

## Appendix 1.1

(Reference: Paragraph 1.1; Page 1)

### State Profile

A. General Data					
Sl. No.	Particulars			Figures	
1	Area			130058 sq km	
	Population				
2	a.	As per 2001 Census.		6.24 crore	
	b.	2009-2010		6.68 crore	
3	Density of Population (2001). (All India Density = 325 persons per Sq.Km )			480 persons per sq. km.	
4	Population below poverty line. ( All India Average = 27.5 %)			22.5 <i>per cent</i>	
5	Literacy (2001) (All India Average = 64.8% )			73.45 <i>per cent</i>	
6	Infant mortality (per 1000 live births). (All India Average = 53 per 1000 live births )			31	
7	Life Expectancy at birth. (All India Average =63.5 years)			66.2 years	
	Gini Coefficient <sup>1</sup>				
8	a.	Rural. ( All India = 0.30 )		0.32	
	b.	Urban. ( All India = 0.37)		0.36	
9	Gross State Domestic Product (GSDP) 2009-2010 at current prices			₹ 379503 crore	
10	GSDP CAGR <sup>2</sup> (2000-01 to 2009-10)			11.13 <i>per cent</i>	
11	Per capita GSDP CAGR (2000-01 to 2009-10)			10.29 <i>per cent</i>	
12	GSDP CAGR ( 2000-01 to 2008-2009)		Tamil Nadu	11.04 <i>per cent</i>	
			Other General Category States	12.54 <i>per cent</i>	
13	Population Growth ( 2000- 2001 to 2009-2010 )		Tamil Nadu	7.03 <i>per cent</i>	
			Other General Category States	13.42 <i>per cent</i>	
B. Financial Data					
Sl. No.	CAGR	Particulars	Figures (in per cent)		
1			2000-01 to 2008-09		2000-01 to 2009-10
			General Category States	Tamil Nadu	Tamil Nadu
	a.	of Revenue Receipts.	14.40	14.74	13.18
	b.	of Own Tax Revenue.	13.59	13.44	12.88
	c.	of Non Tax Revenue.	12.08	16.27	12.72
	d.	of Total Expenditure.	12.38	13.52	12.80
	e.	of Capital Expenditure.	21.41	24.80	20.95
	f.	of Revenue Expenditure on Education.	9.33	9.07	10.40
	g.	of Revenue Expenditure on Health.	8.95	8.86	11.20
	h.	of Salary and Wages	9.37	8.50	10.06
	i.	of Pension.	12.03	12.91	12.40

Source: Financial data is based on figures in Finance Accounts. BPL (Planning Commission & NSSO data, 61st Round-<http://planning.commission.nic.in/data/database/Data0910/tab%2021.pdf>), Gini Coefficient ( Unofficial estimates of Planning Commission & NSSO data,61st Round 2004-05 MRP), Life Expectancy at birth ( Office of the Registrar General of India; Ministry of Home Affairs; Economic Survey,2009-10), Infant mortality rate (SRS Bulletin October,2009), Density of population (Office of the Registrar General and census commissioner of India).

<sup>1</sup> It is a measure of inequality of income distribution where zero refers to perfect equality and one refers to perfect inequality.

<sup>2</sup> GSDP= Gross State Domestic Product. CAGR = Compounded Annual Growth Rate

## Appendix 1.2

(Reference: Paragraph 1.1; Page 1)

### Part A: Structure and Form of Government Accounts

**Structure of Government Accounts:** The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

**Part I: Consolidated Fund:** All Receipts and Expenditure on Revenue and Capital Account, Public Debt and Loans & Advances forms the Consolidated Fund of the State.

**Part II: Contingency Fund:** Legislature may by law establish a Contingency Fund which is in the nature of an imprest. The Fund is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorization of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head in the Consolidated Fund of the State.

**Part III: Public Account:** All other public moneys received by or on behalf of the Government are credited to the Public Account. The expenditure out of this account is not subject to the vote of the Legislature. In respect of the receipts into this account, the Government acts as a banker or trustee. Transactions relating to Debt (other than Public Debt in Part I), Deposits, Advances, Reserve Funds, Remittances and Suspense form the Public Account.

### Part B: Layout of Finance Accounts

Statement	Title	Layout
Statement No.1	Statement of Financial Position	Cumulative figures of assets and liabilities of the Government, as they stand at the end of the year, are depicted in the statement. The assets are valued at historical cost. The assets comprise Financial Assets and Physical Assets. The latter are shown against “(i) Capital Expenditure and (ii) Other Capital Expenditure” in this Statement.
Statement No.2	Statement of Receipts and Disbursements	This is a summarised statement showing all receipts and disbursements of the Government during the year in all the three parts in which Government account is kept, namely, the consolidated fund, contingency fund and public account. Further within the consolidated fund, receipts and expenditure on revenue and capital account are depicted distinctly.
Statement No.3	Statement of Receipts (Consolidated Fund)	This statement comprises revenue and capital receipts and receipts from borrowings of the Government consisting of loans from the Government of India, other institutions, market loans raised by the Government and recoveries on account of loans and advances made by the Government.
Statement No.4	Statement of Expenditure (Consolidated Fund)	This statement not only gives expenditure by function (activity) but also summarises expenditure by nature of activity (objects of expenditure).
Statement No. 5	Statement of Progressive Capital expenditure	This statement details progressive capital expenditure by functions, the aggregate of which is depicted in statement 1.
Statement No.6	Statement of Borrowings and other Liabilities	Borrowings of the Government comprise market loans raised by it (internal debt) and Loans and Advances received from the Government of India. Both these together form the public debt of the State Government. In addition, this summary statement depicts ‘other liabilities’ which are the balances under various sectors in the Public Account. In respect of the latter, the Government as a trustee or custodian of the funds, hence these constitute liabilities of the Government. The statement also contains an Explanatory Note, i.e a note on the quantum of net interest charges met from Revenue Receipts.

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

## Appendix 1.3

(Reference: Paragraph 1.1; Page 1)

### Part A: Methodology adopted for assessment of fiscal position

The norms/Ceilings prescribed by the TFC for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the Governments in Tamil Nadu Fiscal Responsibility Act, 2003 and in other Statements required to be laid in the legislature under the Act (**Part B of this Appendix**) are used to make qualitative assessment of the trends and patterns of major fiscal aggregates. Assuming that GSDP is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure etc, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

The trends in GSDP for the last five years are indicated below:

Trends in Gross State Domestic Product (GSDP)

	2005-06	2006-07	2007-08	2008-09	2009-2010
Gross State Domestic Product (₹ in crore)	2,23,528	2,46,266	2,79,287	3,39,212	3,79,503
Growth rate of GSDP (per cent)	11.33	10.17	13.41	21.46	11.88

Source: Directorate of Economics and Statistics

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services expenditure + Economic Services expenditure
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as per cent to Loans Outstanding	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts <b>minus</b> all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt

**Part B: The Tamil Nadu Fiscal Responsibility Act, 2003**

The State Government enacted the Tamil Nadu Fiscal Responsibility Act, 2003 to ensure prudence in fiscal management and fiscal stability by progressive elimination of revenue deficit, sustainable debt management consistent with fiscal stability, greater transparency in fiscal operations of the Government and conduct of fiscal policy in a medium term fiscal framework. The Act prescribed the following fiscal management targets:

- (a) Reduce the revenue deficit in each of financial year commencing from the 1<sup>st</sup> April 2005 so as to eliminate it by 31<sup>st</sup> March 2008 and maintain it at that level or generate revenue surplus thereafter.
- (b) Reduce fiscal deficit in each financial year, commencing from the 1<sup>st</sup> April 2005, so as to bring it down to not more than three *per cent* of GSDP by 31<sup>st</sup> March 2009.
- (c) Cap outstanding guarantees within 100 *per cent* of Revenue receipts of previous year or 10 *per cent* of GSDP, whichever is the least.

## Appendix 1.4

(Reference: Paragraphs 1.1, 1.3 and 1.7.2; Pages 1, 6 and 24)

### Time series data on the State Government finances

(₹ in crore)

	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>33,960 (41)</b>	<b>40,913 (38)</b>	<b>47,520 (39)</b>	<b>55,042 (37)</b>	<b>55,844 (35)</b>
<b>(i) Tax Revenue</b>	<b>23,326 (68)</b>	<b>27,771 (68)</b>	<b>29,619 (62)</b>	<b>33,684 (61)</b>	<b>36,547 (65)</b>
Taxes on Agricultural Income	..	..	..	..	..
Taxes on Sales, Trade, etc	15,555 (67)	17,727 (64)	18,156 (61)	20,675 (61)	22,662 (62)
State Excise	3,177 (13)	3,986 (14)	4,764 (16)	5,756 (17)	6,741 (18)
Taxes on Vehicles	1,125 (5)	1,261 (5)	1,483 (5)	1,710 (5)	2,025 (6)
Stamps and Registration fees	2,085 (9)	2,997 (11)	3,805 (13)	3,794 (11)	3,662 (10)
Land Revenue	179 (1)	121 (..)	78 (..)	208 (1)	117 (-)
Taxes on Goods and Passengers	985 (4)	1244 (4)	1097 (4)	979 (3)	1,092 (3)
Other Taxes	220 (1)	435 (2)	236 (1)	562 (2)	248 (1)
<b>(ii) Non Tax Revenue</b>	<b>2,601 (8)</b>	<b>3,422 (8)</b>	<b>3,304 (7)</b>	<b>5,712 (10)</b>	<b>5,027 (9)</b>
<b>(iii) State's share of Union taxes and duties</b>	<b>5,013 (15)</b>	<b>6,394 (16)</b>	<b>8,065 (17)</b>	<b>8,511 (16)</b>	<b>8,756 (16)</b>
<b>(iv) Grants in aid from Government of India</b>	<b>3,020 (9)</b>	<b>3,326 (8)</b>	<b>6,532 (14)</b>	<b>7,135 (13)</b>	<b>5,514 (10)</b>
<b>2. Miscellaneous Capital Receipts</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>3. Recoveries of Loans and Advances</b>	<b>892 (3)</b>	<b>1602 (1)</b>	<b>1013 (1)</b>	<b>1934 (1)</b>	<b>2,587 (2)</b>
<b>4. Total Revenue and Non debt capital receipts (1+2+3)</b>	<b>34,852</b>	<b>42,515</b>	<b>48,533</b>	<b>56,976</b>	<b>58,431</b>
<b>5. Public Debt Receipts</b>	<b>8,966 (11)</b>	<b>7,147 (7)</b>	<b>7,647 (6)</b>	<b>11,841 (8)</b>	<b>15,557 (9)</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	8,524	6,820	6,868	10,798	14,527
Net transactions under Ways and Means Advances and Overdrafts	..	..	..	..	..
Loans and Advances from Government of India	442	327	779	1,043	1,030
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>43,818</b>	<b>49,662</b>	<b>56,180</b>	<b>68,817</b>	<b>73,988</b>
<b>7. Contingency Fund Receipts</b>	<b>..</b>	<b>16</b>	<b>..</b>	<b>..</b>	<b>1</b>
<b>8. Public Account Receipts</b>	<b>39,603 (47)</b>	<b>57,895 (54)</b>	<b>65,917 (54)</b>	<b>81,409 (54)</b>	<b>87,275 (54)</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>83,421</b>	<b>1,07,573</b>	<b>1,22,097</b>	<b>1,50,226</b>	<b>1,61,264</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>32,009 (86)</b>	<b>38,265 (36)</b>	<b>42,975 (36)</b>	<b>53,590 (37)</b>	<b>59,375 (38)</b>
Plan	5,382 (17)	7,201 (19)	8,297 (19)	10,538 (20)	12,773 (22)
Non Plan	26,627 (83)	31,064 (81)	34,678 (81)	43,052 (80)	46,602 (78)
General Services (including interest payments)	12,891	14,995	16,129	18,578	20,297
Social Services	11,316	13,026	15,726	21,371	22,957
Economic Services	5,773	7,797	7,771	9,661	12,122
Grants-in-aid and contributions	2,029	2,447	3,349	3,980	3,999
<b>11. Capital Expenditure</b>	<b>4,054 (11)</b>	<b>5,952 (6)</b>	<b>7,462 (6)</b>	<b>9,104 (6)</b>	<b>8,573 (5)</b>
Plan	4,072 (100)	5,853 (98)	7,259 (97)	9,071 (100)	8,425 (98)
Non Plan	(-) 17	99 (2)	203 (3)	33	148 (2)
General Services	125	195	277	230	530
Social Services	1,121	1,132	1,239	1,434	2,151
Economic Services	2,808	4,626	5,946	7,440	5,892
<b>12. Disbursement of Loans and Advances</b>	<b>1,040 (3)</b>	<b>2,254 (2)</b>	<b>1,782 (1)</b>	<b>2,830 (2)</b>	<b>2,290 (1)</b>
<b>13. Total (10+11+12)</b>	<b>37,103</b>	<b>46,471</b>	<b>52,219</b>	<b>65,524</b>	<b>70,238</b>
<b>14. Repayments of Public Debt</b>	<b>2,046</b>	<b>4,690 (4)</b>	<b>3,546 (3)</b>	<b>2,216 (1)</b>	<b>2,512 (2)</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,353	4,150	3,235	1,897	2,180
Net transactions under Ways and Means Advances and Overdraft	391	..	..	..	..
Loans and Advances from Government of India	302	540	310	319	332

