

ANNEXURE-1

(Referred to in paragraph 1.7)

Statement showing particulars of up-to-date Paid-up Capital, Loans outstanding and manpower as on 31 March 2011 in respect of Government companies and Statutory corporations

(Figures in column 5(a) to 6(d) are ₹ in crore)

Sl. No.	Sector and name of the Company	Name of the Department	Month and year of incorporation	Paid-up capital				Loans outstanding at the close of 2010-11				Debt equity ratio 2010-11 (previous year)	Manpower
				State Government	Central Government	Others	Total	State Government	Central Government	Others	Total		
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)	(8)
A. Working Government Companies													
AGRICULTURE & ALLIED													
1.	Tamil Nadu Fisheries Development Corporation Limited (TN Fisheries)	Fisheries	April 1974	4.46	---	---	4.46	0.21	---	---	0.21	0.05:1	172
2.	Tamil Nadu Forest Plantation Corporation Limited (TAFORN)	Environment and Forest	June 1974	3.76	---	1.88	5.64	---	---	---	---	---	407
3.	Tamil Nadu Tea Plantation Corporation Limited (TANTEA)	Environment and Forest	August 1975	5.96	---	---	5.96	---	---	---	---	---	6,794
4.	Arasu Rubber Corporation Limited (ARC)	Environment and Forest	August 1984	8.45	---	---	8.45	---	---	---	---	---	173
	Sector wise total			22.63	---	1.88	24.51	0.21	---	---	0.21	0.01:1	7,546
	FINANCE												
5.	Tamil Nadu Industrial Investment Corporation Limited (TIIC)	Micro, Small and Medium Enterprises	March 1949	266.02	---	17.47	283.49	---	---	335.91	335.91	1.18:1 (0.88:1)	559

Audit Report No.4 (Commercial) for the year ended 31 March 2011

Sl. No.	Sector and name of the Company	Name of the Department	Month and year of incorporation	Paid-up capital				Loans outstanding at the close of 2010-11				Debt equity ratio 2010-11 (previous year)	Manpower
				State Government	Central Government	Others	Total	State Government	Central Government	Others	Total		
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)	(8)
6.	Tamil Nadu Handloom Development Corporation Limited (TN Handloom)	Handloom, Handicrafts, Textiles and Khadi	September 1964	4.29	---	---	4.29	2.17	---	---	2.17	0.51:1	14
7.	Tamil Nadu Small Industries Development Corporation Limited (TNSIDCO)	Micro, Small and Medium Enterprises	March 1970	8.70	---	---	8.70	---	---	---	---	---	430
8.	Tamil Nadu Adi-draavidar Housing and Development Corporation Limited (TAHDCO)	Adi-draavidar and Tribal Welfare	February 1974	50.18	44.94	---	95.12	0.09	---	---	0.09	---	374
9.	Tamil Nadu Transport Development Finance Corporation Limited (TDFC)	Transport	March 1975	43.03	---	18.71	61.74	---	---	20.00	20.00	0.32:1 (0.49:1)	35
10.	Tamil Nadu Backward Classes Economic Development Corporation Limited (TABCEDCO)	Backward Classes and Most backward classes Welfare	November 1981	12.27	---	---	12.27	---	---	---	---	---	18
11.	Tamil Nadu Corporation for Development of Women Limited (TN Women)	Social Welfare and Noon-meal programme	December 1983	0.40	0.38	---	0.78	---	---	---	---	---	625
12.	Tamil Nadu Urban Finance and Infrastructure Development Corporation Limited (TUFIDCO)	Municipal Administration and Water Supply	March 1990	31.02	---	0.98	32.00	---	---	391.75	391.75	12.24:1 (11.51:1)	35

Sl. No.	Sector and name of the Company	Name of the Department	Month and year of incorporation	Paid-up capital				Loans outstanding at the close of 2010-11				Debt equity ratio 2010-11 (previous year)	Manpower
				State Government	Central Government	Others	Total	State Government	Central Government	Others	Total		
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)	(8)
13.	Tamil Nadu Minorities Economic Development Corporation Limited (TAMCO)	Backward Classes and Most backward classes Welfare	August 1999	2.05	---	---	2.05	--	---	64.03	64.03	31.23:1	8
	Sector wise total			417.96	45.32	37.16	500.44	2.26	---	811.69	813.95	1.63:1	2,098
	INFRASTRUCTURE												
14.	Tamil Nadu Industrial Development Corporation Limited (TIDCO)	Industries	May 1965	72.03	---	---	72.03	---	---	---	---	(2.44:1)	76
15.	State Industries Promotion Corporation of Tamil Nadu Limited (SIPCOT)	Industries	March 1971	123.91	---	---	123.91	---	---	---	---	(0.81:1)	280
16.	Tamil Nadu State Construction Corporation Limited (TN State Construction)	Public works	February 1980	5.00	---	---	5.00	---	---	---	---	(0.20:1)	---
17.	Tamil Nadu Police Housing Corporation Limited (TN Police Housing)	Home	April 1981	1.00	---	---	1.00	---	---	---	---	---	266
18.	Tidel Park Limited (TIDEL, Chennai)	Industries	December 1997	---	---	44.00	44.00	---	---	---	---	---	34
19.	Tamil Nadu Rural Housing and Infrastructure Development Corporation Limited (TN Rural Housing)	Rural Development and Panchayat Raj	January 1999	3.00	---	---	3.00	---	---	---	---	---	---

Audit Report No.4 (Commercial) for the year ended 31 March 2011

Sl. No.	Sector and name of the Company	Name of the Department	Month and year of incorporation	Paid-up capital				Loans outstanding at the close of 2010-11				Debt equity ratio 2010-11 (previous year)	Manpower
				State Government	Central Government	Others	Total	State Government	Central Government	Others	Total		
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)	(8)
20.	Nilakottai Food Park Limited (Nilakottai)	Industries	April 2004	---	---	0.68	0.68	---	---	---	---	---	---
21.	Guindy Industrial Estate Infrastructure Upgradation Company (Guindy Estate)	Micro, Small and Medium Enterprises	June 2004	---	---	0.01	0.01	---	---	2.00	2.00	200.00:1	2
22	Tamil Nadu Road Infrastructure Development Corporation (TN Road Infrastructure)	Highways	March 2005	5.00	---	---	5.00	---	---	---	---	---	10
23.	Tidel Park Coimbatore Limited (TIDEL, Coimbatore)	Industries	June 2007	---	---	90.00	90.00	---	---	199.97	199.97	2.22:1 (1.25:1)	4
24	Adyar Poonga	Municipal Administration and Water Supply	October 2008	0.10	---	---	0.10	---	---	---	---	---	10
25	Tamil Nadu Road Development Company Limited (TNRDC)	Highways	September 2010	---	---	10.00	10.00	---	---	---	---	---	---
	Sector wise total			210.04	---	144.69	354.73	---	---	201.97	201.97	0.57:1	682
	MANUFACTURING												
26.	Southern Structurals Limited (SSL)	Industries	October 1956	34.35	0.04	0.15	34.54	70.73	---	---	70.73	2.05:1 (2.04:1)	---
27.	Tamil Nadu Small Industries Corporation Limited (TANSI)	Micro, Small and Medium Enterprises	September 1965	20.00	---	---	20.00	---	---	---	---	(0.86:1)	211

Sl. No.	Sector and name of the Company	Name of the Department	Month and year of incorporation	Paid-up capital				Loans outstanding at the close of 2010-11				Debt equity ratio 2010-11 (previous year)	Manpower
				State Government	Central Government	Others	Total	State Government	Central Government	Others	Total		
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)	(8)
28.	Tamil Nadu Textiles Corporation Limited (TN Textiles)	Handloom, Handicrafts, Textiles and Khadi	April 1969	1.54	---	---	1.54	1.12	---	---	1.12	0.73:1 (0.73:1)	152
29.	Tamil Nadu Zari Limited (TN Zari)	Handloom, Handicrafts, Textiles and Khadi	December 1971	0.34	---	---	0.34	0.24	---	---	0.24	0.71:1	116
30.	Tamil Nadu Handicrafts Development Corporation Limited (TN Handicrafts)	Handloom, Handicrafts, Textiles and Khadi	July 1973	2.05	1.16	0.01	3.22	---	---	---	---	---	129
31.	Tamil Nadu Salt Corporation Limited (TN Salt)	Industries	July 1974	6.34	---	---	6.34	---	---	---	---	---	67
32.	Tamil Nadu Sugar Corporation Limited (TASCO)	Industries	October 1974	79.21	---	1.00	80.21	79.63	---	22.91	102.54	1.28:1 (7.71:1)	360
33.	Tamil Nadu Cements Corporation Limited (TANCEM)	Industries	February 1976	37.42	---	---	37.42	---	---	---	---	---	1,003
34.	Perambalur Sugar Mills Limited (PSM) (subsidiary of TASCO)	Industries	July 1976	---	---	37.62	37.62	26.14	---	13.77	39.91	1.06:1 (9.53:1)	367
35.	State Engineering and Servicing Company of Tamil Nadu Limited (SESCOT) (subsidiary of TANSI)	Micro, Small and Medium Enterprises	April 1977	---	---	0.50	0.50	---	---	---	---	(4.58:1)	---
36.	Tamil Nadu Minerals Limited (TAMIN)	Industries	April 1978	15.74	---	---	15.74	---	---	---	---	---	1,580

Audit Report No.4 (Commercial) for the year ended 31 March 2011

Sl. No.	Sector and name of the Company	Name of the Department	Month and year of incorporation	Paid-up capital				Loans outstanding at the close of 2010-11				Debt equity ratio 2010-11 (previous year)	Manpower
				State Government	Central Government	Others	Total	State Government	Central Government	Others	Total		
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)	(8)
37.	Tamil Nadu Magnesite Limited (TANMAG)	Industries	January 1979	16.65	---	---	16.65	---	---	---	---	---	452
38.	Tamil Nadu Telecommunication Limited (TTL)	Industries	April 1979	---	---	45.68	45.68	---	---	---	---	(1.15:1)	
39.	Tamil Nadu Industrial Explosives Limited (TIEL)	Industries	February 1983	22.14	---	4.89	27.03	45.63	---	0.07	45.70	1.69:1 (2.47:1)	545
40.	Tamil Nadu Medicinal Plant Farms and Herbal Medicine Corporation Limited (TAMPCOL)	Indian Medicine and Homeopathy	September 1983	1.00	---	---	1.00	---	---	---	---	---	103
41.	Tamil Nadu Leather Development Corporation Limited (TALCO)	Micro, Small and Medium Enterprises	March 1983	2.50	---	---	2.50	20.59	---	1.03	21.62	8.65:1 (9.84:1)	---
42.	Tamil Nadu Paints and Allied Products Limited (TAPAP)	Micro, Small and Medium Enterprises	November 1985	---	---	0.02	0.02	---	---	---	---	---	12
43.	Tamil Nadu Newsprint and Papers Limited (TNPL)	Industries	May 1988	24.45	---	44.93	69.38	---	---	1,073.05	1,073.05	15.47:1 (14.46:1)	1,990
	Sector wise total			263.73	1.20	134.80	399.73	244.08	---	1,110.83	1,354.91	3.39:1	7,087
	POWER												
44.	Tamil Nadu Power Finance and Infrastructure Development Corporation Limited (TN Powerfin)	Energy	June 1991	50.00	---	---	50.00	---	---	---	---	---	22

