

APPENDICES

Appendix I

(Reference: paragraphs 1.1 and 1.11.2; pages 1 and 23)

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

Part A. Government Accounts

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

Part I: Consolidated Fund

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 All expenditure of the Government is incurred from this Fund from which no amount can be withdrawn without authorisation from the State Legislature.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

Part II: Contingency Fund

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

Part III: Public Account

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

II. Form of Annual Accounts

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

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

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

Appendix II

(Reference: paragraph 2.3.2;page 33)

Grants/Appropriations where excess requires regularisation

Serial number	Number and title of grant/appropriation	Total grant/appropriation (Rs)	Expenditure (Rs)	Excess (Rs)
Voted Grants -				
1.	32 Housing	59,11,97,000	60,21,23,536	1,09,26,536
2.	35 Irrigation	4,17,37,74,000	4,32,12,77,092	14,75,03,092
3.	41 Pensions and Other Retirement Benefits	30,46,14,93,000	30,68,36,64,249	22,21,71,249
Charged Appropriations -				
4.	16 Fire Services	75,000	82,363	7,363
5.	42 Miscellaneous	26,23,000	36,34,662	10,11,662
6.	54 Capital Outlay on Irrigation	1,000	8,380	7,380
7.	Public Debt-Repayment	97,00,82,93,000	1,00,42,04,40,357	3,41,21,47,357
Total	Voted	35,22,64,64,000	35,60,70,64,877	38,06,00,877
	Charged	97,01,09,92,000	1,00,42,41,65,762	3,41,31,73,762
Grand Total		1,32,23,74,56,000	1,36,03,12,30,639	3,79,37,74,639

Appendix III

(Reference: paragraph 2.3.4 (b) ; pages 35 and 36)

Grants/Appropriations where Supplementary provision obtained in March 2002 proved unnecessary

(Rupees in lakh)

Serial Number	Number and title of grant/appropriation	Supplementary grant/appropriation (March 2002)	Final saving
Voted Grants -			
1.	24 Industries	104.28	963.89
2.	25 Handlooms and Textiles	34.34	6802.24
3.	52 Capital Outlay on Agriculture	146.04	360.70
4.	59 Capital Outlay on Rural Industries	1.72	4.51
Total		286.38	8131.34
Charged Appropriations-			
1.	9 Head of State, Ministers and Headquarters Staff	37.39	139.65
2.	11 District Administration	0.63	0.67
3.	15 Police	62.00	74.21
4.	17 Education	5.72	5.83
5.	19 Public Health	3.84	3.85
6.	20 Agriculture	1.41	1.44
7.	22 Animal Husbandry	0.06	0.07
8.	27 Rural Development	0.71	0.72
9.	28 Labour including Factories	1.51	1.52
10.	31 Welfare of the Backward Classes, Most Backward Classes and Denotified Communities	1.31	1.39
11.	34 Civil Supplies	0.21	0.24
12.	41 Pensions and Other Retirement Benefits	4.05	4.30
13.	44 Forest Department	4.70	4.72
Total		123.54	238.61
Grand Total		409.92	8369.95

Appendix IV

(Reference: paragraph 2.3.4 (c); page 36)

Grants/Appropriation where Supplementary provision obtained during 2001-2002 proved insufficient by more than Rs 1 crore each

(Rupees in lakh)

Serial Number	Number and title of grant/ appropriation	Total Supplementary grant/ appropriation	Final excess
Voted Grants -			
1.	32 Housing	50.03	109.27
2.	35 Irrigation	0.10	1475.03
3.	41 Pensions and Other Retirement Benefits	1697.56	2221.71
Charged Appropriation -			
4.	Public Debt – Repayment	44831.97	34121.47
Total	Voted	1747.69	3806.01
	Charged	44831.97	34121.47

Appendix V

(Reference: paragraph 2.3.6; page 37)

Statement showing persistent savings during 1999-2000 to 2001-2002

(Rupees in crore)

Serial number	Number and title of grant/appropriation	1999-2000		2000-2001		2001-2002	
		Amount	Percentage	Amount	Percentage	Amount	Percentage
Voted Grants -							
1.	3 Motor Vehicles Acts - Administration	1.74	6	5.80	15	5.42	14
2.	4 General Sales Tax and Other Taxes and Duties - Administration	9.19	8	14.15	11	30.32	22
3.	5 Stamps - Administration	2.18	20	2.76	22	4.76	43
4.	8 Elections	4.65	7	35.82	59	9.69	9
(Saving of 10 per cent and 36 per cent occurred during 1997-98 and 1998-99 respectively)							
5.	14 Jails	3.74	7	4.83	9	9.52	16
6.	16 Fire Services	8.08	13	21.87	30	7.82	14
(Saving of 20 per cent occurred during 1998-99 also)							
7.	23 Cooperation	9.26	12	12.16	14	43.00	25
8.	24 Industries	3.59	17	2.03	7	9.64	53
(Saving of 12 per cent occurred during 1998-99 also)							
9.	25 Handlooms and Textiles	38.15	19	10.93	6	68.02	30
10.	30 Welfare of the Scheduled Tribes and Castes, etc.	22.24	6	25.57	7	43.47	11
11.	31 Welfare of the Backward Classes, Most Backward Classes and Denotified Communities	12.36	10	20.02	12	31.61	21
12.	36 Public Works - Buildings	6.22	7	10.26	12	25.57	28
(Saving of 6 and 7 per cent occurred during 1997-98 and 1998-99 respectively)							
13.	51 Tamil Development - Culture	6.47	18	1.70	5	11.96	29
(Saving occurred in the preceding 8 years, the percentage of saving ranging from 6 to 19)							
14.	54 Capital Outlay on Irrigation	122.94	25	179.53	38	220.61	42
(Saving occurred in the preceding 22 years, the percentage of saving ranging from 11 to 83)							
15.	56 Capital Outlay on Roads, Bridges and Shipping	105.60	23	88.23	19	231.85	47
(Saving of 41 per cent and 49 per cent occurred during 1997-98 and 1998-99 respectively)							

(Rupees in crore)							
Serial number	Number and title of grant/appropriation	1999-2000		2000-2001		2001-2002	
		Amount	Percentage	Amount	Percentage	Amount	Percentage
	Charged Appropriations -						
16.	7 State Legislature	0.01	5	0.02	9	0.07	24
		(Saving of 16 per cent and 13 per cent occurred during 1997-98 and 1998-99 respectively)					
17.	15 Police	0.14	39	0.14	90	0.74	100
		(Saving of 54 per cent occurred during 1998-99 also)					
18.	17 Education	0.02	98	0.01	99	0.06	66
19.	20 Agriculture	0.03	100	0.02	100	0.01	100
		(Saving of 5 per cent and 100 per cent occurred during 1997-98 and 1998-99 respectively)					
20.	30 Welfare of the Scheduled Tribes and Castes, etc.	4.00	100	4.00	100	4.00	100
		(Saving occurred in the preceding 7 years, the percentage of saving ranging from 49 to 100)					
21.	36 Public Works - Buildings	0.06	21	0.22	60	0.11	25
		(Saving of 55 and 22 per cent occurred during 1997-98 and 1998-99 respectively)					
22.	55 Capital Outlay on Public Works – Buildings	0.27	28	0.03	9	0.01	63
		(Saving occurred in the preceding 8 years, the percentage of saving ranging from 16 to 100)					

Appendix VI

(Reference: paragraph 2.3.7; page 37)

Statement showing cases where expenditure fell short by more than Rs 1 crore each and also by 15 per cent or more of the total provision

Serial Number	Number and title of grant/appropriation	Amount of saving (Rupees in crore) (Percentage of provision) and reasons for saving
Voted Grants -		
1.	1 Land Revenue Department	3.95 (26)
Main reasons for saving: Savings mainly occurred under (a) Buildings – Land Revenue (Rs 2.04 crore) (b) Headquarters staff – Commissioner of Revenue Administration (Rs 0.68 crore); and (c) Sub-Divisional Establishment (Rs 0.60 crore). Saving under items (b) and (c) was due to non-payment of surrender leave salary, bonus and ex-gratia. Specific reason for saving under item (a) was not communicated (July 2002).		
2.	4 General Sales Tax and Other Taxes and Duties – Administration	30.32 (22)
Main reasons for saving: Savings mainly occurred under (a) District Establishment (Rs 18.41 crore) and (b) Administration of Tamil Nadu Urban Land Tax (Rs 2.04 crore) due to non-payment of surrender leave salary, festival advance and dearness allowance, (c) Reimbursement of Sales Tax and surcharge to Transport Corporations (Rs 1.79 crore) and (d) Collection charges to Licences under Tamil Nadu Electricity (Taxation on Consumption) Act, 1962 (Rs 1.33 crore). Reasons for saving under items (c) and (d) were not communicated (July 2002).		
3..	5 Stamps-Administration	4.76 (43)
Main reasons for saving: Significant saving occurred under (i) Supply from Central Stamp Stores (Rs 4.31 crore) due to non-clearance of ways and means; (ii) Superintendence (Rs 0.88 crore) due to non-payment of surrender leave salary, bonus, ex-gratia and festival advance and also due to observance of strict economy measures.		
4.	6. Registration	11.63 (19)
Main reasons for saving: Significant saving occurred under (i) Buildings – Registration Department (Rs 0.80 crore) (ii) Computerisation of Registration Department under simplified and Transparent administration of Registration (Rs 3.46 crore) due to non-payment of quarterly instalment to ELCOT and non-clearance of ways and means. Specific reason for saving under item (i) was not communicated (July 2002).		
5.	10 Milk Supply Schemes	38.93 (69)
Main reasons for saving: Saving mainly occurred under the heads (i) Subsidy to Tamil Nadu Co-operative Milk Producers' Federation (Rs 36.98 crore) for want of ways and means clearance in view of tight financial position. (ii) Procurement through Cooperative Societies (Rs 0.85 crore) (iii) Establishment of Directorate of Audit for Milk Cooperatives (Rs 0.71 crore) and (iv) Establishment staff of Milk Production and Dairy Development Department (Rs 0.75 crore). Saving under items (ii) to (iv) was due to non-payment of surrender leave salary, pongal bonus and festival advance.		
6.	12 Administration of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959	4.39 (17)
Main reasons for saving: Significant saving occurred under (i) Headquarters staff (Rs 1.98 crore) due to non-payment of surrender leave, bonus, ex-gratia and festival advance, non-clearance of ways and means advance and observance of strict economy measure and (ii) Repairs to Temples (Rs 0.75 crore) due to non-clearance of ways and means.		