	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010
15. Appropriation to Contingency Fund	..	..	..	..	--
16. Total disbursement out of Consolidated Fund (13+14+15)	39,149	51,161	55,765	67,740	72,750
17. Contingency Fund disbursements	16	..	..	1	--
18. Public Account disbursements	38,132	55,326 (52)	64,661 (54)	78,429 (54)	85,256 (54)
19. Total disbursement by the State (16+17+18)	77,297	1,06,487	1,20,426	1,46,170	1,58,006
<i>Part C. Deficits</i>					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	1951	2648	4545	1452	(-) 3,531
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-) 2,251	(-) 3,956	(-) 3686	(-) 8,548	(-) 11,807
22. Primary Deficit (21+23)	2,308	1,550	2,400	(-) 2,585	(-) 5,140
<i>Part D. Other data</i>					
23. Interest Payments (included in revenue expenditure)	4,559	5,506	6,086	5,963	6,667
24. Financial Assistance to local bodies etc.,	5,066	8,737	8,401	10,237	10,817
25. Ways and Means Advances/Overdraft availed (days)					
Ways and Means Advances availed (days)	675 (14)	..	..	..	--
Overdraft availed (days)	..	..	..	..	--
26. Interest on Ways and Means Advances/Overdraft	1	..	..	..	--
27 Gross State Domestic Product (GSDP) <sup>@</sup>	2,34,837	2,76,917	3,04,989	3,39,212	3,79,503
28 Outstanding Fiscal liabilities (year end)	62,310	66,320	71,072	83,662	99,180
29. Outstanding guarantees (year end) (including interest)	5,564	4,038	5,410	4,633	6,297
30. Maximum amount guaranteed (year end)	13,669	15,942	20,090	11,062	12,830
31. Number of incomplete projects	64	82	49	56	59
32. Capital blocked in incomplete projects	951	565	1,223	309	723
<i>Part E: Fiscal Health Indicators</i>					
<i>I Resource Mobilization</i>					
33. Own Tax revenue/GSDP	9.9	10.0	9.7	9.9	9.6
34. Own Non-Tax Revenue/GSDP	1.1	1.2	1.0	1.7	1.3
35. Central Transfers/GSDP	3.4	3.5	4.8	4.6	3.8
<i>II Expenditure Management</i>					
36. Total Expenditure/GSDP	15.8	16.8	17.1	19.3	18.5
37. Total Expenditure/Revenue Receipts	109.3	113.6	109.9	119.0	125.8
38. Revenue Expenditure/Total Expenditure	86.3	82.3	82.3	81.8	84.5
39. Expenditure on Social Services/Total Expenditure	33.5	30.5	30.7	34.8	32.7
40. Expenditure on Economic Services/Total Expenditure	15.6	16.8	14.9	14.7	17.3
41. Capital Expenditure/Total Expenditure	10.9	12.8	14.3	13.9	12.2
42. Capital Expenditure on Social and Economic Services/Total Expenditure.	10.6	12.4	13.8	13.5	11.5
<i>III Management of Fiscal Imbalances</i>					
43. Revenue deficit (surplus)/GSDP	0.8	1.0	1.5	0.4	(-) 0.9
44. Fiscal deficit/GSDP	(-) 1.0	(-) 1.4	(-) 1.2	(-) 2.5	(-) 3.1
45. Primary Deficit (surplus) /GSDP	1.0	0.6	0.8	(-) 0.8	(-) 1.4
46. Revenue Deficit/Fiscal Deficit	(-) 86.7	(-) 66.9	(-) 123.3	(-) 17.0	29.9
47. Primary Revenue Balance/GSDP	2.8	2.9	3.5	2.2	0.8
<i>IV Management of Fiscal Liabilities</i>					
48. Fiscal Liabilities/GSDP	26.5	23.9	23.3	24.7	26.1
49. Fiscal Liabilities/RR	183.5	162.1	149.6	152.0	177.6
50. Primary deficit vis-à-vis quantum spread	114.9	158.4	80.2	(-) 26.4	(-) 133.9
51. Debt Redemption (Principal +Interest)/ Total Debt Receipts	22.8	65.6	46.4	18.7	16.1
<i>V Other Fiscal Health Indicators</i>					
52. Return on Investment	0.8	0.6	0.4	0.5	0.4
53. Balance from Current Revenue (₹ in crore)	6,054	7,550	10,223	7,931	5,710
54. Financial Assets/Liabilities	0.61	0.67	0.76	0.81	0.80

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

Appendix 1.5

(Reference: Paragraphs 1.1.1, 1.7.1 and 1.7.4; Pages 1, 23 and 26)

Part A: Abstract of Receipts and Disbursements for the year 2009-10

(₹ in crore)

Receipts				Disbursements					
2008-09			2009-10	2008-09		Non-Plan	Plan	Total	2009-10
<b>Section-A: Revenue</b>									
<b>55,042.51</b>	<b>I</b>	<b>Revenue receipts</b>	<b>55,844.13</b>	<b>53,590.26</b>	<b>I</b>	<b>Revenue expenditure-</b>			<b>59,375.35</b>
33,684.37		-Tax revenue	36,546.67	18,577.70		<b>General services</b>	<b>20,274.71</b>	<b>21.83</b>	<b>20,296.54</b>
5,712.33		-Non-tax revenue	5,027.05	21,371.48		<b>Social Services-</b>	<b>13,267.79</b>	<b>9,689.73</b>	<b>22,957.52</b>
				8,804.15		-Education, Sports, Art and Culture	9,970.83	740.30	10,711.13
				2,288.49		-Health and Family Welfare	2,009.33	1,007.19	3,016.52
8,510.80		-State's share of Union Taxes	8,756.19	2,708.88		-Water Supply, Sanitation, Housing and Urban Development	91.58	2,217.81	2,309.39
				789.53		-Information and Broadcasting	42.81	751.08	793.89
2,626.48		-Non-Plan grants	1,800.20	1,082.92		-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	467.43	739.64	1,207.07
3,377.69		-Grants for State Plan Schemes	2,253.25	202.81		-Labour and labour Welfare	148.67	72.54	221.21
				5,436.93		-Social Welfare and Nutrition	482.74	4,160.87	4,643.61
1,130.84		-Grants for Central and Centrally sponsored Plan Schemes	1,460.77	57.77		-Others	54.40	0.30	54.70
				<b>9,661.33</b>		<b>Economic Services-</b>	<b>9,348.56</b>	<b>2,773.32</b>	<b>12,121.88</b>
				2,478.10		-Agriculture and Allied Activities	1,600.01	1,586.31	3,186.32
				729.97		-Rural Development	335.08	825.59	1,160.67
				13.97		-Special Areas Programmes	0.88	12.68	13.56
				721.37		-Irrigation and Flood control	753.75	31.84	785.59
				1,294.10		-Energy	1,313.53	1.73	1,315.26
				531.99		-Industry and Minerals	224.20	232.43	456.63
				915.24		-Transport	949.69	18.68	968.37
				12.60		-Science, Technology and Environment	0.67	7.99	8.66
				2,963.99		-General Economic Services	4,170.75	56.07	4,226.82
				<b>3,979.75</b>		<b>Grants-in-aid and Contributions-</b>	<b>3,711.02</b>	<b>288.39</b>	<b>3,999.41</b>
				53,590.26		Total	46,602.08	12,773.27	59,375.35
	<b>II</b>	Revenue deficit carried over to Section B	<b>3,531.22</b>	<b>1,452.25</b>	<b>II</b>	Revenue Surplus carried over to Section B	--	--	--
		<b>Total</b>	<b>59,375.35</b>	<b>55,042.51</b>		<b>Total</b>			<b>59,375.35</b>
<b>Section-B : Others</b>									
<b>12,172.56</b>	<b>III</b>	Opening Cash balance including Permanent Advances and Cash Balance Investment	<b>16,229.31</b>		<b>III</b>	Opening Overdraft from Reserve Bank of India	--	--	--
	<b>IV</b>	Miscellaneous Capital receipts		<b>9,104.30</b>	<b>IV</b>	Capital Outlay-			<b>8,572.59</b>
				230.66		<b>General Services-</b>	<b>115.15</b>	<b>414.64</b>	<b>529.79</b>
				1,433.96		<b>Social Services-</b>	<b>2.40</b>	<b>2,148.26</b>	<b>2,150.66</b>
				99.77		-Education, Sports, Art and Culture	(-) 0.03	361.61	361.58
				193.21		-Health and Family Welfare	--	454.31	454.31
				981.59		-Water Supply, Sanitation, Housing and Urban Development	--	1,210.46	1,210.46
				27.30		-Information and Broadcasting	0.49	--	0.49

contd..