Sl. No.	Sector and name of the Company	Name of the Department	Month and year of incorporation	Paid-up capital				Loans outstanding at the close of 2010-11				Debt equity ratio 2010-11 (previous year)	Manpower
				State Government	Central Government	Others	Total	State Government	Central Government	Others	Total		
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)	(8)
45.	Udangudi Power Corporation Limited (Udangudi Power)	Energy	December 2008	---	---	65.00	65.00	---	---	---	---	---	---
46.	TNEB Limited	Energy	December 2009	3,285.13	---	---	3,285.13	---	---	10,625.71	10,625.71	3.23:1	---
47.	Tamil Nadu Transmission Corporation Limited (TANTRANSCO)	Energy	June 2009	1,146.49	---	---	1,146.49	---	---	---	---	---	---
48.	Tamil Nadu Generation and Distribution Corporation Limited (TANGEDCO)	Energy	December 2009	2,246.08	---	---	2,246.08	---	---	33,095.02	33,095.02	14.73:1	81,582
	Sector wise total			6,727.70	0.00	65.00	6,792.70	---	---	43,720.73	43,720.73	6.44:1	81,604
	SERVICE												
49.	Tamil Nadu Tourism Development Corporation Limited (TTDC)	Information and Tourism	June 1971	10.43	---	---	10.43	---	---	---	---	---	572
50.	Tamil Nadu Civil Supplies Corporation Limited (TNCSC)	Co-operation, Food and Consumer Protection	April 1972	51.56	---	---	51.56	---	---	---	---	---	16,242
51.	Poompuhar Shipping Corporation Limited (PSC)	Highways & Minor Ports	April 1974	20.53	---	---	20.53	---	---	---	---	---	129
52.	Electronics Corporation of Tamil Nadu Limited (ELCOT)	Information Technology	March 1977	25.93	---	---	25.93	---	---	---	---	---	181
53.	Overseas Manpower Corporation Limited (OMPC)	Labour & Employment	November 1978	0.15	---	---	0.15	---	---	---	---	---	18
54.	Tamil Nadu State Marketing Corporation Limited (TASMAC)	Prohibition & Excise	May 1983	15.00	---	---	15.00	---	---	---	---	---	29,360
55.	Pallavan Transport Consultancy Services Limited (PTCS)	Transport	February 1984	---	---	0.10	0.10	---	---	---	---	---	11

Audit Report No.4 (Commercial) for the year ended 31 March 2011

Sl. No.	Sector and name of the Company	Name of the Department	Month and year of incorporation	Paid-up capital				Loans outstanding at the close of 2010-11				Debt equity ratio 2010-11 (previous year)	Manpower
				State Government	Central Government	Others	Total	State Government	Central Government	Others	Total		
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)	(8)
56.	Tamil Nadu Medical Services Corporation Limited (TN Medical)	Health & Family Welfare	July 1994	4.04	--	---	4.04	---	---	---	---	---	407
57.	Tamil Nadu Ex-servicemen's Corporation Limited (TEXCO)	Public (Ex-servicemen)	January 1986	0.23	---	---	0.23	---	---	---	---	---	74
58.	Metropolitan Transport Corporation Limited (MTC)	Transport	October 2001	429.78	---	---	429.78	---	---	92.39	92.39	0.21:1 (0.22:1)	23,540
59.	State Express Transport Corporation Limited (SETC)	Transport	January 2002	202.00	---	---	202.00	60.41	---	---	60.41	0.30:1 (1.33:1)	6,867
60.	Tamil Nadu State Transport Corporation (Coimbatore) Limited (TNSTC, Coimbatore)	Transport	December 2003	154.85	---	---	154.85	104.84	---	60.57	165.41	1.07:1 (0.58:1)	18,466
61.	Tamil Nadu State Transport Corporation (Kumbakonam) Limited (TNSTC, Kumbakonam)	Transport	December 2003	146.59	---	---	146.59	---	---	72.34	72.34	0.49:1 (0.81:1)	22,845
62.	Tamil Nadu State Transport Corporation (Salem) Limited (TNSTC, Salem)	Transport	December 2003	54.60	---	---	54.60	---	---	---	---	---	12,750
63.	Tamil Nadu State Transport Corporation (Villupuram) Limited (TNSTC, Villupuram)	Transport	December 2003	86.75	---	---	86.75	---	---	100.96	100.96	1.16:1 (1.30:1)	21,546
64.	Tamil Nadu State Transport Corporation (Madurai) Limited (TNSTC, Madurai)	Transport	January 2004	388.53	---	---	388.53	---	---	92.40	92.40	0.24:1 (0.25:1)	14,812

Sl. No.	Sector and name of the Company	Name of the Department	Month and year of incorporation	Paid-up capital				Loans outstanding at the close of 2010-11				Debt equity ratio 2010-11 (previous year)	Manpower
				State Government	Central Government	Others	Total	State Government	Central Government	Others	Total		
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)	(8)
65	Tamil Nadu State Transport Corporation (Tirunelveli) Limited (TNSTC, Tirunelveli)	Transport	November 2010	31.18	---	---	31.18	---	---	46.81	46.81	1.50:1	11,353
66.	Arasu Cable TV Corporation Limited (Arasu Cable TV)	Information Technology	October 2007	25.00	---	---	25.00	18.85	---	---	18.85	0.75:1 (0.83:1)	19
	Sector wise total			1,647.15	---	0.10	1,647.25	184.10	---	465.47	649.57	0.39:1	1,79,192
	Total A (All sector wise working Government companies)			9,289.21	46.52	383.63	9,719.36	430.65	---	46,310.69	46,741.34	4.81:1	2,78,209
B.	Working Statutory Corporations												
	SERVICE												
1.	Tamil Nadu Warehousing Corporation (TANWARE)	Co-operation, Food and Consumer Protection	May 1958	3.81	3.80	---	7.61	---	---	---	---	---	432
	Sector wise total			3.81	3.80	---	7.61	---	---	---	---	---	432
	Total B (All sector wise working Statutory Corporations)			3.81	3.80	---	7.61	---	---	---	---	---	432
	Grand total (A+B)			9,293.02	50.32	383.63	9,726.97	430.65	---	46,310.69	46,741.34	4.81:1	2,78,641

Audit Report No.4 (Commercial) for the year ended 31 March 2011

Sl. No.	Sector and name of the Company	Name of the Department	Month and year of incorporation	Paid-up capital				Loans outstanding at the close of 2010-11				Debt equity ratio 2010-11 (previous year)	Manpower
				State Government	Central Government	Others	Total	State Government	Central Government	Others	Total		
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)	(8)
C.	Non-working Government companies												
	AGRICULTURE & ALLIED												
1.	Tamil Nadu Agro Industries Development Corporation Limited (TN AGRO)	Agriculture	July 1966	6.01 (1.03)	---	---	6.01 (1.03)	20.73	---	---	20.73	3.45:1 (3.45:1)	---
2.	Tamil Nadu Poultry Development Corporation Limited (TAPCO)	Animal Husbandry & Fisheries	July 1973	1.27	--	---	1.27	---	---	---	---	---	---
3.	Tamil Nadu Sugarcane Farms Corporation Limited (TN Sugarcane)	Agriculture	February 1975	0.28	---	---	0.28	---	---	---	---	---	---
	Sector wise total			7.56 (1.03)	---	---	7.56 (1.03)	20.73	---	---	20.73	2.74:1	---
	INFRASTRUCTURE												
4.	Tamil Nadu Magnesium and Marine Chemicals Limited (TMML)	Industries	March 1997	---	---	3.62	3.62	---	---	---	---	---	---
	Sector wise total			---	---	3.62	3.62	---	---	---	---	---	---

Sl. No.	Sector and name of the Company	Name of the Department	Month and year of incorporation	Paid-up capital				Loans outstanding at the close of 2010-11				Debt equity ratio 2010-11 (previous year)	Manpower
				State Government	Central Government	Others	Total	State Government	Central Government	Others	Total		
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)	(8)
	MANUFACTURING												
5.	Tamil Nadu Steels Limited (TN Steels)	Industries	September 1981	3.92	---	---	3.92	5.84	---	4.66	10.50	2.68:1 (2.68:1)	---
6.	Tamil Nadu Graphites Limited (TN Graphites)	Industries	March 1997	0.10	---	---	0.10	---	---	---	---	---	---
	Sector wise total			4.02	---	---	4.02	5.84	---	4.66	10.50	2.61:1	
	SERVICE												
7.	Tamil Nadu Film Development Corporation Limited (TN Film)	Information & Tourism	April 1972	13.91	---	---	13.91	19.53	---	---	19.53	1.40:1 (1.40:1)	---
8.	Tamil Nadu Goods Transport Corporation Limited (TN Goods)	Transport	March 1975	0.27	---	0.06	0.33	---	---	---	---	---	---
9.	Tamil Nadu Institute of Information Technology (TANITEC)	Higher Education	February 1988	5.10	---	---	5.10	---	---	---	---	---	---
	Sector wise total			19.28	---	0.06	19.34	19.53	---	---	19.53	1.01:1	---
	Total C. (All sector wise Non-working Government companies)			30.86	---	3.68	34.54	46.10	---	4.66	50.76	1.47:1	---
	Grand total (A+B+C)			9,323.88	50.32	387.31	9,761.51	476.75	---	46,315.35	46,792.10	4.79:1	2,78,641

Note

Above includes Section 619-B Companies at Sl.No.18, 20, 21, 23, 25, 38 and 43.

Paid-up Capital includes Share Application Money.

Loans outstanding at the close of 2010-11 represent long-term Loans only.

