, etc.	0.01	..	23.81
6.		2245.02.107.I.AA Assistance for repairs and restoration of damaged Government Office Buildings	0.01	..	22.28
7.	58	4551.06.106.III.SN Afforestation for Eco-development, Eco-restoration, Eco-preservation, Conservation of Nature reserves and monitoring of Forestry schemes in Tirunelveli, Madurai, Coimbatore and Kanyakumari districts.	0.01	(-) 0.01	56.24
Total					405.86

Appendix XIV

(Reference: paragraph 2.8; page)

Shortfall/Excess in recoveries exceeding Rs 1 crore

(Rupees in crore)

Serial Number	Number and title of grant	Estimated Recovery	Amount of excess (+)/shortfall (-) as compared to estimate	Main reasons for the excess/shortfall
1.	11 District Administration	7.19	(+) 10.78	Mainly due to more recovery made under the heads relating to acquisition of Land for the Tamil Nadu Housing Board, Small Industries Promotion Corporation of Tamil Nadu Limited and Tamil Nadu Corporation for Industrial Infrastructure Development.
2.	12 Administration of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959	18.12	(-) 17.91	Mainly due to non-recovery under Tamil Nadu Hindu Religious and Charitable Endowment Fund Account.
3.	15 Police	7.81	(+) 7.97	Mainly due to more recovery under the heads of account "2055.108.I.AB. Law and Order", 109.I.AA. District Police" and AL Commissioner of Police in Districts".

Rupees in crore)

Serial Number	Number and title of grant	Estimated Recovery	Amount of excess (+)/shortfall (-) as compared to estimate	Main reasons for the excess/shortfall
4.	17 Education	35.33	(+) 16.28	Mainly due to more recovery under the heads of account "2202.01.101.I.AC. Salaries to Panchayat Union Elementary School Teachers, 102.II.JA Additional Enrolment of Pupils of the age group 6 to 11" and "2202.02.108.I.AA. Examinations conducted by the Director of Government Examinations".
5.	18 Medical	4.52	(+) 2.72	Mainly due to more recovery made under "2210.01.110.I.AA District Headquarters Hospital, AB. Taluk Headquarters Hospital, AW. Improvements to Teaching Hospitals", 2210.05.105.AL. Improvements to Medical Colleges and various other sub-heads of "2210.01.110 Hospitals and Dispensaries" and "2210.05.105. Allopathy".
6.	21 Fisheries	0.19	(+) 3.41	Mainly due to recovery made under the head of account "2405.800.II.JW Assistance to Fishermen for purchase of diesel/kerosene etc., against 'Nil' Budget Estimates.
7.	22 Animal Husbandry	0.99	(+) 1.15	Mainly due to more recovery made under the head of account "2403.102.II.PA Livestock Development Project with DANIDA assistance".

Rupees in crore)

Serial Number	Number and title of grant	Estimated Recovery	Amount of excess (+)/ shortfall (-) as compared to estimate	Main reasons for the excess/shortfall
8.	27 Rural Development	1.60	(+) 2.14	Mainly due to recovery made under the head of account "2225.80.800.II.JF Formation of Periyar Ninaivu Samathuvapuram" against 'NIL' Budget Estimate and due to recoveries made under various sub-heads of Major Head "2236" against "NIL" Budget Estimates.
9.	29 Social Welfare	0.80	(+) 6.79	Mainly due to more recovery made under the heads of account "2235.02.103.I.AZ Cash assistance to Pregnant Women below poverty line, 2235.60.102.I.AA Old age pensions and 2235.60.800.I.AS Receipts from Government of India National Social Assistance and various other sub-heads of Major Head "2235" against 'Nil' Budget Estimates.
10.	30 Welfare of the Scheduled Tribes and Castes, etc.	1.49	(+) 6.93	Mainly due to recovery made under the head of account "2225.01.277.III.SA. Educational Concessions and under "2225.01.902.I.AA Amount met from Tamil Nadu Special Welfare Fund" against "NIL" Budget Estimates.
11.	31 Welfare of the Backward Classes, Most Backward Classes and Denotified Communities	0.52	(+) 2.66	Mainly due to recovery made under the head of account "2225.03.277.I.AG Post Matric Scholarships to Backward Classes" against "Nil" Budget Estimates.

(Rupees in crore)

Serial Number	Number and title of grant	Estimated Recovery	Amount of excess (+)/shortfall (-) as compared to estimate	Main reasons for the excess/shortfall
12.	35 Irrigation	24.47	(+) 58.24	Mainly due to pro-rata adjustments made under the head of account "2701.80.001.IAJ" Deduct pro-rata charges for establishment transferred to individual schemes under the major heads "2701 and 3056" against "Nil" Budget Estimate.
13.	36 Public Works - Buildings	35.13	(-) 18.28	Mainly due to less adjustment made under the head of account "2059.80.001.IAM Deduct – Establishment Charges transferred on percentage basis to various capital major heads.
14.	38 Roads, Bridges and Shipping	86.89	(-) 11.97	Mainly due to less adjustment made under the head of account "3054.80.001.IAJ Deduct – Establishment Charges transferred on percentage basis to capital major heads" off-set by more recovery made under the Head of Account "3054.03.052.IAC Deduct – Machinery and Equipment charges transferred on percentage basis to Capital major heads.
15.	40 Relief on account of Natural calamities	3.10	(+) 100.00	Mainly due to more adjustment made under "2245.05.901.IAA Deduct – Amount met from Calamity Relief Fund.

(Rupees in crore)

Serial Number	Number and title of grant	Estimated Recovery	Amount of excess (+)/ shortfall (-) as compared to estimates	Main reasons for the excess/shortfall
16.	41 Pensions and other Retirement Benefits	61.50	(-) 50.28	Mainly due to non-recovery of amount under the heads of account "2071.01.800.I.AE Interest on belated payment of Terminal Benefits" offset by recoveries made under various minor heads of "2071" against "Nil" Budget Estimates.
17.	42 Miscellaneous	0.14	(+) 1.89	Mainly due to more recovery made under the head of account "2235.01.105.I.AC Refugee Relief measures"
18.	52 Capital outlay on Agriculture	5.00	(-) 2.70	Mainly due to less adjustment of amount under the head of account "5054.80.902.I.AA and II.JA Deduct – Amount met from Sugar Cane Cess Fund.
19	60 Miscellaneous Capital outlay	2.20	(+) 337.40	Mainly due to adjustment made under "4801.80.101.I.AC. Deduct – Receipts and Recoveries on Capital Account" against "Nil" Budget Estimates. The recovery amount represents the adjustment relating to conversion of equity share capital assistance to Tamil Nadu Electricity Board, into Tariff Compensation.

Appendix XV

(Reference: paragraph 3.2.4.1; page)

Funding pattern and proposal for Ninth Five Year Plan

I Funding pattern

Name of the scheme/programme	Pattern adopted
(1) Soil conservation schemes/ programmes in hills and plains	Expenditure is met by the State Government initially and later recovered with due interest after deducting subsidy from farmers in 10 equal annual instalments after a moratorium period of 2 years. Farmers are given subsidies at the rate of 25 per cent in plains and 40 per cent in hills.
(2) Integrated Tribal Development Programme (ITDP)	100 per cent subsidy given to farmers.
(3) Western Ghat Development Programme (WGDP)	Works are carried out with 50 per cent subsidy and 50 per cent loan. The loan portion is recoverable from the farmers with due interest in 10 equal annual instalments after a moratorium period of 2 years.
(4) Hill Area Development Programme (HADP)	Works are carried out with 50 per cent subsidy and 50 per cent loan. The loan portion is recoverable from the farmers with due interest in 10 equal annual instalments after a moratorium period of 2 years. (except works relating to prevention of land slides which are carried out with 100 per cent subsidy)
(5) River Valley Project	This centrally sponsored programme is implemented with 100 per cent central assistance of which 50 per cent loan to State Government. Assistance to farmers is given at 50 per cent subsidy and 50 per cent loan. The loan is recoverable with due interest in 10 equal annual instalments after a moratorium period of 2 years.

II Proposal for Ninth Five Year Plan

The outlay approved and the area proposed to be covered under various soil conservation scheme during Ninth Five Year Plan period (1997-2002).