Serial Number	Number and title of grant/appropriation	Amount of saving (Rupees in crore) (Percentage of provision) and reasons for saving
7.	14 Jails	9.52 (16)
<p>Main reasons for saving: Saving occurred under (i) Buildings- Jail Department (Rs 1.62 crore) (ii) Eleventh Finance Commission upgradation and Special problem grant – vocational Training to Prisoners (Rs 1.51 crore) (iii) Jails (other than Approved Schools) (Rs 1.52 crore) due to non-issue of ways and means clearance. Specific reasons for saving under items (i) and (ii) have not been communicated (July 2002).</p>		
8.	18 Medical	119.20 (15)
<p>Main reasons for saving: Saving mainly occurred under (i) Mofussil Teaching Hospitals (Rs 11.28 crore) due to lesser expenditure on salaries, travel expenses, maintenance of machinery and equipment, festival advance feeding charges, etc. non-utilisation of funds under books, clothing, fuel for motor vehicles and non-clearance of ways and means (ii) Taluk Headquarters' Hospitals (Rs 8.79 crore) (iii) Expenditure on Employees' State Insurance Scheme both insured persons and their families (Rs 5.56 crore) due to lesser expenditure on salaries, festival advance under item (ii) and dietary charges under (iii) and towards pleader fees, dearness allowance and lesser procurement of medicine. (iv) District Headquarters' Hospitals (Rs 7.97 crore) (v) Government General Hospital, Chennai (Rs 7.86 crore) (vi) Leprosy Control (Rs 5.15 crore) (vii) Leprosy Control (Centrally Sponsored Scheme) (Rs 5.06 crore) (viii) District Medical Officers of non-teaching institutions, Headquarters Hospitals (Rs 2.18 crore) (ix) Buildings – Chennai Medical College – Deemed University and Allied Institutions (Rs 4.81 crore) (x) Buildings – Medical Education (Rs 4.76 crore) (xi) Buildings – Medical and Rural Health Services (Rs 4.54 crore) (xii) Stanley Medical College, Chennai (Rs 4.47 crore) (xiii) Siddha Wings in Primary Health Centres (Rs 1.47 crore) (xiv) Mofussil Hospitals – Employees' State Insurance Hospital, Coimbatore (Rs 1.32 crore) due to lesser requirement of funds towards salaries, festival advance, dearness allowance and medicines under item (iv) to (viii) and (xii) to (xiv) and due to lesser requirement of funds towards maintenance of hospital buildings under items (ix) to (xi). (xv) Supply of drugs and surgical stores to Government Medical Institutions/hospitals under the control of DMRHS through Tamil Nadu Medical Services Corporation (Rs 4.02 crore) due to lesser procurement of medicines; (xvi) National TB Programme (Rs 2.98 crore) due to non-receipt of funds from GOI ; (xvii) Chennai Medical College (Rs 2.46 crore) (xviii) Kilpauk Medical College Hospital, Chennai (Rs 1.21 crore) due to lesser requirement towards salaries, rent, property tax and water charges, maintenance of machinery and equipment, festival advance and dearness allowance under item (xvii) and lesser procurement of medicines under (xviii) and also due to lesser expenditure towards feeding and dietary charges. (xix) Institute of Mental Health (Rs 2.42 crore) (xx) Non-taluk Headquarters Hospitals (Rs 1.95 crore) (xxi) Mofussil Hospitals – ESI Hospital, Vellore (Rs 1.83 crore) due to lesser expenditure towards salaries, dearness allowance, festival advance, rent, property tax and water charges, feeding and dietary charges and non-utilisation of funds under clothing and tentage under items (xix) to (xxi). (xxii) Government Medical College, Vellore (Rs 1.75 crore) due to non-starting of Vellore Medical College; (xxiii) Institute of Child Health and Hospital for Children, Chennai (Rs 1.61 crore) (xxiv) Annal Gandhi Memorial Government Hospital, Tiruchirapalli (Rs 1.60 crore) (xxv) Vellore Government Medical College Hospital (Rs 1.24 crore) (xxvi) Tuberculosis Control (Rs 1.00 crore) (xxvii) Government Stanley Hospital, Chennai (Rs 1.14 crore) and (xxviii) Tirunelveli Medical College, Tirunelveli (Rs 1.06 crore) mainly due to lesser requirement of funds towards salaries, dearness allowance, festival advance, feeding and dietary charges, lesser procurement of stores and equipment and medicines.</p>		
9.	20 Agriculture	325.49 (28)
<p>Main reasons for saving: Significant saving occurred mainly under the following heads: (i) Tariff compensation to Tamil Nadu Electricity Board for free supply of electricity to farmers (Rs 177.50 crore), (ii) Payment of production incentive to farmers for supply of paddy to Tamil Nadu Civil Supplies Corporation (Rs 50 crore) (iii) Intensive Cotton Development Programme (Rs 3.37 crore). Specific reasons for savings under items (i) to (iii) have not been communicated (July 2002). (iv) Establishment of seed centres for procurement and distribution of seeds (Rs 8.69 crore) (v) Establishment charges for the</p>		

Ser- ial Num- ber	Number and title of grant/appropriation	Amount of saving (Rupees in crore) (Percentage of provision) and reasons for saving
	<p>provincialised employees of the Market Committees (Rs 2.28 crore) due to lesser requirement of funds under salaries, dearness allowance, travel expenses, festival advance and printing charges under items (iv) and (v); Saving under (vi) Assistance to DRDA under Drought Prone Area Programme (Rs 6.27 crore) (vii) Grants to Tamil Nadu Agricultural University (Rs 1.20 crore) was due to reclassification. Saving also occurred under (viii) Agricultural Engineering Department – District Staff (Rs 3.33 crore) and (ix) Agricultural Department - Headquarters Staff (Rs 1.85 crore) due to lesser requirement of funds towards salaries, dearness allowance and reclassification. Saving was also due to lesser requirement of funds under (x) Sinking of private tubewells (Rs 4.51 crore) (xi) Agricultural Extension Centre (Rs 2.84 crore) towards payment of salaries, dearness allowance and reclassification. Saving also occurred under (xii) Scheme for drip irrigation and drip demonstration for Horticulture Crops (Rs 4.04 crore) (xiii) Soil Conservation Schemes for assisting small farmers of coffee and tea plantation in the Nilgiris District (Rs 3.99 crore) (xiv) Development of Horticulture in Districts (Rs 1.09 crore) due to lesser requirement of funds towards salaries, dearness allowance and also due to reclassification. (xv) Transfer to sugarcane cess fund (Rs 3.67 crore) under which specific reasons for savings have not been communicated. Saving occurred under (xvi) Scheme for eradication of weeds by weedicides (Rs 3.23 crore) for which the saving was mainly due to lesser requirement of funds for payment of wages, lesser expenditure in schemes for Biological Control of pest in oil seeds and coconuts. (xvii) Execution of Soil Conservation Works (Rs 2.41 crore) (xviii) Training of farm women in Agriculture with the assistance of DANIDA (Rs 2.58 crore). Savings under item (xvii) was mainly due to lesser requirement of funds towards major works under Comprehensive Watershed Development Project with DANIDA assistance and reclassification. Saving under item (xviii) was due to lesser requirement of funds under salaries, dearness allowance and reclassification. (xix) Tractor Hiring Scheme (Rs 2.58 crore) (xx) Execution of Soil conservation works in Kundah, Lower Bhavani and Vaigai Catchments (Rs 1.25 crore) (xxi) Training and Visits (Rs 20.58 crore) (xxii) National Watershed Development Project for Rainfed areas (Rs 2.09 crore). Saving under item (xix) to (xxi) was mainly due to lesser requirement of funds for payment of salaries, dearness allowance and also due to lesser requirement of funds for payment of subsidies under item (xxii). (xxiii) Integrated Cereals Development Programme in Rice based Cropping System areas (Rs 2.17 crore) (xxiv) Scheme for increasing the production of oilseeds (Rs 1.40 crore). Saving was mainly due to lesser expenditure on schemes for Integrated Cereals Development Programme and Distribution of Micro Nutrient Mixture on Oil Seeds under items (xxiii) and (xxiv) and also due to lesser requirement of funds towards subsidies under item (xxiii). (xxv) Co-operative/ Public Sector Sugar Mills (Rs 1.02 crore). Specific reasons for saving under item (xxv) have not been communicated (July 2002).</p>	
10.	23	Co-operation 43.00 (25)
	<p>Main reasons for saving: Significant saving occurred under (i) Reimbursement of loss incurred by Rural and Urban Fair Price Shops (Rs 18 crore) (ii) District Staff (Rs 2.83 crore), specific reasons for which have not been communicated.</p>	
11.	24	Industries 9.64 (53)
	<p>Main reasons for saving: Saving occurred mainly under Assistance to SIPCOT towards Capital subsidy for setting up of Industries in Backward Areas (Rs 10 crore) due to non-release of subsidy, due to strict economy measures and also due to transferring the incentive activities to TIIC.</p>	
12.	25	Handlooms and Textiles 68.02 (30)
	<p>Main reasons for saving: Saving occurred under (i) Free distribution of Handloom Cloth to the people below poverty line (Rs 40 crore) (ii) Deendayal Hath Kargha Protsahan Yojana Scheme – Marketing Incentives – Rebate (Rs 1.12 crore), specific reasons for which were not communicated (July 2002). Saving under (iii) Rebate on sale of Handloom cloth (Rs 20.88 crore) was due to non-receipt of ways and means concurrence from Finance Department.</p>	

Serial Number	Number and title of grant/appropriation	Amount of saving (Rupees in crore) (Percentage of provision) and reasons for saving
		Saving also occurred under (iv) The Co-operative Handloom Weavers' Savings and Securities Scheme (Rs 2.15 crore). Saving was due to non-payment of festival advance and ex-gratia payment, non-receipt of ways and means concurrence from Finance Department and also due to enforcement of strict economy measures. (v) Deendayal Hath Kargha Protsahan Yojana Scheme – Basic inputs (Rs 2 crore) and (vi) Welfare Package Scheme for Handloom Weavers (Rs 1.25 crore). Savings under items (v) and (vi) were due to non-receipt of Government of India release.
13.	27 Rural Development	585.18 (38)
	<p>Main reasons for saving: Saving occurred mainly under (i) Lumpsum provision for assignment to be made to Rural Local Bodies as per the recommendations of the State Finance Commission (Rs 331.12 crore) (ii) Execution of other schemes under MLACD scheme (Rs 96.57 crore) (iii) Implementation of Grama Thanniraiivu Thittam (Rs 38.81 crore) (iv) Rural Sanitary Complex for Women (Rs 24.17 crore) (v) Credit-cum-subsidy scheme for construction of houses in Rural Areas (Rs 3.86 crore) (vi) Grants for construction of village administrative office (Rs 3.10 crore) (vii) Credit-cum-subsidy scheme for construction of houses in rural areas (Centrally sponsored scheme) (Rs 2.57 crore) (viii) Employment scheme in Panchayat Union to the Unemployed Educated Youth Makkal Nala Paniyalargal (Rs 1.67 crore) (ix) District Rural Development Agency's Administration cost (Rs 1.34 crore) (x) XI Finance Commission-upgradation and special problem grant – rejuvenation and Augmentation of Traditional Sources (Rs 4.80 crore) and (xi) Implementation of Anna Marumalarchi Thittam (Rs 73.44 crore). Savings under items (i) to (xi) were mainly due to lesser requirement of funds based on annual allocation made by Government of India, due to non-issuance of ways and means clearance and also due to reduced provision made in annual plan outlay in state funded schemes. Saving also occurred under (a) Assistance for Primary Education under PMGY (Rs 17.60 crore) due to reclassification of scheme under Education Grant. Saving under (b) Implementation of Integrated Rural Sanitation and Water Supply Project with the assistance of DANIDA at Marakanam Block in South Arcot District and Parangipettai Block in Villupuram District (Rs 7.92 crore) (c) Puratchi Thalaivar MGR Nutritious Meal Programme for children of age group 5-9 (Rs 5.92 crore) and (d) Central Rural Sanitation Programme (Rs 5.32 crore) were mainly due to lesser requirement based on annual allocation made by GOI and reduced provision made in annual plan outlay in state funded schemes and also due to non-payment of bonus/ ex-gratia and leave salary under (c).</p>	
14.	29 Social Welfare	185.21 (22)
	<p>Main reasons for saving: Saving under this grant mainly occurred under (i) Financial assistance for marriage of girls below poverty line under "Moovalur Ramamirtham Ammaiyar Ninaivu Thirumana Thittam" (Rs 45.31 crore) (ii) Assistance to Scheme for Girl Child Welfare (Rs 20.93 crore) (iii) Tamil Nadu Government Inter-Caste Marriage Assistance Scheme (Rs 1.19 crore) (iv) Reorganisation and restructuring of Puratchi Thalaivar MGR Nutritious Meal Programme (Rs 24.20 crore) (v) Assistance to scheme for Girl Child Welfare (Rs 3.87 crore) (vi) Assistance to Karunai Illam (Rs 0.78 crore) and (vii) Maintenance allowance to the Severely Disabled Persons (Rs 1.15 crore). Saving under items (i) to (vii) was due to want of ways and means clearance. Saving also occurred under (a) Integrated Child Development Services Scheme-Phase III (Centrally sponsored) (Rs 41.63 crore) (b) Feeding of Old Age Pensioners under the Puratchi Thalaivar MGR Nutritious Meal Programme (Rs 3.36 crore) due to reclassification under item (a) and the specific reason for saving under (b) have not been communicated. Saving under (c) Tamil Nadu ICDS Phase III (Rs 32.96 crore) and (d) Tamil Nadu ICDS Phase III under Special Component Plan (Rs 3.55 crore) was due to non-payment of surrender leave salary, bonus, ex-gratia and festival advance. Saving occurred under (e) Payment for supply of protein rich nutritious food to the beneficiaries under Puratchi Thalaivar MGR Nutritious Meal Programme (Rs 17.85 crore) due to closure of the scheme of supply of egg under Noon Meal Programme. Saving occurred due to non-payment of surrender leave salary, bonus, ex-gratia and reclassification under the following items (i) to (iii). (i) Supplementary Nutrition in ICDS Scheme (Rs 12.31 crore) (ii) Programme for the care of</p>	