ANNEXURE-2

(Referred to in paragraph 1.15)

Summarised financial results of Government companies and Statutory corporations for the latest year for which Accounts were finalised

(Figures in columns 5(a) to 11 are ₹ in crore)

Sl. No.	Sector and Name of the Company	Period of Accounts	Year in which finalised	Net Profit(+)/Loss(-)			Turnover	Impact of Account comments	Paid-up capital	Accumulated profit(+)/ Loss (-)	Capital Employed [#]	Return on Capital Employed ^s	Percentage Return on Capital Employed
				Net Profit/Loss before Interest and Depreciation	Interest	Depreciation							
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(7)	(8)	(9)	(10)	(11)	(12)
A	Working Government companies												
	AGRICULTURE & ALLIED												
1.	TN Fisheries	2010-11	2011-12	1.41	---	0.44	0.97		4.46	(-0.79)	9.21	0.97	10.53
2.	TAFORN	2010-11	2011-12	22.66	2.50	0.47	19.69		5.64	84.32	96.44	22.19	23.01
3.	TANTEA	2010-11	2011-12	(-14.15)	0.21	2.47	(-16.83)		5.96	(-17.15)	(-4.05)	(-16.62)	---
4.	ARC	2010-11	2011-12	16.64	---	0.46	16.18		8.45	3.77	28.72	16.18	56.34
	Sector wise total			26.56	2.71	3.84	20.01		24.51	70.15	130.32	22.72	17.43
	FINANCE												
5.	TIIC	2010-11	2011-12	141.34	87.65	0.87	52.82		283.49	(-148.33)	1,276.78	140.47	11.00
6.	TN Handloom	2009-10	2011-12	0.38	0.38	---	---		4.29	(-2.16)	11.37	0.38	3.34
7.	TNSIDCO	2010-11	2011-12	13.19	---	0.35	12.84		8.70	70.72	73.51	12.84	17.47
8.	TAHDCO	2009-10	2010-11	(-0.11)	0.70	0.29	(-1.10)		95.12	13.70	135.49	(-0.40)	---
9.	TDFC	2010-11	2011-12	117.30	113.17	0.05	4.08		61.74	76.52	1,213.27	117.25	9.66
10.	TABCEDCO	2010-11	2011-12	2.77	1.47	0.02	1.28		12.27	7.94	105.24	2.75	2.61
11	TN Women	2009-10	2010-11	2.60	---	0.91	1.69		0.78	5.83	5.77	1.69	29.29

Sl. No.	Sector and Name of the Company	Period of accounts	Year in which finalised	Net Profit(+)/Loss(-)			Turnover	Impact of Account comments	Paid-up capital	Accumulated profit(+)/ Loss (-)	Capital employed [#]	Return on capital employed ^{\$}	Percentage return on capital employed
				Net profit/loss before interest and depreciation	Interest	Depreciation							
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(7)	(8)	(9)	(10)	(11)	(12)
12.	TUFIDCO	2010-11	2011-12	51.75	40.99	0.20	10.56		32.00	54.59	620.03	51.55	8.31
13.	TAMCO	2009-10	2010-11	1.02	0.42	0.05	0.55		2.05	1.65	44.17	0.97	2.20
	Sector wise total			330.24	244.78	2.74	82.72		500.44	80.46	3,485.63	327.50	9.40
	INFRASTRUCTURE												
14.	TIDCO	2010-11	2011-12	58.92	24.71	0.14	34.07		72.03	122.15	202.84	58.78	28.98
15.	SIPCOT	2010-11	2011-12	88.46	0.57	5.05	82.84		123.91	278.56	457.05	83.41	18.25
16.	TN State Construction	2001-02	2004-05	(-5.32)	0.96	0.20	(-6.48)		5.00	(-26.44)	80.14	(-5.52)	---
17.	TN Police Housing	2010-11	2011-12	0.96	0.39	0.34	0.23		1.00	13.81	24.81	0.62	2.50
18.	TIDEL, Chennai	2009-10	2010-11	47.09	---	9.04	38.05		44.00	181.52	205.35	38.05	18.53
19.	TN Rural Housing	2007-08	2011-12	0.12	---	---	0.12		3.00	(-0.14)	129.22	0.12	0.09
20.	Nilakottai	2009-10	2010-11	0.10	---	---	0.10		0.68	0.18	0.83	0.10	12.05
21.	Guindy Estate	2010-11	2011-12	(-1.06)	---	---	(-1.06)		0.01	---	2.01	(-1.06)	---
22.	TN Road Infrastructure	2009-10	2010-11	0.51	---	0.05	0.46		5.00	1.06	6.05	0.46	7.60
23.	TIDEL, Coimbatore	2009-10	2010-11	---	---	---	---		90.00	---	200.33	---	---
24.	Adyar Poonga	2010-11	2011-12	0.62	---	---	0.62		0.10	0.60	0.71	0.62	87.32
25.	TNRDC												
	Sector wise total			190.40	26.63	14.82	148.95		344.73	571.30	1,309.34	175.58	13.41
	MANUFACTURING												
26..	SSL	2008-09	2011-12	(-0.36)	10.54	0.10	(-11.00)		34.54	(-178.87)	(-0.96)	(-0.46)	---
27.	TANSI	2009-10	2010-11	22.00	1.45	0.35	20.20		20.00	50.86	284.09	21.65	7.62
28.	TN Textiles	2010-11	2011-12	(-0.88)	---	0.03	(-0.91)		1.54	(-2.02)	0.47	(-0.91)	---
29.	TN Zari	2010-11	2011-12	(-0.32)	0.03	0.10	(-0.45)		0.34	2.07	2.68	(-0.42)	---

First Accounts not finalised

Audit Report No.4 (Commercial) for the year ended 31 March 2011

Sl. No.	Sector and Name of the Company	Period of accounts	Year in which finalised	Net Profit(+)/Loss(-)			Turnover	Impact of Account comments	Paid-up capital	Accumulated profit(+)/ Loss (-)	Capital employed [#]	Return on capital employed ^{\$}	Percentage return on capital employed
				Net profit/loss before interest and depreciation	Interest	Depreciation							
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(7)	(8)	(9)	(10)	(11)	(12)
30.	TN Handicrafts	2010-11	2011-12	0.64	---	0.27	0.37		3.22	1.88	5.57	0.37	6.64
31.	TN Salt	2010-11	2011-12	2.70	---	0.41	2.29		6.34	5.31	12.16	2.29	18.83
32.	TASCO	2010-11	2011-12	22.73	4.90	0.56	17.27		80.21	(-76.59)	95.29	22.17	23.27
33.	TANCEM	2009-10	2010-11	30.73	0.60	2.35	27.78		37.42	(-15.50)	80.40	28.38	35.30
34.	PSM	2010-11	2011-12	7.59	5.88	0.58	1.13		37.62	(-128.89)	55.01	7.01	12.74
35.	SESCOT	2010-11	2011-12	0.48	---	---	0.48		0.50	(-19.61)	(-0.09)	0.48	---
36.	TAMIN	2010-11	2011-12	2.88	0.55	1.95	0.38		15.74	82.15	93.29	0.93	1.00
37.	TANMAG	2010-11	2011-12	12.74	7.17	0.99	4.58		16.65	(-10.66)	16.45	11.75	71.43
38.	TTL	2010-11	2011-12	(-3.06)	1.03	2.39	(-6.48)		45.68	(-53.26)	14.86	(-5.45)	---
39.	TIEL	2009-10	2010-11	(-1.23)	2.10	1.31	(-4.64)		27.03	(-76.73)	22.62	(-2.54)	---
40.	TAMPCOL	2009-10	2010-11	3.00	---	0.43	2.57		1.00	9.83	12.59	2.57	20.41
41.	TALCO	2010-11	2011-12	0.01	1.53	---	(-1.52)		2.50	(-31.70)	(-1.55)	0.01	---
42.	TAPAP	2010-11	2011-12	0.26	0.10	0.01	0.15		0.02	0.80	0.86	0.25	29.07
43.	TNPL	2010-11	2011-12	316.61	44.24	123.37	149.00		69.38	644.14	2,652.36	193.24	7.29
	Sector wise total			416.52	80.12	135.20	201.20		399.73	203.21	3,346.10	281.32	8.41
	POWER												
44.	TN Powerfin	2010-11	2011-12	573.73	504.91	4.39	64.43		50.00	168.02	5,128.17	569.34	11.10
45.	Udangudi Power	2010-11	2011-12	0.14	---	---	0.14		65.00	0.46	65.46	0.14	0.21
46.	TNEB Limited	2009-10	2011-12	(-0.04)	---	---	(-0.04)		0.05	(-0.04)	0.01	(-0.04)	---
47.	TANTRANSCO	2009-10	2011-12	(-0.04)	---	---	(-0.04)		0.05	(-0.04)	0.01	(-0.04)	---
48.	TANGEDCO	2009-10	2011-12	(-0.04)	---	---	(-0.04)		0.05	(-0.04)	0.01	(-0.04)	---
	Sector wise total			573.75	504.91	4.39	64.45		115.15	168.36	5,193.66	569.36	10.96

Sl. No.	Sector and Name of the Company	Period of accounts	Year in which finalised	Net Profit(+)/Loss(-)			Turnover	Impact of Account comments	Paid-up capital	Accumulated profit(+)/ Loss (-)	Capital employed [#]	Return on capital employed ^{\$}	Percentage return on capital employed	
				Net profit/loss before interest and depreciation	Interest	Depreciation								Net profit/loss
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	SERVICE													
49.	TTDC	2010-11	2011-12	5.92	0.19	3.69	2.04	89.58		10.43	14.78	33.50	2.23	6.66
50.	TNCSC	2009-10	2010-11	100.45	95.20	5.25	---	9,407.28		43.75	---	2,295.01	95.20	4.15
51.	PSC	2009-10	2010-11	5.01	0.96	0.46	3.59	460.36		20.53	(-6.51)	29.04	4.55	15.67
52.	ELCOT	2009-10	2010-11	16.23	8.17	2.76	5.30	21.64		25.93	25.77	371.03	13.47	3.63
53.	OMPC	2009-10	2010-11	(-0.32)	0.01	0.14	(-0.47)	1.53		0.15	(-0.01)	0.08	(-0.46)	---
54.	TASMAC	2010-11	2011-12	29.09	29.87	1.85	(-2.63)	17,827.09		15.00	(-0.09)	77.73	27.24	35.05
55.	PTCS	2010-11	2011-12	0.26	---	0.02	0.24	0.95		0.10	(-0.50)	(-0.26)	0.24	---
56.	TN Medical	2010-11	2011-12	5.23	---	4.14	1.09	28.43		4.04	12.25	538.16	1.09	0.20
57.	TEXCO	2009-10	2010-11	5.53	---	0.09	5.44	71.28		0.23	39.76	40.00	5.44	13.60
58.	MTC	2010-11	2011-12	(-18.63)	55.25	157.52	(-231.40)	870.39		429.78	(-1,091.42)	26.00	(-176.15)	---
59.	SETC	2010-11	2011-12	(-96.41)	29.75	24.20	(-150.36)	341.29		202.00	(-845.30)	(-206.55)	(-120.61)	---
60.	TNSTC, Coimbatore	2010-11	2011-12	(-174.93)	32.93	53.95	(-261.81)	779.02		154.85	(-920.93)	(-296.35)	(-228.88)	---
61.	TNSTC, Kumbakonam	2010-11	2011-12	(-145.44)	31.11	47.02	(-223.57)	969.92		146.59	(-729.47)	(-181.52)	(-192.46)	---
62.	TNSTC, Salem	2010-11	2011-12	(-100.89)	20.45	27.03	(-148.37)	563.72		54.60	(-474.17)	(-178.26)	(-127.92)	---
63.	TNSTC, Villupuram	2010-11	2011-12	(-118.88)	20.36	49.37	(-188.61)	984.54		86.75	(-499.81)	(-126.93)	(-168.25)	---
64.	TNSTC, Madurai	2010-11	2011-12	(-158.88)	36.05	71.83	(-266.76)	949.50		388.53	(-1,485.72)	(-829.13)	(-230.71)	---
65.	TNSTC, Tirunelveli	2010-11	2011-12	(-75.91)	19.00	9.47	(-104.38)	198.05		31.18	(-930.80)	(-313.61)	(-85.38)	---
66.	Arasu Cable TV	---	---							---	---	---	---	---
	Sector wise total			(-722.57)	379.30	458.79	(-1,560.66)	33,564.57		1,614.44	(-6,892.17)	1,277.94	(-1,181.36)	---
	Total A (all sector wise working Government companies)			814.90	1,238.45	619.78	(-1,043.33)	38,402.81		2,999.00	(-5,798.69)	14,742.99	195.12	1.32