	Outlay proposed (Rupees in lakh)	Areas proposed to be covered (In Hectares)
Soil conservation in Hills and Plains	4050.00	4,00,000
Tribal areas	370.00	2,000
WGDP	1700.00	4,000
HADP	2230.00	15,000
	8350.00	4,21,000

Appendix XVI

(Reference: paragraph 3.4.5.2.6; page)

Details showing the percentage of sputum conversion during 1997-98 to 2000-2001 (upto December 2000)

Name of the District	year	Percentage of sputum conversion for			
		New cases after 2 months treatment	New cases after 3 months treatment	Relapse cases after 3 months treatment	Failure cases after 3 months treatment
Chennai	1997-98	60	61	54	56
	1998-99	60	61	59	40
	1999-2000	73	80	65	75
	2000-2001	83	88	83	50
Cuddalore	1997-98	21	25	15	60
	1998-99	30	33	31	26
	1999-2000	94	94	85	88
	2000-2001	89	91	83	65
Kancheepuram	1997-98	12	12	17	NIL
	1998-99	19	19	50	NIL
	1999-2000	20	21	4	NIL
	2000-2001	41	49	28	40
Dindigul	1997-98	37	37	69	100
	1998-99	15	15	19	-
	1999-2000	21	21	23	-
	2000-2001	24	25	24	Nil
Salem	1997-98	66	69	50	40
	1998-99	46	50	41	49
	1999-2000	27	32	30	12
	2000-2001	41	44	22	25
Thanjavur	1998-99	45	57	48	38
	1999-2000	39	32	17	13
	2000-2001	48	53	14	17

Appendix XVII

(Reference: paragraph 3.5.5.3 (i); page)

Shortfall in expenditure towards purchase of Teaching and Learning Material

Year	Provision made by GOI	Expenditure incurred by the State Government	Shortfall in expenditure incurred	Percentage of shortfall
1995-96	19,07,500	5,60,000	13,47,500	70.6
1996-97	19,07,500	8,88,170	10,19,330	53.4
1997-98	19,07,500	15,77,380	3,30,120	17.3
Total	57,22,500	30,25,550	26,96,950	47.1

Appendix XVIII

(Reference: paragraph 3.5.5.3 (ii); page)

Shortfall in expenditure towards training

Year	Allotment made by GOI towards training Rs	Expenditure incurred by the State Government Rs	Shortfall in incurring of expenditure Rs	Percentage of shortfall in incurring of expenditure under training
1995-96	6,79,000	2,66,000	4,13,000	60.8
1996-97	6,79,000	8,08,000	(-) 1,29,000	-
1997-98	6,79,000	4,40,000	2,39,000	35.2
1998-99	6,79,000	43,000	6,36,000	93.7
1999-2000	6,79,000	94,000	5,85,000	86.2

Appendix XIX

(Reference: paragraph 3.7 (ii); page)

Details of subsidy paid for unsurvived seedlings

Nature of subsidy	Area for which subsidies were given in Hectare	Area of actual survival of seedlings (in Hectare)	Area of non-survival in Hectare	Rate of subsidy per hectare fixed by GOI	Total subsidy paid for unsurvived seedlings
(1)	(2)	(3)	(4) (column (2) – (3))	(5) Rs	(6) Rs
1996-97					
Pre-project activities (To the companies)					
P.P.A	1227.94	321.42	906.52	3,575 (143 [@] x Rs 25)	32,40,809
Area Expansion (To the farmers)					
I year	1227.94	321.42	906.52	4,015	36,39,678
Maintenance Subsidy (To the farmers)					
II year	679.02	321.42	357.60	2,450	8,76,120
III Year	426.27	321.42	104.85	2,800	2,93,580
IV Year	321.42	321.42	NIL	3,235	NIL
Total (a)					80,50,187
1997-98					
Pre-project activities (To the companies)					
I instalment at Rs 20 per seedling	2076.00	434.25	1641.75	2,860 (143 x Rs 20)	46,95,405
II instalment at Rs 20 per seedling	2076.00	434.25	1641.75	2,860 (143 x Rs 20)	46,95,405
Area Expansion (Subsidy to the farmers)					
I year	2076.00	434.25	1641.75	3,014	49,48,235
Maintenance Subsidy (To the farmers)					
II year	1173.16	434.25	738.91	2,450	18,10,330
III Year	739.99	434.25	305.74	2,800	8,56,072
IV Year	434.25	434.25	NIL	2,091	NIL
Total (b)					1,70,05,447
Grand Total (a + b)					2,50,55,634

[@] 143 seedlings per hectare was fixed as per the technical recommendation fixed by NRC (OP) of ICAR centre of Andhra Pradesh

Appendix XX

(Reference: paragraph 3.13.2; page)

Details of balances as on 31 March 2001 under “8443 Civil Deposits – 800 Other Deposits”

(Rupees in lakh)

Sl. No.	Name of the Government Undertaking/ Corporation	Opening balance as on 1 April 2000	Receipts during 2000-2001	Withdrawals during 2000-2001	Closing balance as on 31 March 2001
1.	Tamil Nadu Adi Dravidar Housing and Development Corporation	5721.97	6720.54	6030.00	6412.51
2.	Tamil Nadu State Aids Control Society	10.29	Nil	2.25	8.04
3.	Tamil Nadu Civil Supplies Corporation	7245.38	159000.00	150225.17	16020.21
4.	Chennai Metropolitan Water Supply and Sewage Board	1292.14	2351.60	3200.00	443.74
5.	Tamil Nadu Electricity Board	8476.40	14144.96	21980.16	641.20
6.	Electronics Corporation of Tamil Nadu	20.46	358.99	215.71	163.74
7.	Tamil Nadu Energy Development Agency	77.90	147.53	130.32	95.11
8.	Tamil Nadu State Illness Assistance Society	707.90	500.00	29.45	1178.45
9.	Tamil Nadu Institute of Information Technology	600.00	Nil	200.00	400.00
10.	Tamil Nadu Labour Welfare Board.	36.17	69.46	86.17	19.46
11.	Tamil Nadu Maritime Board	103.50	100.00	73.00	130.50
12.	Tamil Nadu State Medical Services Corporation	7222.97	2177.94	7850.00	1550.91
13.	Tamil Nadu Police Housing Corporation	10815.56	17742.56	13870.00	14688.12
14.	Tamil Nadu Slum Clearance Board	442.10	3445.57	3015.00	872.67
15.	Tamil Nadu Text Book Corporation	2654.37	1274.38	631.25	3297.50
16.	Tamil Nadu Water Supply and Drainage Board	7248.10	65857.86	53600.00	19505.96
17.	Tamil Nadu Apex Fisheries Cooperative Federation	246.42	Nil	246.00	0.42

(Rupees in lakh)

Sl. No.	Name of the Government Undertaking/ Corporation	Opening balance as on 1 April 2000	Receipts during 2000-2001	Withdrawals during 2000-2001	Closing balance as on 31 March 2001
18.	Dr. MGR Medical University	224.72	112.50	237.50	99.72
19.	Tamil Nadu Industrial Development Corporation	38061.02	34295.00	42820.95	29535.07
20.	Tamil Nadu Small Industries Promotion Corporation	332.50	1063.48	397.50	998.48
21.	Tamil Nadu Corporation for Development of Women	Nil	2200.00	1200.00	1000.00
22.	Tamil Nadu Manual Workers Social Security Welfare Board	34.00	100.00	34.00	100.00
23.	Tamil Nadu Housing Board	376.73	2999.47	3290.67	85.53
24.	Sports Development Authority of Tamil Nadu	197.76	1481.34	1127.76	551.34
Total		921,48.36	3161,43.18	3104,92.86	977,98.68

Appendix XXI

(Reference: paragraph 3.26; page)

Cases of misappropriation pending action as on 30 June 2001

(i) Departmentwise analysis

(Rupees in lakh)

Sl. No.	Department	Number of cases	Amount
1.	Agriculture	38	51.31
2.	Commercial Taxes and Religious Endowments	8	100.96
3.	Co-operation, Food and Consumer Protection	1	0.14
4.	Education	28	20.56
5.	Environment and Forests	2	0.41
6.	Finance	7	6.97
7.	Handloom, Handicrafts, Textiles and Khadi	4	1.17
8.	Health and Family Welfare	30	35.68
9.	Home	3	7.45
10.	Information and Tourism	1	0.77
11.	Labour and Employment	3	0.19
12.	Public	1	1.92
13.	Revenue	288	48.06
14.	Rural Development	11	12.19
15.	Social Welfare and Nutritious Meal Programme	7	2.76
16.	Transport	1	0.03
Total		433	290.57

(ii) Yearwise analysis

(Rupees in lakh)

Year	Number of cases	Amount
Upto 1996-97	369	134.88
1997-98	31	31.23
1998-99	17	10.43
1999-2000	10	13.78
2000-2001	6	100.25
Total	433	290.57

Appendix XXII

(Reference: paragraph 3.26; page)