Serial Number	Number and title of grant/appropriation	Amount of saving (Rupees in crore) (Percentage of provision) and reasons for saving
	<p>Destitute Children - Assistance to Private Organisations (Rs 3.39 crore) (iii) Puratchi Thalaivar MGR Nutritious Meal Programme of the age group 2 to 4 in Municipal Corporation (Rs 2.00 crore). Saving also occurred under (i) Supply of dhoties/ sarees to Old Age Pensioners (Rs 3.25 crore) and (ii) Widows, handicapped and Old Age Pensioners free ration schemes (Rs 2.96 crore) due to lesser number of beneficiaries covered under the above schemes. The specific reasons for saving under Feeding of poor children in the age group of 2+ to 4+ in Tamil Nadu (Rs 1.64 crore) have not been communicated (July 2002).</p>	
15.	31	Welfare of the Backward Classes, Most Backward Classes and Denotified Communities
		31.61 (21)
	<p>Main reasons for saving: Saving occurred mainly under (i) Job-oriented Training Courses to Backward Classes (Rs 6.94 crore) under the head KI and (ii) BN (Rs 4.55 crore) (iii) Job oriented Training courses to Most Backward Classes / Denotified communities (Rs 2 crore) and (iv) Payment for funeral charges to the family of Most Backward Classes and Denotified Communities below the poverty line (Rs 1.69 crore). Specific reasons for saving under items (i) to (iv) have not been communicated (July 2002). Saving under the following heads was due to want of ways and means clearance (i) House sites infrastructure facilities for all communities of the Most Backward Classes and Denotified Communities below poverty line under the control of the Director of MBC and Denotified Communities (Rs 5.96 crore), (ii) House sites Infrastructure facilities to all communities of Backward Classes who live in the villages below poverty line under the control of Director of Backward Classes and Minorities Welfare (Rs 2.94 crore) and (iii) Rewards-Incentive Scheme for Rural Most Backward Class/Denotified Communities Girl Students of standards I to VI (Rs 2.23 crore). Specific reason for the saving under the head 'Denotified Community Schools' (Rs 3.04 crore) was not communicated (July 2002).</p>	
16.	36	Public Works – Buildings
		25.57 (28)
	<p>Main reasons for saving: Saving occurred under the heads (i) Executive Engineers – Territorial circles (Rs 5.12 crore), (ii) Buildings – other office buildings and court buildings (other than technical education) (Rs 3.75 crore), (iii) Buildings – other office buildings and court buildings – Inspection Bungalows and circuit houses (Rs 2.23 crore), (iv) Add-Establishment charges transferred from major head '2059 – Public works' on <i>pro rata</i> basis (Rs 1.88 crore), (v) Maintenance and provision of Amenities for MLA's Hostels (Rs 1.17 crore), (vi) Electrical Engineers (Rs 2.38 crore), (vii) Ordinary Repairs (Rs 2.10 crore), (viii) Special Staff for execution of building works in Nilgiris District under Hill Area Development Programme (Rs 0.92 crore) and (ix) Executive Engineers – Special Divisions (Rs 2.40 crore). Saving under items (i) to (ix) were mainly due to decrease in minor works and maintenance effected due to very tight financial position on account of drop in resources and reduction in share of central taxes.</p>	
17	38	Roads, Bridges and Shipping
		133.02 (30)
	<p>Main reasons for saving: Significant saving occurred under (i) Rural Roads (Rs 51.41 crore) (ii) Revamped Central Road Fund (Rs 34.55 crore) (iii) District Roads (Rs 27.87 crore) (iv) Maintenance and Repairs (Rs 12.00 crore) (v) Provision of Revolving Funds investigation charges for Roads and Bridges (Rs 5 crore) and (vi) Executive Establishment (General) Highways and Rural Works (Rs 3.03 crore). Saving under items (i) to (vi) was due to lesser plan allocation and tight financial position.</p>	
18.	43	Stationery and Printing
		20.28 (33)
	<p>Main reasons for saving: Saving mainly occurred under (i) Central Press, Chennai (Rs 6.17 crore) (ii) Stationery Office and Stores (Rs 10.02 crore) and (iii) Cost of Printing by other sources – Director of Stationery and Printing (Rs 1.78 crore). Specific reasons for saving under items (i) to (iii) have not been communicated (July 2002).</p>	

Serial Number	Number and title of grant/appropriation	Amount of saving (Rupees in crore) (Percentage of provision) and reasons for saving
19.	45 Compensation and Assignments	44.21 (56)
	Main reasons for saving: Saving occurred mainly under 'Entertainment Tax' (Rs 44.07 crore), specific reasons for which have not been communicated (July 2002).	
20.	46 Information and Film Technology	10.87 (44)
	Main reasons for saving: Saving occurred mainly under (a) Publicity (Rs 5.97 crore), (b) Scheme for Publicity and Information (Rs 0.82 crore), (c) Printing and Publication of Tamil Arasu (Rs 0.67 crore), (d) Exhibition (Rs 0.60 crore), (e) Tamil Nadu Film Division (Rs 0.49 crore), (f) Buildings – Information and Publicity (Rs 0.32 crore), (g) State Awards (Rs 0.25 crore), (h) Memorials (Rs 0.24 crore), (i) Arangams (Rs 0.16 crore) and (j) Incentive scheme for promoting low budget Tamil film of high quality with a social content (Rs 0.97 crore). Specific reasons for savings under items (a) to (j) have not been communicated (July 2002).	
21.	47 Rural Industries	16.14 (20)
	Main reasons for saving: Significant saving occurred under (a) Assistance to Tamil Nadu Industrial Investment Corporation for /or towards share subsidy to Industrial units (Rs 7.50 crore), (b) Assistance for setting up of industries (Rs 6.86 crore) and (c) Power tariff to Small Scale Industries (Rs 5.03 crore) due to lesser release of subsidies.	
22.	49 Municipal Administration	438.32 (57)
	Main reasons for saving: Significant saving occurred under (a) Lumpsum provision for assignment to be made to Urban Local Bodies as per the recommendations of the State Finance Commission controlled by the Director of Municipal Administration (Rs 264.51 crore), (b) TNUDP II under the control of Commissioner of Municipal Administration (Rs 16 crore), (c) Assistance to Municipalities for infrastructure development (Rs 5.50 crore), (d) Lumpsum provision for assignment to be made to Urban Local Bodies as per the recommendations of the State Finance Commission controlled by Director of Town Panchayats (Rs 79.83 crore), (e) Grants to Corporation other than Chennai Corporation for upgradation of basic services (Rs 12.50 crore) and (f) Assistance to Town Panchayats for provision of amenities (Rs 25 crore). Saving under items (a) to (f) was due to reduction of provision for State Plan Schemes and non-issuance of ways and means clearance. Saving under 'The Urban Self Employment Programme' (Rs 2.64 crore) and 'Urban Wage Employment Programme' (Rs 1.71 crore) was due to reduction by GOI allocation and non-issuance of ways and means clearance. Saving under 'Contribution of grant fund out of dividend from Tamil Nadu Urban Development Fund' (Rs 1.78 crore) was due to lesser provision made to the fund based on actual dividend received. Saving also occurred under (g) Grants to Local Bodies under the control of Secretary to Government, Municipal Administration and Water Supply Department as per the recommendations of XI Finance Commission (Rs 33.19 crore) due to non-issuance of ways and means clearance and (h) Puratchi Thalaivar MGR Nutritious Meal Programme for Children of the age group of 5 to 9 in the Corporation and Municipal Schools (Rs 2.84 crore). Specific reason for saving under item (h) have not been communicated (July 2002)	
23.	50 Tourism	2.89 (17)
	Main reasons for saving: Saving occurred under (a) Promotion and Publicity of Tourism (Rs 1.93 crore) and (b) Grants to Tamil Nadu Tourism Development Corporation for purchase of coaches (Rs 2 crore), specific reasons for which have not been communicated (July 2002).	

Serial Number	Number and title of grant/appropriation	Amount of saving (Rupees in crore) (Percentage of provision) and reasons for saving
24.	51 Tamil Development-Culture	11.96 (29)
<p>Main reasons for saving: Saving occurred under (a) XI Finance Commission - Upgradation and Special Problem Grant – Creation of Corpus Fund for upgradation of Public Libraries (Rs 4.08 crore), (b) XI Finance Commission – upgradation and special problem grant – Heritage protection – Restoration, protection and preservation of Museums controlled by Director of Museums (Rs 1.50 crore) (c) XI Finance Commission – upgradation and special problem grant – Heritage Protection - Restoration, Protection and Preservation of historical monuments controlled by Director of Archeology (Rs 1.34 crore) and (d) Encouragement of Artists and Men of letters (Rs 0.72 crore) due to lesser provision based on audit certificate. Saving also occurred under (e) Pension to the persons who have rendered meritorious service for the preservation and promotion of Tamil Language Literature and Culture (Rs 2.67 crore) and (f) Tamil University, Thanjavur (Rs 1.46 crore) the specific reasons for which have not been communicated (July 2002).</p>		
25.	52 Capital outlay on Agriculture	3.61 (31)
<p>Main reasons for saving: Saving occurred mainly under (a) Formation of roads in Sugar Factory areas (Rs 1.74 crore) (b) Improvement of Roads (Rs 1.35 crore) (c) Soil conservation works on Mini Watershed basis under Western Ghat Development Programme (Rs 0.20 crore) (d) State Horticultural farms (Rs 0.14 crore) and (e) Agricultural Extension Centres (Rs 0.14 crore), specific reasons for which were not communicated (July 2002).</p>		
26.	54 Capital outlay on Irrigation	220.62 (42)
<p>Main reasons for saving: Bulk of the saving occurred under (a) Modernisation of Rainfed Tanks (Rs 64.53 crore), (b) Dam Safety works (Rs 26.69 crore), (c) Canals (Rs 8.98 crore), (d) Canals (PC) (Rs 5.59 crore), (e) Environmental Action Plans under Water Resources Consolidation Project (PC) (Rs 3.51 crore), (f) Modernisation and Rehabilitation of Sethiathope System under Water Resources Consolidation Project-Stage II (Rs 3.06 crore), (g) Vaigai System (Rs 1.42 crore) and (h) Modernisation and Rehabilitation of Thamaraparani System under Water Resources Consolidation Project-Stage II (Rs 1.27 crore) on account of non-authorisation of letter of credit due to severe cash position that resulted from shortfall in revenue due to economic recession. Saving also occurred under (i) Add-Percentage Charges for establishment transferred from ‘2059 – Public Works’ (Rs 25.29 crore), (ii) Canals (JA) (Rs 18.94 crore), (iii) State Minor Irrigation Project Tanks (Rs 4.51 crore), (iv) State Minor Irrigation Project – Ex-Zamindari Tanks (Rs 4.37 crore) due to tight financial position and shortfall of revenue due to economic recession. Saving also occurred under (i) Modernisation of tanks with loan from NABARD (Rs 13.89 crore), (ii) Canals (307-JA) (Rs 13.18 crore), (iii) Implementation of Special Minor Irrigation Programme with loan assistance from NABARD (Rs 8.99 crore), (iv) Reservoirs – (Rs 3.81 crore), (v) Scheme for widening and extension of Sadayaneri Channel (Rs 2.65 crore) due to lesser requirements under NABARD assisted schemes and non-authorisation of LOC due to severe cash position that resulted from shortfall in revenue due to economic recession. Saving under the heads ‘Canals (267 PC)’ (Rs 8.47 crore), ‘Dam and Appurtenant works’ (Rs 5.65 crore) and ‘Strengthening of Institutional offices under Water Resources Organisation’ (Rs 5.41 crore) were due to lesser requirements under Water Resources Consolidation Project Schemes. Saving also occurred under (i) Implementation of World Bank Aided Hydrology Project – Ground Water Component (Rs 3.84 crore), (ii) Strengthening the Institute of Hydraulics and Hydrology under Water Resources Consolidation Project (Rs 1.27 crore), (iii) Modernisation and Rehabilitation of Periyar Vaigai Link Canal System – Water Resources Consolidation Project – Stage II (Rs 1.03 crore) and (iv) Parambikulam Aliyar Project System (Rs 1.56 crore) were due to lesser requirement under Hydrology Project for item (i) and on account of actual requirements under Water Resources Consolidation Project schemes for items (ii) to (iv). Saving under (v) Special Minor Irrigation Programme (Rs 3.22 crore) was due to non-issue of authorisation of letter of credit due to tight financial position. Saving occurred under (vi) Formation of Canals for bringing Water from Krishna River (Rs 1.57 crore) and (vii) Construction of Dam for storage of Krishna River water (Rs 1.35 crore) due to lesser provision made for salary, dearness allowance, travel expenses, office expenses, rent, rates and taxes, machinery and equipment, payment for professional service and festival advance.</p>		