Audit Report No.4 (Commercial) for the year ended 31 March 2011

Sl. No.	Sector and Name of the Company	Period of accounts	Year in which finalised	Net Profit(+)/Loss(-)			Turnover	Impact of Account comments	Paid-up capital	Accumulated profit(+)/ Loss (-)	Capital employed#	Return on capital employed\$	Percentage return on capital employed
				Net profit/loss before interest and depreciation	Interest	Depreciation							
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(7)	(8)	(9)	(10)	(11)	(12)
B	Working Statutory corporations												
	POWER												
1.	TNEB	2009-10	2011-12	(-6,263.36)	3,185.60	845.68	(-10,294.64)	16,760.87	2,470.50	(-27,708.56)	14,618.36	(-7,109.04)	---
	Sector wise total			(-6,263.36)	3,185.60	845.68	(-10,294.64)	16,760.87	2,470.50	(-27,708.56)	14,618.36	(-7,109.04)	---
	SERVICE												
2.	TANWARE	2009-10	2010-11	7.54	---	1.07	6.47	29.96	7.61	49.62	59.74	6.47	10.83
	Sector wise total			7.54	---	1.07	6.47	29.96	7.61	49.62	59.74	6.47	10.83
	Total B (all sector wise working Statutory corporations)			(-6,255.82)	3,185.60	846.75	(-10,288.17)	16,790.83	2,478.11	(-27,658.94)	14,678.10	(-7,102.57)	---
	Total (A+B)			(-5,440.92)	4,424.05	1,466.53	(-11,331.50)	55,193.64	5,477.11	(-33,457.63)	29,421.09	(-6,907.45)	---
C.	Non-working Government companies												
	AGRICULTURE & ALLIED												
1.	TN Agro	2002-03	2003-04	(-3.74)	3.70	---	(-7.44)	---	6.01	(-42.91)	5.32	(-3.74)	---
2.	TAPCO	2009-10	2010-11	(-0.01)	---	---	(-0.01)	---	1.27	(-10.37)	(-0.63)	(-0.01)	---
3.	TN Sugarcane	2005-06	2010-11	---	---	---	---	---	0.28	(-0.18)	0.09	---	---
	Sector wise total			(-3.75)	3.70	---	(-7.45)	---	7.56	(-53.46)	4.78	(-3.75)	---

Sl. No.	Sector and Name of the Company	Period of accounts	Year in which finalised	Net Profit(+) / Loss(-)			Turnover	Impact of Account comments	Paid-up capital	Accumulated profit(+) / Loss (-)	Capital employed#	Return on capital employed\$	Percentage return on capital employed
				Net profit/loss before interest and depreciation	Interest	Depreciation							
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(7)	(8)	(9)	(10)	(11)	(12)
	INFRASTRUCTURE												
4.	TMML	1999-00	2000-01	(-3.81)	---	---	(-3.81)		3.62	(-15.51)	1.40	(-3.81)	---
	Sector wise total			(-3.81)	---	---	(-3.81)		3.62	(-15.51)	1.40	(-3.81)	---
	MANUFACTURING												
5.	TN Steels	1999-00	2000-01	(-0.80)	8.61	---	(-9.41)		3.92	(-71.31)	(-20.54)	(-0.80)	---
6.	TN Graphites	2010-11	2011-12	---	---	---	---		0.10	(-0.09)	0.01	---	---
	Sector wise total			(-0.80)	8.61	---	(-9.41)		4.02	(-71.40)	(-20.53)	(-0.80)	---
	SERVICE												
7.	TN Film	2009-10	2010-11	(-0.05)	---	---	(-0.05)		13.91	(-16.69)	16.81	(-0.05)	---
8.	TN Goods	1989-90		0.07	0.07	---	---		0.33	(-1.33)	(-0.30)	0.07	---
9.	TANITEC	2003-04	2004-05	0.03	---	---	0.03		5.10	(-5.10)	---	0.03	---
	Sector wise total			0.05	0.07	---	(-0.02)		19.34	(-23.12)	16.51	0.05	0.30
	Total C (all sector wise Non working Government companies)			(-8.31)	12.38	---	(-20.69)		34.54	(-163.49)	2.16	(-8.31)	---
	Total (A+B+C)			(-5,449.23)	4,436.43	1,466.53	(-11,352.19)		5,511.65	(-333,621.12)	29,423.25	(-6,915.76)	---

NOTE:

Capital Employed represents Net Fixed Assets (including Capital Work-in-progress) PLUS Working Capital except in case of Finance Companies/Corporations, where the Capital Employed is worked out as a mean of aggregate of the opening and closing balances of paid-up capital, free reserves, bonds, deposits and borrowings (including refinances).

\$ Return on Capital Employed has been worked out by adding Profit and Interest charged to Profit and Loss Account.

ANNEXURE-3

(Referred to in paragraph 1.10)

Statement showing Equity / Loans received out of Budget, Grants and Subsidy received/receivable, Guarantees received, Waiver of dues, Loans Written Off and Loans converted into Equity during the year and Guarantee Commitment at the end of March 2011

(Figures in columns 3(a) to 6(d) are ₹ in crore)

Sl. No.	Sector and Name of the Company	Equity/Loans received out of Budget during the year		Grants and Subsidy received during the year				Guarantees received during the year and commitment at the end of the year		Waiver of dues during the year			
		Equity	Loans	Central Government	State Government	Others	Total	Received	Commitment	Loans repayment Written Off	Loan converted into Equity	Interest/penal interest waived	Total
(1)	(2)	3 (a)	3 (b)	4 (a)	4 (b)	4 (c)	4 (d)	5 (a)	5 (b)	6 (a)	6 (b)	6 (c)	6 (d)
	Working Government companies												
	AGRICULTURE AND ALLIED												
1.	TN Fisheries	---	---	---	---	0.91 (G)	0.91 (G)	---	---	---	---	---	---
2.	TAFORN	---	---	1.77 (G)	---	---	1.77 (G)	---	---	---	---	---	---
3.	TANTEA	---	---	0.18 (S)	0.09 (S)	---	0.27 (S)	---	---	---	---	---	---
	Sector wise total	---	---	1.77 (G) 0.18 (S)	0.09 (S)	0.91 (G)	2.68 (G) 0.27 (S)	---	---	---	---	---	---
	FINANCE												
4.	TIIC	---	---	---	5.00 (S)	---	5.00 (S)	---	277.06	---	---	---	---
5.	TN Handloom	---	2.17	---	---	---	---	3.30	3.30	---	---	---	---
6.	TNSIDCO	---	---	3.37 (S)	2.60 (S)	---	5.97 (S)	---	---	---	---	---	---
7.	TAHDCCO	---	---	30.70 (G) 30.70 (S)	25.00 (G) 25.00 (S)	---	55.70 (G) 55.70 (S)	---	25.52	---	---	---	---

Sl. No.	Sector and Name of the Company	Equity/loans received out of budget during the year		Grants and subsidy received during the year					Guarantees received during the year and commitment at the end of the year			Waiver of dues during the year				
		Equity	Loans	Central Government	State Government	Others	Total	Received	Commitment	Loans repayment written off	Loan converted into equity	Interest/penal interest waived	Total			
(1)	(2)	3 (a)	3 (b)	4 (a)	4 (b)	4 (c)	4 (d)	5 (a)	5 (b)	6 (a)	6 (b)	6 (c)	6 (d)			
8.	TDFC	---	---	---	---	---	---	---	20.00	---	---	---	---			
9.	TABCEDCO	---	---	---	---	---	---	35.00	84.08	---	---	---	---			
10.	TUFIDCO	---	---	60.80 (G)	13.20 (G)	---	74.00 (G)	---	---	---	---	---	---			
11.	TAMCO	---	---	---	---	---	---	34.00	59.20	---	---	---	---			
	Sector wise total	---	2.17	91.50 (G) 34.07 (S)	38.20 (G) 32.60 (S)	---	129.70 (G) 66.67 (S)	72.30	469.16	---	---	---	---			
	INFRASTRUCTURE															
12.	TIDCO	---	---	49.10 (G)	---	---	49.10 (G)	---	3.94	---	---	---	---			
13.	SIPCOT	---	---	---	872.05 (S)	---	872.05 (S)	---	---	---	---	---	---			
14.	Guindy Estate	---	---	2.50 (G)	---	---	2.50 (G)	---	---	---	---	---	---			
15.	TN Rural Housing	---	---	4.70 (G)	0.02 (G)	---	4.72 (G)	---	---	---	---	---	---			
16.	Adyar Poonga	---	---	---	1.00 (G)	---	1.00 (G)	---	---	---	---	---	---			
	Sector wise total	---	---	56.30 (G)	1.02 (G) 872.05 (S)	---	57.32 (G) 872.05 (S)	---	3.94	---	---	---	---			
	MANUFACTURING															
17.	SSL	---	0.30	---	---	---	---	---	---	---	---	---	---			
18.	TANCEM	---	---	---	---	---	---	---	---	---	---	173.78	173.78			
19.	TN Salt	3.17	---	---	---	---	---	---	---	---	---	---	---			
20.	TASCO	72.42	13.59	---	---	---	---	---	4.38	---	---	17.56	17.56			
21.	PSM	---	17.17	---	---	---	---	13.75	15.89	---	---	10.29	10.29			
	Sector wise total	75.59	31.06	---	---	---	---	13.75	20.27	---	---	201.63	201.63			