Cases of shortages etc., reported to Audit

(i) Departmentwise analysis

(Rupees in lakh)

Sl. No.	Department	Number of cases	Amount
1.	Agriculture	205	110.61
2.	Animal Husbandry and Fisheries	42	5.23
3.	Backward classes and Social Welfare	1	0.02
4.	Education	26	4.15
5.	Environment and Forests	9	11.78
6.	Finance	6	6.15
7.	Handlooms, Handicrafts, Textiles and Khadi	2	0.62
8.	Health and Family Welfare	31	24.08
9.	Home	1	0.25
10.	Labour and Employment	5	2.99
11.	Public	1	0.03
12.	Public Works	7141	2867.03
13.	Revenue	10	1.71
14.	Rural Development	11	6.84
Total		7491	3041.49

(ii) Yearwise analysis

(Rupees in lakh)

Year	Number of cases	Amount
Upto 1996-97	4825	1671.53
1997-98	1964	640.89
1998-99	469	471.06
1999-2000	125	206.91
2000-2001	108	51.10
Total	7491	3041.49

Appendix XXIII

(Reference: paragraph 3.28; page)

Inspection Reports issued to various offices upto December 2000 and pending as at the end of June 2001

Year	Number of Inspection Reports	Number of Paragraphs
1983-84	3	6
1984-85	1	1
1986-87	18	21
1987-88	56	104
1988-89	40	89
1989-90	102	176
1990-91	177	349
1991-92	195	369
1992-93	314	765
1993-94	350	737
1994-95	346	810
1995-96	425	1091
1996-97	574	1554
1997-98	599	1842
1998-99	518	2086
1999-2000	664	2585
2000-2001 (upto December 2000)	707	3024
Total	5089	15609

Appendix XXIV

(Reference: paragraph 3.28 (2); page)

Serious irregularities pending settlement as of June 2001

(Rupees in lakh)

Serial Number	Nature of Irregularities	Number of paragraphs	Amount
I FISHERIES DEPARTMENT			
1.	Non-refund of unutilised subsidies	6	397.78
2.	Unfruitful expenditure	1	24.31
3.	Excess release of funds	2	41.30
4.	Loss on loans granted to fishermen	2	12.18
5.	Infructuous expenditure	1	27.13
6.	Non-supply of VHF sets	1	90.00
7.	Excess release of subsidy	1	335.00
Total		14	927.70
II HIGHWAYS DEPARTMENT			
1.	Excess payments	44	1420.27
2.	Excess over estimates	13	1466.85
3.	Want of sanction	9	442.89
4.	Irregular expenditure to be recovered	36	5752.30
5.	Expenditure to be ratified by Government/CE	37	1554.57
6.	Loss, shortages, theft, stock not handed over etc.	33	1102.78
7.	Recovery from contractors	41	1528.27
8.	Advance payment pending adjustment	25	1860.80
9.	Miscellaneous recoveries/objections	42	2678.70
Total		280	17807.43
III SERICULTURE DEPARTMENT			
1..	Irregular utilisation of price stabilisation fund	2	313.68
2.	Acceptance of abnormal condition for loan	1	65.10
3.	Loss due to improper implementation of farm	4	60.98
4.	Non-refund of unutilised funds	2	72.01
Total		9	511.77

Appendix XXV

(Reference: paragraph 4.1.1; page)

Irrigation potential created *vis-à-vis* potential utilised

(in lakh ha)

Five Year Plan ending	Potential created			Potential utilised					Ground water Irrigation
	Canal	Tank	Total	Canals	Tanks	Total	Short fall	Percentage of shortfall	
Upto 1951	8.81	10.10	18.91	7.94	6.54	14.48	4.43	23	4.98
1956	9.56	10.10	19.66	7.91	8.09	16.00	3.66	19	5.04
1961	10.27	10.10	20.37	8.80	9.40	18.20	2.17	11	6.00
1966	10.54	10.10	20.64	8.10	9.00	17.10	3.54	17	6.40
1974	11.16	10.10	21.26	9.20	9.30	18.50	2.76	13	11.70
1978	11.64	10.10	21.74	9.25	9.10	18.35	3.39	16	9.41
1985	12.00	10.10	22.10	8.96	7.15	16.11	5.99	27	10.07
1990	12.40	10.10	22.50	7.90	5.23	13.13	9.37	42	11.69
1997	12.52	10.10	22.62	8.02	6.23	14.25	8.37	37	13.69
1997-98	12.56	10.10	22.66	8.38	6.75	15.13	7.53	33	14.13
1998-99	12.56	10.10	22.66	8.34	6.90	15.24	7.42	33	14.77
1999-2000	12.56	10.10	22.66	8.67	6.33	15.00	7.66	34	14.54

Appendix XXVI

(Reference: paragraph 4.1.1; page)

Statement showing the details of major schemes/projects with their objectives

S.No.	Name of the Project/Scheme	Objective of the Project/Scheme
1.	Tamil Nadu Water Resources Consolidation Project	Rehabilitation and Modernisation of irrigation systems (except Cauvery) to improve the efficiency and productivity of the old irrigation systems and completion of 9 on-going Medium and Minor projects
2.	Medium and Minor Irrigation Schemes	Construction of Reservoirs, Anicuts, Tanks for giving new irrigation facilities bridging gap and stabilisation
3.	Modernisation of Tank with EIC assistance	Modernisation of rain fed tanks between 100 ha and 200 ha and Ex-Zamin tanks of 4-50 ha for creating additional irrigation potential
4.	Desilting in Cauvery delta	To improve the efficiency of rivers, and channels to avoid submersion of cultivable land during flood and supply to tail end lands
5.	Special Minor Irrigation Programme	Formation of new tanks, ponds, Construction of anicuts, excavation of link canals, etc., leading to assured irrigation and erecting additional irrigation potential
6.	Tank desilting scheme	Desilting of tanks 150-400 Ac to improve the capacity of the tank
7.	State Tank Irrigation Projects	Standardisation and improvements to Ex-Zamin and PWD tanks to improve irrigation

Appendix XXVII

(Reference: paragraph 4.1.4.1 (v); page)

Statement showing unnecessary provision of funds resulting in savings

Serial Number	Name of the Scheme and year of sanction	Year	Budget Provision	Final Modified Appropriation	Expenditure	Remarks
			(Rupees in crore)			
1.	Andiappanur Odai Reservoir Project (September 1996)	1998-99	3.88	0.24	0.27	As of February 2001, only formation of road, office Building and quarters were constructed. GOI approval for acquiring forest land received in December 2000. Rs 80 lakh deposited with Revenue Department in March 1998, 4 (1) Notification for Land Acquisition issued in September 2000.
		1999-2000	3.25	1.56	1.29	
2.	Varattar Reservoir Project (April 1997)	1998-99	4.50	1.65	1.35	GOI approval for acquiring forest land obtained in December 2000. Administrative sanction for land acquisition given in July 1999. Rs 0.99 crore was released to Revenue Department as advance payment in March 1999 itself.
		1999-2000	0.56	0.95	0.10	
3.	Shenbagathope Reservoir Project (October 1996)	1998-99	0.52	1.50	0.11	Approval for transfer of forest land accorded by GOI in April 2001. Pre-valuation proposal for LA approved by Collector in November 2000.
		1999-2000	2.67	1.66	0.35	
4.	Malattar Reservoir Project (November 1997)	1998-99	NIL	0.62	0.07	Permission for transfer of forest land awaited from GOI. Pre-valuation proposal for LA approved by Collector in July 2000.
		1999-2000	1.44	0.57	0.08	
5.	Vellakal Kanar Reservoir Project (August 1998)	1999-2000	0.19	0.19	Nil	Approval for transfer of forest land given by GOI in January 2001.

