

Appendix I
(Reference: paragraph 1.4; page 4)
Time series data on State Government finances

(Rupees in crore)

	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	Average
Part A. Receipts						
1. Revenue Receipts	16328 (41)	18317 (41)	18818 (42)	20837 (36)	23706(38)	19601
(i) Tax Revenue	10919 (67)	12282 (67)	13010 (69)	14342 (69)	15945(67)	13300
Taxes on Agricultural Income	18	5	2	2	1	6
Taxes on Sales, Trade, etc	7024	8197 (67)	8386 (65)	9590 (67)	11005(69)	8840
State Excise	1834	1869 (15)	2058 (16)	2114 (15)	1657(10)	1906
Taxes on vehicles	578	590 (5)	648 (5)	746 (5)	934(6)	699
Stamps and Registration fees	818	910 (7)	1138 (9)	1079 (8)	1316(8)	1052
Land Revenue	47	56 (1)	50	8	18	36
Taxes on goods and passengers	223	242 (2)	283 (2)	489 (3)	611(4)	370
Other Taxes	377	413 (3)	445 (3)	314 (2)	403(3)	390
(ii) Non Tax Revenue	1357	1711 (9)	1557 (8)	1861 (9)	2094(9)	1716
(iii) State's share of Union taxes and duties	2667	2784 (15)	2870 (15)	3047 (15)	3544(15)	2982
(iv) Grants in aid from Government of India	1385	1540 (8)	1381 (8)	1587 (7)	2123(9)	1603
2. Miscellaneous Capital Receipts	..	..	..	..	..	..
3. Recoveries of Loans and Advances	314(1)	359(1)	324 (1)	433 (1)	575(1)	401
4. Total Revenue and Non debt capital receipts (1+2+3)	16642	18676	19142	21270	24281	20002
5. Public Debt Receipts	3711 (9)	4731 (11)	4522 (10)	9396 (16)	9723(16)	6417
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1288	4665	3609	7347	8700	5122
Net transactions under Ways and Means Advances and Overdrafts	412	..	..	1129	..	308
Loans and Advances from Government of India	2011	66	913	920	1023	987
6. Total Receipts in the Consolidated Fund (4+5)	20353	23407	23664	30666	34004	26419
7. Contingency Fund Receipts	..	..	1	..	..	..
8. Public Account Receipts	19545(49)	21286(47)	21209 (47)	27156	28107(45)	23461
9. Total Receipts of the State (6+7+8)	39898	44693	44874	57822	62111	49880
Part B. Expenditure/Disbursement						
10. Revenue Expenditure	20728 (94)	21753 (92)	21557 (90)	25688 (92)	25271(85)	22999
Plan	2341	2336 (11)	2427 (11)	2973 (12)	4436(18)	2903
Non Plan	18387	19417 (89)	19130 (89)	22715 (88)	20835(82)	20097
General Services (including interest payments)	7743	8354	8921	9895	10589	9100
Social Services	7644	7792	7677	7974	8598	7937
Economic Services	4316	4628	4242	6262	4607	4811
Grants-in-aid and contributions	1025	979	717	1557	1477	1151
11. Capital Expenditure	645 (3)	1547 (6)	1778 (8)	1628 (6)	3590(12)	1838
Plan	1447	1867	1659 (93)	1498 (92)	3469(97)	1988
Non Plan	(-) 802#	(-) 320#	119 (7)	130 (8)	121(3)	(-) 150
General Services	156	152	151	174	253	177
Social Services	270	634	666	616	1512	740
Economic Services	219	761	961	838	1825	921
12. Disbursement of Loans and Advances	651(3)	453(2)	547 (2)	696 (2)	1011(3)	672
13. Total (10+11+12)	22024	23753	23882	28012	29872	25509
14. Repayments of Public Debt	603 (2)	855(2)	1076(2)	2144 (4)	3948(6)	1725
Internal Debt (excluding Ways and Means Advances and Overdrafts)	132	163	346	537	732	382
Net transactions under Ways and Means Advances and Overdraft	..	170	140	..	55	73
Loans and Advances from Government of India	471	522	590	1607	3161	1270
15. Appropriation to Contingency Fund	..	..	..	..	..	..
16. Total disbursement out of Consolidated Fund (13+14+15)	22627	24608	24958	30156	33820	27234
17. Contingency Fund disbursements	..	1	..	..	..	..
18. Public Account disbursements	17213	19944	20059	27578	27196	22398
19. Total disbursement by the State (16+17+18)	39840	44553	45017	57734	61016	49632
Part C. Deficits						
20. Revenue Deficit (1-10)	4400	3436	2739	4851	1565	3398
21. Fiscal Deficit (4-13)	5382	5077	4740	6742	5591	5506
22. Primary Deficit (21-23)	2671	1953	1227	2609	891	1870
Part D. Other data						
23. Interest Payments (included in revenue expenditure)	2711	3124	3513	4133	4700	3636
24. Arrears of Revenue (Percentage of Tax and non-tax Revenue Receipts)	8664(71)	8707 (62)	9171(63)	9424 (58)	7247 (40)	8643
25. Financial Assistance to local bodies etc.,	4221	3970	2977	5988	5128	4457
26. Ways and Means Advances/Overdraft availed (days)						
Ways and Means Advances availed (days)	3761(202)	5152 (219)	4855 (206)	8624 (284)	1710 (41)	4820
Overdraft availed (days)	1486(55)	1713 (76)	4110 (148)	1911 (71)	..	1844
27. Interest on Ways and Means Advances/Overdraft	8	16	27	24	9	17
28. Gross State Domestic Product (GSDP)®	126449	141109	143517	154566	170530	147234
29 Outstanding Fiscal liabilities (year end)	28430	33421	37933	43915	49445	38629
30. Outstanding guarantees (year end) (including interest)	5654	6780	8570	8677	10098	7956
31. Maximum amount guaranteed (year end)	10223	11027	14695	16353	18843	14228
32. Number of incomplete projects	16	20	59	45	59	40
33. Capital blocked in incomplete projects	215	304	824	373	552	454

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

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

@ GSDP figures of all years revised adopting the figures communicated by Government

Appendix II
(Reference: paragraph 1.4; page 4)

Abstract of Receipts and Disbursements for the year 2003-2004

(Rupees in crore)

2002-2003		Receipts		2003-2004		2002-2003		Disbursements			2003-2004	
								Non-Plan	Plan	Total		
Section-A: Revenue												
20836.74	I	Revenue receipts		23705.71		25687.70	I	Revenue expenditure-				25270.95
14341.71		-Tax revenue	15944.97			9894.91		General services	10556.22	32.89	10589.11	
1860.62		-Non-tax revenue	2093.79			7974.05		Social Services-	6242.59	2355.18	8597.77	
						4145.33		-Education, Sports, Art and Culture	3971.99	203.08	4175.07	
						1187.88		-Health and Family Welfare	865.01	337.95	1202.96	
3047.57		-State's share of Union Taxes	3544.20			443.53		-Water Supply, Sanitation, Housing and Urban Development	190.86	365.84	556.70	
						20.79		-Information and Broadcasting	22.91	0.89	23.80	
454.76		-Non-Plan grants	532.19			505.13		-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	230.17	318.42	548.59	
602.50		-Grants for State Plan Scheme	936.44			114.62		-Labour and labour Welfare	142.92	2.13	145.05	
						1531.56		-Social Welfare and Nutrition	798.14	1125.80	1923.94	
529.58		-Grants for Central and Centrally sponsored Plan Schemes	654.12			25.21		-Others	20.59	1.07	21.66	
						6261.62		Economic Services-	2707.47	1899.93	4607.40	
						1143.51		-Agriculture and Allied Activities	572.84	529.25	1102.09	
						608.94		-Rural Development	120.84	784.46	905.30	
						15.74		-Special Areas Programmes	0.48	14.76	15.24	
						486.10		-Irrigation and Flood control	412.31	125.43	537.74	
						2002.27		-Energy	250.77	189.33	440.10	
						300.30		-Industry and Minerals	113.87	111.24	225.11	
						367.59		-Transport	360.28	90.96	451.24	
						3.07		-Science, Technology and Environment	0.35	25.95	26.30	
						1334.10		-General Economic Services	875.73	28.55	904.28	
						1557.12		Grants-in-aid and Contributions-	1328.93	147.74	1476.67	
						25687.70		Total	20835.21	4435.74	25270.95	
4850.96	II	Revenue deficit carried over to Section B		1565.24			II	Revenue Surplus carried over to Section B				..
25687.70		Total		25270.95		25687.70		Total				25270.95
Section-B : Others												
81.80	III	Opening Cash balance including Permanent Advances and Cash Balance Investment		169.35		..	III	Opening Overdraft from Reserve Bank of India				579.63
	IV	Miscellaneous Capital receipts		..		1627.54	IV	Capital Outlay-				3589.91
						173.45		General Services-	88.26	164.13	252.39	
						616.07		Social Services-	32.08	1480.17	1512.25	
						13.60		-Education, Sports, Art and Culture	(-) 0.36	79.43	79.07	
						48.37		-Health and Family Welfare	..	65.91	65.91	
						538.36		-Water Supply, Sanitation, Housing and Urban Development	30.28	1250.55	1280.83	
						0.61		-Information and Broadcasting	1.25	2.06	3.31	
						14.34		-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	..	75.17	75.17	

2002-2003	2003-2004		2002-2003	Non-plan	Plan	Total	2003-2004
	Section-B: Others (concl)						
			0.27	-Social Welfare and Nutrition	..	5.42	5.42
			0.52	-Others	0.91	1.63	2.54
			838.02	Economic Services-	0.51	1824.76	1825.27
			98.11	-Agriculture and Allied Activities	0.58	97.09	97.67
			1.65	-Rural Development	..	0.66	0.66
			14.95	-Special Areas Programmes	..	13.91	13.91
			303.01	-Irrigation and Flood Control	..	245.29	245.29
			25.00	-Energy	..	200.00	200.00
			19.80	-Industry and Minerals	(-) 0.93	0.07	(-) 0.86
			374.63	-Transport	0.86	1230.08	1230.94
			0.87	-General Economic Services	..	37.66	37.66
			1627.54	Total	120.85	3469.06	3589.91
432.69	V	Recoveries of Loans and Advances-	574.55	696.65	V	Loans and Advances disbursed-	1010.57
50.75		-From Power Projects	34.00	45.17		-For Power Projects	163.01
110.46		-From Government Servants	102.98	111.92		-To Government Servants	85.06
271.48		-From Others	437.57	539.56		-To Others	762.50
				4850.96	VI	Revenue deficit brought down	1565.24
9396.40	VI	Public debt receipts-	9723.32	2144.49	VII	Repayment of Public debt-	3948.33
..		-External debt	..	..		-External debt	..
7347.40 ^(e)		-Internal debt other than Ways and Means Advances and overdraft	8700.33	537.74		-Internal debt other than Ways and Means Advances and Overdraft	732.41
549.79		- Net transactions under Ways and Means Advances	..			- Net transactions under Ways and Means Advances	55.09
579.63		- Net transactions under overdraft					
919.58		-Loans and Advances from Central Government	1022.99	1606.75		-Repayment of Loans and Advances to Central Government	3160.83
..	VII	Appropriation to Contingency Fund	..	..	VIII	Appropriation to Contingency Fund	..
..	VIII	Amount transferred to Contingency Fund	..	..	IX	Expenditure from Contingency Fund	..
27155.49	IX	Public Account receipts-	28106.63	27577.39	X	Public Account disbursements-	27195.59
2895.15		-Small Savings and Provident Funds	2687.58	2606.26		-Small Savings and Provident Funds	2425.43
(-) 159.32		-Reserve Funds	736.54	432.66		-Reserve Funds	678.18
12044.44		-Suspense and Miscellaneous	12286.24	11150.13		-Suspense and Miscellaneous	11820.91
4262.69		-Remittance	3653.73	4308.40		-Remittances	3540.83
8112.53		-Deposits and Advances	8742.54	9079.94		-Deposits and Advances	8730.24
..	X	Closing Overdraft from Reserve Bank of India	..	169.35	XI	Cash Balance at end-	684.58
				6.55		-Cash in Treasuries and Local Remittances	2.70
				155.69		-Deposits with Reserve Bank	80.50
				7.11		-Departmental Cash Balance including permanent Advances	7.65
				..		-Cash Balance Investment	593.73
37066.38	Total	38573.85	37066.38	Total			38573.85