Ser- ial Num- ber	Number and title of grant/appropriation	Amount of saving (Rupees in crore) (Percentage of provision) and reasons for saving
27.	55 Capital Outlay on Public Works- Buildings	131.22 (59)
<p>Main reasons for saving: Bulk of the saving occurred under (i) Buildings (277.JU) (Rs 35.66 crore), (ii) Public Works (Rs 10.35 crore), (iii) Buildings (II JA) (Rs 8.14 crore), (iv) District Administration (Rs 4.14 crore), (v) Construction of Tower Blocks and Modern Kitchen for Government General Hospital, Chennai (Rs 20.00 crore) (vi) Construction of Health sub-centres and Primary Health Centres under PMGY (Rs 14.00 crore), (vii) Add-Percentage charges for establishment transferred from major head '2059 – Public Works' (II.JA) (Rs 5.85 crore) and I.AA – (Rs 5.79 crore) and (viii) XI Finance Commission-upgradation and special problem grant – elementary education – construction of class rooms and related infrastructure facilities (Rs 4.79 crore), specific reasons for which have not been communicated in respect of items (ii) to (viii) and also due to non-sanction of loan by HUDCO under item (i). Saving also occurred under (ix) Construction of Hostel Building – (Rs 3.74 crore) (x) Add-percentage charges for establishment transferred from '2059 Public Works' under 800 JW (Rs 2.65 crore) and '800.II.JA' (Rs 2.42 crore), (xi) District Administration (Rs 2.37 crore), (xii) Police (Rs 2.24 crore), (xiii) Buildings (103.JA) (Rs 1.44 crore), (xiv) Buildings (110.JB) (Rs 1.43 crore) and (xv) Upgradation of standards of Administration recommended by the XI Finance Commission (Rs 1.20 crore), (xvi) Police (IAG) (Rs 1.36 crore), (xvii) Jails (Rs 1.33 crore), (xviii) Other Administrative Services (Rs 1.01 crore) and (xix) Buildings (105. JA) (Rs 1.00 crore), specific reasons for which have not been communicated (July 2002)</p>		
28.	56 Capital Outlay on Roads, Bridges and Shipping	231.85 (47)
<p>Main reasons for saving: Bulk of the saving occurred under 'Improvement to District and other Roads with loan assistance from NABARD (Rs 55.77 crore) due to some modification of works being carried out with loan assistance from NABARD and non-issue of letter of credit due to financial crisis. Saving occurred under (a) Add-Percentage charges for Establishment transferred from '3054 – Roads and Bridges (800 JE) (Rs 37.09 crore), (b) Madurai Radial Roads (Rs 29.98 crore), (c) Construction of Road over Bridge/Road under bridge with loan assistance from HUDCO (Rs 19.45 crore), (d) Construction / Re-construction of Bridges and Improvements of Roads with loan assistance from HUDCO (Rs 12.28 crore), (e) Special Bridges Scheme (Rs 2.35 crore), (f) Major District Roads (Rs 1.83 crore), (g) Improvement of Road Works under HADP (Rs 1.39 crore), (h) Roads in Cyclone affected areas CE (Project II) (Rs 1.05 crore), (i) Original works (Rs 1.04 crore), (j) Provision for Road Works under TNUDP (Rs 5.79 crore), (k) Construction of over and under bridges in lieu of existing level crossings (Rs 5.09 crore) and (l) Add-Percentage Charges for machinery and equipment transferred from '3054 – Roads and Bridges' (Rs 5.14 crore), specific reasons for which have not been communicated (July 2002). Saving also occurred under (m) Tamil Nadu State Highways Project (Rs 28.83 crore), (n) Margin money to Chennai Metropolitan Development Authority for improvement of Radial Roads with HUDCO loan assistance (Rs 21.17 crore) and (o) Margin money to Tamil Nadu State Construction Corporation for construction of bridges with HUDCO loan assistance (Rs 13 crore) due to delay in acquisition of lands.</p>		
29.	58 Capital Outlay on Forests	23.17 (18)
<p>Bulk of the saving occurred under Tamil Nadu Afforestation Project funded by Overseas Economic Corporation Fund (Rs 23.56 crore) due to lesser requirement of funds for major works.</p>		
30.	61 Loans and Advances by the State Government	96.64 (15)
<p>Bulk of the saving occurred under Loans to TNUDP II (Rs 127.50 crore) due to reduction in Annual Plan size and non-passing of bills for Rs 42.50 crore for want of ways and means clearance.</p>		
Charged Appropriation -		
1.	30 Welfare of the Scheduled Tribes and Castes, etc.	4.00 (100)
<p>Saving occurred under 'House sites/Infrastructure facilities for Adi-Dravidars (Rs 4.00 crore), specific reasons for which have not been communicated (July 2002)</p>		

Appendix VII

(Reference: paragraph 2.3.8; page 37)

Statement showing cases where substantial surrenders were made during the year

Serial number	Number and title of Grant	Name of the scheme (Head of Account)	Amount of Surrender (Rupees in lakh)	Percentage of Surrender
1)	3 Motor Vehicles Acts - Administration	(i) Computerisation of Registration and licencing of Motor vehicles in Transport Department (2041.00.800.I.AF)	523.54	88
Withdrawal of provision was mainly due to non-payment towards software development and incomplection of computerisation of Phase II offices.				
		(ii) Payment to ELCOT for preparation of Laminated type Driving Licences (2041.00.800.I.AE)	219.88	53
Substantial surrender was mainly due to non-clearance of ways and means by Finance Department.				
2)	6 Registration	Computerisation of Registration Department under simplified and Transparent Administration of Registration (2030.03.001.I.AD)	346.20	100
Due to non-payment of quarterly instalment to ELCOT and non-clearance of ways and means by Finance Department, the entire provision was surrendered.				
3)	10 Milk Supply Schemes	Subsidy to Tamil Nadu Cooperative Milk Producers' Federation (2404.00.191.I.AA)	3698.00	100
Due to restriction of subsidy to actual sale of milk and for want of ways and mean clearance in view of tight financial position, the entire provision made in the budget was surrendered through reappropriation.				
4)	13 Administration of Justice	Law University (2202.03.102.I.AM)	200.00	100
The entire provision made in the budget was surrendered due to postponement of opening of new departments and starting of new programmes in respect of Law Universities, to next academic year.				
5)	15 Police	Dog squad – District Police (2055.00.109.I.AB)	252.24	88
Withdrawal of provision was mainly due to delay in commencement of training to 4000 newly recruited Police Constables and non-sanction of bonus, surrender leave salary, non-filling up of certain posts and sanction of festival advance only to Group D employees.				
6)	18 Medical	Government Medical College, Vellore (2210.05.105.I.BI)	175.00	100
Withdrawal of entire provision by reappropriation was due to non-utilisation of funds as Vellore Medical College had not been started.				
7)	18 Medical	National Tuberculosis Control Programme (2210.06.101.VI.UG)	298.00	100
Surrender of the entire provision was due to non-realisation of funds from Government of India.				
8)	25 Handlooms and Textiles	(i) Deendayal Hath Kargha Protsahan Yojana-Basic Inputs (2851.00.103.VI.UI)	200.00	100

Serial number	Number and title of Grant	Name of the scheme (Head of Account)	Amount of Surrender (Rupees in lakh)	Percentage of Surrender
	25 Handlooms and Textiles	(ii) Welfare Package Scheme for Handloom Weavers (2851.00.103.III.SJ)	123.29	82
		Withdrawal of provision under the above 2 items was due to non-receipt of GOI release particulars.		
		(iii) Rebate on sale of Handloom Cloth (2851.00.103.I.AS)	2089.24	75
		Surrender was due to non-issuance of ways and means clearance by Finance Department.		
9)	27 Rural Development	(i) Eleventh Finance Commission – Upgradation and special problem grant – Rejuvenation and Augmentation of Traditional Sources. (2215.01.800.II.JA)	480.00	100
		(ii) Implementation of Anna Marumalarchi Thittam (2515.00.800.II.JX)	7500.00	100
		(iii) Implementation of Grama Thanniraivu Thittam (2515.00.800.II.JW)	4000.00	100
		Withdrawal of the entire provision under the above 3 schemes was due to reduced allocation under annual plan outlay and also based on annual allocation made by GOI under item (i) to (iii)		
10)	29 Social Welfare	(i) Financial Assistance for Marriage of Girls below poverty line under “Moovalur Ramamirtham Ammaiya Ninaivu Thirumana Thittam” (2235.02.103.I.AY)	4528.90	91
		(ii) Assistance to scheme for Girl Child Welfare (2235.02.102.I.BJ)	387.00	100
		(iii) Maintenance allowance to the severely disabled persons (2235.02.101.II.KV)	115.81	100
		Withdrawal of provision under all the three schemes was due to want of ways and means clearance from the Finance Department.		
11)	49 Municipal Administration	(i) Assistance to Town Panchayats for provision of amenities (2515.00.102.II.KD)	2500.00	100
		(ii) Grants to Corporation other than Chennai Corporation for upgradation of Basic Services. (2217.05.191.II.JN)	1250.00	100
		Withdrawal of provision was due to reduction of provision for State Annual Plan Schemes.		
		(iii) Lumpsum provision for assignment to be made to Urban Local Bodies as per the recommendations of State Finance Commission - controlled by the Director of Municipal Administration (3604.00.200.I.BC)	24687.14	59
		The Municipal Administration Department stated (August 2002) that since the apportionment of devolution to the local bodies under State Finance Commission recommendation was based on the tax collection, taking into account the tax collected, the amount of Rs 246.87 crore was surrendered.		

Serial number	Number and title of Grant	Name of the scheme (Head of Account)	Amount of Surrender (Rupees in lakh)	Percentage of Surrender
	49 Municipal Administration	(iv) Urban Self – Employment Programme (3475.00.108.II.JA)	264.37	100
		(v) Urban Wage Employment Programme (3475.00.108.II.JB)	171.10	100
Withdrawal of entire provision by reappropriation was due to reduction in Government of India's allocation and also due to non-issuance of ways and means clearance.				
12)	55 Capital Outlay on Public Works- Buildings	(i) Buildings (4225.03.277.II.JU)	3655.68	97
As the proposal to undertake construction of hostels by availing loan from HUDCO did not materialise, money could not be released from Government Account resulting in surrender of funds.				
13)	55 Capital Outlay on Public Works- Buildings	(ii) Construction of Tower Blocks and modern kitchen for Government General Hospital, Chennai (4210.01.110.II.JC)	2000.00	100
		(iii) Construction of Health Sub-Centres and Primary Health Centres under Pradhan Mantri GramodayaYojana (4210.02.103.II.JD)	1400.00	100
		(iv) Eleventh Finance Commission- Upgradation and special Problem grant-Elementary Education- Construction of Class rooms and related infrastructure facilities (4059.01.051.II.KE)	479.45	100
Withdrawal of the entire provision under the above three heads was due to lesser plan allocation and tight financial position of the State Government.				
14)	56. Capital Outlay on Roads, Bridges and Shipping	Madurai Radial Roads (5054.80.800.II.JU)	2998.28	100
Withdrawal of provision was due to lesser plan allocation, tight financial position and delay in payment of centage charges to Southern Railway.				
15)	56 Capital Outlay on Roads, Bridges and Shipping	Tamil Nadu State Highways Department (5054.80.800.II.PB)	2828.18	92
Surrender of funds was due to want of World Bank approval and delay in land acquisition.				
16)	56 Capital Outlay on Roads, Bridges and Shipping	Margin money to Chennai Metropolitan Development Authority for improvement to Radial Roads with HUDCO loan assistance (5054.04.337.II.JP)	1781.11	84
Withdrawal of provision by reappropriation was due to delay in land acquisition.				