GOI : Government of India

Appendix XXVIII

(Reference: paragraph 4.1.4.2 (iii); page)

Statement showing excess expenditure over approved grant by diversion of Letter of Credit

(Rupees in lakh)

Year	Head of Account	Name of Division	Budget Estimate	Revised Estimate	FMA	Actual Expenditure	LOC authorised
1999-2000	4701.03.256 - PA, PB, PE	Mordhana RP Dn	52.50	52.50	52.88	61.27	60.00
	4701.03.277- JA	New Veeranam Dn (I & II)	742.50	1688.83	1688.83	1843.76	1688.83
	4701.03.255 - PA to PE	Mordhana RP Dn	536.11	1127.72	1137.72	1390.68	1350.00
1997-98	4701.03.271- PA	Parambikulam RP Dn	1606.00	1121.55	396.00	413.45	545.00
1998-99	4701.03.255 - PA to PE	Mordhana RP Dn	1681.45	894.65	855.68	856.95	894.65
	4701.03.277 - JA	New Veeranam Dn (I & II)	612.22	922.22	877.96	1047.04	922.22
1999-2000	4701.03.292 - JA to JE	Andiappanur Odai RP Dn	325.20	155.75	115.25	122.66	276.42
	4701.03.300 - JA to JD	Varattar RP Dn	55.72	23.78	9.56	10.39	47.27
1999-2000	4701.03.287 - PA	Lower Coleroon Basin Dn	820.00	328.66	328.66	370.27	348.66
1997-98	2701.80.001.JC	Lower Palar Basin Dn	0.28	--	Nil	0.70	Nil
1998-99	2701.80.001.JC	Lower Palar Basin Dn	--	--	Nil	0.56	Nil
	4701.03.269 - PA	Lower Palar Basin Dn	--	10.00	Nil	0.96	Nil
1999-2000	2702.01.101.JH	Lower Palar Basin Dn	--	--	Nil	0.33	Nil

RP : Reservoir Project;

Dn : Division

Appendix XXIX

(Reference: paragraph 4.1.6; page)

Statement showing the details of projected ayacuts, additional food production and achievement thereagainst for the projects in Dharmapuri and Virudhunagar Districts

Name of the project	Period of Maintenance	Classification of ayacut	Extent projected in the project report (in acre)	Actual development as per revenue records (in acre)	Anticipated additional food production per year as per project report (in tonnes)	Average extent of irrigation per year as per revenue records with Crop pattern (in acre)			Food production per acre* (in tonnes)
						Wet crops	Dry crops	Total	
Dharmapuri									
Pambar Reservoir Project	1983-84 to 1998-99	New Dry	4000	1260.77	3876	161.59	262.64	424.23	336.41
Vaniar Reservoir Project	1986-87 to 1998-99	Old wet	1852	1386.05		1386.05	Nil	1386.05	
		New Dry	8550	1008.52		491.28	114.80	606.08	
		Total	10402	2394.57	9388	1877.33	114.80	1992.13	1579.76
Thumbalahalli Reservoir Project	1985-86 to 1998-99	Old wet	433	118.21		118.21	Nil	118.21	
		New Dry	2184	1282.24		155.41	60.21	215.62	
		Total	2617	1400.45	2360	273.62	60.21	333.83	264.73
Ichambadi Anicut Scheme	1985-86 to 1998-99	New Dry	6250	649.07	6172	136.65	53.22	189.87	150.57
Thoppiar Reservoir Project	1987-88 to 1998-99	New Dry (Double Crop)	5330	809.57	10574	112.91	249.55	362.46 [@]	287.43
Kesarigulihalla Reservoir Project	1985-86 to 1998-99	New Dry	4000	732.58	3940	27.12	25.89	53.01	42.04
Virudhunagar									
Anaikuttam Reservoir Project	1990-91 to 1999-2000	New Dry	4500	Nil	4405	Nil	Nil	Nil	Nil
Golwarpatti Reservoir Project	1993-94 to 1999-2000	Old wet	332	310.06		230.59	Nil	230.59	
		New Dry	6500	Nil		--	Nil	Nil	
		Total	6832	310.06	6669	230.59	Nil	230.59	182.86
Vembakottai Reservoir Project	1987-88 to 1999-2000 [#]	New Dry	8100	Nil	6273	Nil	Nil	Nil	Nil
Kullursandhai Reservoir Project	1987-88 to 1999-2000	New Dry	2891	946	2702	285.74	26.99	312.73	247.99
Total		Old wet	2617	1814.32		1734.85	--	1734.85	
			or	or		or	--	or	
			1059 ha	734 ha		702 ha	702 ha	702 ha	
		New Dry	52305	6688.75		1370.70	793.30	2164	
		or	or		or	or	or		
		21168 ha	2707 ha		555 ha	321 ha	876 ha		
	Total	54922	8503.07		3105.55	793.30	3898.85		
		or	or		or	or	or		
		22227 ha	3441 ha	56359	1257 ha	321 ha	1578 ha	3091.79	

* Source: Seasons and Crops Reports of 1987-88 to 1992-93 (Dharmapuri District) and from 1994-95 to 1998-99 (Virudhunagar District)

@ Excluding Vellar Village of Mettur Taluk for which details were not made available by Tahsildar

Test-check period : 1994-2000

Appendix XXX

(Reference: paragraph 4.1.6 (iii); page)

Statement showing the details of capacity of reservoir, water requirement and actual water released in respect of 9 reservoir projects in Dharmapuri and Virudhunagar Districts

	Pambar Reservoir Project	Vaniar Reservoir Project	Thumbalahalli Reservoir Project	Thoppiar Reservoir Project	Kesarigulihalla Reservoir Project	Anaikuttam Reservoir Project	Golwarpatti Reservoir Project	Vembakottai Reservoir Project	Kullursandhai Reservoir Project
Capacity of Reservoir (in Mcft)	288	416	131	298	126	126	178	399	127
Area proposed for irrigation (in acre)	4000	10402	2617	5330	4000	4500	6832	8100	2891
Water proposed to be stored (in Mcft)	368	833	250	895	252	390	601	797	254
Proposal for storage (fillings)	1.4	2	2	3	2	3.1	3.38	2	2
Water requirement for ayacuts (in Mcft)	300	719	213	800	300	385	601	793	250
Period of storage (in years)	16	15	13	12	8	10	7	13	13
Number of years when the yield exceeded the quantity of water to be stored	10	6	3	3	0	1	4	1	7
Quantity of water released for irrigation during the above years (in Mcft)	147 to 327	397 to 564	131	290 to 301	NIL	NIL	225 to 377	2 to 157	30 to 116
Quantity of water let into river during the above years (in mcft)	49 to 2603	538 to 2884	173 to 501	567 to 901	Nil	1430	1175 to 6579	2365	291 to 1361

Appendix XXXI

(Reference: paragraph 4.1.6 (vii); page)

Statement showing average quantity of water released per year, water required for cultivating the area shown as achievement and wastage of water

Name of the project	Average water released per year	Water availability taking into account 5 per cent transmission loss	Water actually required for average area cultivated in a year as per laid down norms	Water wasted	Percentage of wastage
	(in mcft)				
Pambar Reservoir Project	179.14	170.18	45.69	124.49	73
Vaniar Reservoir Project	390.76	371.22	145.52	225.70	61
Thumbalahalli Reservoir Project	92.34	87.72	34.93	52.79	60
Ichambadi Anicut Scheme	494.56	469.83	26.58	443.25	94
Thoppiar Reservoir Project	197.24	187.38	36.65	150.73	80
Kesarigulihalla Reservoir Project	72.52	68.89	6.37	62.52	91
Golwarpatti Reservoir Project	271.18	257.62	32.94	224.68	87
Kullursandhai Reservoir Project	67.40	64.03	42.75	21.28	33
Total	1765.14	1676.87	371.43	1305.44	78

Irrigation efficiency : 22 per cent

Appendix XXXII

(Reference: paragraph 4.1.7.5; page)

Statement showing the time and cost overrun of projects due to delay in land acquisition and other avoidable factors

S. No.	Name of the scheme	Month and year of sanction	Scheduled year of completion	Avoidable delay due to		Time overrun (in years)	Cost of project as per original sanction	Cost overrun ^s
				Land acquisition	Other factors			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	Sothuparai Reservoir Project	August 1982	August 1986	(i) The land plan schedules were sent from March 1989 to December 1993 only for main canal and distributories. (ii) Special Revenue Staff were sanctioned only in March 1991 (iii) 4 (i) notifications were issued from July 1992 (iv) Avoidable delay in acquisition of forest land from July 1989 to November 1996	Avoidable delay in finalisation of design for treating weak pegmatite zone from March 1988 to December 1998. The suggestions of SE (Designs) of December 1992 to construct an impervious barrier of skin wall on the upstream face of dam parallel to the axis of pegmatite zone was not pursued effectively and the ultimate design finalisation was on the same lines with some improvements.	15	7.91	28.57
2.	Adavinayanar Koil Reservoir Project	May 1990	May 1995	Avoidable delay upto December 1992 in submission of proposals to GOI for transfer of forest land. GOI approval received in January 1997.	--	6	37.69	35.19
3.	Irukkangudi Reservoir Project	May 1992	May 1997	(i) Land plan schedules were sent from May 1993 to April 1996 resulting in avoidable delay (ii) Special Revenue Staff were sanctioned in two spells in May 1995 and July 1998 only. (iii) 4 (i) notifications were issued from March 1997 onwards only.	There was an avoidable delay from January 1996 to March 2001 in taking up an alternate road for a road connecting Irukkangudi from Sattur, submerging in the water spread area due to construction of reservoir. The escalation of Rs 500 lakh in the cost of the road also contributed to the cost overrun of the project	4	28.70	43.30

^s Based on Revised Estimate, Reappraisal reports, Revised Administrative sanction etc.