Audit Report No.4 (Commercial) for the year ended 31 March 2011

Sl. No.	Sector and Name of the Company	Equity/loans received out of budget during the year		Grants and subsidy received during the year				Guarantees received during the year and commitment at the end of the year		Waiver of dues during the year			
		Equity	Loans	Central Government	State Government	Others	Total	Received	Commitment	Loans repayment written off	Loan converted into equity	Interest/penal interest waived	Total
(1)	(2)	3 (a)	3 (b)	4 (a)	4 (b)	4 (c)	4 (d)	5 (a)	5 (b)	6 (a)	6 (b)	6 (c)	6 (d)
	POWER												
22.	TNEB Limited	2,050.00	---	---	---	---	---	---	---	---	1,235.13	---	1,235.13
23.	TANTRANSO	1,146.44	---	---	---	---	---	---	---	---	---	---	---
24.	TANGEDCO	2,246.03	--	---	0.15 (S)	---	0.15 (S)	---	5,403.40	---	---	---	---
	Sector wise total	5,442.47	---	---	0.15 (S)	---	0.15 (S)	---	5,403.40	---	1,235.13	---	1,235.13
	SERVICE												
25.	ITDC	---	---	---	---	0.63 (G)	0.63 (G)	---	---	---	---	---	---
26.	TNCSC	7.81	---	0.01 (G) 1,466.18 (S)	4,090.00 (S)	---	0.01 (G) 5,556.18 (S)	---	20.00	---	---	---	---
27.	PSC	---	---	0.16 (G)	---	---	0.16 (G)	---	---	---	---	---	---
28.	ELCOT	---	---	---	1.74 (G)	---	1.74 (G)	---	---	---	---	---	---
29.	TASMAC	---	---	---	---	---	---	---	25.00	---	---	---	---
30.	MTC	---	---	13.09 (G)	---	---	13.09 (G)	---	---	---	---	---	---
31.	TNSTC, Coimbatore	12.02	77.88	---	36.44 (S)	---	36.44 (S)	---	---	---	---	---	---
32.	TNSTC, Kumbakonam	24.00	---	---	56.93 (S)	---	56.93 (S)	---	---	---	---	---	---
33.	TNSTC, Madurai	29.12	---	---	73.82 (S)	---	73.82 (S)	---	---	---	---	---	---
34.	TNSTC, Villupuram	9.15	---	---	---	---	---	---	---	---	---	---	---
35.	TNSTC, Tirunelveli	31.18	---	---	---	---	---	---	---	---	---	---	---
	Sector wise total	113.28	77.88	13.26 (G) 1,466.18 (S)	1.74 (G) 4,257.19 (S)	0.63 (G)	15.63 (G) 5,723.37 (S)	---	45.00	---	---	---	---
	Grand Total (A)	5,631.34	111.11	162.83 (G) 1,500.43 (S)	40.96 (G) 5,162.08 (S)	1.54 (G)	205.33 (G) 6,662.51 (S)	86.05	5,941.77	---	1,235.13	201.63	1,436.76

Sl. No.	Sector and Name of the Company	Equity/loans received out of budget during the year		Grants and subsidy received during the year				Guarantees received during the year and commitment at the end of the year		Waiver of dues during the year			
		Equity	Loans	Central Government	State Government	Others	Total	Received	Commitment	Loans repayment written off	Loan converted into equity	Interest/penal interest waived	Total
(1)	(2)	3 (a)	3 (b)	4 (a)	4 (b)	4 (c)	4 (d)	5 (a)	5 (b)	6 (a)	6 (b)	6 (c)	6 (d)
	STATUTORY CORPORATION												
	POWER												
1.	TNEB	100.00	---	---	1,648.55 (S)	---	1,648.55 (S)	---	---	---	---	---	---
	Sector wise total	100.00	---	---	1,648.55 (S)	---	1,648.55 (S)	---	---	---	---	---	---
	Grand Total (A+B)	5,731.34	111.11	162.83 (G) 1,500.43 (S)	40.96 (G) 6,810.63 (S)	1.54 (G)	205.33 (G) 8,311.06 (S)	86.05	5,941.77	---	1,235.13	201.63	1,436.76

A Subsidy includes Subsidy receivable at the end of year.

‘G’ indicates Grants and ‘S’ indicates Subsidy.

Except in respect of companies which finalised their Accounts for 2010-11 (Serial numbers 1, 2, 3, 4, 6, 8, 9, 10, 12, 13, 14, 16, 19 to 21, 25, 29 to 35) the figures are provisional and as given by the companies/corporations.

ANNEXURE - 4
(Referred to in paragraph 1.23)
Statement showing Investment made by the State Government in PSUs whose Accounts were in arrears

(₹ in crore)

Sl.No.	Name of the Company	Year up to which Accounts finalised	Paid-up Capital as per latest finalised Accounts	Investment made by the State Government during the years for which Accounts were in arrears				
				Year	Equity	Loan	Grant	Subsidy
	WORKING PSUs							
1.	TN Handloom	2009-10	4.29	---	2.17	---	---	---
2.	TAHDCO	2009-10	95.12	---	---	25.00	---	25.00
3.	TN Rural Housing	2007-08	3.00	---	---	0.02	---	---
4.	SSL	2008-09	34.54	---	0.73	---	---	---
5.	TNCSC	2009-10	43.75	7.81	---	---	---	4,090.00
6.	ELCOT	2009-10	25.93	---	---	1.74	---	---
7.	TNEB Limited	2009-10	0.05	3,285.08	---	---	---	---
8.	TANTRANSCO	2009-10	0.05	1,146.44	---	---	---	---
9.	TANGEDCO	2009-10	0.05	2,246.03	---	---	---	0.15
10.	TNEB	2009-10	2,470.50	100.00	---	---	---	---
11.	Arasu Cable TV	---	25.00*	---	---	---	---	---
	NON-WORKING PSUs			---				
12.	TN Agro	2002-03	6.01	1.65	2.52	---	---	---
	TOTAL		2,708.29	6,787.01	5.42	26.76		4,115.15

♣ The Paid-up Capital as furnished by the Management.

ANNEXURE-5

(Referred to in paragraph 1.15)

Statement showing Financial Position of Tamil Nadu Warehousing Corporation

(₹ in crore)

Particulars	2008-09	2009-10	2010-11 (Provisional)
A. LIABILITIES			
Paid-up Capital	7.61	7.61	7.61
Reserves and Surplus	44.08	49.62	57.53
Subsidy	0.17	0.16	0.16
Trade Dues and Current Liabilities (including provision)	21.98	29.14	35.97
Deferred Tax Liabilities	0.18	---	---
Insurance fund	2.92	3.18	4.41
TOTAL	76.94	89.71	105.68
B. ASSETS			
Gross Block	44.87	49.70	53.63
LESS: Depreciation	16.86	17.64	18.75
Net Fixed Assets	28.01	32.06	34.88
Capital works-in-progress	1.11	0.11	---
Investments	---	0.83	0.83
Current Assets, Loans and Advances	47.82	56.71	69.97
TOTAL	76.94	89.71	105.68
C. CAPITAL EMPLOYED*	54.96	59.74	68.88

* Capital Employed represents Net Fixed Assets PLUS Working Capital

ANNEXURE-6

(Referred to in paragraph 1.15)

Statement showing Working Results of Tamil Nadu Warehousing Corporation

(₹ in crore)

	Particulars	2008-09	2009-10	2010-11 (Provisional)
1.	Income			
(a)	Warehousing charges	19.69	28.69	32.12
(b)	Other income	3.94	4.00	4.09
	TOTAL	23.63	32.69	36.21
2.	Expenses			
(a)	Establishment charges	16.78	16.21	16.01
(b)	Other expenses	5.52	6.80	6.94
	TOTAL	22.30	23.01	22.95
3.	Profit (+) / Loss (-) before tax	1.33	9.68	13.26
4.	Other appropriations/adjustments	(-)1.63	3.21	4.43
5.	Amount available for dividend	2.96	6.47	8.83
6.	Dividend for the year (excluding dividend tax)	0.46	0.79	0.79
7.	Total return on Capital Employed	2.96	6.47	8.83
8.	Percentage of Return on Capital Employed	5.30	10.83	12.82

ANNEXURE-7
(Referred to in Paragraph 2.1.1)
Statement showing the area of land available for sale, actual allotment, of the industrial centres of
State Industries Promotion Corporation of Tamil Nadu Limited

Sl.No.	Name of the Industrial Centre	Total area available for sale (acres)	Area allotted up to 31.3.2006		Allotment made during 1.4.2006 to 31.3.2011		Balance available for sale as on 31 March 2011	
			Units	Acres	Units	Acres	Area (in acres)	Percentage to total area
1.	Sriperumbudur	1,831.70	49	939.11	75	850.39	42.20	2.30
2.	Irungattukottai	2,194.42	177	1,260.75	56	583.89	349.78	15.94
3.	Oragadam	2,765.95	11	354.19	118	2,368.74	43.02	1.56
4.	Siruseri	577.87	71	494.45	5	5.93	77.49	13.41
5.	Thoothukudi	1,340.47	89	839.33	-2	104.65	396.49	29.58
6.	Cheygar	568.35	---	---	10	364.35	204.00	35.89
7.	Hosur	1,678.76	287	1,517.03	11	160.01	1.72	0.10
8.	Ranipet	1,089.32	149	689.84	39	161.17	238.31	21.88
9.	Manamadurai	382.20	45	180.76	16	170.05	31.39	8.21
10.	Pudukottai	311.72	73	250.05	23	61.14	0.53	0.17
11.	Cuddalore	2,504.95	63	803.22	7	1,637.83	63.90	2.55
12.	Gummidipoondi	1,024.78	242	961.61	28	57.18	5.99	
13.	Gummidipoondi(EPIP)	149.17	10	83.74	21	33.50	31.93	
14.	Thervoykandigai	800.00	---	---	6	528.07	271.93	33.99
15.	Mappedu	123.08	---	---	1	123.08	---	---
16.	Perundurai	1,767.36	132	1,111.86	57	330.10	325.40	18.41
17.	Gangaikondan	1,506.61	10	53.84	18	751.37	701.40	46.55

Audit Report No.4 (Commercial) for the year ended 31 March 2011

Sl.No.	Name of the Industrial Centre	Total area available for sale (acres)	Area allotted up to 31.3.2006		Allotment made during 1.4.2006 to 31.3.2011		Balance available for sale as on 31 March 2011	
			Units	Acres	Units	Acres	Area (in acres)	Percentage to total area
18.	Bargur	905.22	1	30.33	19	82.74	792.15	87.51
19.	Nilakottai	285.98	3	24.21	18	98.84	162.93	56.97
	TOTAL	21,807.91	1,412	9,594.32	526	8,473.03	3,740.56	17.15

Note: 1. Selected units are shown under Serial Nos.1 to 8

2. Information relating to area available for sale and allotment are compiled from Director's Report.

ANNEXURE-8

(Referred to in Paragraph 2.1.6)

Statement showing Financial Position of the State Industries Promotion Corporation of Tamil Nadu Limited as on 31 March 2011 for the five years 2006-07 to 2010-11

(₹ in crore)

	2006-07	2007-08	2008-09	2009-10	2010-11
LIABILITIES					
Paid up capital (including advances for shares)	143.21	123.91	123.91	123.91	123.91
Reserves and surplus	74.61	143.86	191.46	236.90	300.73
Deferred GOI grants	-	45.80	44.78	44.79	36.71
Borrowings (short and long term loans)	13.52	9.95	8.50	5.50	3.15
Trade dues and other liabilities	518.10	721.72	1061.15	1240.52	2,197.73
Total Liabilities	749.44	1,045.24	1,429.80	1,651.62	2,662.23
ASSETS					
Gross Block	95.87	96.09	96.11	107.16	116.41
Depreciation	64.66	68.59	71.99	74.86	79.93
Net Block	31.21	27.50	24.12	32.30	36.48
Capital work-in-progress	11.95	25.82	57.81	78.05	142.49
Other assets/investments	13.10	13.60	12.26	2.52	4.13
Current assets	611.35	777.94	995.03	1,060.46	2,150.13
Loans and advances	78.26	197.00	337.34	475.27	325.68
Deferred tax assets	3.57	3.38	3.24	3.02	3.32
Total assets	749.44	1,045.24	1,429.80	1,651.62	2,662.23

ANNEXURE-9

(Referred to in Paragraph 2.1.6)

Statement showing Working Results of the State Industries Promotion Corporation of Tamil Nadu Limited for the five years ending 31 March 2011

(₹ in crore)

Particulars	2006-07	2007-08	2008-09	2009-10	2010-11
Total income	329.90	364.93	351.86	302.09	908.73
Total expenditure	266.56	263.05	256.90	203.85	781.20
Profit before depreciation & interest	63.34	101.88	94.96	98.24	127.53
Less: Depreciation	5.00	3.92	3.47	4.65	5.02
Interest	1.65	1.41	1.11	0.90	0.56
Net profit for the year	56.69	96.55	90.38	92.69	121.95
Add: Extraordinary items	0.05	5.22	4.13	1.55	1.75
Net profit before tax	56.74	101.77	94.51	94.24	123.70
Less: Provision for tax					
Current tax	(-)10.05	(-)34.37	(-)29.83	(-)31.70	(-)41.15
Tax of earlier years	(+) 1.07				
Deferred tax	(+) 8.21	(-)0.19	(-)0.14	(-)0.22	(+)0.29
Net profit after tax	55.97	67.21	64.54	62.32	82.84
Segment-wise profitability					
Area development	53.86	44.70	11.97	9.10	28.20
Finance activity (residual operation)	(-)23.78	3.55	0.82	11.01	7.30
Income from term deposits	26.19	47.68	78.37	71.64	85.56
Percentage of profit from interest income to total profit before tax*	32.52	48.54	83.65	86.07	73.51
Percentage of profit from area development activity to total profit before tax*	66.89	45.51	11.35	10.93	24.23

* The total Profit Before Tax excludes those relating to residual operations of lending activities stopped from 2001-02.