Serial number	Number and title of Grant	Name of the scheme (Head of Account)	Amount of Surrender (Rupees in lakh)	Percentage of Surrender
17)	56 Capital Outlay on Roads, Bridges and Shipping	(i) Construction of Road over Bridge/Road under bridge with loan assistance from HUDCO (5054.80.800.II.JT)	1987.40	98
		(ii) Construction/Reconstruction of bridges and improvement of Roads with loan assistance from HUDCO (5054.80.800.II.JV)	1196.35	94
Withdrawal of provision under item (i) and (ii) was due to lesser plan allocation in view of the tight financial position of State Government.				
18)	60 Miscellaneous Capital Outlay	(i) Capital grants to Urban Local Bodies for Sewerage Schemes (4215.02.101.II.JA)	4240.99	100
		(ii) World Bank aided Tamil Nadu Water Supply and Sanitation Project (4215.01.800.II.PA)	1000.00	100
		(iii) Contribution towards the Share Capital of Tamil Nadu Adi Dravidar Housing and Development Corporation (4225.01.190.II.JE)	331.50	100
		(iv) Construction of Child Development Project Office-cum-Godown under World Bank aided ICDS – III Project (4236.02.800.II.PB)	270.00	100
Surrender of entire provision made in all the 4 items was due to non-issue of Government order and ways and means clearance.				
19)	60 Miscellaneous Capital Outlay	(i) Construction of Hostels for Scheduled Castes (4225.01.277.II.JA)	2583.89	97
		(ii) Construction of buildings for Government Girls Hostel for Scheduled Castes – Buildings (4225.01.277.VI.UA)	1228.50	89
		(iii) Modernisation of Police (4055.00.207.VI.UA)	801.00	80
		(iv) Chennai Flood Relief with HUDCO assistance (4711.01.103.II.KL)	2148.00	92
Withdrawal of provision in all the above items was mainly due to non-issue of Government order and ways and means clearance.				

Serial number	Number and title of Grant	Name of the scheme (Head of Account)	Amount of Surrender (Rupees in lakh)	Percentage of Surrender
20)	61 Loans and Advances by the State Government	(i) Loans to Tamil Nadu Urban Development Project II (6217.60.191.II.PC)	12750.00	75
		(ii) Loans to Corporations other than Chennai Corporation to meet infrastructural needs (6217.60.191.II.JS)	1250.00	100
		(iii) Loans for Statutory Corporations and Government companies (6216.02.201.I.AA)	2000.00	100
Surrender under these heads was mainly due to reduction in Annual Plan size and want of ways and means clearance.				
Surrender was due to non-drawal of ways and means advance as Tamil Nadu Housing Board made alternative arrangement to repay loans obtained from various housing finance institutions.				

Appendix VIII

(Reference: paragraph 2.3.9; page 37)

Excess/Unnecessary/Insufficient Reappropriation of funds

(Rupees in lakh)				
Serial number	Grant Number and title of Grant / Appropriation	Head of Account	Reappropriation	Final Excess (+)/ Saving (-)
1.	4 General Sales Tax and Other Taxes and Duties-Administration	2040.00.101.I.AB	(-) 422.85	(-) 1418.10
2.	8 Elections	2015.103.I.AA	(-) 73.89	(-) 254.13
3.		2015.106.I.AA	224.15	(+) 310.68
4.		2015.109.I.AA	(-) 393.16	(-)335.51
5.	11 District Administration	2053.094.I.AC	(-) 2903.73	(+) 1317.00
6.	15 Police	2055.109.I.AA	(-) 2877.79	(+) 952.28
7.	17 Education	2202.01.101.I.AA	(-)3354.94	(+) 820.01
8.		2202.01.101.I.AB	(-) 705.83	(+) 318.54
9.		2202.01.101.I.AC	(-)5919.12	(-) 5019.43
10.		2202.01.102.I.AD	(-) 4.24	(-) 3104.51
11.		2202.01.104.I.AA	(-) 468.21	(-)3111.42
12.		2202.01.800.III.SA	545.59	(-) 389.85
13.		2202.02.109.I.AA	(-) 8760.10	(-) 208.62
14.		2202.02.109.I.AB	(-) 1415.13	(-) 745.53
15.		2202.02.110.I.AA	(-) 1555.11	(-) 843.61
16.		2202.02.800.II.JA	570.05	(-) 517.27
17.		2202.02.800.II.JB	(-) 22.04	(+) 371.57
18.		2202.02.800.II.JE	(-) 146.90	(-) 383.19
19.		2202.03.102.I.AA	(-) 366.92	(-) 783.27
20.		2202.03.102.I.AK	(-) 98.82	(-) 250.37
21.		2202.03.102.I.BG	(-) 219.89	(-) 356.64
22.		2202.80.800.I.AA	(-) 6500.00	(-) 380.00
23.		2205.105.I.AF	(-) 226.58	(-) 265.79
24.		2505.01.702.II.JJ	2904.77	(-) 1452.00
25.	18 Medical	2210.01.102.I.AG	(-) 308.20	(-) 247.69
26.	19 Public Health	2210.06.101.VI.UA	(-) 477.11	(-) 504.85
27.		2211.103.III.SB	1000.44	(+) 2002.78
28.	20 Agriculture	2401.001.I.AH	(-) 543.21	(+) 209.94

(Rupees in lakh)				
Serial number	Grant Number and title of Grant / Appropriation	Head of Account	Reappropriation	Final Excess (+)/ Saving (-)
29.	20 Agriculture	2501.02.800.II.JA	(-) 254.87	(-) 372.06
30.		3054.80.797.II.JC	26.34	(-) 393.04
31.	22 Animal Husbandry	2403.101.I.AA	(-) 77.42	(-) 544.03
32.	26 Khadi and Village Industries	2851.105.II.KD	(-) 200.00	(-) 200.00
33.	29 Social Welfare	2235.60.102.I.AC	979.32	(+) 224.82
34.		2235.60.200.I.AS	(-) 31.12	(-) 264.96
35.	33 Urban Development	2217.05.191.II.JA	(-) 4.38	(+) 436.76
36.		2217.05.191.II.JP	(-) 483.08	(-) 436.77
37.	35 Irrigation	2701.80.001.I.AF	(-) 1630.84	(+) 536.80
38.		2701.80.800.I.AA	(-) 369.10	(-) 14721.98
39.	38 Roads, Bridges and Shipping	3054.80.797.I.AA	68.71	(+) 3863.73
40.		3054.80.797.I.AC	2152.75	(-)4674.75
41.	41 Pensions and other Retirement Benefits	2071.01.101 I.AA	22227.00	(-)19909.71
42.		2071.01.101.I.AC	(-)25831.55	(+) 23464.84
43.		2071.01.102.I.AA	(-)11877.75	(-) 3060.47
44.		2071.01.104.I.AB	(-) 4376.95	(-) 1248.87
45.		2071.01.105.I.AA	9357.01	(-) 3427.26
46.		2071.01.105.I.AC	(-)4323.43	(+) 4332.15
47.		2071.01.109.I.AA	(-)5303.05	(+) 2940.03
48.		2071.01.109.I.AB	8204.01	(-) 3186.46
49.		2071.01.109.I.AC	900.80	(-) 300.44
50.		2071.01.109.I.AD	2284.53	(-) 904.62
51.		2071.01.109.I.AE	(-) 915.44	(+) 1146.99
52.		2071.01.115.I.AA	10494.63	(+) 2972.62
53.	43 Stationery and Printing	2058.101.I.AA	(-) 775.13	(-) 227.01
54.		2058.103.I.AA	(-) 385.15	(-) 231.44
55.	45 Compensation and Assignments	3604.103.I AA	(-) 3813.09	(-) 593.75
56.	49 Municipal Administration	3604.200.I BC	(-) 24687.14	(-) 1763.73
		3604.200.II JE	(-) 647.78	(-) 2671.71
57.	54 Capital Outlay on Irrigation	4701.03.217.II PA	(-) 797.14	(+) 231.67

(Rupees in lakh)				
Serial number	Grant Number and title of Grant / Appropriation	Head of Account	Reappropriation	Final Excess (+)/ Saving (-)
58.	54 Capital Outlay on Irrigation	4701.03.271.II.PA	(-) 379.33	(+) 222.77
59.		4701.80.800.II.JJ	(-) 209.84	(-) 2319.32
60.	55 Capital Outlay on Public Works-Buildings	4059.01.800.I.AA	(-) 17.66	(-) 561.56
61.		4202.04.800.II.JW	(-) 3.02	(-) 262.02
62.		4210.80.800.II.JA	(-) 278.75	(-) 306.05
63.	56 Capital Outlay on Roads, Bridges and Shipping	5054.04.101.II.JC	(-) 456.55	(-) 843.78
64.		5054.04.337.II.JP	(-) 1781.11	(-) 335.93
65.		5054.04.800.II.JC	(-) 21.34	(+) 826.71
66.		5054.05.800.II.JE	(-) 1843.28	(-) 1865.42
67.		5054.05.800.II.JF	(-) 177.83	(-) 335.77
68.	60 Miscellaneous Capital outlay	4055.207.II.JB	0.54	(-) 307.80
69.		4055.211.II.JB	3.75	(+) 906.80
70.		4220.60.101.I.AF	199.98	(-) 199.99
71.		4515.00.103.II.JA	(-) 1875.00	(-) 393.21
72.	61 Loans and Advances by the State Government	6416.195.II.JB	821.55	(-) 821.57
73.		6425.108.V.ZG	499.99	(-) 500.01
74.		6801.800.II.JB	500.00	(-) 500.01
75.		6858.60.190.I.AC	543.00	(-) 543.01
76.		6860.04.101.I.AA	1804.08	(+) 2642.97
77.		7610.201.II.JA	3947.83	(-) 208.27
78.		7610.800.I.AB	41.00	(-) 399.21
79.	Debt Charges	2049.01.101.I.AB	(-) 4733.91	(+) 338.30
80.		2049.01.101.I.BU	1.48	(+) 894.26
81.		2049.01.101.I.CE	(-) 0.66	(-) 482.67
82.		2049.01.101.I.CH	649.30	(-) 649.31
83.		2049.01.123.I.AA	11508.94	(-) 17679.26
84.		2049.01.200.I.AA	(-) 1600.00	(+) 446.06
85.		2049.01.200.I.AY	(-) 375.00	(+) 212.92
86.		2049.03.101.I.AB	(-) 578.49	(-) 2066.62
87.		2049.03.104.I.AA	(-) 3372.00	(-) 2467.05

(Rupees in lakh)				
Serial number	Grant Number and title of Grant / Appropriation	Head of Account	Reappropriation	Final Excess (+)/ Saving (-)
88.	Debt Charges	2049.03.104.I.AK	5499.99	(-) 4998.98
89.		2049.04.104.I.AA	(-) 22627.05	(+) 15000.00
90.		2049.60.101.I.AN	(-) 404.93	(-) 343.48
91.		2049.60.101.I.EG	379.17	(-) 379.18
92.	Public Debt – Repayment	6003.101.I.AB	66.39	(+) 1334.25
93.		6003.110.I.AA	(-) 231857.00	(+) 31394.00
94.		6003.110.I.AB	234620.68	(+) 1571.21
95.		6004.02.101.I.AA	660.02	(-) 35660.03

Appendix IX

(Reference: paragraph 2.4.3; page 44)

Rush of Expenditure

(Rupees in lakh)