Receipts					Disbursements					
				101.45				--	110.99	110.99
				24.59				--	2.95	2.95
				6.06				1.94	7.94	9.88
				7,439.68				<b>30.23</b>	<b>5,861.91</b>	<b>5,892.14</b>
				1,484.17				(-) 4.52	943.16	938.64
				1,310.78				(-) 0.09	1,233.03	1,232.94
				39.85				--	41.22	41.22
				552.74				--	748.03	748.03
				1,170.50				35.00	100.00	135.00
				1.46				(-) 0.12	6.12	6.00
				2,866.93				(-) 0.04	2,777.09	2,777.05
				13.25				0.01	13.24	13.25
				9,104.30				<b>147.78</b>	<b>8,424.81</b>	<b>8,572.59</b>
<b>1,934.23</b>	<b>V</b>	Recoveries of Loans and Advances-		<b>2,587.11</b>	<b>2,829.94</b>	<b>V</b>	Loans and Advances disbursed-			<b>2,290.56</b>
22.35		-From Power Projects	196.52	..			-For Power Projects			0.11
82.14		-From Government Servants	85.16	..	68.67		-To Government Servants			108.11
1,829.74		-From Others	2,305.43	..	2,761.26		-To Others			2,182.34
<b>1,452.25</b>	<b>VI</b>	Revenue Surplus brought down	--	--		<b>VI</b>	Revenue Deficit brought down			<b>3,531.22</b>
<b>11,841.18</b>	<b>VII</b>	Public debt receipts-		<b>15,556.84</b>	<b>2,215.75</b>	<b>VII</b>	Repayment of Public debt-			<b>2,511.81</b>
		-External debt	..	--			-External debt			--
10,797.98		-Internal debt other than Ways and Means Advances and overdrafts	14,526.99		1,896.53		-Internal debt other than Ways and Means Advances and Overdrafts			2,179.82
		- Net transactions under Ways and Means Advances	..	..	--		- Net transactions under Ways and Means Advances	--	--	--
		- Net transactions under overdraft	..	..	319.22		-Repayment of Loans and Advances to Central Government			331.99
1,043.20		-Loans and Advances from Central Government	1,029.85	..						
	<b>VIII</b>	Appropriation to Contingency Fund	..	..	--	<b>VIII</b>	Appropriation to Contingency Fund	--	--	--
	<b>IX</b>	Amount transferred to Contingency Fund	..	0.51	0.51	<b>IX</b>	Expenditure from Contingency Fund	--	--	--
<b>81,409.20</b>	<b>X</b>	Public Account receipts-	..	<b>87,275.13</b>	<b>78,429.61</b>	<b>X</b>	Public Account disbursements-			<b>85,256.27</b>
3,713.36		-Small Savings and Provident Funds	4,259.10	..	3,135.65		-Small Savings and Provident Funds			3,279.41
1,560.25		-Reserve Funds	1,363.38	..	1,007.25		-Reserve Funds			545.96
55,987.76		-Suspense and Miscellaneous	58,494.68	..	55,793.23		-Suspense and Miscellaneous			5,9041.73
2,637.03		-Remittance	3,711.14		2,558.97		-Remittances			3,654.49
17,510.80		-Deposits and Advances	19,446.83	..	15,934.51		-Deposits and Advances			18,734.68
	<b>XI</b>	Closing Overdraft from Reserve Bank of India	..	..	<b>16,229.31</b>	<b>XI</b>	Cash Balance at end-			<b>19,486.45</b>
					16.81		-Cash in Treasuries and Local Remittances			16.80
					(-) 136.89		-Deposits with Reserve Bank			(-) 422.21
					8.80		-Departmental Cash Balance including permanent Advances			9.04
					16,340.59		Cash Balance Investment and earmarked funds			19,882.82
<b>1,08,809.42</b>		<b>Total</b>		<b>1,81,024.25</b>	<b>1,08,809.42</b>		<b>Total</b>			<b>1,81,024.25</b>

**Appendix 1.5 (concl.)**

**Part B: Summarised financial position of the Government of Tamil Nadu  
as on 31 March 2010**

(₹ in crore)

As on 31.03.2009		Liabilities	As on 31.03.2010	
<b>59,150.38</b>		<b>Internal Debt -</b>		<b>71,497.55</b>
	29,294.23	Market Loans bearing interest	41,018.60	
	1.22	Market Loans not bearing interest	1.25	
	1,127.95	Loans from Life Insurance Corporation of India	1,052.92	
	28,726.98	Loans from other Institutions	29,424.78	
	..	Ways and Means Advances	--	
	..	Overdrafts from Reserve Bank of India	--	
<b>7,658.81</b>		<b>Loans and Advances from Central Government -</b>		<b>8,356.68</b>
	5.62	Pre 1984-85 Loans	5.62	
	98.14	Non-Plan Loans	93.30	
	7,429.94	Loans for State Plan Schemes	8,141.52	
	23.39	Loans for Central Plan Schemes	22.16	
	101.72	Loans for Centrally Sponsored Plan Schemes	94.08	
<b>149.49</b>		<b>Contingency Fund</b>		<b>150.00</b>
<b>8,048.60</b>		<b>Small Savings, Provident Funds, etc.</b>		<b>9,028.29</b>
<b>7,325.66</b>		<b>Deposits</b>		<b>8,037.64</b>
<b>3,893.36</b>		<b>Reserve Funds</b>		<b>4,710.76</b>
<b>408.35</b>		<b>Remittance Balances</b>		<b>465.00</b>
<b>86,634.65</b>				<b>1,02,245.92</b>
		<b>Assets</b>		
<b>48,897.72</b>		<b>Gross Capital Outlay on Fixed Assets -</b>		<b>57,472.83</b>
	6,471.22	Investments in shares of Companies, Corporations, etc.	8,107.24	
	42,426.50	Other Capital Outlay	49,365.59	
<b>7,813.84</b>		<b>Loans and Advances -</b>		<b>7,517.29</b>
	384.96	Loans for Power Projects	188.56	
	7,048.16	Other Development Loans	6,925.25	
	380.72	Loans to Government servants and Miscellaneous loans	403.48	
<b>2,415.00</b>		<b>Reserve Fund Investments</b>		<b>2,450.87</b>
<b>7.09</b>		<b>Advances</b>		<b>6.93</b>
<b>(-) 3,058.17</b>		<b>Suspense and Miscellaneous Balances</b>		<b>(-) 2,486.58</b>
<b>13,814.33</b>		<b>Cash -</b>		<b>17,035.58</b>
	16.81	Cash in Treasuries and Local Remittances	16.80	
	(-) 136.89	Deposits with Reserve Bank	(-) 422.21	
	8.80	Departmental Cash Balance including Permanent Advances	9.04	
	13,925.61	Cash Balance Investments	17,431.95	
<b>16,744.84</b>		<b>Deficit on Government Account -</b>		<b>20,249.00</b>
	(-) 1452.25	(i) Revenue Deficit of the current year	3,531.22	
	(-) 17.42	(ii) Miscellaneous Deficit	(-) 24.52	
	18214.51 <sup>@</sup>	Accumulated deficit at the beginning of the year	16,742.30 <sup>@</sup>	
<b>86,634.65</b>				<b>1,02,245.92</b>

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

**Explanatory Notes for Appendices 1.4 and 1.5:**

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in Appendix 1.5, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts.

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

There was a difference of ₹ 33.85 crore (net debit) between the figures reflected in the Accounts : ₹ 422.21 crore (net credit) and that intimated by the Reserve Bank of India : ₹ 456.06 crore (net debit). Difference to the extent of ₹ 14.45 crore (net debit) comprising a Debit of ₹ 29.42 crore and a Credit of ₹ 14.97 crore stands cleared at the end of July 2010 leaving a balances of Net Debit of ₹ 19.40 crore (Debit ₹ 44.96 crore and Credit ₹ 25.56 crore).

## Appendix 2.1

(Reference: Paragraph 2.3.1; Page 34)

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

(₹ in crore)						
Sl. No.	Grant/Appropriation Number	Name of Grant /Appropriation	Provision	Actual expenditure	Saving	Percentage of Saving over Provision
<b>Voted Grants</b>						
<b>A - Revenue</b>						
1.	08	Dairy Development (Animal Husbandry, Dairying and Fisheries Department)	43.03	28.57	14.45	33.59
2.	10	Commercial Taxes (Commercial Taxes and Registration Department)	264.28	206.7	57.58	21.79
3.	20	Higher Education Department	1692.6	1300.64	391.96	23.16
4.	23	Fire and Rescue Services (Home, Prohibition and Excise Department)	178.55	134.6	43.95	24.61
5.	27	Industries Department	696.96	38.77	658.18	94.44
6.	44	Small Industries Department	99.58	72.53	27.05	27.17
<b>B – Capital</b>						
7.	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	32.79	2.46	30.33	92.50
8.	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	37.28	17.97	19.31	51.79
9.	12	Cooperation (Cooperation, Food and Consumer Protection Department)	957.89	750.38	207.51	21.66
10.	19	Health and Family Welfare Department	205.96	154.57	51.39	24.95
11.	26	Housing and Urban Development Department	874.12	319.16	554.97	63.49
12.	34	Municipal Administration and Water Supply Department	1193.2	884.16	309.04	25.90
13.	40	Irrigation (Public Works Department)	960.14	722.31	237.83	24.77
14.	41	Revenue Department	269.98	10.01	259.97	96.29
15.	48	Transport Department	125.16	85.26	39.9	31.88
<b>C – Loan</b>						
16.	08	Dairy Development (Animal Husbandry, Dairying and Fisheries Department)	11.31	0	11.31	100.00
17.	27	Industries Department	240.65	93.98	146.67	60.95
18.	34	Municipal Administration and Water Supply Department	273.94	173.93	100.01	36.51
<b>Charged</b>						
<b>C – Loan</b>						
19.	54	Public Debt Repayment	4013.33	2511.81	1501.52	37.41

**Appendix 2.2**

**(Reference: Paragraph 2.3.5; Page 38)**

**Excess over provisions relating to previous years requiring regularization**

(₹ in crore)

Year	Number of grants/ appropriations	Grant/ appropriation numbers	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
1999-2000	9 Grants 1 Appropriation	2,17,26,33,35,38,41,45 and 46 29	232.85	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	2,239.47	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	<b>Revenue</b> – 1, 14, 16, 20, 35, 38, 48 and 49 <b>Capital</b> – 6 and 26 <b>Loans</b> – 5, 20 and 40 <b>Revenue</b> – 1 and 21 <b>Capital</b> – 20 <b>Loans</b> – Public Debt – Repayment	2,436.71	Explanatory notes are awaited. Not yet discussed by PAC.
2003-04	7 Grants 5 Appropriations	<b>Revenue</b> – 33, 40 <b>Capital</b> – 5, 27, 28, 43, 47 <b>Revenue</b> – 1, 14, 38, 48, Debt Charges	154.61	Explanatory notes are awaited. Not yet discussed by PAC.
2004-05	7 Grants 5 Appropriations	<b>Revenue</b> – 14, 33 and 36 <b>Capital</b> – 19 and 22 <b>Loans</b> – 20 and 21 <b>Revenue</b> – 1,14,37,40 and 48	2.82	Explanatory notes are awaited. Not yet discussed by PAC.
2005-06	6 Grants 4 Appropriations	<b>Revenue</b> – 8 and 38 <b>Capital</b> – 3 and 46 <b>Loans</b> – 12 and 21 <b>Revenue</b> – 22,23,37 and 48	9.00	Explanatory notes are awaited. Not yet discussed by PAC.
2006-07	6 Grants 2 Appropriations	<b>Revenue</b> –40 <b>Capital</b> – 5, 28, 44 and 47 <b>Loans</b> – 49 <b>Revenue</b> – 2 and 38	95.61	Explanatory notes are awaited. Not yet discussed by PAC.
2007-08	6 Grants	<b>Revenue</b> –18, 40, 42, 51 <b>Capital</b> – 35 and 48	113.04	Explanatory notes are awaited. Not yet discussed by PAC.
2008-09	4 Grants 2 Appropriations	<b>Revenue</b> –40 <b>Capital</b> –48 <b>Loans</b> – 12 and 26 <b>Revenue</b> –3 <b>Capital</b> –21	153.65	Explanatory notes are awaited. Not yet discussed by PAC
		<b>Total</b>	<b>5,947.25</b>	