Appendix III

(Reference: paragraph 1.4; page 4)

Sources and Applications of Funds

(Rupees in crore)

2002-2003	Sources	2003-2004
20836.74	1. Revenue receipts	23705.71
432.69	2. Recoveries of Loans and Advances	574.55
7251.91	3. Increase in Public debt other than overdraft	5774.99
..	4. Increase in overdraft	..
	5. Net receipts from Public Account:	
288.89	Increase in Small Savings and Provident Funds	262.15
(-) 967.41	Increase in Deposits and Advances	12.30
(-) 591.98	Increase in Reserve Funds	58.36
894.31	Net effect of suspense and Miscellaneous transactions	465.33
(-) 45.71	Net effect of Remittance transactions	112.90
..	6. Net effect of Contingency Fund transactions	..
..	7. Decrease in closing cash balance	..
28099.44	Total	30966.29
2002-2003	Applications	2003-2004
25687.70	1. Revenue expenditure	25270.95
696.65	2. Lending for development and other purposes	1010.57
1627.54	3. Capital expenditure	3589.91
..	4. Decrease in overdraft	579.63
87.55	5. Increase in closing cash balance	515.23
28099.44	Total	30966.29

Appendix IV

(Reference: paragraphs 1.4, 1.8.1 and 1.8.2; pages 4 and 14)

Summarised Financial Position of the Government of Tamil Nadu as on 31 March 2004

(Rupees in crore)

As on 31.03.2003	Liabilities		As on 31.03.2004
21997.64	Internal Debt -		29330.84
8999.85	Market Loans bearing interest	11537.41	
4.34	Market Loans not bearing interest	4.15	
958.88	Loans from Life Insurance Corporation of India	944.02	
10803.52	Loans from other Institutions	16248.93	
651.42	Ways and Means Advances	596.33	
579.63	Overdrafts from Reserve Bank of India	..	
11564.74	Loans and Advances from Central Government -		9426.90
85.90	Pre 1984-85 Loans	65.92	
2839.53	Non-Plan Loans	229.82	
8520.11	Loans for State Plan Schemes	9010.34	
30.79	Loans for Central Plan Schemes	29.56	
88.41	Loans for Centrally Sponsored Plan Schemes	91.26	
150.00	Contingency Fund		150.00
6669.44	Small Savings, Provident Funds, etc.		6931.59
3092.81	Deposits		3106.89
623.68	Reserve Funds		683.14
205.49	Remittance Balances		318.39
44303.80			49947.75
	Assets		
14222.22[@]	Gross Capital Outlay on Fixed Assets -		17812.11
2992.74	Investments in shares of Companies, Corporations, etc.	2257.13	
11229.48	Other Capital Outlay	1554.98	
4611.54	Loans and Advances -		5047.56
256.86	Loans for Power Projects	385.87	
3799.39	Other Development Loans	4131.22	
555.29	Loans to Government servants and Miscellaneous loans	530.47	
33.15	Reserve Fund Investments		34.26
6.85	Advances		8.64
(-) 549.52	Suspense and Miscellaneous Balances		(-) 950.40
169.35	Cash -		684.58
6.55	Cash in Treasuries and Local Remittances	2.70	
155.69	Deposits with Reserve Bank	80.50	
1.21	Departmental Cash Balance	1.71	
5.90	Permanent Advances	5.94	
..	Cash Balance Investments	593.73	
25816.22	Deficit on Government Account -		27311.00
4850.96	(i) Revenue Deficit of the current year	1565.24	
(-) 714.92	(ii) Miscellaneous Deficit	(-) 64.45	
21680.18	Accumulated deficit up to 31 March 2003	25810.21 [@]	
44309.81^A			49947.75

[@] Differs from the figures shown in the last years' Account due to proforma correction

^A Difference between assets and liabilities on 31.03.2003 is due to proforma corrections as stated at [@]

Explanatory Notes for Appendices II, III and IV:

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts.

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

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

There was a difference of Rs 2532.14 lakh (net credit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under "Deposits with Reserve Bank". A net difference of Rs 53.82 lakh (net debit) had been reconciled (April 2004) leaving a balance of net credit of Rs 2590.46 lakh.

Appendix V

(Reference: paragraph 1.4; page 4)

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

Terms	Basis for calculation
Buoyancy of a parameter	Rate of Growth of the parameter / GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	Rate of Growth of the parameter (X)/ Rate of Growth of the parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year Amount}) - 1] * 100$
Trend / Average rate of growth over a period of five years	$(\text{LOGEST (Amount of 1998-99:Amount of 2003-2004)} - 1) * 100$
Average ratio of one parameter to another over five years	Average of parameter (x) over five years / Average of parameter (y) over five years
Development Expenditure	Social Services + Economic Services+ Grants-in-aid
Weighted Interest Rate (Average interest paid by the State)	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/2] * 100$
Interest spread	GSDP growth – Weighted Interest rates
Interest received as <i>per cent</i> to Loans Advanced	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2] * 100$
Revenue Deficit	Revenue Expenditure - Revenue Receipt
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances given – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest Payments
Balance from Current Revenues (BCR)	Revenue Receipts minus all Plan grants (under Major Head 1601-02,03,04) and Non-Plan revenue expenditure

Appendix VI

(Reference: paragraph 1.7.5; page 14)

Cases of misappropriation pending action as on 30 June 2004

(i) Department-wise analysis

(Rupees in lakh)

Sl. No.	Department	Number of cases	Amount
1.	Agriculture	40	216.48
2.	Animal Husbandry and Fisheries	1	87.85
3.	Commercial Taxes and Religious Endowments	8	100.96
4.	Co-operation, Food and Consumer Protection	1	0.14
5.	Education	25	59.99
6.	Environment and Forests	1	0.30
7.	Finance	7	6.97
8.	Handloom, Handicrafts, Textiles and Khadi	3	0.71
9.	Health and Family Welfare	30	35.92
10.	Home	3	7.45
11.	Labour and Employment	2	3.53
12.	Public	1	1.92
13.	Revenue	232	44.10
14.	Rural Development	11	12.19
15.	Social Welfare and Nutritious Meal Programme	7	1.05
16.	Transport	2	10.11
Total		374	589.67

(ii) Year-wise analysis

(Rupees in lakh)

Year	Number of cases	Amount
Up to 1997-98	333	156.87
1998-99	12	10.29
1999-2000	7	13.72
2000-2001	3	99.92
2001-2002	4	88.72
2002-2003	8	166.89
2003-2004	7	53.26
Total	374	589.67

Appendix VII

(Reference: paragraph 1.7.6; page 14)

Cases of shortages, etc., reported to Audit

(i) Department-wise analysis

(Rupees in lakh)

Sl. No.	Department	Number of cases	Amount
1.	Agriculture	146	110.13
2.	Animal Husbandry and Fisheries	42	5.41
3.	Backward classes and Social Welfare	2	2.73
4.	Education	24	4.04
5.	Environment and Forests	7	8.61
6.	Finance	5	5.77
7.	Health and Family Welfare	25	21.17
8.	Home	1	..
9.	Labour and Employment	1	2.61
10.	Public	1	0.03
11.	Public Works	2808	1646.97
12.	Revenue	8	1.67
13.	Rural Development	10	7.76
14.	Transport	1	1.97
Total		3081	1818.87

(ii) Year-wise analysis

(Rupees in lakh)

Year	Number of cases	Amount
Up to 1997-98	2083	770.49
1998-99	468	470.81
1999-2000	118	204.38
2000-2001	102	48.74
2001-2002	137	78.05
2002-2003	136	206.01
2003-2004	37	40.39
Total	3081	1818.87

Appendix VIII

(Reference: paragraph 1.8.8; page 15)

Summarised financial position of the Government Commercial/Quasi commercial undertakings

(Rupees in lakh)

Name of the Department	Year of commencement	Period of accounts	Capital at close	Net block of assets	Cumulative Depreciation	Turnover	Net profit (+)/ 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	
Agriculture												
Government Agricultural Engineering Workshop, Chennai	1952	2001-02	783.64	9.34	*	37.56	(-) 50.94	(-) 58.99	760.64	-	-	-

* The workshop had not been providing depreciation as the provision towards depreciation made up to the year 1995-96 had exceeded the historical cost of the fixed assets. The depreciation reserve fund account was therefore closed.

Appendix IX

(Reference: paragraph 2.3.2; page 28)

Excess over provision of previous years requiring regularisation

(Rupees in crore)

Year	Number of grants/appropriations	Grant/appropriation numbers	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
1997-1998	7 Grants 5 Appropriations	19,20,23,26,35,38 and 45 15,29,35,45 and 55	299.42	Explanatory notes are awaited. Not yet discussed by PAC
1998-1999	16 Grants 2 Appropriations	3,5,6,17,20,27,30,33,35,38,39,40,48,50,52 and 57 Debt Charges and 45	232.85	Explanatory notes are awaited. Not yet discussed by PAC
1999-2000	9 Grants 1 Appropriation	2,17,26,33,35,38,41,45 and 46 29	362.99	Explanatory notes are awaited. Not yet discussed by PAC
2000-2001	6 Grants 7 Appropriations	6, 21, 29, 35, 47 and 61 Debt Charges, 29, 35, 41, 42, 54 and Public Debt-Repayment	2239.47	Explanatory notes are awaited. Not yet discussed by PAC
2001-2002	3 Grants 4 Appropriations	32, 35 and 41 16, 42, 54 and Public Debt-Repayment	379.38	Explanatory notes are awaited. Not yet discussed by PAC.
2002-2003	12 Grants 4 Appropriations	Revenue – 1, 14, 16, 20, 35, 38, 48 and 49 Capital – 6 and 26 Loans – 5, 20 and 40 Revenue – 1 and 21 Capital – 20 Loans – Public Debt – Repayment	2436.71	Explanatory notes are awaited. Not yet discussed by PAC.
Total			5950.82	

Appendix X

(Reference: paragraph 2.3.3; page 28)

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.	5 Agriculture Department (Capital)	61939000	62128071	189071
2.	27 Information and Tourism Department - Information and Publicity (Capital)	128000	170765	42765
3.	28 Information and Tourism Department – Tourism (Capital)	11793000	12589000	796000
4.	33 Municipal Administration and Water Supply Department (Revenue)	10050820000	10151613119	100793119
5.	40 Rural Development Department (Revenue)	19219543000	19274203590	54660590
6.	43 Social Welfare and Nutritious Meal Programme Department (Capital)	46490000	47365394	875394
7.	47 Youth Welfare and Sports Development Department (Capital)	31720000	33505000	1785000
Charged Appropriations -				
8.	1 State Legislature (Revenue)	2804000	3141916	337916
9.	14 Environment and Forest Department (Revenue)	293000	523355	230355
10.	38 Public Works Department (Revenue)	5211000	5326013	115013
11.	48 Pension and Other Retirement Benefits (Revenue)	463000	596181	133181
12.	Debt Charges (Revenue)	45609770000	46995868413	1386098413
Total	Voted	29422433000	29581574939	159141939
	Charged	45618541000	47005455878	1386914878
Grand Total		75040974000	76587030817	1546056817

Appendix XI

(Reference: paragraph 2.3.7; page 28)

Grants/Appropriations where expenditure fell short of original provision augmented by supplementary provision

(In thousands of Rupees)

Sl. No.	Grant Number	Original provision	Actual expenditure	Supplementary provision	Savings out of Original provision
Revenue:					
1	01	129789	115300	3	14489
2	02	107320	105489	6036	1831
3	03	1444717	1262154	4218	182563
4	04	3835033	3486734	11469	348299
5	06	1769850	1532511	8274	237339
6	10	4466009	3236282	8	1229727
7	11	812084	794756	63386	17328
8	17	580507	512416	3	68091
9	18	13450188	11591998	25480	1858190
10	19	7368369	5755453	9020	1612916
11	20	6198464	5479320	655171	719144
12	21	12371020	10717742	36524	1653278
13	22	647005	607297	6	39708
14	23	630802	623322	6797	7480
15	24	421591	344535	4	77056
16	26	413273	320732	4	92541
17	27	284995	266434	52455	18561
18	28	262644	248100	12	14544
19	29	597473	500250	15910	97223
20	30	83689	56652	2	27037
21	31	1781094	1545936	8583	235158
22	34	223585	203443	6	20142
23	36	265561	221017	15486	44544
24	37	820430	723484	2629	96946
25	39	8836279	8103234	45	733045
26	41	41807995	34338605	20	7469390
27	42	638705	375363	6	263341
28	44	414742	360522	4014	54220
29	45	281011	238397	3	42614
30	47	261623	235533	7	26090
31	48	42297135	32929594	12	9367541