Serial number	Head of account Scheme/Service	Total expenditure	Expenditure incurred in March 2002	Percentage of expenditure in March 2002 to total expenditure
1.	2055.00.115.AA	7207.47	6201.75	86
2.	2071.01.101.AC	32633.29	30760.50	94
3.	2071.01.105.AC	6208.72	5852.12	94
4.	2071.01.109.AA	5136.98	4891.14	95
5.	2071.01.109.AE	1577.02	1322.61	84
6.	2202.01.101.UA	3297.50	3297.50	100
7.	2215.01.190.UB	1228.47	1228.47	100
8.	2217.04.191.JR	2711.00	2711.00	100
9.	2217.05.191.PD	1021.55	1021.55	100
10.	2245.01.102.AF	7500.00	6000.00	80
11.	2401.00.800.AQ	32250.00	26000.00	81
12.	2402.00.103.JD	2299.14	1690.54	74
13.	2425.00.107.JW	8000.00	6000.00	75
14.	2505.01.702.JB	2935.79	1468.24	50
15.	2505.01.702.JJ	1452.80	1452.80	100
16.	2515.00.101.JJ	2583.13	2583.13	100
17.	2851.00.102.CO	1184.39	1184.39	100
18.	2851.00.103.UM	4288.06	2495.85	58
19.	3604.00.200.JD	19814.55	17776.48	90
20.	3604.00.200.JE	4364.51	4364.51	100
21.	4215.01.101.JJ	3500.00	3500.00	100
22.	4215.01.101.JM	5764.97	5764.97	100
23.	4215.01.789.JA	13700.00	7507.75	55
24.	4515.00.103.JA	3356.79	3101.20	92
25.	5055.00.190.JA	6918.36	6918.36	100
26.	5055.00.190.JB	1293.40	1293.40	100
27.	5055.00.190.JX	1345.81	1345.81	100
28.	6215.02.190.PB	1606.29	1541.32	96
29.	6217.60.191.PC	4250.00	4250.00	100
30.	6403.00.190.AC	2800.00	2800.00	100
31.	6515.00.800.JA	1090.41	1005.22	92
32.	6860.04.101.AA	7375.98	5233.00	71
			172563.61	

Appendix X

(Reference: paragraph 2.5; page 45)

Statement showing some of the Centrally sponsored schemes implemented by the Education and Fisheries Departments

Education Department

1. Non-utilisation of Central assistance

Pradhan Mantri Gramodaya Yojana (PMGY)

Government of India sanctioned (November 2001) Rs 29.06 crore for the year 2001-2002 under the Pradhan Mantri Gramodaya Yojana (PMGY) towards the following :-

- (i) Construction of School buildings and provision of toilets and drinking water facilities - Rs 14.53 crore
- (ii) Strengthening of ongoing State Scheme (supply of Text Books and Uniforms) - Rs 14.53 crore

The Director of Rural Development (DRD) was authorised (February 2002) by the State Government for implementation of the programme of Construction of buildings and provision of toilets and drinking water facilities. The Directorate of Elementary Education was authorised to make payments towards supply of Text Books and Uniforms.

As Rural Development Department was concerned only with Rural Shelter component under PMGY, DRD informed (March 2002) the State Government that it was not in a position to implement the programme and sought necessary amendments to the Government order issued earlier for implementing the scheme through District Rural Development Agencies (DRDAs). As a result, the entire sum of Rs 14.53 crore could not be drawn resulting in a saving under this head.

2. Irregular reporting of expenditure under the Central scheme

National Services Scheme (NSS)

Government of India released (March 2001) Rs 1.09 crore for the NSS for implementation of Regular activities and for the Special camping programme during 2001-2002. Accordingly, State Government released (September 2001) an amount of Rs 1.87 crore along with its matching grant after a delay of more than seven months.

The State Coordinator of NSS reported to Government of India (GOI) that expenditure for the year 2001-2002 was Rs 4.94 crore and an unspent balance of Rs 0.44 crore was with him. He did not take into account Rs 0.75 crore lying unspent with the units (Universities, Colleges, etc.) and, thus, the expenditure was overstated by Rs 0.75 crore).

3. Belated release of Central assistance by State Government

Operation Black Board Scheme

Government of India sanctioned a sum of Rs 9.14 crore in July 1999 for providing teaching/learning equipment to 1828 upper primary schools during 1999-2000. No expenditure was incurred till September 2001.

Out of Rs 9.14 crore, an amount of Rs 1.94 crore was released to TANSI during 2001-2002 towards the supply of furniture. The unspent amount as of March 2002 was Rs 7.20 crore. The Director of Elementary Education (DEE) stated that as the release order for the funds were received only on 26 March 2002, the amount could not be utilised before the end of the financial year.

4. Non-utilisation of Central assistance

(a) Sarva Siksha Abhyas Scheme (SSA)

SSA was to be implemented during 2001-2002 and cost of the scheme was to be shared between Government of India and State Government at the ratio of 85:15.

Government of India sanctioned a sum of Rs 27.80 crore in January 2002 being the I instalment of its share. State Government released Rs 32.71 crore (along with its 15 per cent matching share of Rs 4.91 crore) only at

the fag end of March 2002.

The entire amount of Rs 32.71 crore was drawn by the Director of Matriculation Schools and credited in the Personal Deposit Account of Member – Secretary, Tamil Nadu State Mission of Education for All on 27 March 2002 evidently to avoid lapse of Budget provision.

5. New Educational Technology Scheme

(i) Government of India sanctioned (March 2000) its share of Rs 2.25 crore (75 per cent of cost) towards the purchase of 2000 Colour Television (CTV) sets to be supplied to Panchayat Union Elementary /Middle Schools and the balance 25 per cent was to be met by State Government. State Government mobilised its share of 25 per cent through Parent Teacher Association (PTA) of 1988 schools amounting to Rs 74.55 lakh towards the scheme. DEE called for tenders in November 2000 but no decision was taken even as of March 2002, due to non-convening of the meeting of the tender committee under extraneous reasons.

(ii) Government of India released a sum of Rs 85.40 lakh in March 2000 being 100 per cent cost of 6100 Radio-cum-Cassette Players (RCCPs). The State Government revalidated its sanction for the amount in October 2001.

The Director of Elementary Education, in reply to Audit, stated (June 2002) that Government had been addressed in March 2002 for the decentralisation of purchase of RCCPs, and decision of Government was awaited.

6. Belated release of Central Assistance by the State Government

Government of India sanctioned Rs 15.87 lakh in March 1999 as Grant-in-aid to Sri Chandra Sekharendra Saraswati Viswa Mahavidyalaya (Deemed University), Kancheepuram for the collection of Mahabaratic Eloquence with translation and critical notes in English, Hindi, Tamil, Telugu and Malayalam languages. The sanction was revalidated by Government of India for the year 2001-2002 in June 2001.

State Government released the amount to the University only in March 2002 resulting in delay of over three years in the implementation of project.

Fisheries Department

1. Development of Model Fishermen Villages under ‘National Scheme of Welfare of Fishermen’

GOI released (November 2001) Rs 1.04 crore as I instalment of its share for construction of 2000 houses, 90 tubewells and 4 Community Halls during 2001-2002 at a total cost of Rs 8.34 crore (cost to be shared by State and Central Government at 50:50 ratio). State Government released Rs 2.08 crore along with its matching contribution in March 2002. The amount was drawn (28 March 2002) and deposited with the Executive Engineer, Fishing Harbour Project Division, Thanjavur. As the list of Villages where the scheme was to be implemented was not furnished by the Director of Fisheries, the entire amount is lying unutilised with the Executive Engineer, Fishing Harbour Project Division, Thanjavur

2. Group Accident Insurance Scheme for Active Fishermen

Under the scheme, at the time of renewal of policy for the period from 10 December 2001 to 9 December 2002, State Government sent proposal to GOI for 3,01,773 fishermen. State Government renewed the policies by paying the premium for 2,97,657 fishermen only resulting in non-coverage of 4116 fishermen.

3. Development of Marine Fisheries through Motorisation of Traditional Crafts

In December 2001, State Government released Rs 234.50 lakh (Central and State Government share of Rs 117.25 lakh each) to motorise 1500 crafts and supply 908 fishing gears. The amount was drawn and deposited in the deposit account of Directorate of Fisheries on 31 March 2002. The amount was released to Regional offices only in August 2002. Though no amount was utilised for implementation of the scheme during 2001-02, the entire amount has been shown as expenditure in Government Accounts.

4. Fisheries Training and Extension

GOI released Rs 20 lakh in July 2001 as I instalment for establishment of Fish Farmers’ Training Centre at 3 places. State Government along with its share of Rs 5 lakh released the amount in September 2001. Director of Fisheries spent Rs 11.68 lakh on three vehicles, even before setting up the centres, and Rs 1.74 lakh on training. The balance of Rs 11.58 lakh remained unutilised as of March 2002.

5. Construction of Fish Landing Centres (FLC)

GOI released Rs 412.62 lakh (Rs 350 lakh in March 2000 and Rs 62.32 lakh in March 2002) for construction of 10 Fish Landing Centres, out of which, Rs 136.71 lakh only had been utilised upto March 2002. None of the 10 FLCs were completed. Work was in progress in 6 FLCs and works not taken up in 4 due to various reasons. As a result, GOI assistance of Rs 2.76 crore was locked up for more than 2 years.

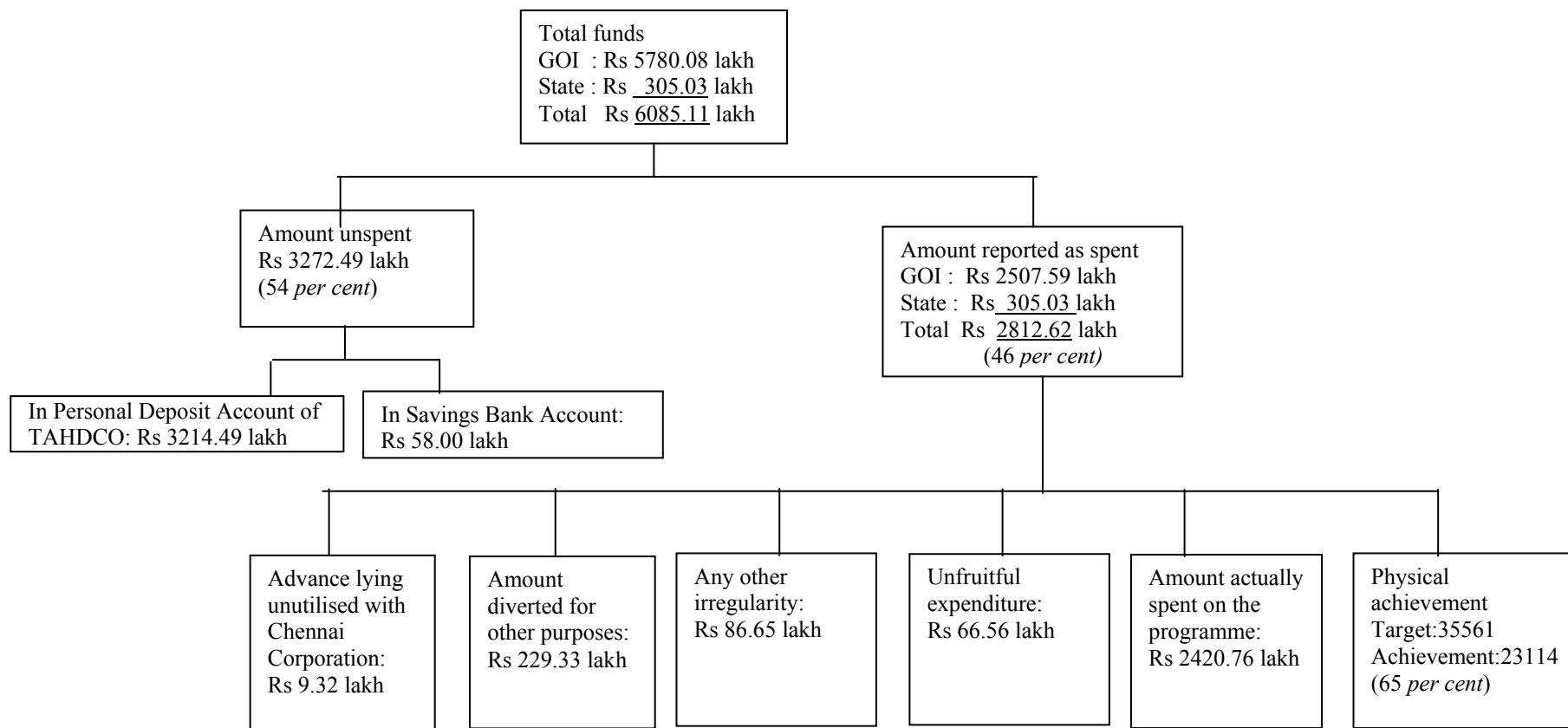
6. Reimbursement of Central Excise Duty on High Speed Diesel Oil supplied to the Mechanised Fishing Boats below 20 metre length

GOI released (February 2002) Rs 44.34 lakh with permission to utilise the unspent balance of Rs 72.76 lakh lying with the State Government as on 1 April 2001. State Government released (March 2002) Rs 167.10 lakh including its share of Rs 50 lakh. Director of Fisheries drew and deposited the amount in his Personal Deposit account on 30 March 2002 to avoid lapse of budget grant. The amounts were distributed to the Regional Joint Directors during May and July 2002 only.