## Appendix 2.3

(Reference: Paragraph 2.3.7; Page 39)

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

(In thousands of ₹)

Sl. No.	Grant Number	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
<b>A Revenue (Charged)</b>					
1.	15	1	0	1	5662
<b>Total for Charged</b>		<b>1</b>	<b>0</b>	<b>1</b>	<b>5662</b>
<b>A Revenue (Voted)</b>					
2.	01	288452	279993	8459	23783
3.	02	242025	203164	38861	5432
4.	04	7806813	7728592	78221	387881
5.	08	343100	285744	57356	87161
6.	09	4060949	3980996	79953	293781
7.	10	2619060	2066996	552064	23774
8.	11	1708216	1621017	87199	166906
9.	14	13233536	13224440	9096	120906
10.	15	2421640	2295358	126282	16093
11.	16	4776744	4098678	678066	10887
12.	20	14295455	13006387	1289068	2630575
13.	21	12959841	11555250	1404591	148344
14.	22	27063467	24536673	2526794	107333
15.	23	1630315	1346033	284282	155186
16.	25	933129	782592	150537	13725
17.	27	2562633	387736	2174897	4406926
18.	32	4421830	4074657	347173	37696
19.	34	27672226	27293125	379101	1249876
20.	39	1503977	1387041	116936	7449
21.	41	21461682	20585406	876276	130320
22.	42	45049249	42852333	2196916	1370705
23.	44	978289	725252	253037	17507
24.	49	542524	542041	483	24279
<b>Total for Voted</b>		<b>198575152</b>	<b>184859504</b>	<b>13715648</b>	<b>11436525</b>
<b>Total - Revenue</b>		<b>198575153</b>	<b>184859504</b>	<b>13715649</b>	<b>11442187</b>

contd..

Sl. No.	Grant Number	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
		<b>B Capital (Voted)</b>			
25.	04	916771	881447	35324	28713
26.	07	322786	24585	298201	5126
27.	09	286594	179740	106854	86243
28.	34	11920022	8841605	3078417	12003
29.	38	50000	27300	22700	27301
30.	40	9571278	7223133	2348145	30148
<b>Total for Voted</b>		<b>23067451</b>	<b>17177810</b>	<b>5889641</b>	<b>189534</b>
<b>Total - Capital</b>		<b>23067451</b>	<b>17177810</b>	<b>5889641</b>	<b>189534</b>
		<b>C – Loans (Voted)</b>			
31	27	2000003	939790	1060213	406532
32	34	2657409	1739332	918077	82000
<b>Total – Loans</b>		<b>4657412</b>	<b>2679122</b>	<b>1978290</b>	<b>488532</b>
<b>Grand Total</b>		<b>226300016</b>	<b>204716436</b>	<b>215,83,580</b>	<b>12120253</b>

## Appendix 2.4

(Reference: Paragraph 2.3.7; Page 39)

Cases where supplementary provision (₹ one crore or more in each case)  
proved insufficient

(₹ in crore)

Sl. No.	Grant Number	Original Provision	Supplementary Provision	Total Provision	Actual Expenditure	Excess
	<b>A Revenue (Voted)</b>					
1	40	820.00	117.00	937.00	947.00	10.00
2	43	8885.00	200.00	9085.00	9116.00	31.00
	<b>B Capital (Voted)</b>					
3	14	100.00	28.00	128.00	135.00	7.00
4	44	0	1.00	1.00	6.00	5.00
<b>Total</b>		<b>9805.00</b>	<b>346.00</b>	<b>10151.00</b>	<b>10204.00</b>	<b>53.00</b>

**Appendix 2.5**

**(Reference: Paragraph 2.3.8; Page 39)**

**Excess/Unnecessary/Insufficient re-appropriation of funds**

(₹ in lakh)

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1.	04	Adi Dravidar and Tribal Welfare Department	2225.01.277.AA	-1211.53	-1041.00
2.			2225.01.277.AE	-417.38	-1110.70
3.			2225.01.283.JA	-125.28	386.38
4.	05	Agriculture Department	2401.00.109.AK	-1481.26	359.79
5.			2401.00.119.BA	34.21	356.02
6.			2401.00.119.BC	-1556.47	-352.94
7.			2401.00.119.LA	-949.08	-228.14
8.			2401.00.789.JA	147.31	3978.47
9.			2401.00.789.JO	-124.44	2613.57
10.			2435.01.101.AC	-773.79	204.94
11.	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	2405.00.101.QA	27.63	461.79
12.	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	4225.03.277.JY	-561.34	-256.63
13.			4225.03.277.JZ	-865.38	-242.09
14.	12	Cooperation (Cooperation, Food and Consumer Protection Department)	2425.00.001.AC	-480.91	-235.38
15.	13	Food and Consumer Protection (Cooperation, Food and Consumer Protection Department)	3456.00.800.AF	-316.17	302.93
16.	16	Finance Department	7610.00.800.AB	-80.00	527.30
17.	17	Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)	2851.00.103.AY	-580.00	-540.00
18.			2851.00.103.UV	-284.99	-224.71
19.			2851.00.103.UW	-203.42	-338.39
20.	19	Health and Family Welfare Department	2210.01.110.AA	-1422.08	532.23
21.			2210.01.110.AB	-898.10	342.53
22.			2210.01.110.AK	628.69	-988.09
23.			2210.01.110.AL	80.32	-549.35
24.			2210.01.110.AM	13.54	-408.28
25.			2210.01.110.AO	-116.12	-275.60
26.			2210.01.110.AW	-5827.15	989.00
27.			2210.01.110.AX	778.58	-811.33



Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
28.	19	Health and Family Welfare Department	2210.01.110.AY	388.17	-1042.70
29.			2210.01.110.DK	-246.50	264.60
30.			2210.01.110.DM	-170.42	211.95
31.			2210.01.110.DN	-396.79	363.54
32.			2210.04.104.AA	11.96	248.72
33.			2210.05.001.AA	813.09	-936.64
34.			2210.05.105.AA	319.45	-355.51
35.			2210.05.105.AL	-702.41	1235.41
36.			2210.05.105.BI	-517.07	-280.26
37.			2210.05.105.BP	-100.35	-217.10
38.			2210.05.105.JA	-141.26	205.17
39.			2211.00.101.SC	-1033.87	638.38
40.			2235.60.200.KG	7126.76	1627.05
41.			2235.60.789.JC	1646.99	395.54
42.	20	Higher Education Department	2202.03.103.AA	-2073.55	-875.37
43.			2202.03.103.AB	-911.25	-567.62
44.			2202.03.104.AA	-30232.14	2321.36
45.			2202.03.104.AB	-2167.05	326.48
46.	21	Highways Department	3054.04.337.AB	1642.64	-1426.76
47.			5054.04.337.JQ	-1792.07	-741.73
48.			5054.80.800.JJ	1625.69	-398.50
49.			5054.80.800.JT	-24460.54	-1942.14
50.			5054.80.800.PB	-31453.50	-407.99
51.	22	Police (Home, Prohibition and Excise Department)	2055.00.001.AA	-282.43	285.27
52.			2055.00.108.AC	-882.65	380.82
53.			2055.00.109.AA	-12463.42	2256.73
54.			2055.00.109.AL	-3083.61	2130.96
55.			2055.00.109.AQ	-3884.62	-453.08
56.			2055.00.114.AA	317.51	-2175.07
57.			2055.00.115.AA	-2418.02	1362.66
58.			2055.00.800.AL	12.58	356.80
59.			2235.02.105.AB	-668.03	-394.78

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
60.	25	Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department)	2041.00.800.AG	-43.58	-201.14
61.	27	Industries Department	2852.80.800.JJ	-500.00	-1000.00
62.			3054.80.797.JC	-1075.00	474.87
63.			5054.05.337.JB	0.03	-640.21
64.	32	Labour and Employment Department	2230.03.101.AA	-1772.55	300.69
65.			4250.00.203.UJ	-905.33	291.38
66.	34	Municipal Administration and Water Supply Department	4215.01.800.PB	-10000.00	396.05
67.	38	Public Department	2235.01.105.AC	-324.76	-1300.12
68.	39	Buildings (Public Works Department)	2059.80.001.AA	391.60	-460.37
69.			2059.80.001.BF	-487.58	838.71
70.			2059.80.001.BH	-167.95	-895.65
71.			4059.01.051.JY	1820.86	-829.93
72.			4210.01.110.JA	-6188.00	-1077.76
73.	40	Irrigation (Public Works Department)	2701.80.800.AA	5509.37	-41202.87
74.			2701.80.800.AB	9.96	-245.77
75.			4701.03.345.JA	-119.79	528.67
76.			4701.03.352.PA	1144.11	292.69
77.			4701.03.381.JA	-5000.00	207.90
78.			4701.80.800.JJ	468.53	-1636.73
79.			4702.00.800.JW	418.88	-280.29
80.			4711.01.800.JD	-54.47	445.56
81.	41	Revenue Department	2053.00.094.AB	-675.18	534.37
82.			2053.00.094.AC	-9032.25	1702.83
83.			2053.00.094.DX	-534.08	405.17
84.			2235.60.102.JA	-4434.01	493.86
85.			2235.60.789.JE	-4179.88	528.02
86.			2235.60.789.JH	-61.98	466.55
87.			2235.60.789.JT	646.51	-509.87
88.	42	Rural Development and Panchayat Raj Department	2215.02.105.JL	249.89	-1124.23
89.			2515.00.001.AA	-113.93	1169.93
90.			2515.00.001.AE	-339.61	-307.63
91.			2515.00.102.AE	2987.48	-17974.50

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
92.	42	Rural Development and Panchayat Raj Department	3604.00.102.AB	2688.49	-6375.90
93.			3604.00.196.AA	-1168.51	12242.51
94.			3604.00.197.AA	-4674.06	-3678.07
95.			3604.00.198.AA	-8033.55	-8564.44
96.			4515.00.103.JC	-0.01	4001.97
97.			4515.00.789.JD	-0.01	-7000.00
98.	43	School Education Department	2202.01.101.AA	-1381.05	360.88
99.			2202.01.101.AC	-30307.61	23723.16
100.			2202.01.101.AD	16855.56	-7868.86
101.			2202.01.102.AD	-5001.34	10832.01
102.			2202.01.104.AA	-1001.57	610.07
103.			2202.02.105.SA	-621.52	-493.45
104.			2202.02.109.AA	19267.55	1264.14
105.			2202.02.109.AZ	966.10	-763.36
106.			2202.02.109.KE	-11131.34	829.40
107.			2202.02.789.JE	-4521.14	312.73
108.			2225.01.789.JA	-245.44	321.06
109.			2225.01.789.JD	-23.02	-360.78
110.			4202.01.202.JG	-5194.87	-403.40
111.			4202.01.789.JA	4888.94	-248.91
112.	45	Social Welfare and Nutritious Meal Programme Department	2235.02.102.JX	-0.04	-240.25
113.			2235.02.789.JF	3425.99	-276.71
114.			2235.02.789.JN	-0.06	252.04
115.			2236.02.101.JN	-5520.86	954.00
116.			2236.02.102.KL	-2394.93	1525.44
117.			2236.02.102.KN	-439.89	374.00
118.			2236.02.102.KP	-377.29	200.65
119.	50	Pension and Other Retirement Benefits	2071.01.101.AA	33514.08	2226.32
120.			2071.01.101.AH	78.20	-1305.96
121.			2071.01.101.AM	11449.99	-859.30
122.			2071.01.105.AA	-9222.60	555.21
123.			2071.01.105.AB	391.54	-398.35