Appendix XXXII (concl'd)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
4.	Malattar Anicut Scheme	February 1994	December 1997	(i) Land plan schedules were sent from December 1995 to December 2000 only. LA proposal for branch canal and distributories were not submitted as of March 2001 (ii) Special Revenue Staff sanctioned only in March 1999. (iii) 4 (i) notifications issued from June 2000 only and not completed (March 2001).	Avoidable delay from November 1996 to March 1998 due to consideration of alternate proposals which was found non-feasible even before the administrative sanction issued for the scheme	3	15.40	7.86	
5.	Andiappanur Odai Reservoir Project	September 1996	September 2000	(i) Land plan schedules were sent in December 1996 and April 1997 (ii) 4 (i) notification issued only in December 1999	--	Project commenced now	18.28	9.10	
6.	Varattar Reservoir Project, Harur	April 1997	April 2001	(i) Land plan schedules were sent in December 1998, March 1999 and September 1999. (ii) Special Revenue Staff sanctioned only in November 1999 (iii) 4 (i) notification issued only in March 2000	--	Project commenced now	19.20	16.75	
7.	Shenbagathope Reservoir Project	October 1996	October 2000	(i) Land plan schedules were sent only in October 1997. (ii) Special Revenue Staff sanctioned only in August 1998 (iii) 4 (i) notification issued only in January 2000.	--	Preliminary works commenced now	21.33	12.67	
8.	Malattar Reservoir Project	November 1997	November 2001	(i) Land plan schedules were sent in March 1998 (ii) 4 (i) notification was issued only in August 2000.	--	Preliminary works commenced now	29.55	16.17	
							Total	169.61	

Appendix XXXIII

(Reference: paragraph 4.1.8 (i); page)

Excess establishment expenditure due to poor workload

Name of Division	Period	Amount (Rupees in crore)	Reasons
1 Tank restoration sub-division, Kancheepuram	1998-2000	0.25	Sanctioned in April 1996 for preparing tank memoirs in five river basins. Memoir for 3382 out of 3499 sources were prepared and the sub-division did not conduct any original investigation from 1998-99 as no budget provision was made for this purpose. The sub-division attended to the remarks of SE/EE for 110 out of 204 memoirs returned. Thus the sub-division was continued without adequate workload during 1998-2001.
2. Water shed Management Board	1995-2000	1.89	Sedimentation studies were conducted from 1973 but the reports were not put to use. The establishment was continued year after year. Entire expenditure on establishment was considered unfruitful as no follow up action was taken up on the conventional studies done by it to prevent siltations. Further, remote sensing methods adopted for other studies by IWS, Tharamani could be adopted for sedimentation study also to have fast, accurate and reliable data.
3. Tank Modernisation Division	Phase II Extn. (November 1995 to September 1999)	12.48	Expenditure incurred on establishment in excess of 15 per cent of works outlay which was provided in the Project report. This was due to inadequate work load.
4. Vadakku Pachayar Reservoir Project Division	July 1995 to February 2001	0.47	Crew kept idle due to non-availability of heavy machinery.
5. a. Andiappanur Odai Reservoir Project b. Shenbagathope Reservoir Project c. Varattar Reservoir Project d. Mallattar Reservoir Project	1997-2000	1.79	The projects could be commenced only after acquiring/alienating/transferring the lands required. However, even before ensuring the availability of land a full fledged division was sanctioned. As one sub-division for each project would have been enough for preparation of estimate and other preliminary works, proportionate expenditure on other sub-divisions of the project was wasteful.
6 Public Works workshop	1996-2000	1.61	With the advent of WRO in 1995, design, manufacture and erection of shutters were entrusted to private agencies. Consequently 105 workers in 7 gangs were idle
7. Machinery Division, Thiruchirapalli	1997-2000	1.38	Idleness of the machinery due to high use hour rate. Delay in attending to repairs resulted in idle establishment.
Total		19.87	

Appendix XXXIV

(Reference: paragraph 4.2; page)

Excess expenditure on excess provision of Dense Bituminous Macadam

Serial Number	Name of the Road	overlay thickness provided (in mm)	overlay thickness* required (in mm)	Excess thickness (in mm)	Excess qty (in cu.m)	Rate per cu.m	Amount (Rs)
1.	Chennai - Mahabalipuram road km 13/0 - 55/4	75 DBM 25 SDC	0/60 DBM 25 SDC	75/15 DBM	2878	2505	72,09,390
					928	2100	19,48,800
					1210	2000	24,20,000
2.	Vandalur - Walajabad Road km 30/4 - 33/0	75 DBM 25 SDC	25 SDC	75 DBM	180	2312	4,16,160
3.	Marmalong Bridge - Irumbuliyur road Km 12/4 - 21/2	75 DBM 25 SDC	60/65 DBM 25 SDC	15/10 DBM	777	2350	18,25,950
4.	Medavakkam - Sholinganallur road Km 0/0 - 5/2	75 DBM 25 SDC	0/60 DBM 25 SDC	75/15 DBM	462	2350	10,85,700
5.	Vandalur - Kelambakkam road Km 32/4 - 51/1	75 DBM 25 SDC	0/60/65 DBM 25 SDC	75/15/10 DBM	2127	2390	50,83,530
6.	Avadi - Vaniyan chatram road Km 0/0 - 12/2	75 DBM 25 SDC	0/60/65 DBM 25 SDC	75/15/10 DBM	834	2478	20,66,652
7.	Poonamallee - Kunrathur road Km 0/0 - 5/2	75 DBM 25 SDC	60 DBM 25 SDC	15 DBM	381	2400	9,14,400
8.	Pallavaram - Kunrathur road Km 1/0 - 7/8	75 DBM 25 SDC	60/65 DBM	15/10 DBM	175	2400	4,20,000
2,33,90,582							

* The required thickness of DBM varied in different reaches

Appendix XXXV

(Reference: paragraph 4.2 (ii); page)

Extra expenditure on excess provision of sand gravel mix

(Amount in Rupees)

Sl.No.	Name of road	Agreement rate per cu.m			Extra liability per cu.m*	Additional Qty involved (in cu.m)	Total extra liability
		for sand gravel mix	for earth work excavation	For formation of embankment			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Chennai - Mahabalipuram road (Km 14/0-16/0)	412	24	-	436	896	3,90,656
2.	Chennai - Mahabalipuram road (Km 34/0-42/0)	275	-	100	175	6126	10,72,085
4.	Chennai - Mahabalipuram Road (Km42/0- 55/4)	399	-	139	260	8525	22,16,500
3.	Medavakkam - Sholinganallur road (km 0/0 - 4/4)	250	-	55	195	1067	2,08,065
						Total	38,87,306

* (3)+(4) or (3)-(5)

Appendix XXXVI (concl'd)

Sl. No	Name of the road	Pavement composition*	Actual thickness provided	Cost	Required thickness **	Cost	Difference in cost
5.	Avadi – Poonamallee Road (Km 0/0-7/4)	GSB	150	10.58	150	10.58	
		WBM II	75	14.81	150	29.61	
		WBM III	75	12.69	75	12.69	
		DBM	75	52.41	-	-	
		SDC	25	17.48	-	-	
		PC	-	-	20	15.98	
				107.97		68.86	39.11
6.	Link Road from Pallavaram to join Mahabalipuram road (Km 0/0-10/6)	GSB	150	14.77	250	24.62	
		WBM II	100	24.04	75	18.03	
		WBM III	150	38.47	150	38.47	
		DBM	75	46.17	-	-	
		SDC	25	16.41	-	-	
		PC	-	-	20	17.05	
				139.86		98.17	41.69
7.	Poonamalle – Kunrathur road (Km 0/0 – 5/2)	GSB	150	9.65	150	9.65	
		WBM II	75	6.12	150	12.24	
		WBM III	75	6.47	75	6.47	
		DBM	75	28.24	-	-	
		SDC	25	8.55	-	-	
		PC	-	-	20	8.89	
				59.03		37.25	21.78
8.	Pallavaram – Kunrathur road (Km 0/0 – 7/8)	GSB	150	8.11	150	8.11	
		WBM II	75	5.14	150	10.28	
		WBM III	75	5.44	75	5.44	
		DBM	75	23.72	-	-	
		SDC	25	7.18	-	-	
		PC	-	-	20	7.47	
				49.59		31.30	18.29
							311.91

* GSB : Granular sub-base;

WBM : Water Bound Macadam;

DBM : Dense Bituminous Macadam;

SDC : Semi Dense Bituminous Macadam;

PC : Premix Carpet

** As per MOST specification after allowing GSB to offset level difference. The thickness of SDC and PC were ignored since these were wearing courses.