(In thousands of Rupees)					
Sl. No.	Grant Number	Original provision	Actual expenditure	Supplementary provision	Savings out of Original provision
	Capital:				
1	09	52608	40053	498	12555
2	12	82676	67402	4464	15274
3	14	1134468	951739	10	182729
4	18	352701	319572	3	33129
5	21	1528953	1034893	1	494060
6	25	826980	617180	1	209800
7	33	5450003	4794167	2	655836
8	35	66883	63462	2	3421
9	38	5298456	4353255	452112	945201
10	40	128451	925	1	127526
11	42	21353	4233	1	17120
	Total of Revenue	153502982	126832605	925593	26670376
	Total of Capital	14943532	12246881	457095	2696651
	Grand Total	168446514	139079486	1382688	29367027
		16844.65 crore		138.27 crore	

Appendix XII

(Reference: paragraphs 2.3.7 and 2.3.8; pages 28 and 29)

Grants/Appropriations where Supplementary provision obtained in March 2004 proved unnecessary

(Rupees in lakh)

Sl. No.	Number and title of grant/appropriation	Supplementary provision (March 2004)	Final saving
Voted Grants -			
Revenue			
1.	1 State Legislature	0.03	144.92
2.	2 Governor and Council of Ministers	60.36	78.67
3.	3 Administration of Justice	0.10	1867.81
4.	4 Adi Dravidar and Tribal Welfare Department	0.35	3597.68
5.	6 Animal Husbandry and Fisheries Department-Animal Husbandry	0.24	2456.13
6.	10 Commercial Taxes Department – Commercial Taxes	0.08	12297.35
7.	11 Commercial Taxes Department – Stamps and Registration	633.86	807.14
8.	13 Energy Department	0.03	2495.37
9.	17 Handlooms, Handicrafts, Textiles and Khadi Department – Khadi, Village Industries and Handicrafts	0.03	680.94
10.	18 Health and Family Welfare Department	1.15	18836.70
11.	19 Higher Education Department	0.30	16219.36
12.	20 Highways Department	655.71	13743.15
13.	21 Home Department – Police	0.90	16898.02
14.	22 Home Department – Fire and Rescue Services	0.06	397.14
15.	23 Home Department – Prisons	67.97	142.77
16.	24 Home Department – Motor vehicles Acts – Administration	0.04	770.60
17.	26 Industries Department	0.04	925.44
18.	27 Information and Tourism Department - Information and Publicity	0.05	710.16
19.	28 Information and Tourism Department – Tourism	0.12	145.56
20.	29 Information and Tourism Department – Stationery and Printing	0.02	1131.33
21.	30 Information Technology Department	0.02	270.39
22.	31 Labour and Employment Department	0.19	2437.41
23.	34 Personnel and Administrative Reforms Department	0.06	201.48
24.	35 Planning and Development Department	0.07	221.34
25.	36 Prohibition and Excise Department	154.86	600.30
26.	37 Public Department	0.29	995.75

(Rupees in lakh)

Sl. No.	Number and title of grant/appropriation	Supplementary provision (March 2004)	Final saving
27.	39 Revenue Department	0.45	7330.90
28.	41 School Education Department	0.20	74694.10
29.	42 Small Industries Department	0.06	2633.48
30.	43 Social Welfare and Nutritious Meal Programme Department	3110.02	3156.31
31.	44 Tamil Development – Culture and Religious Endowments Department – Tamil Development - Culture	0.14	582.34
32.	45 Tamil Development – Culture and Religious Endowments Department – Hindu Religious and Charitable Endowments	0.03	426.17
33.	47 Youth Welfare and Sports Development Department	0.07	260.97
34.	48 Pension and Other Retirement Benefits	0.12	93675.53
Capital			
1.	9 Backward Classes, Most Backward Classes and Minorities Welfare Department	4.98	130.53
2.	12 Cooperation, Food and Consumer Protection Department	44.64	197.38
3.	14 Environment and Forests Department	0.10	1827.39
4.	18 Health and Family Welfare Department	0.03	331.32
5.	19 Higher Education Department	15.89	53.98
6.	21 Home Department – Police	0.01	4940.61
7.	25 Housing and Urban Development Department	0.01	2098.01
8.	33 Municipal Administration and Water Supply Department	0.02	6558.38
9.	35 Planning and Development Department	0.02	34.23
10.	38 Public Works Department	0.62	13973.13
11.	40 Rural Development Department	0.01	1275.27
12.	42 Small Industries Department	0.01	171.21
Total		10650.36	313424.15
Charged Appropriations - Revenue			
1.	2 Governor and Council of Ministers	0.01	38.80
2.	3 Administration of Justice	51.67	216.16
3.	9 Backward Classes, Most Backward Classes and Minorities Welfare Department	29.10	29.17
4.	10 Commercial Taxes Department – Commercial Taxes	0.79	0.81
5.	45 Tamil Development – Culture and Religious Endowments Department - Hindu Religious and Charitable Endowments	0.01	0.70
Loans			
1.	Public Debt – Repayments	0.09	473674.15
Total		81.67	473959.79
Grand Total		10732.13	1261058.08

Appendix XIII

(Reference: paragraph 2.3.9; page 29)

Grants/Appropriation where Supplementary provision obtained during 2003-2004 proved insufficient by more than Rs one crore each

(Rupees in lakh)

Sl. No.	Number and title of grant/ appropriation	Total Supplementary grant/ appropriation	Final excess
<i>Voted Grants - Revenue</i>			
1.	33 Municipal Administration and Water Supply Department	0.11	1007.93
2.	40 Rural Development Department	7545.11	546.61
<i>Charged Appropriation</i>			
	Debt Charges	1470.24	13860.98
Total	Voted	7545.22	1554.54
	Charged	1470.24	13860.98

Appendix XIV

(Reference: paragraph 2.3.10; page 29)

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

Sl. No.	Number and title of grant/appropriation	Amount of saving in Rupees in crore (Percentage of provision)
Voted Grants -		
1.	7 Animal Husbandry and Fisheries Department – Fisheries (Capital)	1.97 (67)
Main reasons for saving: Savings mainly occurred under (i) Development of Landing facilities for Fishing Harbour (Rs 1.86 crore) and (ii) Construction of Masheer Hatchery buildings and laboratory buildings (Rs 0.25 crore). Saving was due to non-finalisation of tenders in two places under item (i) and orders issued to take up works up to Rs five lakh only under item (ii). Savings were offset by excess in certain heads shown in Appropriation Accounts.		
2.	8 Animal Husbandry and Fisheries Department - Dairy Development (Revenue)	2.28 (17)
Main reasons for saving: Savings mainly occurred under (i) Establishment of Directorate of Audit for Milk Co-operatives (Rs 1.07 crore) and (ii) Establishment staff of Milk Production and Dairy Development Department (Rs 0.65 crore), specific reasons for which have not been communicated (June 2004).		
3.	9 Backward Classes, Most Backward Classes and Minorities Welfare Department (Capital)	1.31 (25)
Main reasons for saving: Savings mainly occurred under (i) Construction of Hostel Buildings for students - Assistance to Tamil Nadu Backward Classes Economic Development Corporation for repayment of loan to Housing and Urban Development Corporation (Rs 1.31 crore), specific reasons for which have not been communicated (June 2004).		
4.	10 Commercial Taxes Department - Commercial Taxes (Revenue)	122.97 (28)
Main reasons for saving: Savings mainly occurred under (i) Assignments of Entertainment Tax to Local Bodies etc., (Rs 50.80 crore), (ii) Amount transferred to Infrastructure Development Fund (Rs 39.41 crore), (iii) District Establishment – Collection charges for Taxes on Sales (Rs 37.20 crore) and (iv) Circle Establishment - Collection charges for Taxes on Sales (Rs 1.35 crore), specific reasons for which have not been communicated (June 2004). Savings were offset by excess in certain heads shown in Appropriation Accounts.		
5.	12 Cooperation, Food and Consumer Protection Department (Capital)	1.97 (23)
Main reasons for saving: Savings mainly occurred under (i) Investments in Credit Co-operatives under the schemes of Integrated Co-operative Development Project (Rs 1.63 crore) and (ii) Margin Money Assistance to Consumer Co-operative wholesale stores (Rs 0.20 crore). Saving was due to remittance of unspent balance under item (i) and specific reason for item (ii) have not been communicated (June 2004).		
6.	13 Energy Department (Loans)	40.38 (19)
Main reasons for saving: Savings mainly occurred under (i) Loans to Tamil Nadu Electricity Board for Accelerated Power Development Programme (Rs 37.60 crore) and (ii) Loans to Tamil Nadu Electricity Board for Implementation of Rural Electrification under Pradhan Mantri's Gramodaya Yojana (Rs 3.38 crore), specific reasons for which have not been communicated (June 2004). Savings were offset by excess in certain heads shown in Appropriation Accounts.		

Sl. No.	Number and title of grant/appropriation	Amount of saving in Rupees in crore (Percentage of provision)
7.	14 Environment and Forest Department (Capital)	18.27 (16)
<p>Main reasons for saving: Savings mainly occurred under (i) Tamil Nadu Afforestation project funded by Overseas Economic Co-operation Fund (Rs 21.75 crore) and (ii) Forestry Programme including communication under Hill area development programme (Rs 1.21 crore). Savings was due to closure of the scheme under item (i) and specific reasons for item (ii) have not been communicated (June 2004). Savings were offset by excess in certain heads shown in Appropriation Accounts.</p>		
8.	15 Finance Department (Loans)	6.05 (30)
<p>Main reasons for saving: Savings mainly occurred under (i) Marriage Advance - controlled by the Secretary to Government, Finance Department (Rs 2.43 crore), (ii) Other advances - controlled by the Commissioner of Treasuries and accounts (Rs 2.37 crore), (iii) Loans to Government Servants for purchase of Computers (Rs 0.97 crore) and (iv) Loans for Purchase of Motor Conveyances Under Personal Car For Official Use Scheme (PCOUS) (Rs 0.25 crore), specific reasons for which have not been communicated (June 2004).</p>		
9.	19 Higher Education Department (Revenue)	162.19 (22)
<p>Main reasons for saving: Savings mainly occurred under (i) Grants to Private colleges (Arts and Oriental colleges) (Rs 85.35 crore), (ii) Arts College (Men) (Rs 26.58 crore) (iii) Arts College (Women) (Rs 13.91 crore), (iv) Madurai Kamaraj university (Rs 11.26 crore), (v) Periyar University (Rs 6.06 crore), (vi) Assistance to Regional Engineering College, Tiruchirappalli (Rs 3.86 crore), (vii) Grants-in-Aid to Aided Polytechnic Colleges (Rs 6.63 crore), (viii) Government Polytechnic Colleges (Men) (Rs 3.56 crore), (ix) Manonmaniam Sundaranar University (Rs 3.64 crore) and (x) Anna University (Rs 2.60 crore). Savings under items (iv), (v), (vi), (vii), (ix) and (x) was due to reduction of funds under Grants-in-aid to the Universities. Specific reasons for items (i), (ii), (iii) and (viii) have not been communicated (June 2004).</p>		
10.	20 Highways Department (Revenue)	137.43 (20)
<p>Main reasons for saving: Savings mainly occurred under (i) Transfer of Amount to Road Maintenance Fund (Core Segment) (Rs 120.00 crore), (ii) Maintenance of Chennai City Roads with financial assistance from Chennai Corporation (Rs 6.91 crore), (iii) Rural Roads (Rs 2.42 crore), (iv) Executive Establishment (General) Highways and Rural Works (Rs 4.12 crore), (v) Programme for Special Employment - Road Schemes (Rs 1.98 crore), (vi) Executive Establishment (National Highways) (Rs 1.92 crore) and (vii) Execution workshops (General) Highways & Rural Works (Rs 1.30 crore). Saving was due to non-filling up of vacant post in different categories under item (v) and specific reasons have not been communicated for other items (June 2004). Savings were offset by excess in certain heads shown in Appropriation Accounts.</p>		
11.	21 Home Department - Police (Capital)	49.41 (32)
<p>Main reasons for saving: Savings mainly occurred under (i) Modernisation of Police (Rs 25.12 crore), (ii) Payment to Tamil Nadu Police Housing Corporation towards construction of quarters for Police Personnel (Rs 21.13 crore) and (iii) Payment to Tamil Nadu Police Housing Corporation for construction works - controlled by Director General of Police (Rs 4.83 crore), specific reasons for which have not been communicated (June 2004). Savings were offset by excess in certain heads shown in Appropriation Accounts.</p>		
12.	24 Home Department - Motor Vehicles Act - Administration (Revenue)	7.71 (18)
<p>Main reasons for saving: Savings mainly occurred under (i) Regional Transport Authority - Mofussil (Rs 2.80 crore), (ii) Computerisation of Registration and Licencing of Motor Vehicles in Transport Department (Rs 1.54 crore), (iii) Implementation of Road Safety Programme (Rs 0.84 crore), (iv) Inspection and Flying Squad (Rs 0.57 crore) and (v) Regional Transport Authority - Chennai city (Rs 0.60 crore). Saving was due to non-taking up of implementation of Phase II computerisation of Regional Transport Office at Valasaravakkam under item (ii) and specific reasons have not been communicated for other items (June 2004).</p>		