<b>Sl. No.</b>	<b>Grant No.</b>	<b>Description</b>	<b>Head of Account</b>	<b>Re-appropriation</b>	<b>Final Excess(+)/ Saving (-)</b>
124.	50	Pensions and Other Retirement Benefits	2071.01.105.AD	42.85	-253.86
125.			2071.01.109.AB	-2228.89	337.65
126.			2071.01.109.AD	-1821.56	435.84
127.	53	Debt Charges	2049.03.104.AA	-1400.00	-3020.35
128.			2049.03.109.AK	34.38	-250.86
129.			2049.03.111.AB	-246.46	-2431.89
130.			2049.60.101.EB	0.79	402.52

## Appendix 2.6

(Reference: Paragraph 2.3.11; Page 39)

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

(₹ in crore)

Sl. No.	Grant Number	Name of the grant	Total grant	Saving	Amount surrendered	Amount surrendered in excess
		<b>Revenue – Voted</b>				
1.	02	Governor and Council of Ministers	24.75	4.43	4.67	-0.24
2.	03	Administration of Justice	331.14	17.87	18.01	-0.14
3.	05	Agriculture Department	1990.83	138.05	143.39	-5.34
4.	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	192.35	37.53	42.40	-4.87
5.	10	Commercial Taxes (Commercial Taxes and Registration Department)	264.28	57.58	60.51	-2.93
6.	13	Food and Consumer Protection (Cooperation, Food and Consumer Protection Department)	4316.74	91.92	97.62	-5.7
7.	18	Khadi, Village Industries and Handicrafts (Handlooms, Handicrafts, Textiles and Khadi Department)	110.82	0.62	0.77	-0.15
8.	19	Health and Family Welfare Department	3512.89	172.15	185.23	-13.08
9.	20	Higher Education Department	1692.60	391.96	398.92	-6.96
10.	22	Police (Home, Prohibition and Excise Department)	2717.08	263.41	298.85	-35.44
11.	23	Fire and Rescue Services (Home, Prohibition and Excise Department)	178.55	43.95	44.66	-0.71
12.	32	Labour and Employment Department	445.95	38.49	49.20	-10.71
13.	33	Law Department	15.08	2.79	3.16	-0.37
14.	35	Personnel and Administrative Reforms Department	44.84	4.51	5.27	-0.76
15.	36	Planning, Development and Special Initiatives Department	50.89	5.66	5.86	-0.2
16.	37	Prohibition and Excise (Home, Prohibition and Excise Department)	57.68	4.51	5.05	-0.54
17.	41	Revenue Department	2159.20	100.66	198.55	-97.89
18.	45	Social Welfare and Nutritious Meal Programme Department	2167.63	64.61	92.41	-27.8
19.	50	Pensions and Other Retirement Benefits	9861.95	1423.97	1427.83	-3.86
20.	51	Relief on account of Natural Calamities	342.20	55.21	56.67	-1.46
		<b>Capital – Voted</b>				
21.	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	32.79	30.33	30.46	-0.13
22.	15	Environment and Forest Department	125.10	11.49	11.74	-0.25
23.	19	Health and Family Welfare Department	205.96	51.39	66.67	-15.28
24.	32	Labour and Employment Department	14.93	7.68	11.61	-3.93
25.	34	Municipal Administration and Water Supply Department	1193.20	309.04	313.00	-3.96
26.	39	Buildings (Public Works Department)	790.47	12.50	131.85	-119.35
27.	40	Irrigation (Public Works Department)	960.14	237.83	244.24	-6.41
28.	48	Transport Department	125.16	39.90	39.95	-0.05
		<b>Total</b>		<b>3620.04</b>	<b>3988.55</b>	<b>-368.51</b>

**Appendix 2.7**

**(Reference Paragraph 2.3.12; Page 40)**

**Details of saving of ₹ One crore and above not surrendered**

(₹ in crore)

Sl. No.	Grant No.	Name of Grant/Appropriation	Savings	Surrenders	Savings which remained to be surrendered
<b>I Grant</b>					
<b>A - Revenue</b>					
1.	01	State Legislature	3.22	1.50	1.72
2.	04	Adi Dravidar and Tribal Welfare Department	46.61	29.32	17.29
3.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	42.87	35.45	7.42
4.	08	Dairy Development (Animal Husbandry, Dairying and Fisheries Department)	14.45	14.29	0.16
5.	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	37.37	36.97	0.40
6.	11	Stamps and Registration (Commercial Taxes and Registration Department)	25.41	24.21	1.20
7.	12	Cooperation (Cooperation, Food and Consumer Protection Department)	116.21	113.50	2.71
8.	14	Energy Department	13.00	12.94	0.06
9.	15	Environment and Forest Department	14.24	7.45	6.79
10.	16	Finance Department	68.90	64.42	4.48
11.	17	Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)	27.99	7.80	20.19
12.	21	Highways Department	155.29	3.49	151.80
13.	24	Prisons (Home, Prohibition and Excise Department)	2.38	1.68	0.70
14.	25	Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department)	16.43	15.19	1.24
15.	27	Industries Department	658.18	647.28	10.90
16.	28	Information and Publicity (Tamil Development, Religious Endowments and Information Department)	3.34	2.07	1.27
17.	29	Tourism - Art and Culture (Tourism and Culture Department)	2.19	0.38	1.81
18.	30	Stationery and Printing (Tamil Development, Religious Endowments and Information Department)	12.07	10.55	1.52
19.	34	Municipal Administration and Water Supply Department	162.90	162.42	0.48
20.	38	Public Department	27.83	18.23	9.60
21.	39	Buildings (Public Works Department)	12.44	6.15	6.29
22.	42	Rural Development and Panchayat Raj Department	356.76	111.80	244.96
23.	44	Small Industries Department	27.05	22.52	4.53
24.	46	Tamil Development (Tamil Development, Religious Endowments and Information Department)	2.76	1.97	0.79
25.	47	Hindu Religious and Charitable Endowments (Tamil Development, Religious Endowments and Information Department)	2.60	2.53	0.07
26.	48	Transport Department	5.44	4.25	1.19
27.	49	Youth Welfare and Sports Development Department	2.48	1.63	0.85

Sl. No.	Grant No.	Name of Grant/Appropriation	Savings	Surrenders	Savings which remained to be surrendered
		<b>B - Capital</b>			
28.	04	Adi Dravidar and Tribal Welfare Department	6.40	6.30	0.10
29.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	1.20	0.94	0.26
30.	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	19.31	14.33	4.98
31.	21	Highways Department	427.03	355.05	71.98
32.	26	Housing and Urban Development Department	554.97	554.96	0.01
33.	36	Planning, Development and Special Initiatives Department	3.98	2.60	1.38
34.	41	Revenue Department	259.97	259.97	0
35.	43	School Education Department	13.59	6.48	7.11
		<b>C - Loans</b>			
36.	26	Housing and Urban Development Department	50.79	49.09	1.70
37.	27	Industries Department	146.67	146.67	0
38.	34	Municipal Administration and Water Supply Department	100.01	100.01	0
		<b>Total</b>	<b>3444.33</b>	<b>2856.39</b>	<b>587.94</b>
<b>II Appropriations</b>					
		<b>A – Revenue</b>			
39.	03	Administration of Justice	11.67	10.71	0.96
40.	04	Adi Dravidar and Tribal Welfare Department	4.00	2.10	1.90
41.	53	Debt Charges	77.87	19.57	58.30
		<b>B - Capital</b>			
42.	40	Irrigation (Public Works Department)	5.57	5.43	0.14
		<b>C - Loans</b>			
43.	54	Public Debt-Repayment	1501.52	1497.10	4.42
		<b>Total</b>	<b>1600.63</b>	<b>1534.91</b>	<b>65.72</b>
		<b>Grand Total</b>	<b>5044.96</b>	<b>4391.30</b>	<b>653.66</b>

**Appendix 2.8**

(Reference Paragraph 2.3.12 ; Page 40)

**Cases of surrender of funds in excess of ₹ 10 crore on 30 and 31 March 2010**

(₹ in crore)					
Sl. No.	Grant No.	Major Head	Description	Amount of surrender	Percentage of total provision
1.	03	2014	Administration of Justice	10.71	11.98
2.	03	2014	Administration of Justice	17.87	5.71
3.	04	2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	28.47	3.52
4.	05	2401	Crop Husbandry	101.02	6.38
5.	06	2403	Animal Husbandry	35.15	12.65
6.	07	2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	10.95	134.28
7.	07	2405	Fisheries	20.67	12.25
8.	07	2216	Housing	10.48	102.17
9.	08	2404	Dairy Development	14.29	33.22
10.	09	2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	36.41	8.49
11.	19	2210	Medical and Public Health	56.52	2.11
12.	20	2202	General Education	392.70	28.66
13.	22	2055	Police	25.69	0.98
14.	26	7610	Loans to Government Servants etc.	49.09	40.91
15.	32	4250	Capital Outlay on other Social Services	11.61	77.76
16.	34	4215	Capital Outlay on Water Supply and Sanitation	150.00	14.90
17.	38	2015	Elections	13.89	11.51
18.	39	4059	Capital Outlay on Public Works	35.59	8.54
19.	40	4711	Capital Outlay on Flood Control projects	20.66	11.90
20.	41	2235	Social Security and Welfare	41.01	3.44
21.	41	2029	Land Revenue	15.70	8.78
22.	41	2053	District Administration	138.26	19.58
23.	42	2515	Other Rural Development programmes	20.27	2.82
24.	45	2236	Nutrition	15.25	0.88
25.	48	5055	Capital Outlay on Road Transport	39.95	31.96
26.	50	2071	Pensions and other Retirement Benefits	887.00	9.01
27.	51	2245	Relief on account of Natural Calamities	15.69	4.59
<b>Total</b>				<b>2214.90</b>	



## Appendix 2.9

(Reference: Paragraph 2.3.13; Page 40)

## Rush of Expenditure

(In ₹)