ANNEXURE-10
(Referred to in Paragraph 2.1.10)
Statement showing the details of saleable land and allotment made as on 31 March 2011

Sl.No.	Name of SEZ	Date of approval	Saleable area		Allotment made		Balance available for allotment		Percentage of allotment to saleable area
			Number of units	In acres	Number of units	In acres	Number of units	In acres	
1.	Electronic/Telecom Hardware/Hi-Tech, Sriperumbudur	December 2006	33	519.07	26	476.87	7	42.20	91.87
2.	Electronic HI-Tech, Oragadam	October 2007	18	323.61	15	310.02	3	13.59	95.80
3.	Footwear & Leather Products, Irungattukottai	February 2008	57	101.00	1	15.00	56	86.00	14.85
4.	Engineering, Perundurai	April 2008	42	210.55	6	74.93	36	135.62	35.59
5.	Engineering, Ranipet	November 2007	31	208.00	1	15.00	30	193.00	7.21
6.	Transport Engineering Goods, Gangaikondan	May 2008	6	204.00	1	115.00	5	89.00	56.37
7.	Auto Ancillary, Cheyyar	April 2008	---	204.00	---	NIL	---	204.00	0
8.	Granite, Bargur	March 2010	53	300.00	0	NIL	53	300.00	0
	TOTAL			2,070.23		1,006.82		1,063.41	

ANNEXURE-11 (A)
(Referred to in Paragraph 2.1.15)
Statement showing incorrect fixation of plot cost

(Amount - ₹ in lakh)

Sl.No.	Name of the allottee	Area sold (in acres)	Plot cost (per acre)	Plot cost to be fixed (per acre)	Differential cost (per acre)	Total differential cost	Audit observation
1.	Apollo Infrastructure Projects Finance Private Limited (Sriperumpudur SEZ)	5.01	40.00	60.00	20.00	100.20	The Company initiated revision of plot cost in all industrial complexes during September 2008. However, it did not initiate simultaneous revision of plot cost for SEZs and the revision took place only in June 2009. This failure resulted in loss of revenue
2.	Inland Techno Park Private Limited (Sriperumpudur SEZ)	2.04	40.00	60.00	20.00	40.80	
3.	Six♣ allottees (Perundurai SEZ)	74.93	20.00	25.04	5.04	378.00	Fixation of plot costs for this SEZ was based on the actual cost of acquisition including development expenditure incurred on Perundurai Industrial Estate from which the land for this SEZ was earmarked. Against the actual cost of land and infrastructure incurred up to December 2006, which worked out to ₹8.99 lakh per acre, the Company has taken into account only ₹6.00 lakh per acre. Therefore, the plot cost should be fixed at ₹25.04 lakh against which ₹20 lakh per acre was fixed.

♣ Eureka Electrodes and Wires Private Limited (2 acres), Indo Shell Mould Limited (20 acres), Wipro Infrastructure Engineering Limited (21.51 acres), Hare Structures (India) Private Limited (21.42 acres), Vinayaka Electro Alloys (India) Private Limited (5 acres) and Paranthaman Exporters (5 acres).

Sl.No.	Name of the allottee	Area sold (in acres)	Plot cost (per acre)	Plot cost to be fixed (per acre)	Differential cost (per acre)	Total differential cost	Audit observation
4.	Cheyar SEZ Developers Private Limited (Cheyyar Industrial Complex)	275.00	0.90	2.22	1.32	363.00	The Company had incorrectly worked out the cost of undeveloped land at ₹0.90 lakh against ₹1.11 lakh per acre. The erroneous fixation was due to omission to include cost (₹1.33 crore) of 120.15 acres of Government poromboke land. Further, in respect of the remaining 510 acres of patta land, the Company considered enhanced compensation at three times of rate fixed by LAO instead of 10 times of LAO's rate as per the normal practice resulting in fixation of lesser plot cost by ₹1.11 lakh per acre. Thus, there was total under fixation of plot cost by ₹1.32 lakh per acre.
						882.00	

ANNEXURE-11(B)
(Referred to in Paragraph 2.1.15)
Statement showing incorrect adoption of plot cost

(₹ in lakh)

Sl. No.	Name of the Industrial complex	Name of the allottee	Extent (in acres)	Rate per acre	Total Plot cost collected	Rate per acre to be adopted	Total Plot cost to be collected	Difference/ Loss of revenue	Remarks
1.	Siruseri	CTS	7	327.00	2289.00	367.00	2569.00	280.00	While arriving at the District Collector's recommended price for fixing the plot cost, applicable interest for the period from the date of registration of land in the nearby survey no. as communicated by the District Collector (21/04/2006) to the date of actual allotment (July 2007) was not considered as directed by BOD.
2.	Irungattukottai	David Leather	1	20.00	20.00	60.00	60.00	40.00	Non adoption of revised plot cost effective from 25 September 2008 for allotment made in November 2008.
3.	Gangaikondan	ELCOT	100	3.00	300.00	5.00	500.00	200.00	Non adoption of revised plot cost effective from 29 March 2007 for allotment made in April 2007
4.	Irungattukottai	TGI packaging	1	30.00	30.00	60.00	60.00	30.00	Non adoption of revised plot cost effective from 25 September 2008 for a defaulting allottee who was issued revised allotment order on 11 November 2008.
5.	Siruseri	DLF Hilton	0.44	1400.00	616.00	1650.00	726.00	110.00	The Company allotted the land to DLF Hilton for providing approach road for their proposed five star hotel, which would be located outside the industrial complex. However, a lower rate was arrived at based on a rate obtained for sub-lease of land. Instead of working out the rate based on the prevailing market price.
	TOTAL				3,255		3,915	660.00	

ANNEXURE-12
(Referred to in Paragraph 2.1.18)
Statement showing loss of revenue due to non-adoption commercial rate

Sl. No.	Name of the industrial complex	Name of the allottee	Extent (in acres)	Rate per acre (₹ in lakh)	Total plot cost (₹ in lakh)	Rate per acre to be adopted (₹ in lakh)	Total plot cost to be collected (₹ in lakh)	Difference/ Loss of revenue (₹ in lakh)	Remarks
1.	Sriperumbudur	YCH Logistics	12	40.00	480.00	60.00	720.00	240.00	The allottee is a logistic company, providing global end to end supply chain solution and there was no manufacturing process or activity involved.
2.	Oragadam	Gimini Impex	1.00 0.23	30.00 60.00	43.80	90.00	110.70	66.90	The first allotment made in September 2008 was not cancelled despite non-remittance of the plot cost. Since the plot cost was revised to ₹ 60 lakh per acre effective from 25 September 2008, the allotment should have been made only at the revised rate with enhancement to 1.5 times (being the commercial rate) as the allottee was a logistic company.
3.	Oragadam	Deco De Trend	5.27	30.00	158.10	45.00	237.15	79.05	The allottee proposed to set up a Handicraft unit for products made of dried flowers and other botanical spices, decorative stones, polished sea shells. Further the proposed utilisation of land, <i>inter alia</i> , included setting up of warehousing, product show room etc, and no manufacturing process or activity is involved. Therefore, only the

Audit Report No.4 (Commercial) for the year ended 31 March 2011

Sl. No.	Name of the industrial complex	Name of the allottee	Extent (in acres)	Rate per acre (₹ in lakh)	Total plot cost (₹ in lakh)	Rate per acre to be adopted (₹ in lakh)	Total plot cost to be collected (₹ in lakh)	Difference/ Loss of revenue (₹ in lakh)	Remarks
4.	Oragadam	Apollo Infrastructure Projects Finance Company Limited	2.48 0.08	30.00 60.00	74.40 4.80	45.00 90.00	111.60 7.20	37.20 2.40	commercial rate should have been applied. The allottee proposed to utilise the land for ware housing and logistic facilities. Therefore, only the commercial rate should have been applied.
5.	Gummidipoondi	The Spice Board	2.00	20.00	40.00	30.00	60.00	20.00	The Company did not apply the commercial rate to the allottee, who proposed to utilise the land for export of spices, granting of certificates, export promotion studies and research for improvement, stabilisation of prices, warehousing facilities etc.
6.	Irungattukottai	Ind Dev Logistics	9.53 1.97 8.03	4.00* 4.00* 20.00	38.12 7.88 160.60	6.00 6.00 30.00	57.18 11.82 240.90	19.06 3.94 80.30	The allottee was providing ware housing and logistic facilities in raw material selection, accepting their cargo in foreign countries and arranging customs clearance etc., under one roof. As these services are of commercial nature, the plot cost should be at a commercial rate.
	TOTAL		42.65		1,009.50		1,559.25	548.85	

* 50 per cent of the differential plot cost ₹8 lakh.