Appendix XI

(Reference: paragraph 3.1.4.2.1; page 52)

Financial chart indicating funds released, expenditure incurred and deficiencies noticed in test-checked districts for the period 1991-2002 under “National scheme of Liberation and Rehabilitation of Scavengers”



Appendix XII

(Reference: paragraph 3.1.4.6.2(c); page 58)

Status of Sanitary Marts

Sl. No.	Name of the District	Number of marts	Nature of expenditure	Amount involved (Rs in lakh)	Remarks
1.	Cuddalore Kancheepuram Thanjavur Coimbatore Madurai	15	Training	2.47	Though 311 beneficiaries were trained, marts were not established.
2.	Coimbatore	4	Training and Rehabilitation	3.38	Marts not functioning due to non-cooperation among the members and due to insistence of individual share by members.
3.	Cuddalore	4	Rehabilitation	16.00	80 members of these 4 marts had apportioned the assistance among themselves equally. Of these, members of 2 marts were doing fruit/ vegetable vending and tailoring activities individually.
4.	Cuddalore and Madurai	2	Rehabilitation	8.00	Both the marts were closed.
5.	Vellore	6	Rehabilitation	24.00	Instead of selling sanitary items, marts were involved in production and sale of note books, candles, ready made garments, etc.
6.	Thanjavur	1	Rehabilitation	2.34	A mini lorry with Bajaj tank and suction devices, procured for cleaning of septic tanks was leased out to a third party and utilised as a goods carrier.
		32		56.19	

Appendix XIII

(Reference: paragraph 3.15; page 86)

Performance of the scheme

Financial performance

I National Old Age Pension Scheme

(Rupees in crore)

Year	Central assistance received		Central assistance reported as remitted to State Government account and utilised		Total Expenditure including State Share	
	Programme Money	Administrative Charges	Programme Money	Administrative Charges	Programme Money	Administrative Charges
1995-96	11.33	0.50	12.73	0.33	26.20	0.33
1996-97	28.31	1.17	26.44	0.72	35.71	0.72
1997-98	28.24	1.22	28.68	0.61	35.44	0.61
1998-99	37.53	1.40	30.12	0.75	55.84	0.75
1999-2000	30.89	1.87	35.46	1.87	63.58	1.87
2000-2001	28.66	1.13	38.12	1.55	100.56	1.55
	1.97*		0.62*			
	166.93	7.29	172.17	5.83	317.33	5.83

* Figures indicate receipts of interest in the bank accounts in which the Central funds are deposited

II National Family Benefit Scheme

(Rupees in crore)

Year	Central assistance received		Total Expenditure incurred under the scheme (including State Share)			
	Programme Money	Administrative Charges	Programme Money		Administrative Charges	
			Central	State		
1995-96	5.81	0.22	7.87	23.78	0.02	
1996-97	14.45	0.59	16.91	16.11	0.09	
1997-98	12.57	0.42	14.93	17.58	0.09	
1998-99	22.51	0.88	20.07	18.68	0.11	
1999-2000	17.35	0.68	19.80	7.06	0.25	
2000-2001	16.87	0.61	17.53	0.46	0.29	
	89.56	3.40	97.11	83.67	0.85	

III National Maternity Benefit Scheme

(Rupees in crore)

Year	Central Assistance received		Interest accrued	Expenditure (including State share)	
	Programme money	Administrative charges		Programme money	Administrative charges
1995-96	5.14	0.50	..	7.21	0.02
1996-97	5.17	0.17	..	9.34	0.02
1997-98	3.43	0.14	0.75	10.79	0.21
1998-99	4.53	0.18	0.49	10.46	0.21
1999-2000	3.87	0.15	0.22	2.11	0.09
2000-2001	7.55	0.30	0.20	10.21	0.42
	29.69	1.44	1.66	50.12	0.97

Physical Performance

I National Old Age Pension Scheme

Year	Number of beneficiaries covered by State Government (Cumulative figures at the end of the year)
1995-96	16,54,914
1996-97	33,76,474
1997-98	35,66,307
1998-99	40,08,138
1999-2000	46,17,730
2000-2001	48,29,751

II National Family Benefit Scheme

Year	Number of beneficiaries covered		
	ARS	DRS	Total
1995-96	359	18260	18619
1996-97	1172	31723	32895
1997-98	801	28560	29361
1998-99	1270	37214	38484
1999-2000	1113	21716	22829
2000-2001	729	16681	17410

III National Maternity Benefit Scheme

Year	Number of beneficiaries covered
1995-96	50,437
1996-97	1,77,019
1997-98	1,71,152@
1998-99	1,71,933@
1999-2000	75,149@
2000-2001	1,96,716

@ Worked out at the rate of Rs 315 per beneficiary, as the number of actual beneficiaries covered was not intimated by the Director of Social Welfare.

Appendix XIV

(Reference: paragraph 3.15; page 86)

Quantum of Assistance provided before and after the introduction of the component of National Assistance Programme

I National Old Age Pension Scheme (NOAPS)

	State Funds		Central Funds	
	Date of effect	Pension provided per month (in Rs)	Date of effect	Pension provided per month (in Rs)
I State Scheme of Old Age Pension	01.07.1995	100	..	..
II NOAPS	02.10.1995	25	02.10.1995	75
	01.04.1998	75	01.04.1998	75
	01.04.2000	125	01.04.2000	75

II National Family Benefit Scheme

Name of the scheme	State funds		Central funds		Total amount provided (Rupees)
	From	Quantum (Rupees)	From	Quantum (Rupees)	
Tamil Nadu Family Distress Relief Scheme	23.05.1989	2000	..	..	2000
	01.04.1990	3000	..	..	3000
	23.06.1992	5000	..	..	5000
	02.10.1995	5000	02.10.1995	2500	7500
	28.08.1996	2500	28.08.1996	5000	7500
Integrated Accident Relief Scheme	01.08.1998	NIL	01.08.1998	10000	10000
	23.05.1989	10000	..	..	10000
	02.10.1995	5000	02.10.1995	5000	10000
	28.08.1996	5000	28.08.1996	5000	10000
	01.08.1998	5000	01.08.1998	10000	15000

III National Maternity Benefit Scheme (NMBS)

	Quantum of assistance provided from				Total assistance
	State funds		Central funds		
	From	Amount (in Rupees)	From	Amount (in Rupees)	
NMBS	May 1989	200	..	..	200
	May 1992	300	..	..	300
	October 1995	200	October 1995	300	500
	August 1998	NIL	August 1998	500	500

Appendix XV

(Reference: paragraph 3.16 (i); page 88)

Cases of misappropriation pending action as on 30 June 2002

(i) Department-wise analysis

(Rupees in lakh)

Sl. No.	Department	Number of cases	Amount
1.	Agriculture	37	51.18
2.	Commercial Taxes and Religious Endowments	8	100.96
3.	Co-operation, Food and Consumer Protection	1	0.14
4.	Education	24	19.84
5.	Environment and Forests	2	0.41
6.	Finance	7	6.97
7.	Handloom, Handicrafts, Textiles and Khadi	3	0.71
8.	Health and Family Welfare	29	35.51
9.	Home	2	0.83
10.	Information and Tourism	1	6.62
11.	Labour and Employment	1	0.04
12.	Public	1	1.92
13.	Revenue	267	46.69
14.	Rural Development	11	12.19
15.	Social Welfare and Nutritious Meal Programme	6	0.62
16.	Transport	1	0.03
17.	Animal Husbandry and Fisheries	1	87.85
Total		402	372.51

(ii) Year-wise analysis

(Rupees in lakh)

Year	Number of cases	Amount
Upto 1996-97	341	128.72
1997-98	26	30.77
1998-99	16	10.38
1999-2000	8	13.73
2000-2001	5	100.12
2001-2002	6	88.79
Total	402	372.51

Appendix XVI

(Reference: paragraph 3.16 (ii); page 89)

Cases of persistent misappropriation reported by Government/Heads of Department

(Rupees in lakh)

Sl. No	Name of the office and Period	Type of irregularity	Amount	Remarks	Action reported by the Department
(1)	(2)	(3)	(4)	(5)	(6)
1.	Primary Health Centre, Singavanam December 1991 to March 1998 (88 months)	(i) Actual amount disbursed as per pay bill register for the period August 1995 to March 1997 was less than the amount drawn from the treasury. This was apparently due to presenting fraudulent bills (after presenting inflated bills to treasury, office copies were prepared for lesser amounts). (ii) Irregular drawal of surrender leave salary in excess of eligibility during 1996-97. Further, the amount drawn was higher than the total monthly salary bill of the Primary Health Centre. Acquittances were also not available for the payments made. (iii) Absence of acquittances for the payments made in 1995-96 towards surrender leave salary and General Provident Fund and for payments made in 1996-97 towards Travelling Allowance. During 1995-96 and 1996-97, surrender leave salary was drawn on fictitious names.	15.97	At least on 259 occasions, records were falsified resulting in the defalcation and the persistent misappropriation remained undetected.	Government stated in September 2002 that non-compliance with provisions of Treasury Rules and Treasury Code has been the cause for defalcation. Disciplinary action has been initiated against treasury staff responsible.
2.	Principal, Government Arts College, Udhagamandalam April 1995 to August 1998 (30 months)	During the period October 1995 to March 1998, an official misappropriated funds while remitting into Treasury; accounted lesser receipts in the cash book; and tampered the cheques obtained from Pay and Accounts Office for inflated value.	3.03	On 5 occasions short remittances and excess drawals were made and records were falsified resulting in the defalcation.	Government stated in September 2002 that the official who misappropriated funds was arrested and jailed. Subsequently, he died and hence the case was closed by Police Department.
3.	Assistant Commissioner of Commercial Taxes, Salem December 1997 to May 2000 (30 months)	Treasury Officer (TO) did not keep the specimen signature of the Drawing and Disbursing Officer (DDO) to check genuineness of the bills presented contravening provision of Tamil Nadu Treasury Code. TO admitted bills without Treasury Bills Book (Form 70) and without entries in the bill register, thus, violating TNTC. TO admitted bills bearing erasures and corrections of the amount claimed and their high frequency was not reported to DDO as required. DDO authorised cash drawal instead of getting banker's cheque in respect of bills towards retirement benefits in 6 cases for Rs 6.88 lakh which were found to be bogus. DDO and TO failed to initiate appropriate action despite persistent non-reconciliation of Departmental figures with Treasury figures. Failure of the DDO to exercise internal controls in the existing system of preparation of bills in his office, presentation of bills to TO, drawal of funds from TO, accountal of the same in departmental cash book/ Undisbursed Payments (UDP) and disbursement of the amounts against acquittances.	121.00	During August 1999 to May 2000 155 bills were falsified resulting in defalcation of Rs 80.22 lakh in addition to Rs 40.47 lakh defalcated earlier during December 1997 to July 1999 on unspecified number of occasions.	Government stated in September 2002 that (i) Commissioner of Treasuries and Accounts (CTA) has issued instructions for passing bills only after verifying the specimen signatures. (ii) A proposal to amend Treasury Bills Book (70) form is under consideration of Government. (iii) Strict instructions have been issued by CTA reiterating the codal provisions as regards remittance of bills bearing erasures and corrections. (iv) Government orders already issued for avoiding huge cash payment but payments only through cheques have been reiterated by CTA. (v) Strict instructions have been issued by CTA for following provisions in Rules for reconciliation of treasury figures with Accountant General's figures.