Sl. No.	Grant No.	Head of Account				Expenditure incurred during January to March 2010	Expenditure incurred in March 2010	Total expenditure	Percentage of total expenditure incurred during	
									January to March 2010	March 2010
1.	04	4225	01	277	JA	125129939	125061230.00	125129939	100.00	99.95
2.	05	2401	00	102	SB	175076209	146965983.00	202374578	86.51	71.66
3.	05	2401	00	110	JE	191548460	191548460.00	191548460	100.00	100.00
4.	05	2401	00	119	BC	109058800	109058800.00	109058800	100.00	100.00
5.	05	2401	00	789	JK	110116622	103102172.00	126188528	87.26	77.82
6.	05	2401	00	789	JQ	142200000	142200000.00	142200000	100.00	100.00
7.	05	2401	00	800	KF	530594644	446584702.00	616244200	86.10	71.27
8.	05	2402	00	102	JZ	331878287	254176308.00	419741220	79.07	59.82
9.	05	4402	00	102	JO	225837086	156382541.00	249569927	90.49	61.82
10.	07	2405	00	800	KH	637000000	637000000.00	637000000	100.00	100.00
11.	11	2030	03	001	AD	171482468	171481468.00	198706518	86.30	86.30
12.	12	2425	00	108	AH	935038764	935038764.00	935038764	100.00	100.00
13.	12	2425	00	108	KD	332998884	332998884.00	332998884	100.00	100.00
14.	14	4801	80	190	AB	280000000	280000000.00	280000000	100.00	100.00
15.	16	2235	60	110	BU	291944600	291946560.00	357599600	81.64	81.64
16.	16	2235	60	200	BE	203918697	203099303.00	203710000	100.10	100.01
17.	19	2059	01	053	BW	163414458	152018838.00	195473593	83.60	77.69
18.	19	2059	01	053	CB	161758192	126156922.00	161497232	100.16	78.36
19.	19	2211	00	103	JN	652454000	535641000.00	959225000	68.02	55.84
20.	20	2203	00	102	AA	142461250	142463500.00	200761000	70.96	70.96
21.	21	5054	03	337	JJ	877000000	877000000.00	1500000000	58.47	58.47
22.	21	5054	04	337	JK	487128229	419464472.00	501343351	97.16	83.66
23.	21	5054	80	800	JJ	439388272	389256888.00	547817871	80.21	71.06
24.	21	5054	80	800	JT	1012529946	780887900.00	1359733163	74.47	57.43
25.	21	5054	80	800	KE	200008138	188554423.00	200008138	100.00	94.27
26.	22	2055	00	115	AA	250633674	213556438.00	382805804	65.47	55.77
27.	22	4055	00	207	UA	214914800	160614000.00	259914800	82.69	61.79
28.	22	4055	00	211	AK	697281000	695594944.00	952705000	73.19	73.19
29.	22	4055	00	800	JB	141900000	141900000.00	141900000	100.00	100.00
30.	26	4217	60	190	JH	1600000000	1600000000.00	1600000000	100.00	100.00
31.	26	4217	60	190	JY	400000000	400000000.00	400000000	100.00	100.00
32.	26	4217	60	190	KB	203000000	203000000.00	203000000	100.00	100.00

Sl. No	Grant No	Head of Account				Expenditure incurred during January to March 2010	Expenditure incurred in March 2010	Total expenditure	Percentage of total expenditure incurred during	
									January to March 2010	March 2010
33.	27	5054	80	800	KD	227400000	227400000.00	227400000	100.00	100.00
34.	31	2852	07	800	JD	112962851	112962851.00	167600000	67.40	67.40
35.	34	2215	01	191	JX	1500000000	1500000000.00	1500000000	100.00	100.00
36.	34	2217	01	191	PD	112973859	112973859.00	112973859	100.00	100.00
37.	34	2217	04	192	JB	639280800	525743600.00	959830800	66.60	54.77
38.	34	2217	04	192	JC	1457297000	938552000.00	1750470000	83.25	53.62
39.	34	2217	04	789	JG	159890200	131435900.00	240103200	66.59	54.74
40.	34	2217	04	789	JH	512024000	329763000.00	615030000	83.25	53.62
41.	34	2217	05	800	JM	217727000	217727000.00	219077000	99.38	99.38
42.	34	3604	00	191	AB	125083000	125083000.00	125083000	100.00	100.00
43.	34	3604	00	192	AE	170947000	170947000.00	170947000	100.00	100.00
44.	34	3604	00	192	AF	113965000	113965000.00	113965000	100.00	100.00
45.	34	3604	00	193	AC	120914000	120914000.00	120914000	100.00	100.00
46.	40	2702	03	101	AH	178749834	146080486.00	249370669	71.68	58.52
47.	41	2059	01	053	AJ	222890660	189221130.00	274638196	81.16	68.92
48.	41	2235	60	200	KL	334923620	334930820.00	402492820	83.21	83.21
49.	41	3604	00	103	AB	641199169	641199169.00	642002435	99.87	99.87
50.	42	2515	00	001	AA	128228651	117925351.00	179120278	71.59	65.84
51.	43	2202	01	800	JC	344998427	305926405.00	345201438	99.94	88.62
52.	43	2202	02	109	KE	429806000	429806000.00	429806000	100.00	100.00
53.	43	2202	02	789	JE	119146000	119146000.00	119158855	99.99	99.99
54.	45	2236	02	102	SA	147335935	147333260.00	170291393	86.52	86.52
55.	48	5055	00	190	KC	850500000	591500000.00	850500000	100.00	69.55
56.	49	2204	00	104	AN	117702023	111577023.00	183089467	64.29	60.94
57.	51	2245	02	106	AA	154851177	107688195.00	153769467	100.70	70.60

**Appendix 2.10**  
**(Reference: Paragraph 2.5; Page 42)**

**Statement showing cases where advances from Contingency Fund remained wholly  
unutilised (2009-10)**

			(In ₹)
Sl.No.	GO RT No. and date	Head of Account	Amount
1.	453 dt 02.06.09	4405.00800.JZ	28,75,000
2.	495 dt 15.06.09	2059.80.001.BG	15,00,000
3.	559 dt 09.06.09	4059.01.051.JY	50,00,000
4.	564 dt 06.07.09	2215.01.197.AA, 2235.02.103.LC, 2235.02.789. JD, 2515.00.001.AC&AD 2515.00.800.AF	1,72,02,000
5.	655 dt 04.08.09	2052.00.090.AO	10,18,000
6.	658 dt 04.08.09	2055.00.109.AA	14,99,000
7.	729 dt 26.08.09	2055.00.108.AC	20,00,000
8.	747 dt 08.09.09	2235.01.105.AC	50,00,000
9.	807 dt 29.09.09	2235.02.103.LO	87,50,000
10.	838 dt 07.10.09	2235.01.105.AC	66,50,000
11.	866 dt 16.10.09	2405.00.800.UA	1,00,00,000
12.	868 dt 19.10.09	2401.00.001.AH	16,82,000
13.	873 dt 20.10.09	2852.08.204.UA	4,94,91,000
14.	887 dt 27.10.09	2052.00.090.BY	42,60,000
15.	901 dt 30.10.09	2435.60.800.UA	15,00,00,000
16.	922 dt 06.11.09	2055.00.101.AU	1,17,60,000
17.	955 dt 16.11.09	4210.03.200.JA	10,00,000
18.	959 dt 16.11.09	2205.00.102.AH	37,80,000
19.	960 dt 17.11.09	2055.00.101.AB	1,35,91,000
20.	966 dt 20.11.09	3056.00.104.AA	15,00,000
21.	967 dt 20.11.09	2202.05.102.AF	21,50,000
22.	978 dt 25.11.09	2055.00.101.AU	72,00,000
23.	983 dt 26.11.09	222.03.102.AF	10,96,000
24.	985 dt 27.11.09	2851.00.200.JA	7,20,000
25.	1005 dt 02.12.09	4515.00.800.JM	1,00,00,000
26.	1006 dt 02.12.09	4515.00.800.JU	20,00,000
27.	1007 dt 02.12.09	2415.01.004.JU	95,00,000
28.	1030 dt 09.12.09	2202.02.102.AF	11,41,000
29.	1032 dt 09.12.09	2055.00.101.AU	31,20,000
30.	1033 dt 09.12.09	4202.01.203.JA	62,92,000
31.	1034 dt 09.12.09	2202.02.800.SI	36,38,76,000
32.	1042 dt 11.12.09	2040.00.001.AA	13,69,000
33.	1066 dt 18.12.09	2014.00.103,105,106,108,110,800, 2230.01.101.AC & AG	54,00,000
34.	1083 dt 23.12.09	2202.02.004.AC	77,90,000
35.	1089 dt 24.12.09	2070.00.108.AA & AB	20,66,000
36.	1090 dt 24.12.09	2070.00.108.AA	7,25,000
37.	1091 dt 24.12.09	2405.00.800.KD	1,00,00,000
38.	1092 dt 24.12.09	4216.01.106.JO	12,00,000
39.	1097 dt 29.12.09	4701.03.380.JV	5,00,000
40.	1100 dt 31.12.09	2070.00.108.AB	2,76,000
41.	1101 dt 31.12.09	2070.00.108.AA	2,95,000
42.	06 dt 04.01.10	2235.02.101.MM	20,00,000
43.	07 dt 04.01.10	4059.01.051.JJ	20,00,000
44.	78 dt 08.01.10	2055.00.003.AG	11,00,000
45.	99 dt 15.02.10	4217.60.051.JH	10,00,00,000
46.	118 dt 23.02.10	2054.00.095.JA	1,30,58,000
47.	187 dt 08.03.10	2235.02.101.JH	53,44,000
48.	190 dt 08.03.10	2055.00.101.AU	1,40,00,000
49.	206 dt 15.03.10	4210.01.110.JA	39,35,000
50.	207 dt 15.03.10	2405.00.103.JT	35,35,000
<b>Total</b>			<b>88,02,46,000</b>

(Source: Office of the Principal Accountant General (A&E), Tamil Nadu)

**Appendix 2.11**

**(Reference: Paragraph 2.5; Page 42)**

**Statement showing cases where advances from Contingency Fund proved substantially in excess of requirement and where the amount utilised was 50 per cent and less (2009-10)**

(In ₹)

Sl. No.	CFA No.	G.O.RT.No. and date	Head of account	Sanctioned amount	Amount utilised with percentage
1.	4	358 dt 05.05.09	2055.00.001.AA	14,40,000	4,00,000 (27.77%)
2.	6	420 dt 19.05.09	2851.00.102.SA	1,75,00,000	20,33,165 (11.62%)
3.	21	637 dt 24.07.09	2070.00.001.AC	20,00,000	1,74,694 (8.73%)
4.	37	855 dt 12.10.09	2055.00.101.AB	2,39,00,000	26,73,461 (11.19%)
5.	38	856 dt 12.10.09	2235.60.102.AF 2235.60.102AG	75,70,000 3,78,000	2,75,485 (3.64%) 41,000 (10.85%)
6.	47	560 dt 30.10.09	4059.01.051.JG	41,34,000	11,18,639 (27.06%)
7.	54	956 dt 16.11.09	2225.03.277.JA&KA 2225.80.101.JH	75,52,0000	4,56,528 (6.05%)
8.	3	112 dt 19.02.10	2202.01.104.AA	37,45,000	37,782 (1.01%)

(Source: Office of the Principal Accountant General (A&E), Tamil Nadu)

## Appendix 3.1

(Reference: Paragraph 3.1; Page 45)