ANNEXURE-13
(Referred to in Paragraph 2.1.21)
Statement showing sub-leasing of land and building

Sl. No.	Industrial complex	Name of the original allottee	Area for which change is applicable (In acres)	Original plot cost (₹in lakh)	Plot cost on the date of sub-lease (₹in lakh)	Differential plot cost per acre (₹in lakh)	Effective date of sub-lease	Differential plot cost (₹in lakh)	Remarks
1.	Land: Oragadam Expansion Scheme	Daimler Hero Commercial Vehicles Limited	20.00	36.00	60.00	24.00	March 2009 & September 2010	480.00	While MOU forbids sub-lease of land, the same was made at concessional rate.
2.	Buildings: Oragadam	Ind Dev Logistics Private Limited the (for built up area only)	4,28,800 Sq.ft.	N.A	N.A	₹5 per Sq.ft. per month plus 5 per cent annual increase		749.80	While the Company approved sub-lease to Lenox by the allottee, the other sub-leases were allowed without payment of sublease charges..
3.	Buildings: Oragadam	Apollo Infrastructure Projects Finance Company Private Limited	82,822.09 Sq.ft.			₹5 per Sq.ft. per month plus 5 per cent annual increase		156.63	Entire area has been subleased by the allottee to C-KAM Steel Wire Solutions Private Limited without the knowledge of the Company and no sublease charges have been collected so far.
	TOTAL							1,386.43	

ANNEXURE-14

(Referred to in Paragraph 2.2.5)

Statement showing Financial Position of Tamil Nadu Generation and Distribution Corporation Limited for the five years ending 31 October 2010

(₹ in crore)

Particulars	2006-07	2007-08	2008-09	2009-10	2010-11 (upto 31 Oct 2010)- (Provisional)
Paid up Capital	710.00	1,200.00	2,370.50	2,470.50	2,570.50
Reserves and reserve funds	5,752.82	6,681.62	7,419.99	8444.42	9,129.42
Secured (LT)	11,600.29	14,611.10	21,502.31	32,019.17	39,586.71
(a) Unsecured	NIL	NIL	NIL	NIL	NIL
(b) Current Liabilities & Provisions	9,554.59	10,661.01	12,045.78	15,162.33	16,564.41
TOTAL	27,617.70	33,153.73	43,338.58	58,096.42	67,851.04
Gross Block	21,565.91	23,503.56	25,247.27	27,689.28	29,107.91
Less: Depreciation	8,733.94	9,400.34	10,155.74	10,969.80	11,490.84
Net Fixed Assets	12,831.97	14,103.22	15,091.53	16,719.48	17,617.07
Capital works-in-progress	2,612.11	3,008.37	3,970.65	5,708.50	7,170.32
Investments & other assets	83.24	270.67	303.63	590.69	692.04
Current Assets, Loans and Advances	5,951.87	6,097.02	6,529.89	7,352.71	8,386.91
Accumulated losses	6,130.45	9,642.53	17,413.92	27,708.56	33,981.77
Subsidy receivable	8.06	31.92	28.96	16.48	2.93
TOTAL	27,617.70	33,153.73	43,338.58	58,096.42	67,851.04
Debt:Equity	16.34:1	12.18:1	9.07:1	12.96:1	15.40:1
Net worth	332.37	(-)1,760.91	(-)7,623.43	(-)16,793.64	(-) 22,281.85
Working capital	(-)3,602.72	(-)4,563.99	(-)5,515.89	(-)7,809.62	(-) 8,177.50

ANNEXURE-15

(Referred to in Paragraph 2.2.6)

Statement showing Working Results of Tamil Nadu Generation and Distribution Corporation Limited for the five years ending 31 March 2011

(₹ in crore)

Sl. No.	Particulars	2006-07	2007-08	2008-09	2009-10	2010-11 (Prov.)
1.	Income					
(i)	Revenue from sale of power	14,455.23	15,672.85	15,425.60	16,760.87	18,761.11
(ii)	Revenue from subsidy & grants	1,330.10	1,457.02	1,831.61 [♦]	1,672.17	1,652.59
(iii)	Other Income	319.56	378.56	386.64	410.96	515.63
	Total income	16,104.89	17,508.43	17,643.85	18,844.00	20,929.33
2.	Distribution (In MUs)					
(i)	Total power purchased	34,082	37,574	37,984	45,027	49,207
(ii)	Own generation	27,088	26,856	26,731	25431	23,181
	Net power available for sale	61,170	64,430	64,715	70458	72,388
	Less: Transmission and distribution losses.	11,011	11,597	11,650	12682	12,730
	Net power sold	50,159	52,833	53,065	57776	59,658
3.	Expenditure on distribution of electricity					
(a)	Fixed cost					
(i)	Employees cost	2,160.57	2,370.17	2,909.16	3,392.92	4,055.76
(ii)	Administrative and General expenses	205.91	242.33	224.80	243.24	228.67
(iii)	Depreciation	632.31	681.80	775.48	845.68	907.07
(iv)	Interest and finance charges.	1,204.23	1,586.96	2,276.24	3,185.60	5,112.45
	TOTAL A	4,203.02	4,881.26	6,185.68	7,667.44	10,303.95
(v)	Other debit, prior period expenditure and extraordinary items	(617.87)	99.25	(16.04)	193.07	(236.31)
	TOTAL B	3,585.15	4,980.51	6,169.64	7,860.51	10,067.64
(vi)	LESS: Interest and expenses capitalized	412.01	451.63	589.95	783.01	1,414.13
	Total fixed cost	3,173.14	4,528.88	5,579.69	7,077.50	8,653.51
(b)	Variable cost					
(i)	Purchase of power	10,511.71	12,446.47	14,695.62	17,384.61	20,305.15
(ii)	Generation of power	3,396.95	3,678.01	4,703.23	4,328.60	4,643.40

♦ It includes ₹250 crore received during the year towards Hydel Swing Subsidy.

Sl. No.	Particulars	2006-07	2007-08	2008-09	2009-10	2010-11 (Prov.)
(iii)	Electricity Duty♣	---	---	---	---	---
(iv)	Transmission and wheeling charges€	---	---	---	---	---
(v)	Repairs and maintenance	242.03	367.14	436.70	347.94	277.83
	Total variable cost	14150.69	16491.62	19835.55	22061.15	25,226.38
(c)	Total cost 3(a) + (b)	17323.83	21020.50	25415.24	29138.65	33,879.89
4	Revenue Gap {Difference of (1) and 3(c)}	1,218.94	3,512.07	7,771.39	10,294.65	12,950.56
5	Realisation (₹ per unit) (including revenue subsidy)	3.21	3.31	3.32	3.26	3.51
6	Fixed cost (₹ per unit)	0.63	0.86	1.05	1.22	1.45
7	Variable cost (₹ per unit)	2.82	3.12	3.74	3.82	4.23
8	Total cost per unit (6+7) (in ₹)	3.45	3.98	4.79	5.04	5.68
9	Contribution (5-7) (₹ per unit)	0.39	0.19	(0.42)	(0.56)	(0.72)
10.	Profit (+)/Loss(-) (5-8)	(0.24)	(0.67)	(1.47)	(1.78)	(2.17)

♣ It is neither an income nor an expenditure to the Company as Electricity Duty collected by the Company is required to be remitted to the GoTN.

€ Included in the cost of power purchase.

ANNEXURE-16

(Referred to in Paragraphs 2.2.9, 2.2.11 and 2.2.12)
Statement showing particulars of Distribution network planned vis-a-vis achievement there against in the State as a whole during 2006-07 to 2010-11

(A)	Description	2006-07			2007-08			2008-09			2009-10			2010-11		
		110 KV	66 KV	33 KV	110 KV	66 KV	33 KV	110 KV	66 KV	33 KV	110 KV	66 KV	33 KV	110 KV	66 KV	33 KV
(i)	At the beginning of the year	549	54	438	575	49	452	613	43	472	649	36	491	689	34	502
(ii)	Additions planned for the year	29	NIL	21	54	NIL	25	57	NIL	26	58	NIL	28	27	NIL	10
(iii)	Additions made during the year	26	(-5)	14	38	(-6)	20	36	(-7)	19	40	(-2)	11	20	(-1)	11
(iv)	At the end of the year	575	49	452	613	43	472	649	36	491	689	34	502	709	33	513
(v)	Shortage in addition (ii) – (iii)	3	NIL	7	16	NIL	5	21	NIL	7	18	NIL	17	7	NIL	---
(B)	HT lines (in CKM)															
(i)	At the beginning of the year	1,35,942			1,37,167			1,40,416			1,43,249			1,46,058		
(ii)	Additions planned for the year	3,000			3,000			3,000			3,000			3,000		
(iii)	Additions made during the year	1,225			3,249			2,833			2,809			6,564		
(iv)	At the end of the year	1,37,167			1,40,416			1,43,249			1,46,058			1,52,622		
(v)	Shortage in addition (ii) – (iii)	1,775			NIL			167			191			NIL		

Audit Report No.4 (Commercial) for the year ended 31 March 2011

	Description	2006-07	2007-08	2008-09	2009-10	2010-11
(C)	LT Lines (in CKM)					
(i)	At the beginning of the year	4,99,078	5,08,239	5,18,721	5,29,424	5,38,665
(ii)	Additions planned for the year	10,000	10,000	10,000	10,000	10,000
(iii)	Additions made during the year	9,161	10,482	10,703	9,241	17,495
(iv)	At the end of the year	5,08,239	5,18,721	5,29,424	5,38,665	5,56,160
(v)	Shortage in addition (ii) – (iii)	839	NIL	NIL	759	NIL
(D)	Transformers capacity (MVA)					
(i)	At the beginning of the year	21,207	22,188	23,657	24,637	25,534
(ii)	Additions planned for the year	N.A*	N.A	N.A	N.A	N.A
(iii)	Additions made during the year	981	1,469	980	897	1,058
(iv)	At the end of the year	22,188	23,657	24,637	25,534	26,592
(v)	Shortage in addition (ii) – (iii)	---	---	---	---	---

♣ Not Available.

ANNEXURE-17
(Referred to in Paragraph 2.2.12)
Statement showing delay in establishment of sub-stations

Sl. No.	Name of the substation	Name of the circle	Ratio	Power transformer capacity in MVA	Original proposal (month)	Proposal	Administrative approval	Estimated Cost (₹ in crore)	Revised estimate	Envisaged line loss (in MUs/per annum)	Date of Commissioning	Audit observation	Delay in months	Savings forgone line loss (in MUs)	Value (at the rate of 3.51 per unit)
1	Puduthangal	Chennai (South)	110/33-11	2*16	Apr-07	To establish new SS transferring the load from 33 KV Perungalathur and IAF SS an to accommodate future load	Apr-08	15.91	29.45	3.5	19.1.2010	There was a delay in seeking clarification on the proposal and placement of orders for power transformers. Link line to relieve the load from Perungalathur SS is yet to be taken up (June 2011)	23	6.71	2.36
2	Navaladi	Tirunelveli	110/11	1*10	2006-07	To improve the voltage regulation (from 19.43 per cent) of Karikovil of Kottaikarungulam SS and Industrial feeder of Thissayanvilai SS	Oct-09	7.94	4.86	0.847	Work is in progress (June 2011)	Due to change in the route, the estimates were to be revised causing delay	8	0.56	0.20
3	Seethapanallur	Tirunelveli	110/11	1*10	2006-07	To transfer the load from KV Chemical feeder of Melakallur SS and Sivalirkulam feeder of Alangulam SS as the tail end voltage regulation in	Oct-06	3.49	NA	0.467	Work is in progress	Selection of inadequate area of land (November/December 2007) followed by delay in acquisition (June 2009) of additional land and further delay of 16 months in awarding the work to the contractor	30	1.17	0.41