Appendix XXXVII

(Reference: paragraph 4.5; page)

Payment for fictitious widening of road

Serial number	Item of work	Area	Thickness	Quantity	Rate	Amount
1.	Earth work excavation for widening	5900 m ²	550 mm	3245 m ³	21.00	68145
2.	Gravel filling	5900 m ²	150 mm	885 m ³	442.00	391170
3.	WBM Gr.II	5900 m ²	100 mm	590 m ³	500.00	295000
4.	WBM Gr. III	5900 m ²	150 mm	885 m ³	572.00	506220
5.	DBM	5900 m ²	50 mm	295 m ²	2312.00	682040
6.	SDC	5900 m ²	--	5900 m ²	56.00	330400
7.	Tack coat	5900 m ²	--	5900 m ²	5.25	30975
					Total	23,03,950

Appendix XXXVIII

(Reference: paragraph 4.7; page)

Statement showing the extra expenditure on provision of higher thickness

Name of the sub-work	Thickness provided		Thickness required		Excess thickness		Quantity (in cu.m)	Rate (Rs)	Amount (Rs)
	For widening	For strengthening	For widening	For strengthening	For widening	For strengthening			
Lean Bituminous Macadam	..	50 mm	..	Nil	..	50 mm	614	1360	8,35,040
Bituminous Macadam	50 mm	50 mm	Nil	Nil	50 mm	50 mm	1031	1525	15,72,275
Dense Bituminous Macadam	100 mm	100 mm	80 mm	80 mm	20 mm	20 mm	435	1700	7,39,500
Bituminous concrete	40 mm	40 mm	25 mm	25 mm	15 mm	15 mm	334	1910	6,37,940
Total									37,84,755

Note : No extra expenditure for sub-base and Water Bound Macadam Courses.

Appendix XXXIX

(Reference: paragraph 6.4; page)

Details of Audit entrusted by Government

Sl.No.	Name of Body	Section under which entrusted	Period of entrustment	Date of entrustment
1.	Tamil Nadu State Legal Services Authorities, Chennai	19(2)	1997-98 onwards	03 December 1997
2.	State Human Rights Commission, Chennai	19(2)	1997-98 onwards	07 June 1997
3.	Tamil Nadu State Aids Control Society, Chennai	20(1)	1994-95 onwards	15 February 1996
4.	Tamil Nadu State Blindness Control Society, Chennai	20(1)	1997-98 onwards	23 June 1997
5.	Tamil Nadu Maritime Board, Chennai	19(3)	1997-98 to 2001-2002	30 April 1999
6.	District Legal Services Authority, Chennai	19(2)	01 November 1997 onwards	23 May 1997
7.	District Legal Services Authority, Chengelpat	19(2)	01 November 1997 onwards	23 May 1997
8.	District Legal Services Authority, Cuddalore	19(2)	01 November 1997 onwards	23 May 1997
9.	District Legal Services Authority, Villupuram	19(2)	01 November 1997 onwards	23 May 1997
10.	District Legal Services Authority, Vellore	19(2)	01 November 1997 onwards	23 May 1997
11.	District Legal Services Authority, Thiruvannamalai	19(2)	01 November 1997 onwards	23 May 1997
12.	District Legal Services Authority, Thanjavur	19(2)	01 November 1997 onwards	23 May 1997
13.	District Legal Services Authority, Nagapattinam	19(2)	01 November 1997 onwards	23 May 1997
14.	District Legal Services Authority, Madurai	19(2)	01 November 1997 onwards	23 May 1997
15.	District Legal Services Authority, Dindigul	19(2)	01 November 1997 onwards	23 May 1997

Appendix XXXIX (concl.)

Sl.No.	Name of Body	Section under which entrusted	Period of entrustment	Date of entrustment
16.	District Legal Services Authority, Ramanathapuram	19(2)	01 November 1997 onwards	23 May 1997
17.	District Legal Services Authority, Srivilliputhur	19(2)	01 November 1997 onwards	23 May 1997
18.	District Legal Services Authority, Sivaganga	19(2)	01 November 1997 onwards	23 May 1997
19.	District Legal Services Authority, Krishnagiri	19(2)	01 November 1997 onwards	23 May 1997
20.	District Legal Services Authority, Salem	19(2)	01 November 1997 onwards	23 May 1997
21.	District Legal Services Authority, Coimbatore	19(2)	01 November 1997 onwards	23 May 1997
22.	District Legal Services Authority, Kanyakumari	19(2)	01 November 1997 onwards	23 May 1997
23.	District Legal Services Authority, Erode	19(2)	01 November 1997 onwards	23 May 1997
24.	District Legal Services Authority, Tirunelveli	19(2)	01 November 1997 onwards	23 May 1997
25.	District Legal Services Authority, Thoothukudi	19(2)	01 November 1997 onwards	23 May 1997
26.	District Legal Services Authority, Tiruchirappalli	19(2)	01 November 1997 onwards	23 May 1997
27.	District Legal Services Authority, Pudukkottai	19(2)	01 November 1997 onwards	23 May 1997
28.	District Legal Services Authority, Nilgiris	19(2)	01 November 1997 onwards	23 May 1997
29.	District Legal Services Authority, Perambalur	19(2)	1999-2000 onwards	27 April 1999
30.	District Legal Services Authority, Karur	19(2)	1999-2000 onwards	27 April 1999
31.	Regional Engineering College, Tiruchirappalli	20(1)	1998-99 to 2002-2003	22 December 1998

Appendix XL

(Reference: paragraph 6.7; page)

Details of flats/houses constructed and not allotted as of July 2001

(Rupees in crore)

Name of the scheme	Number of flats/houses	Month of Commencement	Month of Completion	Cost of construction	Units allotted	Units not allotted	
						Number	Proportionate amount
Mogappair Eri Scheme, Chennai - Stage - I - 549 HIG flats	549	November 1996 to January 1997	May 1998 to October 1998	23.65	141	408	17.58
Stage - II - 114 HIG flats	114	July 1999	Advanced stage	1.80	-	-	-
92 HIG flats at Nolambur Phase I in Chennai	92	June and August 1997	March 1999	4.40	Nil	92	4.40
486 HIG flats at JJ Nagar, Chennai	310	April and May 1997, September 1997, January 1999	March 1999 (222) March 2000 (88)	9.47	52	258	7.88
	112	March 1999 August 1999 March 2000	Advanced Stage	2.70	-	-	-
	64	Not taken up due to litigation	-	-	-	-	-
1391 Houses in Madurai North Neighbourhood Schemes (Sector I, II, III and VI)	1391	March 1988 to November 1996	December 1991 to November 1998	25.69	261	1130	20.87
67 HIG houses at Yercaud	67	February 1998	July 1999	3.66	Nil	67	3.66
114 HIG flats at Avaniapuram near Madurai	114	June and July 1997	September 1998	5.14	Nil	114	5.14
Construction completed							
Houses	1458			29.35	261	1197	24.53
Flats	1065			42.66	193	872	35.00
Total				72.01			59.53
Under construction							
Flats	226			4.50	NIL	-	-

Appendix XLI

(Reference: paragraph 6.7; page)

Details of basis on which the schemes sanctioned, deficiencies noticed by Audit and position of sale of houses/flats

Basis on which the schemes sanctioned	Deficiencies noticed by Audit	Action taken to dispose of and the latest position
Construction of 549 Higher Income Group (HIG) flats at Mogappair Eri at Chennai - Stage I		
Demand not assessed and the Chief Engineer (CE) informed the scheme Appraisal Committee (SAC) that there may not be any difficulty in disposal of the flats as the area was already developed and very close to Anna Nagar and Poonamallee Road	The site located at Mogappair Eri Neighbourhood Scheme, where 974 plots were developed and sold. However, only 175 houses were constructed, there were complaints of poor street lighting, water which causes itching sensation, roads required relaying and insufficient water supply.	The Board advertised six times in Newspaper between August 1998 and January 2000 and also made wide publicity. As of July 2001, 141 flats were sold and 408 remained unsold.
Construction of 114 HIG flats at Mogappair Eri at Chennai - Stage II		
The Financial Adviser pointed out (October 1998) that 549 flats constructed under Stage I was yet to be allotted and suggested for deferring the scheme for the next year to avoid unsold stock. The CE, however, stated that 127 out of 549 flats were allotted and there was demand for 100 flats from Central Excise Department. Anticipating demand for the remaining flats, SAC approved the scheme in November 1998 and the Division/Circle Offices were continued.	The demand projected by the CE was not real as only 13 out of 127 allottees accepted the allotment and after negotiation in price, Central Excise Department was allotted 90 flats in April 2000.	The flats are in final stages of completion.
Construction of 92 HIG flats at Nolambur Phase I scheme at Chennai		
Demand not assessed. The Superintending Engineer (Headquarters) brought to the notice of the Board (April 1995) that 19 schemes comprising 3032 flats were constructed in the city without assessing the demand and in view of massive housing activity by the Board without assessment, the policy needs revision (i.e., demand assessment is necessary). However, SAC approved the scheme in May 1993.	The site located in Nolambur Neighbourhood scheme adjacent to Mogappair Eri Scheme. Of the 1169 HIG flats constructed under 9 schemes during 1994-95 and 1995-96, 334 flats were not sold as of September 2000. Hence, the contention of SE (HQ) was found to be correct.	Advertisement issued in April and May 1999. All flats remained unsold as of July 2001.