## Utilisation certificates outstanding as on 30 September 2010

Sl. No.	Department	Utilisation certificate outstanding	
		Number	Amount (₹ in crore)
1.	Director of Adi Dravidar Welfare	186	14.82
2.	Director of Tribal Welfare	237	18.65
3.	Commissioner Of Rural Development And Panchayat Raj	14	178.15
4.	Chief Executive Officer, Khadi and Village Industries	2	0.39
5.	Director of Tourism	2	0.92
6.	Dy.Sr.Manager, Tamil Nadu Energy Development Agency	1	0.30
7.	District Rural Development Agency	162	64.56
8.	Relief on account of Natural Calamities	58	1043.98
9.	Commissioner of Agriculture	286	33.02
10.	Director of Agriculture	4	19.17
11.	Director of Animal Husbandry	3	0.01
12.	Commissioner of Industries and Commerce	3	0.74
13.	Secretary, IT Secretariat	2	0.67
14.	Secretary, Industries Department	3	0.51
15.	Commissioner of Revenue Administration	5	55.47
16.	Commissioner of Land Reforms	9	86.46
17.	Commissioner for Rehabilitation of the Disabled	28	40.37
18.	Director, Integrated Child Development Services	2	7.37
19.	Director, Rural Development and Panchayat Raj	12	158.38
20.	Director of Social Welfare	23	210.35
21.	Director of Public Health and Preventive Medicine	2	250.00
22.	Secretariat, Backward Classes and Most Backward Classes	1	0.01
23.	Director, Backward Classes and Minority Welfare	162	12.61
<b>Total</b>		<b>1207</b>	<b>2196.89</b>

**Appendix 3.2**

**(Reference : paragraph 3.2; Page 46)**

**Statement showing names of bodies and authorities,  
the accounts of which had not been received**

Sl.No.	Name of the body/authority	Year for which accounts have not been received
<b>Universities</b>		
1.	Anna University, Coimbatore	2007-2008 onwards
2.	Anna University, Trichy	2007-2008 onwards
3.	Annamalai University	2008-09 to 09-10
4.	Periyar University, Salem	2009-10
5.	Thiruvalluvar University	2009-10
6.	Tamil Nadu Ambedkar Law University , Chennai	2009-10
7.	Avinashilingam University	2009-10
8.	Tamil Virtual University	2009-10
9.	Dr MGR Medical University	2009-10
10.	Bharathiyar University, Coimbatore	2008-09 to 2009-10
<b>Polytechnics</b>		
11.	AMK Technological Polytechnic	2006-07 to 09-10
12.	P.T. Chengalvaraya Naicker Polytechnic	2007-08 to 09-10
13.	CIT Sandwich Polytechnic	2008-09 to 09-10
14.	ADJ Dharmambal Polytechnic	2007-08 to 09-10
15.	Erode Institute of Technology	2007-08 to 09-10
16.	Murugappa Polytechnic	2007-08 to 09-10
17.	Muthiah Polytechnic	2008-09 to 09-10
18.	Nachimuthu Polytechnic	2008-09 to 09-10
19.	NPA Centenary Polytechnic	2008-09 to 09-10
20.	Padmabushan Shri.Ramaswamy Iyer Memorial Polytechnic for girls	2008-09 to 09-10
21.	Pattukottai Polytechnic	2009-10
22.	PSG Polytechnic	2008-09 to 09-10
23.	Rajagopal Polytechnic	2007-08 to 09-10
24.	Ramakrishna Mission, Coimbatore	2009-10
25.	SSM Institute of textile Technological and Polytechnic	2005-06 to 09-10
26.	Thiyagarajar Polytechnic, Salem	2009-10
27.	Vallivalam Desikar Polytechnic, Nagapattinam	2007-08 to 09-10
28.	VLB Janaki Ammal Polytechnic	2008-09 to 09-10
29.	E.I.T. Polytechnic	2009-10
30.	Periyaar Centenary, Thanjavur	2008-09 to 09-10
31.	Arasan Ganeshan Polytechnic College, Sivakasi	2008-09 to 09-10
32.	G.R.G.Polytechnic, Coimbatore	2008-09 to 09-10

Sl. No.	Name of the body/authority	Year for which accounts have not been received
33.	Ayyanadar Janaki Ammal Polytechnic, Sivakasi	2007-08 to 09-10
34.	Sakti Polytechnic College, Saktinagar, Erode	2008-09 to 09-10
35.	Chettinadu Annamalai Polytechnic College	2009-10
36.	Appakudal Sakti Polytechnic, Bhavanisagar	2009-10
37.	VSVN Polytechnic College, Virudhunagar	2008-09 to 09-10
38.	Ramakrishna Polytechnic College, Chennai	2009-10
39.	Bhakatavatsalam Polytechnic College, Kancheepuram	2008-09 to 09-10
<b>Colleges</b>		
40.	Justice Basheer Syed Ahamed Women's College, Chennai	2006-07 to 09-10
41.	Loyala College, Chennai	2007-08 to 09-10
42.	Sri.Thagaraja College, Chennai	2006-07 to 09-10
43.	Ethiraj college for women, Chennai	2007-08 to 09-10
44.	Chellammal Women's College, Chennai	2009-10
45.	Gurunanak College, Chennai	2007-08 to 09-10
46.	St. Christophers College of Education, Chennai	2006-07 to 09-10
47.	C.Kandaswamy Naidu College for Men, Chennai	2006-07 to 09-10
48.	Stella Maris College, Chennai	2006-07 to 09-10
49.	Women's Christian College, Chennai	2006-07 to 09-10
50.	Madras Christian College, Tambaram	2007-08 to 09-10
51.	SIVET, Gowriwakkam, Chennai	2007-08 to 09-10
52.	Quaid -E-Milleth College for Men, Chennai	2006-07 to 09-10
53.	D.R.B.C.C.Hindu College, Chennai	2006-07 to 09-10
54.	SDNB Vaishnav for Women, Chrompet, Chennai	2008-09 to 09-10
55.	AM Jain, Meenambakkam, Chennai	2005-06 to 09-10
56.	Guru Nanak College, Chennai	2007-08 to 09-10
57.	D.K.M. College for Women, Vellore	2007-08 to 09-10
58.	Auxilium College for Women, Vellore	2008-09 to 09-10
59.	C.Abdul Hakkam College, Melvisharam	2008-09 to 09-10
60.	Sacred Hearts College, Tirupattur	2008-09 to 09-10
61.	Pachaiappappa's College for Men, Kancheepuram	2007-08 to 09-10
62.	Pachaiappappa's College for Women, Kancheepuram	2007-08 to 09-10
63.	Kandaswamy Naidu College, Vellore	2009-10
64.	Nirmala College for Women, Coimbatore	2008-09 to 09-10
65.	PSGR Krishammal College for Women, Coimbatore	2008-09 to 09-10
66.	Sri.Ramakrishna Mission Vidyalaya College of Arts & Science, Coimbatore	2009-10
67.	CBM College, Kovaipudur, Coimbatore	2008-09 to 09-10
68.	Nallamuthu Gownder Mahalingam College, Pollachi	2007-08 to 09-10
69.	Erode Arts College, Erode	2008-09 to 09-10
70.	Sri Vasavi College, Erode	2008-09 to 09-10
71.	JKK Nataraja College of Arts & Science, Coimbatore	2008-09 to 09-10
72.	C. Kandaswami Naidu College, Cuddalore	2006-07 to 09-10

Sl. No.	Name of the body/authority	Year for which accounts have not been received
73.	Sri. Saradha College for Women, Salem	2009-10
74.	Pachaiyappa's College, Chennai	2005-06 to 09-10
75.	Khadir Mohideen College	2009-10
76.	Sarada College for Physical Education for Women, Salem	2006-07 to 09-10
77.	Salem Sowdeeshwari College, Salem	2009-10
78.	Sri Pushpam, College	2007-08 to 09-10
79.	Sri Sarada College of Education ,Salem	2008-09 to 09-10
80.	Gobi Arts and Science College, Gobichettipalayam	2001-02 to 09-10
<b>Schools</b>		
81.	TVR Avvai Home Higher Secondary School	2009-10
82.	Gopalapuram Boys Higher Secondary School	2007-08 to 09-10
83.	Lady Sivaswamy Iyer Higher Secondary School	2006-07 to 09-10
84.	Ramakrishna Higher Secondary School	2007-08 to 09-10
85.	Sacred Heart Girls Higher Secondary School Coimbatore	2008-09 to 09-10
86.	Sri Ahobilmutt Oriental Higher Secondary School	2007-08 to 09-10
87.	The Children's Garden Higher Secondary School	2007-08 to 09-10
88.	KTCT Higher Secondary School	2006-07 to 09-10
89.	Donbosco Higher Secondary School	2006-07 to 09-10
90.	St.Antony's Higher Secondary School	2009-10
91.	NGNG Higher Secondary School	2008-09 to 09-10
92.	RVG Higher Secondary School	2008-09 to 09-10
93.	CSI Monahan Girls Higher Secondary School	2006-07 to 09-10
94.	Daniel Thomas Girls High School	2008-09 to 09-10
95.	KC Sankaralinga Nadar Higher Secondary School	2008-09 to 09-10
96.	Kellet Higher Secondary School	2007-08 to 09-10
97.	Kumararaja Muthiah Higher Secondary School	2008-09 to 09-10
98.	Maha Ganesa Vidyalaya	2006-07 to 09-10
99.	Muthiah Chettiyar Higher Secondary School	2002-03 to 09-10
100.	NKT National Girls Higher Secondary School	2009-10
101.	P.S. Higher Secondary School	2009-10
102.	Presidency Girls Higher Secondary School	2007-08 to 09-10
103.	PSG Mahajana Higher Secondary School	2006-07 to 09-10
104.	Sri Kanniga Parameshwari School	2008-09 to 09-10
105.	St Philomena Girls Higher Secondary School	1995-96 to 2009-10
106.	Tiruvalluvar Higher Secondary School	2007-08 to 09-10
107.	Islamiah Boys Higher Secondary School	2006-07 to 09-10
108.	Concordia Higher Secondary School	2006-07 to 09-10
109.	Vivekananda Higher Secondary School	2007-08 to 09-10
110.	UDV Higher Secondary School	2007-08 to 09-10
111.	Thiakesar Alai Higher Secondary School	2007-08 to 09-10
112.	St Xaviers Higher Secondary School	2007-08 to 09-10
113.	St Philomena Girls Higher Secondary School, Trichy	2007-08 to 09-10
114.	St Josephs Girls Higher Secondary School, Trichy	2007-08 to 09-10
115.	St Josephs College Higher Secondary School, Trichy	2007-08 to 09-10