Audit Report No.4 (Commercial) for the year ended 31 March 2011

Sl. No.	Name of the substation	Name of the circle	Ratio	Power transfer capacity in MVA	Original proposal (month)	Proposal	Administrative approval	Estimated Cost (₹ in crore)	Revised estimate	Envisaged line loss (in MU/s per annum)	Date of Commissioning	Audit observation	Delay in months	Savings forgone line loss (in MU/s)	Value (at the rate of 3.51 per unit)
						these feeders were very high at 15.36 per cent and 16.53 per cent respectively						by General Construction Circle, Madurai			
4	Sellappam palayam	Coimbatore (South)	110/11	2*10	Jul-06	To improve voltage regulation and to reduce line loss as well as to cater the demand of HT applicants	NA	4.97	NA	1.331	27.3.2010	Though the land was identified in January 2006 and enter upon permission obtained in February 2007, the land was handed over to General Construction Circle as late as in May 2009 for starting the construction work	28	3.11	1.09
5	Itchipatty	Coimbatore (South)	110/11	2*10	Feb-06	To improve voltage regulation and to reduce line loss as well as to cater the demand of HT applicants	Aug-07	6.04	NA	1.054	17.8.2009	Though the land was identified and enter upon permission obtained from land owner on 18.01.2007, the administrative approval for the SS was obtained only in August 2007. Thereafter though informed (September 2007) to take up the construction work of the substation. SE, GCC had taken over the land in as late as in July 2008, i.e. after a delay of 10 months and the started construction .	21	1.84	0.65

Sl. No.	Name of the substation	Name of the circle	Ratio	Power transformer capacity in MVA	Original proposal (month)	Proposal	Administrative approval	Estimated Cost (₹ in crore)	Revised estimate	Envisaged line loss (in MU/s per annum)	Date of Commissioning	Audit observation	Delay in months	Savings forgone line loss (in MU/s)	Value (at the rate of 3.51 per unit)
6	Udanapally	Dharmapuri	110/33-11	1*10 and 1*16	Apr-05	In order to provide alternative source to the above substations as well as to improve voltage regulation, to reduce the line loss	Aug-08	8.43	3.38	2.822	14.7.2010	Though SE/GCC, Salem had suggested (07.10.05) for utilization of the free arm available in Mettur-Hosur 230 KV DC line due to way leave problem from Hosur 230 KV SS(source station), no serious thoughts were given to this proposal and other unviable proposals Viz., 110 KV SC line form Vellichandai for a distance of 46 Kms and 110 KV SC from Kempatty for distance of 35 KMs were discussed and remained inconclusive. Finally, as late as in August 2008, ie after a delay of 34 months from the date of suggestion of SE/GCC in October 2005, it was decided (August 2008) to use the free arm of the existing 230 KV DC Mettur-Hosur line from Loc.1 to 100 and to erect 110 KV SC line to the proposed Uddanapally SS which was completed at ₹3.85 crore against the original estimate of ₹8.43 crore. This indicated lack of proper planning, coordination	53	12.46	4.37

Audit Report No.4 (Commercial) for the year ended 31 March 2011

Sl. No.	Name of the substation	Name of the circle	Ratio	Power transformer capacity in MVA	Original proposal (month)	Proposal	Administrative approval	Estimated Cost (₹ in crore)	Revised estimate	Envisaged line loss (in MU/s per annum)	Date of Commissioning	Audit observation	Delay in months	Savings forgone line loss (in MU/s)	Value (at the rate of 3.51 per unit)
7	Pappireddy patty	Dharmapuri	110/33-11	1*10 and 2*16	Jul-07	In order to eliminate low voltage problems and to provide alternative feeding for the nearby substations viz Kalipettai 33/11 KV UMSS and Pudpatty 33/11 KV UMSS the existing 33/11 KV SS was proposed to be upgraded to 110/33-11 KV SS	May-08	13.68	9.84	1.036	Work yet to be started	Though GCC was informed as early as in August 2008, the work is yet to be started. The reasons for delay are not on record. Due to this delay the existing power transformers are over loaded and the tripping index was very high in the range of 0.67 and 0.85 against the norm of 0.5 fixed by TNERC and the voltage at tail end in the existing feeders are very high at ranging between 35.81 per cent and 37.08 per cent against the norm of 8 per cent.	25	2.16	0.76

Sl. No.	Name of the substation	Name of the circle	Ratio	Power transformer capacity in MVA	Original proposal (month)	Proposal	Administrative approval	Estimated Cost (₹ in crore)	Revised estimate	Envisaged line loss (in MU/ per annum)	Date of Commissioning	Audit observation	Delay in months	Savings forgone line loss (in MU)	Value (at the rate of 3.51 per unit)
8	Pudupattu	Villupuram	110/22	1*16	Dec-05	To reduce the existing loads in Sankarapuram and Ariyalur Sub-Station and also to redress the low voltage problem in the Serapattu area in Kalvarayan Hills. The supply to the above SS was proposed to be fed by LLO off Kallakurichi – Sankarapuram 110 KV line at Solampatti village.	Feb-08	8.04	19.35	0.51	11.12.2009	The land was handed over to GCC in December 2006. As the proposed source line required lengthening of the feeder about 44 KMs, and alternative source from Thrivannamalai SS via Thndrampatty 110 KV SS with a shorter route length was indentified and revised sanction was accorded in February 2008. Further, there was a delay in awarding the contract due to change in the methodology of execution i.e, either to go for turn key basis or to execute departmentally(K2 agreement). This indicated laxity in preparing feasibility report and lack of planning.	26	1.11	0.39

Audit Report No.4 (Commercial) for the year ended 31 March 2011

Sl. No.	Name of the substation	Name of the circle	Ratio	Power transformer capacity in MVA	Original proposal (month)	Proposal	Administrative approval	Estimated Cost (₹ in crore)	Revised estimate	Envisaged line loss (in MUs/per annum)	Date of Commissioning	Audit observation	Delay in months	Savings forgone line loss (in MUs)	Value (at the rate of 3.51 per unit)
9	Nagalur	Villupuram	110/22	1*16	Aug-05	To improve the tail end voltage regulation of Nagalur feeder and to release load from Thiagadurugam and Chinnasalem Sub-Station	NA	4.53	NA	3.35	23.2.2009	Though the technical sanction was accorded in September 2005 itself, the land was handed over to GCC, Salem only in July 2006. Further, GCC had taken a nearly 26 months for construction; after completion of work in September 2008, the power transformer found to be defective and the same was repaired and put back to service on 23.2.2009 causing a overall time for commissioning. This indicated delay in execution and lack of effective testing of power transformer before issuing quality approval to the supplier.	21	5.86	2.05
TOTAL														34.98	12.29

ANNEXURE-18

(Referred to in Paragraph 2.2.26)

Statement showing targets and actual performance of Inspection team of Circle Office
and the Enforcement Wing for the five years ending 31 March 2011

Performance of the Inspection Wing of the Circle Office

Year	Number of checking (in lakh)		Percentage of actuals to targets	Assessed amount (₹ in lakh)		Amount realised (₹ in lakh)	Pending realisation (₹ in lakh)	Percentage of realisation to the outstanding amount
	Targets	Actual		Opening balance	Current year assessment			
2006-07	42.15	25.18	60	5,653.81	295.19	373.89	5,575.11	6.28
2007-08	48.67	32.05	66	5,575.11	2,044.67	513.83	7,105.95	6.74
2008-09	50.02	30.93	62	7,105.95	726.90	613.64	7,219.21	7.83
2009-10	42.49	37.64	89	7,219.21	3,027.96	1,277.21	8,969.96	12.46
2010-11	48.97	37.70	77	8,969.96	1,679.30	1,699.02	8,950.24	15.95

Performance of the raid teams

(₹ in crore)

Sl. No.	Year	Target at 5 per cent of number of consumers (in lakh)	Number of consumers actually checked (in lakh)	Percentage of checking to with reference to target	Assessed amount	Realised amount	Unrealised amount	Percentage of realisation to the assessed amount
1	2006-07	9.53	1.19	12.49	14.13	10.24	3.89	72
2	2007-08	10.08	1.23	12.20	14.01	12.25	1.76	87
3	2008-09	10.32	1.28	12.40	17.50	15.68	1.82	90
4	2009-10	N.A*	N.A	N.A	48.12	29.11	19.01	60
5	2010-11	N.A*	N.A	N.A	50.71	35.77	14.94	70
	TOTAL				144.47	103.05	41.42	

* For the year 2009-10 and 2010-11, instead of the physical target financial target of ₹35 crore and ₹150 crore respectively was fixed.

ANNEXURE-19

(Referred to in paragraph 3.18.1)

Statement showing paragraphs / performance audit reports for which explanatory notes were not received

Sl. No.	Name of the Department	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	Total
1.	Energy	---	---	---	---	---	---	---	--	7	7
2.	Co-operation, Food and Consumer Protection	---	---	---	---	---	---	---	---	2	2
3.	Highways and Minor ports	---	---	---	---	---	---	---	---	1	1
4.	Industries	1	---	---	---	---	---	---	2	3	6
5.	Micro, Small and Medium Enterprises	---	---	---	---	---	---	---	---	2	2
6.	Transport	---	---	---	---	---	---	---	---	1	1
7.	Prohibition and Excise	---	---	---	---	---	---	---	---	1	1
8.	Information Technology	---	---	---	---	---	---	---	---	2	2
9.	Agriculture	---	---	---	---	---	---	---	---	1	1
	TOTAL	1	---	---	---	---	---	---	2	20	23

ANNEXURE-20

(Referred to in paragraph 3.18.3)

Statement showing the Department-wise outstanding inspection reports

Sl. No	Name of Department	Number of PSUs	Number of outstanding IRs	Number of outstanding paragraphs	Years from which paragraphs outstanding
1.	Industries	10	24	62	2005-06
2.	Micro, Small and Medium Enterprises	4	8	22	2005-06
3.	Information Technology	4	9	47	2005-06
4.	Information and Tourism	2	2	2	2009-10
5.	Agriculture	1	1	3	2007-08
6.	Prohibition and Excise	1	4	13	2007-08
7.	Rural Development and Panchayatraj	2	5	12	2006-07
8.	Energy	4	591	2,395	2004-05
9.	Transport	5	6	23	2007-08
10.	Animal Husbandry	1	2	2	2007-08
11.	Health and Family Welfare	3	7	15	2005-06
12.	Adi Dravidar and Tribal Welfare	1	3	15	2006-07
13.	Backward Classes, Most Backward Classes and Minority Welfare	2	3	5	2007-08
14.	Public (Ex-servicemen)	1	3	3	2007-08
15.	Home	1	1	1	2009-10
16.	Public Works	1	1	10	2007-08
17.	Highways and Minor Ports	2	7	53	2006-07
18.	Handloom, Handicrafts, Textiles and Khadi	3	5	12	2007-08
19.	Environment and Forests	2	3	5	2006-07
20.	Co-operation, Food and Consumer Protection	2	3	3	2010-11
	Grand Total	52	688	2,703	

ANNEXURE-21

(Referred to in paragraph 3.18.3)

Statement showing the Department-wise draft paragraphs / performance audit reports, reply to which were awaited

Sl. No	Name of Department	Number of draft paragraphs	Number of reviews	Period of issue
1.	Industries		1	August 2011
2.	Energy	8	1	May, June and August 2011
3.	Information Technology	5	---	May and June 2011
4.	Health and Family Welfare	1	---	June 2011
	TOTAL	14	2	