Sl. No.	Number and title of grant/appropriation	Amount of saving in Rupees in crore (Percentage of provision)
13.	25 Housing and Urban Development Department (Capital) (Loans)	20.98 (25) 32.48 (29)
<p>Main reasons for saving: Savings under capital mainly occurred under (i) Capital Assistance to Tamil Nadu Slum Clearance Board for resetting and improving the Slum Tenements under Chennai Metropolitan Development Plan in Chennai Region (Rs 10.00 crore), (ii) Assistance to Chennai Metropolitan Development Authority for repayment of loan and interest to Housing and Urban Development Corporation Limited for improvement to Radial Roads leading to Chennai City (Rs 4.60 crore) and (iii) Payment to Tamil Nadu Housing Board towards construction of housing complex for legislators (Rs 4.33 crore). Savings under item (i) was due to lesser provision made as Tamil Nadu Housing Board had not drawn any specific plan to implement the scheme within the stipulated time and under item (iii) was due to lesser provision made towards grants to Tamil Nadu Housing Board following the reduction of interest rate by the Financial Institutions and resetting of loans by the Board. Specific reasons have not been communicated for item (ii) (June 2004).</p> <p>Savings under loans mainly occurred under Loans to Government Servants for construction of houses (Rs 31.78 crore), specific reasons for which have not been communicated (June 2004).</p>		
14.	26 Industries Department (Revenue)	9.25 (22)
<p>Main reasons for saving: Savings mainly occurred under (i) Assistance to Tamil Nadu Industrial Investment Corporation towards share subsidy to Industrial units (Rs 7.00 crore) and (ii) Transfer of Sugarcane cess fund (Rs 1.08 crore). Savings were based on actual disbursement of share subsidy to Industrial Units under item (i) and was due to non-payment of cess amount by financially sick co-operative and Public Sector Sugar Mills under item (ii).</p>		
15.	27 Information and Tourism Department – Information and Publicity (Revenue)	7.10 (21)
<p>Main reasons for saving: Savings mainly occurred under (i) Publicity (Rs 2.78 crore), (ii) Scheme for Publicity and Information (Rs 1.14 crore), (iii) Headquarters staff (Rs 1.02 crore), (iv) Incentive Scheme for promoting low budget Tamil film of High Quality with a Social Content (Rs 0.75 crore) and (v) Information and Tourism Department (Rs 0.64 crore). Savings under item (ii) was due to ban on direct recruitment and recruitment on compassionate grounds, due to which the vacant posts could not be filled which resulted in non-utilisation of funds, under item (iii) was due to non-filling up of certain posts due to strike from July 2003 to January 2004 by Tamil Nadu Government Employees, under item (iv) due to non-incurring of the proposed expenditure on account of administrative reasons and item (v) was towards incurring of less expenditure on salary of the staff due to their participation in the strike and consequent mass dismissal /suspension of the employees. Specific reasons for item (i) have not been communicated (June 2004).</p>		
16.	29 Information and Tourism Department - Stationery and Printing (Revenue)	11.31 (18)
<p>Main reasons for saving: Savings mainly occurred under Central Press, Chennai (Rs 6.92 crore) specific reasons for which have not been communicated (June 2004).</p>		
17.	30 Information Technology Department (Revenue)	2.70 (32)
<p>Main reasons for saving: Savings mainly occurred under (i) Grants to Electronic Corporation of Tamil Nadu Limited for improving Information Technology (Rs 2.54 crore) and (ii) Tamil Virtual University (Rs 0.15 crore), specific reasons for which have not been communicated (June 2004).</p>		
18.	31 Labour and Employment Department (Capital)	1.37 (44)
<p>Main reasons for saving: Savings mainly occurred under (i) Development of Industrial Training Institutes - Land and Buildings (Rs 0.42 crore) and (ii) Starting of new Industrial Training Institutes for women (Rs 0.92 crore). Savings under item (i) was due to non-taking up of certain civil work by the Chief Engineer (Buildings) during the year, non-supply of certain items by the firm for which order was placed and under item (ii) was due to non-supply of certain equipments by the firms.</p>		

Serial Number	Number and title of grant/appropriation	Amount of saving in Rupees in crore (Percentage of provision)
19.	32 Law Department (Revenue)	2.57 (28)
<p>Main reasons for saving: Savings mainly occurred under (i) Law Colleges (Rs 1.34 crore), (ii) Constitution of Law Commission (Rs 0.44 crore), (iii) Law Department (Rs 0.38 crore) and (iv) Introduction of Computer Course in Government Law Colleges (Rs 0.22 crore). Savings was mainly due to withdrawal of provision under Salaries, Dearness Allowance and office expenses under items (i), (ii) and (iii) and specific reasons for item (iv) have not been communicated (June 2004).</p>		
20.	36 Prohibition and Excise Department (Revenue)	6.00 (21)
<p>Main reasons for saving: Savings mainly occurred under (i) Headquarters Establishment - Commissioner of Prohibition and Excise Department (Rs 2.83 crore), (ii) District Establishment - Distilleries and Bonded Warehouses (Rs 0.78 crore), (iii) District Establishment - Revenue Establishment (Rs 1.23 crore) and (iv) Rehabilitation of Prohibition Offenders (Rs 1.07 crore), specific reasons for which have not been communicated (June 2004).</p>		
21.	38 Public Works Department (Capital)	139.73 (24)
<p>Main reasons for saving: Saving mainly occurred under (i) Irrigation schemes under Rural Infrastructure Development Fund VIII and IX with loan assistance from National Bank for Agriculture and Rural Development (Rs 35.07 crore), (ii) Add - Percentage charges for establishment transferred from Major Head "2059. Public Works" (Rs 18.07 crore), (iii) Canals in Cauvery Delta District (Rs 24.69 crore), (iv) Buildings - Construction of hostel buildings for Backward Classes and Most Backward Class students (Rs 17.98 crore), (v) Chennai flood relief with Housing and Urban Development Corporation Assistance (Rs 19.57 crore), (vi) Integrated water Resources Management Project with Housing and Urban Development Corporation Loan Assistance (Rs 14.97 crore) and (vii) Spillway - Construction of Shenbagathope Reservoir with the loan assistance from National Bank for Agriculture and Rural Development (Rs 10.47 crore). Saving was mainly due to non-finalisation of land acquisition/tenders/additional quantity approval/revised design/revised administrative sanction under items (v), (vi) and (vii). Specific reasons for savings in the remaining items have not been communicated (June 2004). Savings were offset by excess in certain heads shown in Appropriation Accounts.</p>		
22.	39 Revenue Department (Capital)	28.23 (49)
<p>Main reasons for saving: Savings mainly occurred under Eleventh Finance Commission - Upgradation and Special Problem Grants - Construction of buildings in the newly created Districts - (Rs 28.23 crore). Saving was due to non-completion of work before 31 March 2004 taken up by the Public Works Department.</p>		
23.	40 Rural Development Department (Capital)	12.75 (99)
<p>Main reasons for saving: Savings mainly occurred under (i) Programme for Desilting small tanks village ponds and conveyances (Rs 10.27 crore) and (ii) Buildings for Community Development under Rural Development Programme (Rs 0.34 crore). Saving was mainly due to non-execution of works under items (i) and (ii).</p>		
24.	41 School Education Department (Revenue)	746.94 (18)
<p>Main reasons for saving: Savings mainly occurred under (i) Salaries to Panchayat Union Elementary School Teachers (Rs 254.35 crore), (ii) General - Government Secondary Schools (Rs 196.49 crore), (iii) Grants to non-government Elementary Schools (Rs 128.92 crore), (iv) General - Assistance to Non-Government Secondary Schools (Rs 55.34 crore), (v) Sarva Shiksha Abhiyan (Rs 26.02 crore), (vi) Salaries of Municipal and Corporation Elementary School Teachers (Rs 24.95 crore) and (vii) Salaries of Municipal and Corporation Secondary/Higher Secondary School Teachers (Rs 15.09 crore). Savings under item (iii) and (iv) were mainly due to non-filling up of 2071 secondary grade teacher posts. Under (v) savings was due to non-utilisation of Boarding grant due to the non-audit of the accounts of homes. Specific reasons have not been communicated (June 2004) for items (i), (ii), (vi) and (vii).</p>		

Serial Number	Number and title of grant/appropriation	Amount of saving in Rupees in crore (Percentage of provision)
25.	42 Small Industries Department (Revenue)	26.33 (41)
	(Capital)	1.71 (80)
<p>Main reasons for saving: Savings under Revenue mainly occurred under (i) Implementation of New Anna Marumalarchi Thittam (Rs 9.87 crore), (ii) Power Tariff to Small Scale Industries Unit (Rs 5.53 crore), (iii) Assistance for setting up of Industries (Rs 1.76 crore), (iv) Assistance to Small Scale Industries for Technology upgradation/Modernisation of Small Scale Industries Units (Rs 1.99 crore), (v) Headquarters staff (Rs 1.63 crore), (vi) District Industries Centre (Rs 1.24 crore), (vii) Assistance to New Small Scale Industries Units under National Equity Fund Scheme (Rs 0.91 crore) and (viii) Strengthening of Existing Industrial Infrastructure in Industrial Estates (Rs 0.80 crore), specific reasons for which have not been communicated (June 2004).</p> <p>Savings under Capital mainly occurred under (i) Establishment of Modern Tool room and Training Centre at Coimbatore (Rs 1.21 crore), (ii) Modernisation of Central Electrical Testing Laboratory, Kakkalur (Rs 0.50 crore). Savings was due to non-receipt of contribution from Government of India under item (i) and non-receipt of approval of Government of India for purchase of equipments under item (ii).</p>		
26.	45 Tamil Development - Culture and Religious Endowments Department - Hindu Religious and Charitable Endowments (Revenue)	4.26 (15)
<p>Main reasons for saving: Savings mainly occurred under (i) Headquarters staff (Rs 2.29 crore), (ii) District Staff (Rs 1.31 crore) and (iii) Audit Staff (Rs 0.80 crore), specific reasons for which have not been communicated (June 2004). Savings were offset by excess in certain heads shown in Appropriation Accounts.</p>		
27.	48 Pension and Other Retirement Benefits (Revenue)	936.76 (22)
<p>Main reasons for saving: Savings mainly occurred under (i) Dearness Allowance to Pensioners (Rs 359.39 crore), (ii) Commuted value of Pensions (Rs 128.93 crore), (iii) Death-cum-Retirement Gratuities to Tamil Nadu Government Pensioners (Rs 72.76 crore), (iv) Commuted value of pensions to Teachers of Aided Schools and Schools of Local Bodies (Rs 38.85 crore), (v) Family Pensions (Rs 36.20 crore), (vi) Gratuities (Rs 17.08 crore), (vii) Payment to Tamil Nadu Government Pensioners (Rs 37.26 crore), (viii) Family Pensions to Tamil Nadu Government Pensioners (Rs 28.39 crore) and (ix) Payment of arrears on Commuted Value of Pensions and Gratuities (Rs 200.00 crore). Saving under item (i), (iv) and (vi) was due to mixing up of Dearness Allowances with Pension under items (v), (vii) and (viii) was due to less number of retirees than anticipated and specific reasons for final saving under items (ii), (iii) and (ix) have not been communicated (June 2004).</p>		
Charged Appropriations -		
1.	4 Adi Dravidar and Tribal Welfare Department (Revenue)	3.13 (78)
<p>Main reasons for saving: Savings mainly occurred under House sites/Infrastructure facilities for Adi-Dravidars (Rs 3.13 crore), specific reasons for which have not been communicated (June 2004).</p>		
2.	34 Personnel and Administrative Reforms Department (Revenue)	3.66 (31)
<p>Main reasons for saving: Savings mainly occurred under Tamil Nadu Public Service Commission (Rs 3.66 crore), specific reasons for which have not been communicated (June 2004).</p>		
3.	Public Debt – Repayment	4736.74 (43)
<p>Main reasons for saving: Savings mainly occurred under Ways and Means Advances from Reserve Bank of India (Rs 6234.78 crore), specific reasons for which have not been communicated (June 2004). Savings were offset by excess in certain heads shown in Appropriation Accounts.</p>		