Appendix XLI (Contd)

Construction of 486 HIG flats at JJ Nagar in Chennai		
<p>The CE stated that there was tremendous response from the public in the order of more than 1:10 for the earlier schemes in the city. The Board approved construction of 486 flats in October and November 1996.</p>	<p>No demand assessment was made and the CE had not cited any case in support of his contention. The Financial Adviser stated (July 2001) that there was good response for plots developed in various parts of the city under Tamil Nadu Urban Development Project at that time. However, 334 out of 1169 HIG flats constructed during 1994-95 and 1995-96 were not sold as of September 2000. Thus, the Board failed to assess the reality.</p>	<p>The Board could sell only 11 flats by December 2000 and after withdrawing the capitalized interest after the project period in January 2001, the Board sold another 41 flats and 258 flats were not sold as of July 2001.</p>
Madurai North Neighbourhood Scheme - 5 Schemes for construction of 1391 houses in four Sectors (Sector I, II, III and VI)		
<p>No demand assessment was made. The schemes were sanctioned on the plea that all houses constructed in Sector IV were allotted.</p>	<p>Good response for houses in Sector IV was due to its better approach. Sectors I, II and VI had locational disadvantages - Sectors I and II were in low lying areas and the sullage water from radial houses constructed for Sri Lankan refugees in that area stagnated due to blocking of drainage during construction activities. Sector III had an existing slum and the area reserved for playground was utilised by the villagers as graveyard. Sector III and VI had poor transport facilities.</p>	<p>In spite of wide publicity, there was very poor response. In spite of withdrawal of capitalised interest after the project period, the Board could allot only 261 houses as of June 2001, out of 1391 houses built.</p>
Construction of 67 HIG Houses at Yercaud		
<p>Based on the demand from 98 HIG and 107 low and middle income group applicants assessed in March 1990, the Board developed 389 plots (259 HIG). Based on the acceptance from 89 applicants, the CE proposed (July 1997) to construct 67 HIG houses. The Managing Director recommended the proposal by fixing the responsibility of the marketability on the CE.</p>	<p>Of the 89 applicants who gave concurrence, only 53 were HIG applicants. The Board initially decided to collect Rs 1 lakh from each applicant at the time of taking up construction but abandoned (March 1998) the proposal as it could not assure allotments to all the applicants who paid the advance money. None of the registered applicants accepted the allotment.</p>	<p>99 applicants responded to advertisement issued in January 2000 (88), April 2000 (6) and August 2000 (5) - But not accepted the allotment. Wide publicity given including Web site and personal contacts with Government and other Departments. No house was allotted.</p>

Appendix XLI (Concl'd)

Construction of 114 HIG flats at Avaniapuram near Madurai		
<p>There were 164 applicants when the demand was assessed in December 1995.</p>	<p>The Board developed 5210 plots and allotted them to public in October 1993, but construction was taken up only in 176 plots. The Board took up the construction of 114 HIG flats in the areas earmarked for market, guest houses and marriage hall in the layout. The Board had not verified the eligibility of the applicants. Details of salary etc., not furnished in 25 applications and 36 and 10 applications provided same address in Madurai and Coimbatore respectively. Many applications for refund of registration fees, though received from different districts/areas were in the same format.</p>	<p>Only 2 registered applicants accepted the allotment and 131 applicants withdrew their registration fees. In spite of best efforts, only 6 flats were sold. There were no takers even after the withdrawal of interest capitalised after the project period.</p>

Appendix XLII

(Reference: paragraph 6.14; page)

Road cut restoration charges for 30 cm thick as per the specification adopted by Ambattur Municipality

Serial Number	Item of work	Thickness	Cost per Sq.m (Rupees)
1.	Collection and supply of good quality gravel	10 cm	19.52
2.	Collection and supply of 50 mm Blue metal	7.5 cm	24.50
3.	Collection and supply of 40 mm Blue metal	5 cm	19.33
4.	Labour for spreading Blue metal	--	13.70
5.	Providing Bituminous Macadam	5 cm	88.48
6.	Providing Seal coat	2.5 cm	59.60
			225.13
Add: 15 percent centage			33.77
Total			258.90

Appendix XLIII

(Reference: paragraph 6.18 (a); page)

Balance of unutilised loan obtained from TUFIDCO

(Rupees in lakh)

Month	Loan Received	Payments made	Closing Balance	Minimum Balance	Minimum Balance after allowing for subsequent month expenditure
February 1999	1237.51	-	1237.51	772.47	-
March 1999	562.47	1123.11	696.87	569.37	562.77
April 1999	-	6.60	690.27	690.27	647.74
May 1999	54.00	42.53	701.74	647.94	540.15
June 1999	347.65	107.79	941.60	760.61	252.35
July 1999	866.70	508.26	1300.04	794.06	499.07
August 1999	119.99	294.99	1125.04	1125.04	1007.90
September 1999	113.32	117.14	1121.22	1103.44	897.60
October 1999	390.06	223.62	1287.66	1025.00	1194.97
November 1999	815.79	169.97	1933.48	1287.04	1032.52
December 1999	-	254.52	1678.96	1678.96	1454.20
January 2000	-	224.76	1454.20	1454.20	1173.99
February 2000	340.06	280.21	1514.05	1173.99	639.81
March 2000	192.49	534.18	1172.36	1172.36	959.22
April 2000	-	213.14	959.22	959.22	683.81
May 2000	614.96	275.41	1298.77	1236.82	961.88
June 2000	129.16	274.94	1152.99	1023.83	694.77
July 2000	-	329.06	823.93	823.93	679.99
August 2000	320.00	143.94	999.99	799.99	716.54
September 2000	140.00	83.45	1056.54	998.65	910.55
October 2000	-	88.10	968.44	968.44	826.10
November 2000	-	142.34	826.10	826.10	823.10
December 2000	-	3.00	823.10	823.10	740.67
January 2001	50.00	82.43	790.67	790.01	703.75
February 2001	45.00	86.26	749.41	749.41	726.73
March 2001	-	22.68	726.73	726.73	702.63
April 2001	-	24.10	702.63	702.63	514.70
May 2001	-	187.93	514.70	514.70	507.13
June 2001 (upto 12-6)	-	7.57	507.13	507.13	-
Total	6339.16	5832.03			21054.64

Appendix XLIII (Concl'd)

Out of the total balance of Rs 21054.64 lakh of loan obtained from TUFIDCO

5/9 relates to World Bank megacity project at the interest of 5 per cent Rs 11697.02 lakh

Balance 4/9 relates to TUFIDCO's own fund at the interest rate of 15 per cent Rs 9357.62 lakh

Interest loss at 15 per cent $9357.62 \times 15/100 \times 1/12 =$ Rs 116.97 lakh

Interest loss at 5 per cent $11697.02 \times 5/100 \times 1/12 =$ Rs 48.74 lakh

Total interest loss Rs 165.71 lakh

Less : Interest earned on Fixed Deposit at the rate of 7.5 per cent for six months Rs 22.50 lakh

Net loss Rs 142.50 lakh

Appendix XLIV

(Reference: paragraph 6.20; page)