Sl.No.	Name of the body/authority	Year for which accounts have not been received
116.	St Annes Girls Higher Secondary School	2007-08 to 09-10
117.	Selva Damodharan Higher Secondary School	2008-09 to 09-10
118.	Saint James Higher Secondary School	2007-08 to 09-10
119.	Sacred Heart Higher Secondary School, Trichy	2007-08 to 09-10
120.	RC Higher Secondary School, Trichy	2003-04 to 09-10
121.	Ponniah Higher Secondary School, Trichy	2009-10
122.	Periyal Mariyammal Girls Higher Secondary School	2007-08 to 09-10
123.	Nehru Higher Secondary School	2006-07 to 09-10
124.	Mukkulatur Higher Secondary School ,Trichy	2007-08 to 09-10
125.	Methodist Girls Higher Secondary School	2007-08 to 09-10
126.	Little Flower Girls Higher Secondary School Trichy	2009-10
127.	Kajamian Higher Secondary School	2007-08 to 09-10
128.	KAP Vishwanathan Higher Secondary School	2006-07 to 09-10
129.	Holy Redeemers Girls Higher Secondary School	2009-10
130.	Holy Cross Girls Higher Secondary School	2007-08 to 09-10
131.	ER Higher Secondary School Trichy	2009-10
132.	Dalmia Higher Secondary School Trichy	2006-07 to 09-10
133.	R.K.M. Sarada Vidyalaya	2009-10
134.	Ranimeyyammai Girls Higher Secondary School	2009-10
135.	St. Helen Girls Higher Secondary School	2007-08 to 09-10
136.	St. Annes Higher Secondary School	2009-10
137.	Vellayan Chettiyar Higher Secondary School	2008-09 to 09-10
138.	Baldevdas Kikani Vidhya Mandir	2006-07 to 09-10
139.	Bishop Ubagaraswamy Higher Secondary School	2006-07 to 09-10
140.	CSI Boys Higher Secondary School	2006-07 to 09-10
141.	Gandhi Kalanilayam Higher Secondary School	2007-08 to 09-10
142.	Mahajana Higher Secondary School	2006-07 to 09-10
143.	Boys Higher Secondary School	2007-08 to 09-10
144.	Boiler Plant Higher Secondary School	2009-10
145.	Bishop Herber Secondary School Trichy	2009-10
146.	Abbot Marcel R C Higher Secondary School	2008-09 to 09-10
147.	DRBCC Chettys Higher Secondary School	2006-07 to 09-10
148.	George Higher Secondary School	2006-07 to 09-10
149.	GRM Higher Secondary School	2006-07 to 09-10
150.	Finlay Higher Secondary School	2006-07 to 09-10
151.	Subramania Shastri Higher Secondary School	2007-08 to 09-10
152.	St Annes Girls Higher Secondary School, Tiruvannamalai	2007-08 to 09-10
153.	Sri Sreenivasa Higher Secondary School	2007-08 to 09-10
154.	Dominic Savior Higher Secondary School	2007-08 to 09-10
155.	Veeraraghava Higher Secondary School	2009-10
156.	Umamaheshwari Higher Secondary School	2008-09 to 09-10
157.	Ukkadai A Appavoo Thevar Higher Secondary School	2007-08 to 2009-10
158.	Town Higher Secondary School	2007-08 to 09-10
159.	Tiruvadurai Adhinam Higher Secondary School	2009-10
160.	The High School, Umayalapuram, Thanjavur	2009-10

Sl.No.	Name of the body/authority	Year for which accounts have not been received
161.	The Crescent Higher Secondary School	2008-09 to 09-10
162.	Srinivasa Rao Higher Secondary School	2009-10
163.	Sri Saraswati Patashala Girls Higher Secondary School	2008-09 to 09-10
164.	Sir Sivaswami Ayyar Higher Secondary School	2008-09 to 09-10
165.	Sacred Heart Higher Secondary School , Thanjavur	2007-08 to 2009-10
166.	Saint Peters Higher Secondary School	2008-09 to 09-10
167.	Saint Josephs Girls Higher Secondary School, Thanjavur	2009-10
168.	Saint Gabriels Girls Higher Secondary School	2009-10
169.	Saint Anthony Higher Secondary School	2008-09 to 09-10
170.	Regina Caeli Girls Higher Secondary School	2008-09 to 09-10
171.	P.V Selvaraj Girls Higher Secondary School	2008-09 to 09-10
172.	Oriental Higher Secondary School	2009-10
173.	Native Higher Secondary School	2008-09 to 09-10
174.	Little Flower Higher Secondary School, Thanjavur	2009-10
175.	Kumara Gurupara Swamigal Higher Secondary School	2005-06 to 09-10
176.	Kalyanasundaram Higher Secondary School	2009-10
177.	Blake Higher Secondary School, Thanjavur	2009-10
178.	Banadurai Higher Secondary School	2009-10
179.	Arulneri Higher Secondary School	2008-09 to 09-10
180.	Veeralakshmi Vidyalaya High School	2008-09 to 09-10
181.	Vasavi Higher Secondary School	2008-09 to 09-10
182.	Vaideeswari Higher Secondary School	2008-09 to 09-10
183.	Little Flower Higher Secondary School, Salem	2007-08 to 09-10
184.	St Pauls Higher Secondary School	2007-08 to 09-10
185.	St Marys Girls Higher Secondary School	2008-09 to 09-10
186.	St Josephs High School	2007-08 to 09-10
187.	Sri Sarada Vidyalaya For Girls Higher Secondary School	2009-10
188.	Sri Sarada Vidyalaya Higher Secondary School	2007-08 to 09-10
189.	Sri Ramakrishna Saradha Girls Higher Secondary School	2007-08 to 09-10
190.	Saint Marys Girls Higher Secondary School	2008-09 to 09-10
191.	Saint Joseph Girls Higher Secondary School	2008-09 to 09-10
192.	Nirmala Higher Secondary School	2007-08 to 09-10
193.	Neelambal Subramanian Higher Secondary School	2008-09 to 09-10
194.	Nazareth Girls Higher Secondary School	2008-09 to 09-10
195.	Jeyarani Girls Higher Secondary School	2009-10
196.	Gugai Higher Secondary School	2008-09 to 09-10
197.	Gokulanatha Hindu Mahajan Boys School	2009-10
198.	CSI Good Sheperd Higher Secondary School	2008-09 to 09-10
199.	Bharathi Vidyalaya Higher Secondary School	2008-09 to 09-10
200.	National Girls Higher Secondary School	2006-07 to 09-10
201.	JKK Rangammal Girls Higher Secondary School	2007-08 to 09-10
202.	DBTR National Higher Secondary School	2006-07 to 09-10
203.	Saint Anthony Higher Secondary School	2006-07 to 09-10
204.	SSKV Girls Higher Secondary School	2007-08 to 09-10
205.	Sri Ramakrishna Mission Girls Higher Secondary School	2006-07 to 09-10
206.	Sri Ramakrishna Mission Boys Higher Secondary School	2007-08 to 09-10
207.	Hindu Higher Secondary School	2006-07 to 09-10

Sl.No.	Name of the body/authority	Year for which accounts have not been received
208.	St. Aloysius Higher Secondary School	2007-08 to 09-10
209.	St. Marys High School	2009-10
210.	Senguttharaya Higher Secondary School	2007-08 to 09-10
211.	Sakthi Higher Secondary School	2007-08 to 09-10
212.	Saint John De Britto Girls Higher Secondary School	2009-10
213.	Palaniammal Higher Secondary School	2009-10
214.	Kalamagal Kalvi Nilayam Girls Higher Secondary School	2007-08 to 09-10
215.	Gandhi Kalvi Nilayam Higher Secondary School	2009-10
216.	Central Higher Secondary School	2007-08 to 09-10
217.	St. Annis Higher Secondary School	2005-06 to 09-10
218.	Sri Ramalingar Higher Secondary School	2007-08 to 09-10
219.	SK Velayutham Higher Secondary School	2006-07 to 09-10
220.	Girls Christian Higher Secondary School	2007-08 to 09-10
221.	TA Ramalinga Chettiyar Higher Secondary School	2007-08 to 09-10
222.	Sri. Visalakshi Girls Higher Secondary School	2009-10
223.	Sri. Venkata Krishna Higher Secondary School	2008-09 to 09-10
224.	Diamond Jubilee Higher Secondary School, Gobichettyalayam	2008-09 to 09-10
225.	Sacred Heart Girls Higher Secondary School , Thanjavur	2009-10
226.	National College Higher Secondary School, Trichy	2007-08 to 09-10
227.	TA Higher Secondary School, Thanjavur	2009-10
<b>State Miscellaneous</b>		
228.	Madras Institute of Development Studies	2006-08 to 09-10
229.	Madras School of Economics	2006-09 to 09-10
230.	Madras School of Social Work	2006-08 to 09-10
231.	Nilgiris Adivasi Welfare Association, Kothagiri	2006-08 to 09-10
232.	Salem District Blindness Control Society	2006-08 to 09-10
233.	Spastic Society of Tamil Nadu	2005-07 to 09-10
234.	Sports Development Authority	2006-08 to 09-10
235.	Squash Federation of India	2006-08 to 09-10
236.	State Institute of Rural Development	2004-06 to 09-10
237.	Tamil Nadu Energy Development Agency	2008-09 to 09-10
238.	Tamil Nadu Institute of Labour studies	2005-07 to 09-10
239.	Tamil Nadu Khadi and Village Industries Board	2006-08 to 09-10
240.	Tamil Nadu Science and Technology Centre	2005-07 to 09-10
241.	Tamil Nadu Social Welfare Board	2007-09 to 09-10
242.	Tamil Nadu State Council for Higher Education	2007-08 to 09-10
243.	Tamil Nadu Watershed Development Agency	2006-07 to 09-10
244.	Zoo Authority of Tamil Nadu	2008-10
245.	District Blindness Control Society, Salem	2006-08 to 0910
246.	Tamil Nadu Wakf Board	2006-08 to 0910
247.	Tamil Nadu Co-operative Marketing Federation	2005-07 to 0910
248.	Tamil Nadu Pollution Control Board	2002-03 onwards
249.	Tamil Nadu Construction Workers Welfare Board	2008-09 to 09-10
250.	Tamil Nadu Urban Finance & Infrastructure Development Corporation Ltd.	2007-09 to 09-10

Sl.No.	Name of the body/authority	Year for which accounts have not been received
251.	Chennai Metro Water Development Authority, Chennai	2009-10
252.	Tamil Nadu Housing Board	2008-09 to 09-10
253.	Tamil Nadu Horticulture Agency, Chennai	2008-2009 onwards
<b>Forest Development Agencies</b>		
254.	Vellore	2007-08 to 09-10
255.	Tiruvannamalai	2007-08 to 09-10
256.	Nagercoil	2007-08 to 09-10
257.	Erode	2007-08 to 09-10
258.	Kallakurichi	2009-10
259.	Kancheepuram	2007-08 to 09-10
260.	Trichy	2007-08 to 09-10
261.	Pollachi	2007-08 to 09-10

## Appendix 3.3

(Reference: Paragraph 3.3; Page 47)

## Department/category wise details in respect of cases of loss to Government due to theft, loss of Government material

Name of Department	Theft		Loss of Government Material		Total	
	Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)
Agriculture	..	..	109	164.31	109	164.31
Animal Husbandry and Fisheries	..	..	33	5.96	33	5.96
Backward Classes and Social Welfare	-	-	2	2.73	2	2.73
Health	10	5.93	15	15.24	25	21.17
Revenue	..	..	3	1.50	3	1.50
Public Works	..	..	13	7.19	13	7.19
Finance	..	..	1	5.68	1	5.68
Rural Development	..	..	8	6.49	8	6.49
Public	..	..	1	0.03	1	0.03
Education	..	..	22	6.00	22	6.00
Environment and Forest	..	..	6	0.87	6	0.87
Labour and Employment	..	..	1	2.61	1	2.61
Prison	..	..	1	..	1	..
Tamil Nadu Electricity Board	1	0.07	..	..	1	0.07
Transport	1	1.97	..	..	1	1.97
Handlooms and Handicrafts (Sericulture)	1	0.05	..	..	1	0.05
<b>Total</b>	<b>13</b>	<b>8.02</b>	<b>215</b>	<b>218.61</b>	<b>228</b>	<b>226.63</b>