Appendix XV

(Reference: paragraph 2.3.11; page 29)

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)	20 Highways Department	Execution Workshops (General) Highways and Rural Works (3054 80 001 AG)	126.35	65
Withdrawal of provision was mainly due to closure of the mechanical wing of Highways Department in June 2003.				
2)	20 Highways Department	Margin money to CMDA for improvement to Radial Roads with HUDCO Loan assistance (5054 04 337 JP)	1174.15	85
Withdrawal of provision was mainly due to revised proposal of Chengalpattu and Tiruvellore division during May/June 2003 towards making payment of land acquisition charges, as the land acquisition proceedings were not finalised.				
3)	20 Highways Department	Major District Roads (5054 04 800 JA)	314.55	62
Withdrawal of provision was due to revision of the original provision by Chief Engineer (National Highways) in November 2003 due to non-finalisation of land acquisition in respect of Hosur Bye pass work.				
4)	20 Highways Department	Improvement of roads with loan assistance from HUDCO/TUFIDCO (5054 80 800JV)	600.00	55
Withdrawal of provision was partially due to delay in acquisition of land and finalisation of tenders etc., with loan assistance from HUDCO.				
5)	20 Highways Department	Chennai Metropolitan Development Plan – Traffic and Transport improvement in Chennai City (5054 80 800 JW)	3500.00	70
Withdrawal of provisions was due to non-starting of 12 works due to non-finalisation of land acquisition and want of permission from appropriate authorities 4 cases - tenders could not be finalised before 31 March 2004 and 3 cases - works commenced only from 31 March 2004 onwards and remaining 36 works commenced only from December 2003.				
6)	38 Public Works Department	Construction of new secretariat building (4059 01 051 KH)	1000.00	100
Entire provision was surrendered due to non-finalisation of contractor by tender evaluation committee.				
7)	38 Public Works Department	Buildings (4225 03 277 JU)	1768.75	61
Withdrawal of provision was due to delay in release of loan by HUDCO				
8)	38 Public Works Department	Formation of new tank across Ramakkal Odai and Anai Vizhundan Odai (4701 03 311 JA)	252.54	84
Withdrawal of provision was due to stay order for acquiring the patta lands and the delay in obtaining permission from the forest department.				
9)	38 Public Works Department	Formation of reservoir across mirukandanadhi (4701 03 320 JA)	432.97	98
Withdrawal of provision was due to non-acquisition of patta dry land.				

Serial number	Number and title of Grant	Name of the scheme (Head of Account)	Amount of Surrender (Rupees in lakh)	Percentage of Surrender
10)	38 Public Works Department	Maintenance grant to water user Association (2701 80 800 JJ)	810.02	81
	Withdrawal of provision was mainly due to non-renewal of farmer's councils/water users associations and due to delay in conducting election to the water users association before March 2004.			
11)	38 Public Works Department	Dam and Appurtenant works (4701 03 292 JB)	137.50	59
	Withdrawal of provision was due to slow progress of work by the contractor.			
12)	38 Public Works Department	Spill way (4701 03 292 JC)	520.00	55
	Withdrawal of provision was due to non-approval of revised design and drawings till March 2004.			
13)	38 Public Works Department	Integrated Water Resources Management project with HUDCO loan assistance (4702 00 101 JM)	1496.74	98
	Withdrawal of provision was due to non-finalisation of agreement between HUDCO and Public Works Department.			
14)	38 Public Works Department	Reservoir (4701 03 314 JA)	385.00	96
	Withdrawal of provision was due to the objection raised by land owners towards non-payment of compensation for their lands.			
15)	38 Public Works Department	Canals (4701 03 260 JC)	267.39	95
	Withdrawal of provision was due to non-finalisation of design and drawing by Chief Engineer (DRCS).			
16)	38 Public Works Department	Headworks (4701 03 260 JE)	188.61	86
	Withdrawal of provision was due to non-finalisation of design and drawing by Chief Engineer (DRCS).			

Appendix XVI

(Reference: paragraph 2.3.12; page 29)

Excess/Unnecessary/Insufficient Reappropriation of funds

(Rupees in lakh)

Sl. No.	Grant	Description	Head of Account	Reappropriation	Final Excess(+)/ Savings (-)
1.	05	Agriculture Department	2401.00.800.JY	2566.89	254.08
2.			2401.00.800.KA	3908.43	(-) 263.85
3.	06	Animal Husbandry and Fisheries Department - Animal Husbandry	2403.00.101.AA	(-) 1769.78	(-) 734.50
4.	10	Commercial Taxes Department - Commercial Taxes	2040.00.101.AB	(-) 3516.38	(-) 203.60
5.			3604.00.103.AA	(-) 5817.80	738.21
6.	11	Commercial Taxes Department - Stamps and Registration	2030.03.001.AB	(-) 245.38	(-) 538.95
7.	12	Co-operation, Food and Consumer Protection Department	2236.02.102.KB	346.41	(-) 739.93
8.			2236.02.102.KC	(-) 482.50	(-) 842.64
9.	15	Finance Department	7610.00.800.AB	151.45	(-) 388.92
10.	18	Health and Family Welfare Department	2210.03.103.JM	2852.69	(-) 903.43
11.			2211.00.001.SF	(-) 446.67	226.50
12.			2211.00.101.SC	(-) 1147.14	639.30
13.			2210.80.190.JA	(-) 946.05	326.58
14.			2210.03.103.BI	(-) 3957.22	337.56
15.			2210.05.105.AA	(-) 349.66	(-) 268.43
16.	19	Higher Education Department	2202.03.103.AB	(-) 1017.00	(-) 373.57
17.			2202.03.103.AA	(-) 2212.75	(-) 444.77
18.			2202.03.104.AA	(-) 7185.95	(-) 1348.59
19.	20	Highways Department	5054.04.337.JP	(-) 1174.15	(-) 326.63
20.			5054.04.337.JI	(-) 4090.00	(-) 276.10
21.			5054.80.800.JF	59.83	(-) 230.76
22.			5054.80.800.JE	(-) 2389.33	(-) 1488.44
23.			3054.04.337.AA	492.47	201.76
24.			3054.80.800.AY	(-) 100.00	(-) 591.49
25.	20	Highways Department	3054.80.001.AE	(-) 142.25	(-) 270.37

Sl. No.	Grant	Description	Head of Account	Reappropriation	Final Excess(+)/ Savings (-)
26.	21	Home Department - Police	2055.00.109.AA	(-) 6418.58	(-) 201.26
27.	25	Housing and Urban Development Department	7610.00.201.JA	(-) 4600.00	1422.32
28.	33	Municipal Administration and Water Supply Department	3604.00.191.AA	(-) 1782.20	401.54
29.			3604.00.192.AA	(-) 1887.78	401.90
30.			3604.00.193.AA	269.02	386.79
31.	38	Public Works Department	4701.01.211.JA	(-) 2679.06	209.70
32.			4701.03.261.JC	360.54	284.79
33.			4701.03.308.JB	251.07	(-) 205.17
34.			4701.03.219.JA	(-) 256.02	260.26
35.			2701.80.800.JK	(-) 583.32	(-) 250.58
36.			2059.80.001.BF	(-) 129.33	(-) 205.80
37.			4701.03.261.JB	340.29	(-) 298.51
38.			4701.03.300.JC	(-) 550.00	371.26
39.			2701.80.001.AF	(-) 828.79	(-) 324.24
40.			4059.01.051.AB	80.78	323.76
41.			4701.80.800.JJ	(-) 157.77	(-) 1649.12
42.			4701.80.800.JP	(-) 2007.00	(-) 1500.00
43.			4701.03.261.JA	295.62	215.25
44.			4059.01.800.JA	(-) 40.38	286.52
45.			4210.80.800.JA	(-) 152.18	222.53
46.			4202.04.800.JW	(-) 191.88	1530.22
47.	39	Revenue Department	2053.00.094.AC	(-) 4665.75	(-) 385.99
48.			2235.60.102.JA	(-) 1360.94	(-) 230.65
49.			4070.00.800.JO	(-) 1942.23	(-) 881.11
50.	40	Rural Development Department	2236.02.102.KL	4508.39	(-) 338.06
51.			2505.01.702.JA	(-) 290.37	(-) 401.35
52.			3604.00.198.AA	(-) 2235.13	1445.44
53.	40	Rural Development Department	2236.02.102.AR	(-) 195.07	257.01
54.	41	School Education Department	2202.02.110.AA	(-) 1399.39	(-) 4133.72
55.			4202.01.202.JG	(-) 500.00	422.87
56.	41	School Education Department	2202.01.101.AC	(-) 23600.17	(-) 1834.41