Objectives and pattern of assistance

Sl. No.	Programme/Scheme	Objective	Central Share	State Share
			(in percentage)	
1.	Accelerated Rural Water Supply Programme	To provide access to safe drinking water to all rural habitations	100	At least matching provision under MNP
2.	Sector Reforms Programme	Community participation in rural water supply	90*	Nil
3.	Water Supply in Rural Schools	To provide drinking water facilities to all rural schools by the end of 9 th plan.	50	50
4.	Sub-Missions	Control of fluorosis, brackishness, removal of excess iron, etc.	75	25
5.	Water harvesting structures	Conservation of water	75	25
6.	Monitoring and Investigation Units	Collection and maintenance of data	50	50
7.	Human Resources Development	To provide training to local community for maintenance of water supply system	100	Nil
8.	Information, Education and Communication	To provide publicity	100	Nil
9.	Monitoring and Evaluation	To conduct evaluation studies	100	Nil

* 10 per cent beneficiary contribution

Appendix XLV

(Reference: paragraph 7; page)

Details showing departmentwise position of arrears in preparation of *pro forma* accounts

Serial Number	Department	Number undertakings under the department	Name of undertaking	Year from which accounts are due	Investment as per last accounts (Rupees in crore)	Remarks
1	Agriculture	2	Government Agricultural Engineering Workshop, Chennai	1997-98	4.54	Replies for comments on the <i>pro forma</i> accounts for the year 1997-98 have not been received in complete shape. Replies to the audit comments in respect of 1998-99 accounts issued in March 2001 still awaited (September 2001).
2			Scheme for Purchase and Distribution of Chemical Fertilisers, Chennai	1980-81	4.46	The Scheme was discontinued in 1978. The State Government's proposal for dispensing with the preparation of <i>pro forma</i> accounts from the year 1980-81 onwards accepted (September 2000). Formal orders awaited from Government communicating the decision (September 2001).
3	Animal Husbandry and Fisheries	2	Chank Fisheries, Tuticorin	-	1.17	Accounts have been finalised upto date (2000-01).
4			Chank Fisheries, Ramanathapuram	1997-98	1.31	-

Appendix XLVI

(Reference: paragraph 7; page)

Summarised financial position of the Government Commercial/Quasi-commercial undertakings

(Rupees in lakh)

Sl. No.	Name of the Department	Year of Commencement	Period of accounts	Capital at close	Net block of assets	Cumulative depreciation	Turn-over	Net Profit (+)/ Net Loss(-)		Mean capital	Percentage of return on Mean Capital		Remarks
								Before charging interest on capital	After charging interest on capital		Before charging interest on capital	After charging interest on capital	
								I	Agriculture Department				
1	Government Agricultural Engineering Workshop, Chennai	1952	1996-97	453.94	10.72	11.36	21.47	(-) 55.44	(-) 68.14	422.04	..	..	..
2	Scheme for Purchase and Distribution of Chemical Fertilisers, Chennai	1954	1980-81	445.96	..	..	7.32	(-) 14.26	(-) 47.92	440.96	..	..	Provisional
II	Animal Husbandry and Fisheries Department												
3	Chank Fisheries, Tuticorin	1909	2000-01	117.04	2.31	2.33	0.44	(-) 1.73	(-) 1.73	115.72	..	..	..
4	Chank Fisheries, Ramanathapuram	1978	1996-97	130.67	0.27	0.66	..	(-) 10.21	(-) 24.90	117.92	..	..	..
								Total	(-) 142.69				

Appendix XLVII
Glossary of abbreviations

AAQ	:	Ambient Air Quality
AD&TW	:	Adi-dravidar and Tribal Welfare
ADW	:	Adi-dravidar Welfare
AED	:	Agricultural Engineering Department
AEEs	:	Assistant Executive Engineers
AEL	:	Advanced Environmental Laboratories
AG (A&E)	:	Accountant General (Accounts and Entitlements)
CE	:	Chief Engineer
CR	:	Coursed Rubble
cumecs	:	Cubic metre per second
cusecs	:	Cubic feet per second
DADWO	:	District Adi-dravidar Welfare Officer
DAEOs	:	District Adult Education Officers
DBCS	:	District Blindness Control Societies
DDHS	:	Deputy Director of Health Services
DEL	:	District Environmental Laboratories
DGHS	:	Director General of Health Services
DM	:	District Manager
DME	:	Director of Medical Education
DMOU	:	District Mobile Ophthalmic Unit
DMRHS	:	Director of Medical and Rural Health Services
DNFAE	:	Director of Non-Formal and Adult Education
DOTS	:	Directly Observed Treatment Short-Course Chemotherapy
DPHPM	:	Director of Public Health and Preventive Medicine
DPM	:	District Programme Manager

DRCS	:	Design, Research and Construction Support
DSWO	:	District Social Welfare Officer
DTC	:	District Tuberculosis Centre
DTCs	:	District Tuberculosis Control Society
DTO	:	District Tuberculosis Officer
DTW	:	Director of Tribal Welfare
EEs	:	Executive Engineers
EGS & AIE	:	Education Guarantee Scheme and Alternative and Innovative Education
EIC	:	Engineer-in-Chief
EP	:	Environment (Protection)
FCs	:	Farmers Councils
FMA	:	Final Modified Appropriation
GA	:	Gas Analyser
GCEIS	:	Girl Child Education Incentive Scheme
GH	:	Government Hospital
GMSD	:	Government Medical Stores Depot
GOI	:	Government of India
GTN	:	Government of Tamil Nadu
ha	:	hectares
HADP	:	Hill Area Development Programme
ICCE	:	Intra Capsular Cataract Extraction
IEC	:	Information Education and Communication
IES	:	Individual Entrepreneurship Scheme
ISS	:	Indian Standard Specifications
ITDP	:	Integrated Tribal Development Programme
ITM	:	Institute of Thoracic Medicine
JCB	:	Joint Catah Buller

JDHS	:	Joint Director of Health Services
km	:	kilometre
LAs	:	Laboratory Assistants
LCB	:	Lower Cauvery Basin
LOC	:	Letter of Credit
LTs	:	Laboratory Technicians
M. cu.m.	:	Million Cubic Metre
M-books	:	Measurement Books
MCB	:	Middle Cauvery Basin
mcft	:	Million Cubic Feet
MD	:	Managing Director
MEL	:	Mobile Environmental Laboratories
MM	:	Margin Money
Mm	:	millimetre
NFE	:	Non-Formal Education
NGOs	:	Non-governmental Organisations
NPCB	:	National Programme for Control of Blindness
NPE	:	National Policy on Education
NSFDC	:	National Scheduled Castes and Scheduled Tribes Finance Development Corporation
NSKFDC	:	National Safai Karmachari Finance and Development Corporation
O & M	:	Operation and Maintenance
OAs	:	Office Assistants
OPD	:	Out-patient Department
PCC	:	Plain Cement Concrete
PD	:	Project Director
PHCs	:	Primary Health Centres

PHIs	:	Public Health Institutions
PMOAs	:	Para Medical Ophthalmic Assistants
POs	:	Project Officers
PUC	:	Pollution Under Control
PWD	:	Public Works Department
RE	:	Revised Estimates
RJD	:	Regional Joint Director of Animal Husbandry
RJOs	:	Regional Transport Officers
RNTCP	:	Revised National Tuberculosis Control Programme
RPM	:	Respirable Particulate Matter
RRL	:	Register of Rights and Liabilities
RVP	:	River Valley Project
SC	:	Adi-dravidars/Scheduled Castes
SCA	:	Special Central Assistance
SCP	:	Special Component Plan
SDT	:	Silt Detention Tanks
SEs	:	Superintending Engineers
SLRS	:	Scavengers Liberation and Rehabilitation Scheme
SM	:	Smoke Meter
SO ₂	:	Sulphur Dioxide
SPM	:	Suspended Particulate Matter
SPS	:	Standard Project Storm
ST	:	Tribals/Scheduled Tribes
TAHDCO	:	Tamil Nadu Adi-dravidar Housing and Development Corporation
TB	:	Tuberculosis
TL	:	Term Loan
TNMSC	:	Tamil Nadu Medical Services Corporation

TNMV	:	Tamil Nadu Motor Vehicles
TNPCB	:	Tamil Nadu Pollution Control Board
TNSBCS	:	Tamil Nadu State Blindness Control Society
TP	:	Town Panchayat
TRC	:	Tuberculosis Research Centre
TSP	:	Tribal sub-plan
TU	:	Tuberculosis Unit
UC	:	Utilisation Certificate
VAs	:	Voluntary Agencies
VEM	:	Vehicle Emission Monitoring
WB	:	World Bank
WBCBCP	:	World Bank Assisted Cataract Blindness Control Project
WGDP	:	Western Ghat Development Programme
WRCP	:	Water Resources Consolidation Project
WRO	:	Water Resources Organisation
WUA	:	Water Users Association