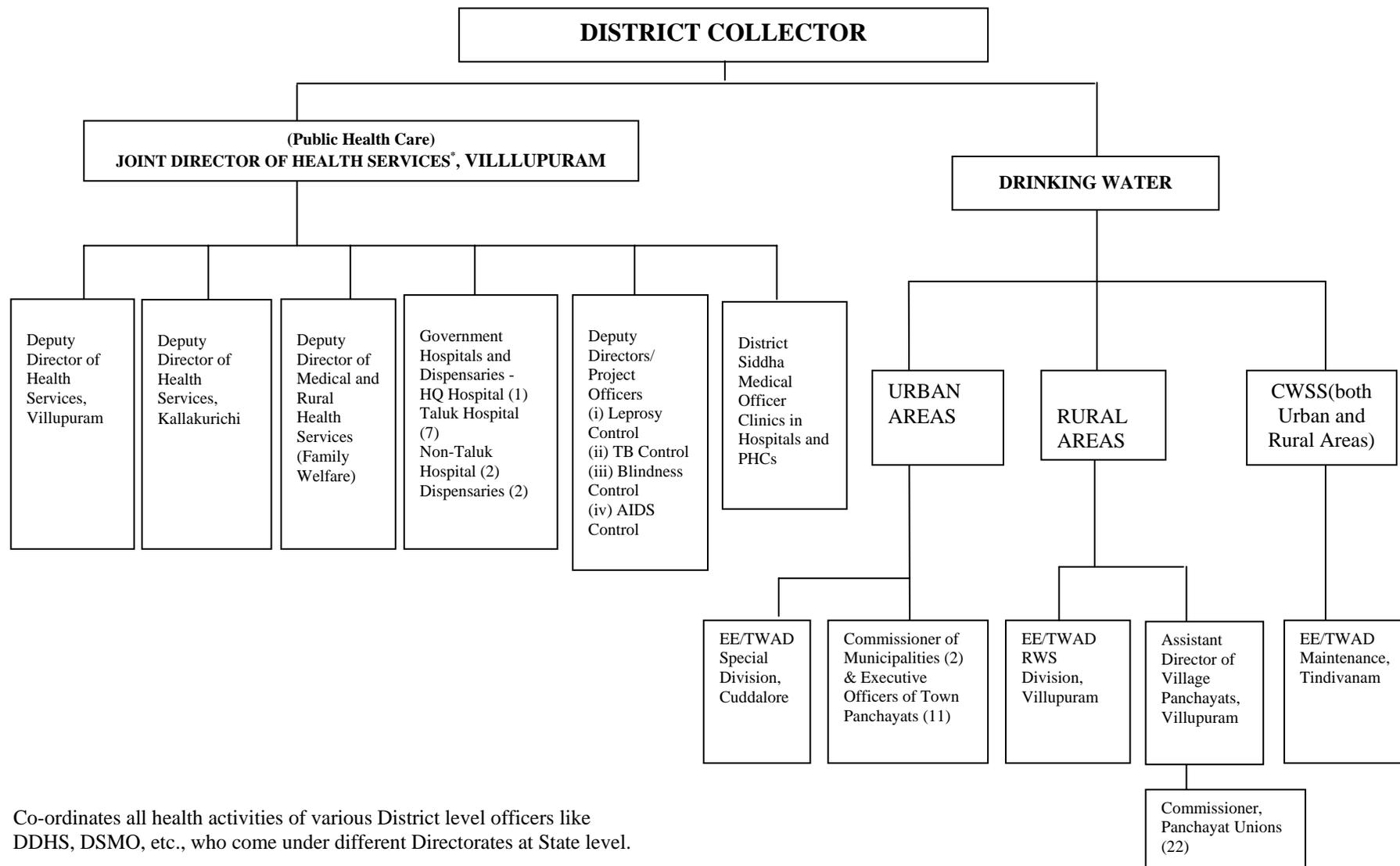
Sl. No.	Grant	Description	Head of Account	Reappropriation	Final Excess(+)/ Savings (-)
57.			2202.02.109.AB	(-) 1461.26	(-) 447.93
58.			2202.02.109.AA	(-) 16347.58	(-) 3301.55
59.	43	Social Welfare and Nutritious Meal Programme Department	2236.02.101.JN	(-) 4025.88	266.96
60.	48	Pension and Other Retirement Benefits	2071.01.109.AA	(-) 1892.29	4278.41
61.			2071.01.109.AB	5224.84	(-) 7048.94
62.			2071.01.109.AC	(-) 2313.45	604.68
63.			2071.01.109.AD	(-) 2071.37	(-) 1559.01
64.			2071.01.105.AC	(-) 6627.18	4929.02
65.			2071.01.109.AE	(-) 1074.39	881.59
66.			2071.01.104.AB	(-) 7056.25	(-) 220.21
67.			2071.01.105.AA	5671.68	(-) 8511.09
68.			2071.01.102.AB	(-) 14000.01	(-) 6000.00
69.			2071.01.102.AA	(-) 10930.08	(-) 1963.44
70.			2071.01.101.AC	(-) 54467.18	18528.22
71.			2071.01.101.AA	27490.86	(-) 31217.22
72.			2071.01.101.AM	513.99	(-) 514.00
73.	49	Relief on Account of Natural Calamities	2245.05.101.AB	2094.59	9042.00
74.	51	Debt Charges	2049.01.101.CR	1187.19	(-) 1187.20
75.			2049.01.101.CS	751.52	1180.03
76.			2049.01.123.AB	16086.99	7206.48
77.			2049.01.123.AC	16366.99	(-) 6437.08
78.			2049.01.123.AD	23099.99	6720.31
79.			2049.01.101.CQ	1063.62	(-) 1063.63
80.			2049.01.200.AU	2281.99	(-) 501.47
81.	51	Debt Charges	2049.01.123.AE	15345.99	(-) 3661.42
82.			2049.03.104.AD	(-) 125.00	(-) 225.00
83.			2049.01.123.AA	(-) 63900.00	5970.37
84.			2049.04.101.AA	(-) 3812.06	6500.01
85.			2049.01.101.CN	2711.55	3638.00
86.			2049.03.104.AK	4199.99	(-) 12899.99

Sl. No.	Grant	Description	Head of Account	Reappropriation	Final Excess(+)/ Savings (-)
87.			2049.01.101.CP	2102.99	(-) 2103.00
88.			2049.03.104.AC	2.00	(-) 250.00
89.			2049.01.200.BR	(-) 8338.18	8562.71
90.			2049.01.101.CD	0.01	(-) 1611.59
91.			2049.01.101.BM	832.10	801.31
92.			2049.01.101.BK	548.88	1057.09
93.			2049.01.101.CO	3107.99	(-) 1587.76
94.			2049.03.104.AL	0.16	(-) 324.77
95.	52	Public Debt - Repayment	6003.00.110.AA	(-) 568887.00	(-) 54591.00
96.			6004.01.102.AA	119352.99	72680.15
97.			6004.02.101.AA	2442.43	599.43
98.			6003.00.111.AA	56063.99	(-) 56064.00

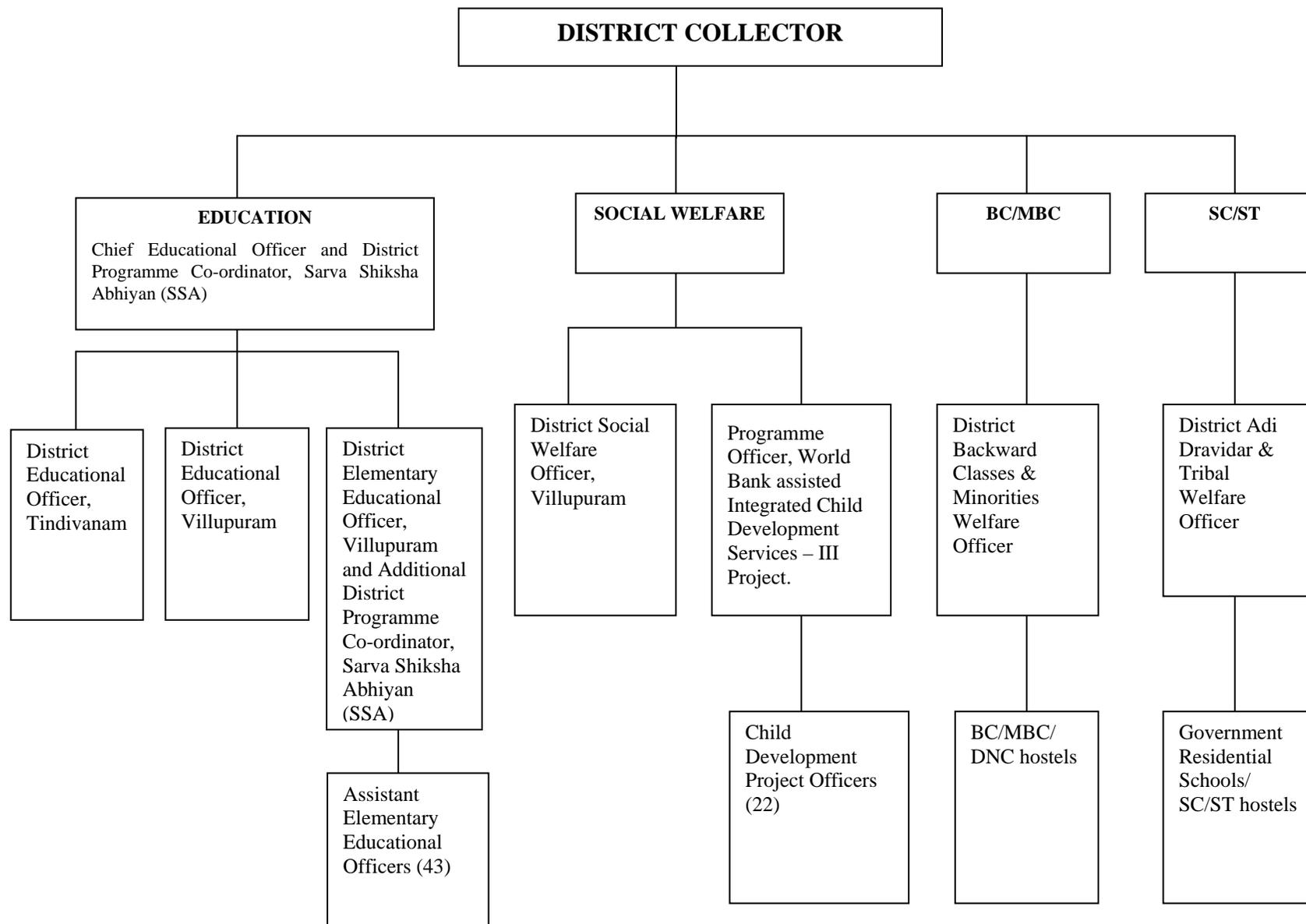
Appendix XVII

(Reference: paragraph 3.1.3; page 43)

Organisation Chart



* Co-ordinates all health activities of various District level officers like DDHS, DSMO, etc., who come under different Directorates at State level.



Appendix XVIII

(Reference: paragraph 3.1.5; page 43)

List of District Level and Unit Offices visited

A. DISTRICT LEVEL OFFICES

I. Rural Development Department

- Assistant Director Panchayats, Collectorate, Villupuram
- District Rural Development Agency, Villupuram

II. Revenue Department

- PA to Collector, Nutritious Meal Programme, Villupuram

III. Planning and Development Department

- Secretary, District Plan Cell, Villupuram.

IV. Health and Family Welfare Department

- Joint Director of Health Services, Villupuram
- Deputy Director of Health Services, Villupuram and Kallakurichi
- Deputy Director of Medical Services (Family Welfare), Villupuram
- Deputy Director of Health Services (TB), Villupuram
- Deputy Director of Health Services (Leprosy), Villupuram

V. Municipal Administration and Water Supply Department

- Executive Engineer/RWS/TWAD, Villupuram
- Executive Engineer/Maintenance/TWAD, Villupuram
- Executive Engineer/Urban Water Supply/TWAD, Cuddalore.
- Assistant Director, Town Panchayats, Cuddalore.

VI. School Education Department

- Chief Educational Officer, Villupuram
- District Educational Officer, Villupuram and Tindivanam
- District Elementary Educational Officer, Villupuram
- District Programme Coordinator, Sarva Shiksha Abhiyan, Villupuram

VII. Social Welfare Department

- District Social Welfare Officer, Villupuram
- Programme Officer, ICDS Project, Villupuram
- Project Officer, Tamil Nadu Corporation for Development of Women, Villupuram

VIII. Adi-Dravidar and Tribal Welfare Department

- District Adi-Dravidar and Tribal Welfare Officer, Villupuram
- District Manager, Tamil Nadu Adi-Dravidar Housing and Development Corporation Ltd., Villupuram

IX. Backward Classes Most Backward Classes and Minorities Welfare Department

- District Backward Classes and Minorities Welfare Officer, Villupuram

X. Agriculture Department

- Joint Director Agriculture, Villupuram

XI. Industries and Commerce

- General Manager, District Industries Centre, Villupuram

XII. Home Department

- Superintendent of Police, Villupuram

B. UNIT OFFICES

- ◆ Headquarters Hospital, Villupuram
- ◆ Taluk Hospital, Tindivanam and Kallakurichi
- ◆ Primary Health Centre, Mugaiyur, Vikravandi, Illavanasurkottai and Kandamanadi.
- ◆ Commissioner, Villupuram and Tindivanam Municipality
- ◆ Executive Officer, Town Panchayat, Valavanur
- ◆ Commissioner Panchayat Union, Gingee, Vikravandi, Vallam and Kandamangalam
- ◆ Assistant Elementary Educational Officer, Chinnasalem, Kolianur, Ulundurpet, Vikravandi and Villupuram.
- ◆ Special Tahsildar, Adi-Dravidar Welfare, Ulundurpet
- ◆ Weaning Food Society, Chinnasalem

Appendix XIX

(Reference: paragraph 3.1.16; page 45)

Short supply of text books and uniforms

Sl. No.		1999-2000	2000-2001	2001-2002	2002-2003	2003-2004
1.	Number of schools	19	20	21	21	23
2.	Number of students covered under nutritious meal scheme	3738	3867	3993	3922	4088
3.	Number of students given free text books	3567	3645	3640	3982	4125
4.	Number of students given free uniforms	3285	3335	3069	3824	Not given
5.	Number of students not given any text book	171 (5)	222 (6)	353 (9)	-	-
6.	Number of students not given free uniforms	453 (12)	532 (14)	924 (23)	98 (2)	4088 (100)

* Figures given in the brackets represent percentage

Appendix XX

(Reference: paragraph 3.2.1; page 57)

Details of various Acts in force for prohibition of Child Labour

Sl. No.	Central Legislation	
1.	Factories Act, 1948 (Section 67)	Prohibiting employment of young children; no child who has not completed his fourteenth year shall be required or allowed to work in any sections.
2.	Plantation Labour Act, 1951 (Section 24)	No child who has not completed his twelfth year shall be required or allowed to work in any plantation.
3.	Merchant Shipping Act, 1951 (Section 109)	No person under fifteen years shall be engaged or carried to sea for work in any ship.
4.	Mines Act, 1952	No child shall be employed in any mine.
5.	Motor Transport Workers Act, 1961 (Section 2)	No child shall be allowed to work in any capacity in any motor transport undertaking.
6.	Apprentice Act, 1961 (Section 3)	A person shall not be engaged as an apprentice in any designated trade unless he is not less than fourteen years of age.
7.	Beedi and Cigar Workers (Conditions of Employment) Act, 1966 (Section 24)	No child shall be allowed to work in any industrial premises.
State Legislation		
8.	The Tamil Nadu Shops and Establishments Act, 1947	Prohibits employment of children who have not completed 14 years of age
9.	The Tamil Nadu Catering Establishments Act, 1958	Prohibits employment of children who have not completed 16 years of age
10.	The Tamil Nadu Handloom workers (Conditions of Employment and Miscellaneous Provisions) Act, 1981.	Prohibits employment of children who have not completed 16 years of age
11.	The Tamil Nadu Manual Workers (Regulation of employment and Conditions of work) Act, 1982	Prohibits employment of children who have not completed 16 years of age.

Appendix XXI

(Reference: paragraph 3.2.6; page 58)

Details of grants received and expenditure incurred for National Child Labour Project

(Rupees in crore)

Year	Opening balance	Grants received	Other income	Total Income	Total Expenditure	Closing balance
1999-2000	1.51	4.56	0.47	6.54	4.47	2.07
2000-2001	2.07	3.09	0.79	5.95	4.32	1.63
2001-2002	1.63	6.60	0.53	8.76	6.43	2.33
2002-2003	2.33	7.35	0.25	9.93	6.94	2.99
2003-2004	2.99	7.01	0.30	10.30	7.72	2.58

Appendix XXII

(Reference: paragraph 3.2.7; page 58)

Child labourers identified through various surveys in the State

Year	Child Labour in India (in lakhs)	Child Labour in Tamil Nadu (in lakhs)	Survey conducted by
1981	136	9.75	National Census
1987-1988	176	13.00	National Sample Survey
1991	112.8	5.78	National Census
1993-1994	135	10.20	National Sample Survey
1996	..	2.46 (9 NCLP districts)	National Authorities for the Elimination of Child Labour (NAECL)
1997	..	0.18*	State Government authorities as per Supreme Court directions in April 1997.
1999-2000	104	4.50	National Sample Survey
2001	..	3.49	By State Government (Sarva Siksha Abiyan)
March 2003	..	0.70	Sarva Siksha Abiyan

* 0.094 lakh in hazardous occupations in 20 districts and 0.088 lakh in non-hazardous occupations in 27 districts.

Appendix XXIII

(Reference: paragraphs 3.2.16 and 3.2.19; pages 60 and 61)

Number of Cases convicted and fine amount collected

Year	Number of Establishments Inspected	Violation	Number of cases filed	Disposal by		Fine Amount (Rs)
				Acquittal	Conviction	
Tamil Nadu Shops and Establishments Act, 1948						
1996	101887	161	157	Nil	113	2977
1997	130371	167	158	17	120	6200
1998	129623	50	49	4	22	18750
1999	153182	62	62	Nil	42	22700
2000	102414	75	53	Nil	123	16600
2001	89326	Nil	48	17	35	1370
2002	91179	514	230	39	67	18500
2003	86325	2341	1039	28	179	14850
2004 (up to March 2004)	19775	408	220	38	165	5640
Total	904082	3778	2016	143	866	107587
Tamil Nadu Catering Establishments Act, 1948						
1996	14646	277	237	Nil	107	3975
1997	20165	149	192	Nil	159	8810
1998	19670	70	69	4	27	2925
1999	22089	54	57	Nil	14	9030
2000	18044	17	16	Nil	45	7850
2001	18843	Nil	4	6	15	1070
2002	19602	256	71	4	32	4200
2003	20641	1243	547	8	77	12300
2004 (up to March 2004)	4567	214	62	81	62	5200
Total	158267	2280	1255	103	538	55360
Factories Act, 1948						
1996	NA	NA	NA	NA	NA	NA
1997	26574	178	178	7	Nil	555750
1998	26796	57	57	25	Nil	977000
1999	27914	105	105	50	Nil	538800
2000	25159	100	100	13	Nil	50000
2001	25593	Nil	62	14	16	106000
2002	14138	55	83	Nil	Nil	75000
2003	16019	205	208	10	Nil	636000
2004 (up to March 2004)	5323	25	33	4	Nil	154000
Total	167516	725	826	123	16	3092550

NA: Not Available

Appendix XXIV

(Reference: paragraphs 3.2.18 and 3.2.19; page 61)

Inspection and Prosecution under Child Labour (Prohibition & Regulation) Act, 1986 by Labour and Factories Departments

Year	Number of Establishments Inspected	Violation	Number of cases filed	Number of Disposal		Fine Amount (Rs)
				Acquittal	Conviction	
1996	56181	58	54	6	39	28725
1997	66678	255	241	1	118	118035
1998	89332	227	196	58	177	240075
1999	113627	6754	6756	75	163	298625
2000	68341	32	32	96	39	99062
2001	72830	Nil	20	60	22	15925
2002	51372	35	29	12	9	184575
2003	72188	379	76	29	12	60150
2004 (up to March 2004)	13558	63	31	6	7	20850
Total	604107	7803	7435	343	586	1066022

Appendix XXV

(Reference: paragraph 3.2.37; page 64)

**Details of Utilisation of grants given for the Child Labour Rehabilitation
Project to TNSCB (Activity wise)**

(Rupees in lakh)

Sl. No.	Name of the Activity	Physical target	Physical Achievements	Time schedule	Proposed cost	Expenditure incurred
1.	Situational analysis conducting survey	To survey all the slum areas and pavement dwelling families	Survey completed by March 1997.	January 1997 to March 1997	5.00	3.32
2.	Training and Orientation of Government/NGO functionaries and community representatives	20800	20000	January 1997 to December 1997	3.00	1.99
3.	Social mobilisation and public awareness programme	Entire Chennai city	Not applicable.	January 1997 to November 1998	10.00	5.85
4.	Income generation activities for mothers of child labourers	Slums in Chennai.	Activities not taken up	April 1997 to December 1998	35.00	Nil
5.	Construction/upgradation of shelter homes	20 homes @ Rs 0.75 lakh to shelter 1000 children	Not taken up	April 1997 to December 1998	15.00	Nil
6.	Transit schools and Child Development Activities	Identified Child labourers	Out of 13057 identified 6050 were admitted to the transit school	January 1997 to December 1998	12.00	51.03
7.	Support to NGOs	10 NGOs for 24 months @ Rs 3000 pm.	NGO support given	-do-	7.20	21.66
8.	Contingency charges to TNSCB	@ Rs 1250 per month	Not applicable.	-do-	0.30	0.30
9.	Administrative charges to TNSCB		Not applicable.	-do-	12.50	12.50
Total					100.00	96.65

Appendix XXVI

(Reference: paragraphs 3.3.8 and 3.3.9; page 72)

Variation between budget provision and actual expenditure under scholarship schemes

(Rupees in lakh)

Sl. No.	Scheme	Budget Provision (Original and Supplementary)	Actual Expenditure	Savings (-)/ Excess(+) (Percentage to provision)	Funds provided through re-appropriation at year end	Provision excessive (+) / inadequate (-)
2001-2002						
1.	2225.80.101.AR Post-Matric scholarships to Denotified Communities	56.00	69.44	(+) 13.44 (24)	(-) 1.66	(-) 15.10
2.	2225.03.277.BO Extension of free education to BC students pursuing professional courses	97.61	133.73	(+) 36.12 (37)	(+) 59.97	(+) 23.85
3.	2225.03.277.JO Free Education to BC up to degree level	668.50	799.43	(+) 130.93 (20)	(+) 144.68	(+) 13.75
4.	2225.03.277.KG Free education to students of MBC/DNC studying in B.A., B.Sc., B.Com.	660.01	786.26	(+) 126.25 (19)	(+) 97.74	(-) 28.51
2002-2003						
1.	2225.03.277.BH Pre-Matric scholarship to MBC	136.58	57.15	(-) 79.43 (58)	(-) 15.34	(+) 64.09
2.	2225.03.277.JF Post-Matric scholarship to BCs	700.01	914.29	(+) 214.28 (30)	(+) 224.95	(+) 10.67
3.	2225.03.277.BM Free education to MSC & DNC for professional courses	120.01	209.89	(+) 89.88 (75)	(+) 28.29	(-) 61.59
4.	225.03.277.BO Extension of free education to BC students pursuing professional courses	150.01	215.08	(+) 65.07 (43)	(+) 52.35	(-) 12.72
5.	2225.03.277.KG Free education to students of MBC/DNC studying B.A., B.Sc., B.Com.	520.01	768.06	(+) 248.05 (48)	(+) 218.99	(-) 29.06
2003-2004						
1.	2225.03.277.KF Post-Matric scholarships to MBCs	423.58	505.84	(+) 82.26 (19)	(+) 94.87	(+) 12.61
2.	225.03.277.SA Post-Matric scholarships to OBC students controlled by DBC & MW	148.81	175.97	(+) 27.16 (18)	(+) 27.54	(+) 0.38

Appendix XXVII

(Reference: paragraph 3.5.7; page 94)

GOI Grants to Tamil Nadu

Sl.No.	For	Grantee	GOI sanction (Ministry of H & FW)		
			Rupees in lakh	Reference Number	Date
1.	Purchase of equipment/book	GHMC, Thirumangalam	10.00	Z-15011/314/99-E&C	29.2.2000
2.	Strengthening of Pharmacy	AAGHIM	50.00	K-11027/2/99-E&C	27.3.2001
		GSMC, Palayamkottai	80.00		
3.	Strengthening of DTL	CIMH	85.00		
4.	Building, equipment and books	GUMC, Chennai	42.00	Z-15011/60/2000-E&C	22.3.2001
5.	Computers etc.	GSMC, Chennai	10.00	14011/1/2000	29.3.2001
6.	Re-orientation training	GSMC, Palayamkottai	1.86	14011/1/2000	28.3.2001
		GSMC, Chennai	1.16	14011/1/2000	28.3.2001
7.	International ISM Conference	CIMH	3.00	Z-28015/139/2000-E&C	22.3.2001
8.	Supply of Home Remedy Kit	CIMH	8.04	U-120220/12/IEC/HRKS/PT	20.4.2002
9.	Essential drugs for remote/tribal/rural areas	CIMH	36.75	K-11023/8/2003-04/HPC/ED	23.10.2003
			21.75		2.12.2003
10.	Establishing ISM speciality clinics (District hospitals)	CIMH	100.00	K-11023/8/2003-04/HPC/ED	31.12.2003
11.	Establishing ISM speciality clinics (Taluk hospitals)	CIMH	60.00	K-11023/8/2003-04/HPC/ED	31.12.2003
12.	Establishment of quality control	Tampcol	20.00	Z-11716/61/2003-DCC(ISM)	2.9.2003
			529.56		

Appendix XXVIII

(Reference: paragraph 3.7.5; page 105)

Details of allocation, release and utilisation of Rs 20 crore released by Government of India from NCCF to State Government

(Rupees in lakh)

Sl. No	Name of the component	Total Funds received by State Government	Funds retained without release	Funds Released	Interest accrued	Funds utilised up to May 2004	Funds lying unutilised as of June 2004	
							Amount refunded	Amount yet to be refunded
1.	Protection of live stock against Foot and Mouth Diseases, Black Quarter and Haemorrhagic Septicaemia	530.50	Nil	530.50 (released to TNMSC in April 2003)		170.00	360.50	Nil
2.	Infrastructure for fodder inputs development in large farms	400.00	11.67	388.33	4.20	293.72	94.61 4.20*	Nil
3.	a. Infrastructure for fodder inputs development in small farms	400.00	117.09	56.67	0.07	56.12	0.55 0.07*	Nil
	b. Sinking bore well to tap ground water for elephants and other wild life			76.10 (released to PCCF in January 2004)		76.10 [§]		
	c. Rupees 100 lakh released to TCMPF in May 2003 which was refunded in February 2004				2.05	Nil	2.05*	
	d. Fodder cultivation in grazing grounds/poromboke lands			150.14 (released to DRD in June 2004)		150.14 [§]		
4.	Fodder development in villages	200.00	31.64	168.36	0.32	162.06	3.70 0.26*	2.66
5.	Provision of drinking water facilities in 313 Panchayat Unions in drought affected 22 districts	469.50	Nil	469.50 (released to 22 District Collectors in February 2003)		461.55	7.95	..
Total		2000.00	160.40	1839.60	6.64	1369.69	467.31 6.58*	2.66

* Interest amount not utilised

§ Expenditure details not made available.

Appendix XXIX

(Reference: paragraph 4.2.3; page 118)

Details of excess provision of Bituminous Concrete

Sl. No.	Name of the Road and Reach	Total quantity executed (@ 40 mm) (in cubic metre)	Extra thickness (@ 15 mm) (in cubic metre)	Rate per cubic metre (Rs)	Extra expenditure (Rs)
1.	Improvements to North Beach Road Km 0/0 - 6/5	4052.27	1519.60	3617.92	5497791
2.	Improvements to Chennai Central to Thirumangalam Km 0/0 - 11/0	6964.56	2611.70	3638.81	9503480
3.	Improvements to South Beach Road to Moolakadai Km 3/427 - 16/050	6170.73	2314.02	3639.17	8421112
4.	Improvements to South Beach Road to Valasaravakkam Km 3/260 - 11/4	6688.53	2508.20	3639.54	9128694
5.	Improvements to South Beach Road to Valasaravakkam Km 0/0 - 3/2 and Santhome to Raja Annamalaipuram Road Km 0/0 - 2/3	2148.60	805.73	3637.72	2931020
6.	Improvements to South Beach Road Km 5/8 - 13/4 and Santhome Bypass Road - 0/0 - 2/5	3419.04	1282.14	3638.81	4665464
7.	Improvements to South Beach Road Km 0/0 - 5/8 and War Memorial Loop Road - Km 0/0 -2/1	6326.02	2372.26	3638.81	8632203
8.	Improvements to South Beach Road to Moolakadai Junction Km 0/0 - 3/427 and Music Academy to Gandhi Mandapam Road Km 0/0 - 5/260	5797.55	2174.08	3639.17	7911847
9.	Improvements to Port from Sardar Patel Road Km 0/0 - 4/1 and CPT Road Km 0/0 - 3/1	4850.91	1819.09	3638.44	6618650
Total					63310261

Appendix XXX

(Reference: paragraph 4.2.4; page 119)

Payment made without taking into account the gain of cloth during process by mills

Year	Supplier	Varieties of clothes	Quantity supplied (in lakh metre)	Percentage of elongation	Quantity gained (in metres)	Supply rate per metre (Rs)	Excess paid (Rupees in lakh)
1999-2000	TNTC	Blue dhavani (Half saree)	9.43	2	18490	21.04	3.89
		White shirting	47.21	2	92569	22.99	21.28
2000-2001	TNTC	Khaki Drill	1.45	2	2843	31.84	0.91
		Blue dhavani (Half saree)	2.66	1	2634	21.05	0.55
		White shirting	49.43	2.5	120561	23.26	28.04
2001-2002	TNTC	White shirting	51.77	2.5	126268	23.26	29.37
1999-2000	Co-Optex	Khaki Drill	21.18	3.25	66668	41.50	27.67
		Blue casement	36.44	3.14	110938	34.75	38.55
2000-2001	Co-Optex	Khaki Drill	25.52	1.40	35235	39.59	13.95
		Blue casement	46.14	3.40	151718	33.82	51.31
2001-2002	Co-Optex	Khaki Drill	24.35	2.9	68625	39.59	27.17
		Blue casement	42.80	3.95	162636	33.82	55.00
							297.69

Appendix XXXI

(Reference: paragraph 4.2.5; page 120)

Avoidable payment due to changed/delayed/incorrect inputs

Sl. No.	Description of item of work	Amount awarded (Rupees in lakh)	Reasons attributed	Failure of the Department
1.	Study roads amended	28.00	The Project Director deleted 483 km road in July 1999 and added 460 km road for feasibility study. The Consultant worked for more than three weeks before the new schedule was given.	As 483 km of the road included in the agreement had already been upgraded they could have been deleted even before the execution of the agreement (May 1997).
2.	Combined contract	6.12	Consultant was asked to prepare seven bid documents initially. However the Consultant was requested to consolidate the same into four bid documents by which time seven bid documents were prepared and the Consultant had to rework.	The Department should have planned the preparation of bid documents before awarding the work or should not have changed the scope of the work after entrustment.
3.	Delay in furnishing the Right of Way (ROW) details	35.85	The ROW details were required by the Consultant in December 1997 but the details were furnished in a phased manner from May 1998 to July 1998. This led to the Consultant claiming idle time.	Though the Project Director requested the field officers in May 1997 itself to furnish all essential data he did not monitor their replies. As this is basic data which is readily available in the divisions the delay was avoidable.
4.	Delay in identifying the roads covered by Coastal Zone Regulation	29.81	The Project Director failed to furnish the Coastal Zone Regulation Maps at the beginning of the work as per agreement. This led to the consultant claiming idle time.	As the document was available with the Department the delay was avoidable.
5.	Office accommodation and equipment	44.45	Delay in providing office accommodation and advance money for office equipment resulted in additional cost.	The Department should have arranged office accommodation and paid the advance within the time.
		144.23		

Appendix XXXII

(Reference: paragraph 4.4.6; page 140)

Details of Audit entrusted by Government

Name of Body	Section under which entrusted	Period of entrustment	Date of entrustment
Tamil Nadu State Legal Services Authority, Chennai	19(2)	1997-98 onwards	03 December 1997
State Human Rights Commission, Chennai	19(2)	1997-98 onwards	07 June 1997
Tamil Nadu State AIDS Control Society, Chennai	20(1)	1994-95 onwards	15 February 1996
Tamil Nadu Maritime Board, Chennai	19(3)	1997-1998 to 2001-2002	30 April 1999
District Legal Services Authority (23 districts)*	19(2)	01 November 1997 onwards	23 May 1997
District Legal Services Authority, Perambalur	19(2)	1999-2000 onwards	27 April 1999
District Legal Services Authority, Karur	19(2)	1999-2000 onwards	27 April 1999
District Legal Services Authority, Namakkal	19(2)	2002-03 onwards	29 March 2002
Regional Institute of Correctional Administration, Vellore	20(1)	2000-2005	3 October 2001

* Chengalpattu, Chennai, Coimbatore, Cuddalore, Dindigul, Erode, Kanniyakumari, Krishnagiri, Madurai, Nagapattinam, The Nilgiris, Pudukottai, Ramanathapuram, Salem, Sivaganga, Srivilliputhur, Thanjavur, Thiruvannamalai, Thoothukudi, Tiruchirappalli, Tirunelveli, Vellore and Villupuram.

Appendix XXXIII

(Reference: paragraph 4.4.8; page 141)

Inspection Reports issued to various offices up to December 2003 and pending as at the end of June 2004

Sl. No.	Year	Total	
		IRs	Paras
1.	1984-1985	1	2
2.	1987-1988	8	11
3.	1988-1989	3	6
4.	1989-1990	7	12
5.	1990-1991	19	50
6.	1991-1992	23	55
7.	1992-1993	90	306
8.	1993-1994	89	218
9.	1994-1995	120	218
10.	1995-1996	137	299
11.	1996-1997	173	396
12.	1997-1998	239	479
13.	1998-1999	318	807
14.	1999-2000	444	1071
15.	2000-2001	649	1854
16.	2001-2002	790	2389
17.	2002-2003	1087	3820
18.	2003-2004 (up to December 2003)	837	2984
Total		5034	14977

Appendix XXXIV

(Reference: paragraph 4.4.8; page 141)

Serious irregularities pending settlement as of June 2004

(Rupees in lakh)

Sl. No.	Nature of Irregularities	Number of paragraphs	Amount
I	Agriculture Department		
1.	Subsidy to Hindu Adi Dravidar farmers, not reimbursed by TAHDCO	1	100.08
2.	Time-barred chemicals kept in stock	2	21.27
3.	Coconut Mother Farm at Putlur – Excess of expenditure over receipts during the past five years	1	17.30
	Total	4	138.65
II	Animal Husbandry Department		
1.	Non-recovery of amount due from sale of milk	2	56.18
2.	Avoidable expenditure on feeding charges	2	42.08
3.	Purchase of defective “Sailo Tank”	1	18.76
4.	Unutilised Special Central Assistance for heifer calf/goat/sheep rearing	1	664.00
5.	Non-utilisation of Central Assistance for Integrated Piggery Development	2	88.00
6.	Uneconomical operation of Liquid Nitrogen Plant	3	24.42
7.	Loss of Revenue to Government due to non-auctioning of tamarind trees	1	2.35
8.	Non-utilisation of grants on ‘Mouth Disease Control Programme’	1	87.00
9.	Failure to avail Central Assistance under SGSY	1	23.04
10.	Failure to ensure adoption of proper procedure in ‘Cross bred Sheep Scheme’	1	42.46
11.	Delay in supply of ‘Backyard Poultry’ to poor farmers	1	33.00
12.	Recurring loss in ‘Raising Baby Chicks’ scheme for the past five years	1	178.00
	Total	17	1259.29
III	Highways Department		
1.	Excess payments	3	23.83
2.	Excess over estimate	9	424.32
3.	Want of sanction	6	306.99
4.	Irregular expenditure to be recovered	47	1350.83
5.	Expenditure to be ratified by Government/Chief Engineer	21	1157.22
6.	Recovery of over payment of salary	15	1.53
7.	Loss shortages theft stock not handed over etc.	14	188.81
8.	Recovery from contractors	20	457.69
9.	Advance payment pending adjustment	21	3834.19
10.	Miscellaneous irregularities	120	18914.32
	Total	276	26659.73

Appendix XXXV

(Reference: paragraph 5.1.9; page 145)

Details regarding savings of 20 per cent and above as compared to FMG relating to the years 2001-02 and 2002-03

Expenditure details for the year 2001-02

(Rupees in thousand)

Head of account	Original grant	Supplementary grant	Reappropriation	Final modified grant (FMG)	Actual Expenditure	Savings	Percentage of Saving to FMG
2210.06.001.JD	13370	0	(-) 794	12576	8767	3809	30
2210.06.101.AU	7062	0	(-) 737	6325	4771	1554	25
2210.06.113.AD	1399	0	(-) 244	1155	827	328	28
2210.06.113.AE	1846	0	(-) 212	1634	1123	511	31
2210.06.113.JA	1277	0	(-) 524	753	499	254	34
2211.00.003.SF	1250	1	792	2043	1027	1016	50
2211.00.104.SD	283	0	(-) 83	200	153	47	24

Expenditure details for the year 2002-03

(Rupees in thousand)

Head of account	Original grant	Supplementary grant	Reappropriation	FMG	Actual Expenditure	Savings	Percentage of Saving to FMG
2059.01.053.BZ	21487	0	(-) 10000	11487	7398	4089	36
2059.01.053.CB	51750	0	(-) 27000	24750	18049	6701	27
2210.06.001.JA	95	0	(-) 20	75	51	24	32
2211.00.003.JA	0	5	15660	15665	3708	11957	76
2211.00.003.SG	12700	1	(-) 2137	10563	8264	2299	22
2211.00.104.SD	246	0	0	246	163	83	34
4210.02.103.JG	0	6899	2101	9000	611	8389	93