Sl. No	Name of the office and Period	Type of irregularity	Amount	Remarks	Action reported by the Department
(1)	(2)	(3)	(4)	(5)	(6)
		<p>Entrustment of the work of drawal of funds from Treasury to a Junior Assistant with less than ten years of service, who was also entrusted with the preparation of bills etc.</p> <p>The Junior Assistant preferred fraudulent/forged bills in fictitious names with the support of bogus sanction and without presenting Treasury Bills Book (Form 70) .</p> <p>Tampering the signed bills by inflating the amounts and/or replacing the bills with fresh bills with inflated amounts by the same official who forged attestations for corrections.</p> <p>Tampering bills already presented to the Treasury and for which tokens were also issued, by replacing the same with another set of bills with inflated amounts, establishing collusion with Treasury staff.</p>			
<p>General remarks</p> <p>(1) Persistent misappropriation of funds in the same office for periods ranging from 30 to 88 months indicate that rules were not followed scrupulously by the DDOs and the TO resulting in gross system failure.</p> <p>2(i) As per Rule 128 of Tamil Nadu Budget Manual (TNBM), all DDOs should reconcile their expenditure figures with treasury figures every month after the close of accounts. Rule 8 of the TNFC stipulates that the DDOs should check the correctness and promptitude of remittances into departmental credit.</p> <p>(ii) According to Rule 128 of TNBM, the Controlling Officers were to consolidate the expenditure figure, (for his own and that of his subordinate controlling officers) reconcile the figures with that of AG for further rectification, if any. As per Rule 8 of TNFC, every departmental controlling officer should obtain regular accounts for the amounts realised by them, post in a register for receipts (classified according to heads of account), compare it with the accounts received from AG and reconcile any difference.</p> <p>Had the monthly reconciliation of departmental figures with those of the Treasury and the Accountant General as required under Rule 128 of TNBM and Rule 8 of Tamil Nadu Financial Code been done promptly and properly by the DDOs and Controlling officers, such defalcations could have been noticed promptly and avoided. The Principal Commissioner and Commissioner of Commercial Taxes admitted that the huge embezzlement of cash happened only due to non-reconciliation.</p> <p>(3) Audit has been pointing out every year in the Audit Report the pendency regarding reconciliation of departmental figures (at the time of closure of accounts) with those of the Accountant General (AG). However, during the last 11 years, expenditure of at least Rs 800 crore remained unreconciled with the AG. Pendency for more than 5 years was Rs 26.48 crore as of March 2002.</p> <p>The reported persistent defalcations stress the urgent need to ensure that DDOs reconcile their expenditure/receipts with the treasury officers monthly; and to fix responsibility on DDOs for non-compliance.</p>					

Appendix XVII

(Reference: paragraph 3.16 (iii); page 89)

Cases of shortages, etc. reported to Audit

(i) Department-wise analysis

(Rupees in lakh)

Sl. No.	Department	Number of cases	Amount
1.	Agriculture	170	105.40
2.	Animal Husbandry and Fisheries	42	5.41
3.	Backward classes and Social Welfare	2	2.73
4.	Education	24	4.04
5.	Environment and Forests	7	8.61
6.	Finance	5	5.77
7.	Health and Family Welfare	26	21.33
8.	Home	1	..
9.	Labour and Employment	2	2.67
10.	Public	1	0.03
11.	Public Works	7272	2939.56
12.	Revenue	8	1.67
13.	Rural Development	11	7.84
Total		7571	3105.06

(ii) Year-wise analysis

(Rupees in lakh)

Year	Number of cases	Amount
Upto 1996-97	4779	1660.40
1997-98	1961	640.58
1998-99	468	470.81
1999-2000	121	205.60
2000-2001	104	49.46
2001-2002	138	78.21
Total	7571	3105.06

Appendix XVIII

(Reference: paragraph 3.17; page 90)

Inspection Reports issued to various offices upto December 2001 and pending as at the end of June 2002

Sl. No.	Year	Total	
		IRs	Paras
1.	1983-84	2	3
2.	1984-85	2	3
3.	1986-87	17	24
4.	1987-88	60	111
5.	1988-89	44	99
6.	1989-90	105	192
7.	1990-91	184	382
8.	1991-92	192	382
9.	1992-93	357	934
10.	1993-94	370	812
11.	1994-95	415	904
12.	1995-96	496	1,184
13.	1996-97	624	1,543
14.	1997-98	691	1,780
15.	1998-99	595	2,096
16.	1999-2000	768	2,555
17.	2000-2001	1,057	3,996
18.	2001-2002 (up to December 2001)	998	4,482
Total		6,977	21,482

Appendix XIX

(Reference: paragraph 3.17 (ii); page 90)

Serious irregularities pending settlement as of June 2002

(Rupees in lakh)

Sl. No.	Nature of Irregularities	Number of paragraphs	Amount
I	Forest Department		
1.	Excess payments	43	50.57
2.	Excess over estimates	32	69.34
3.	Want of sanction	13	30.22
4.	Irregular expenditure to be recovered	69	1470.62
5.	Expenditure to be ratified by Principal Chief Conservator of Forests/ Government	170	2637.18
6.	Overpayment of salaries to be recovered	107	24.65
7.	Loss, shortages, theft, stock not handed over etc.	85	458.17
8.	Recovery from contractors	31	2131.87
9.	Advances pending adjustment	19	32.36
10.	Miscellaneous recoveries / objections	371	11944.56
	Total	940	18849.54
II	Handlooms and Textiles Department		
1.	Non-receipt of State/GOI rebate claim	1	478.79
2.	Non-recovery of loans	11	219.47
3.	Free distribution of sarees/ dhothies-objective not achieved	2	182.47
4.	Non-collection from weavers	1	144.55
5.	Failure to abide by GOI norms	1	143.78
6.	Non-implementation of Project package scheme	1	121.11
7.	Market Development – Incorrect payment of subsidy	3	89.14
8.	Share capital assistance	7	69.46
9.	Deficit/ damaged stock to be auctioned	1	68.89
10.	Undue benefit to Tamil Nadu Textiles Corporation (TNTC)	1	50.20
11.	Irregular payment of rebate	1	46.39
12.	Non-distribution of motors to power-loom societies	1	43.93

Sl. No.	Nature of Irregularities	Number of paragraphs	Amount
13.	Modernisation of Handlooms and Textiles	4	43.61
14.	Misappropriation of stock in Thirubuvanam society	1	35.00
15.	Margin Money-diversion of grants	1	33.80
16.	Non-utilisation of GOI fund	1	25.52
17.	Non-recovery of ways and means advance from TNTC	1	20.00
18.	Cluster Development programme for SC/ST	1	11.76
19.	Defects in working in Ettuppulikkadu Powerloom society	1	11.00
Total		41	1838.87
III	Social Welfare and Nutritious Meal Programme Department		
1.	Locking up of funds with Tamil Nadu Corporation for Development of Women	1	666.00
2.	Non-surrender of funds under National Maternity Scheme	1	413.00
3.	Non-adoption of uniform rates for purchase of uniforms	2	234.00
4.	Excess stocking of uniform cloth	9	159.92
5.	Unutilised subsidy	6	116.14
6.	SIDA assisted ICDS-Locking up of funds	2	82.46
7.	Dr.Muthulakshmi Reddy Magaperu Thittam - irregularities in implementation	9	75.10
8.	Non-implementation of Rehabilitation programme	2	57.29
9.	Excess expenditure on free supply of chappals	1	55.53
10.	Non-construction of Community Nutrition Centres	1	33.66
11.	Non-adjustment of proportionate cost for Braille Press	1	28.58
12.	Supply of chappals-Non-adjustment of advance-KVIB	1	28.00
13.	Non-redeployment of ICDS surplus staff	1	28.00
Total		37	1977.68

Appendix XX

(Reference: paragraph 4.1.5.5; page 98)

Statement showing the Government dues remained unrecovered as of June 2002

Sl. No.	Nature of dues	Amount (Rupees in crore)	Period	Remarks
(1)	(2)	(3)	(4)	(5)
1.	Excess expenditure over deposit (i) Special Self Sufficiency Scheme (ii) Black topping of Panchayat Union roads	22.37 1.81	1991-93 1995-96	Against Rs 22.40 crore deposited by District Collectors, Rs 44.77 crore were spent. Against Rs 2.34 crore received in October 1995 from District Collectors by diversion from Centrally Sponsored employment oriented schemes, Rs 4.15 crore were spent by March 1996.
2.	Municipal contributions, Manual provided for recovery of contribution from Municipalities at 26.875 per cent of expenditure on government roads other than NH in Municipal area (13 Divisions)	1.88 4.95	Upto 1989 1990-2002	Government decided (August 1997) to write off the arrears of contribution upto the year 1989 but no orders were issued. Test-check revealed dues of Rs 6.83 crore from 3 corporations and 18 Municipalities.
3.	Railway Safety works Fund. The state is eligible to claim assistance from the Fund contributed by GOI for executing safety works such as manning/upgradation of existing level crossing or their replacement by bridges.	44.35	From 1967	Railway authorities brought to the notice of Government in November 1997 that the State had not availed the assistance from the Fund so far. The CE preferred the claim from 1967 in September 2001 but the fund was abolished in March 2001.
4.	Share of Pondicherry Government for East Coast Road Project	21.33	1994-2002	Though the Union Territory Government agreed to share the proportionate cost, no agreement was entered into and the loan share with interest not recovered.
5.	Advance paid to service department for shifting cables, poles, lines, etc. (i) Tamil Nadu Electricity Board (30 divisions) (ii) Telecommunication Department (4 divisions)	8.84 0.93	1990-2001 1996-2000	Though Government order (July 1984) and India Telegraph Act, 1885 provide for meeting the shifting expenses by the Service Departments, advance was paid by Highways Department for this purpose but not recovered.
6.	Refund of deposit by Railways	0.85	1990-1997	Out of Rs 2.59 crore paid for construction of bridges in Salem-Karur Bypass Road, Railways spent only Rs 1.74 crore and completed the work in March 2000. Balance not refunded.

(1)	(2)	(3)	(4)	(5)
7.	Non-collection of contribution for deposit works			
	(i) Pennar Refineries Limited	1.57	1999-2000	Expenditure in excess of deposit for the work of approach road to refinery (work in progress) and from cement companies for Virudhachalam – Tholudur Road (work completed) not recovered.
	(ii) India Cements	0.44	} 1998-1999	
	(iii) Madras Cements	0.13		
8.	Non-collection of centage charges from 9 sugar mills (3 divisions)	0.68	1987-88 and 1994-95	Contrary to Government instructions, centage charges not collected for works executed under Sugar Cane Cess and Area Development Fund.
Total		110.13		

Appendix XXI

(Reference: paragraph 4.1.6.1; page 99)

Physical Achievements during 1997-2002

Sl. No.	Schemes	Road work in Km							Bridge works in number						
		Ninth Plan Target	Achievement						Ninth Plan Target	Achievement					
			1997-98	1998-99	1999-2000	2000-2001	2001-2002	Total		1997-98	1998-99	1999-2000	2000-2001	2001-2002	Total
1	NH Urban Reaches	--	2.70	5.00	0.40	--	--	8.10	--	--	1	--	--	--	1
2	State Highways	500	3.40	30.40	1.20	18.28	48.60	101.88	--	1	7	5	8	33	54
3	Major District Road	500	40.70	56.20	36.80	--	21.30	155.00	25	1	4	12	13	32	62
4	Other District Road	500	9.00	5.10	22.20	--	69.40	105.70	25	4	5	23	11	2	45
5	Other Roads	--	--	--	6.40	--	5.20	11.60	--	--	--	1	2	1	4
6	Rural Roads	2000	617.50	1016.20	1007.50	978.00	1000.00	4619.20	--	--	--	13	25	24	62
7	TNUDP	34.50	--	--	2.76	--	--	2.76	6	2	--	4	2	1	9
8	ROB/RUB	--	--	--	--	--	--	--	6	--	--	1	2	5	8
9	Economic and Inter State Importance	57.20	--	--	16.70	40.50	--	57.20	94	--	--	94	--	--	94
10	TNADP	--	98.10	131.20	13.80	9.00	--	252.10	10	7	10	1	5	--	23
11	Tribal Sub-plan	--	55.00	6.00	1.00	--	--	62.00	--	50	6	2	--	--	58
12	Sugarcane Road Development	--	40.02	21.00	26.18	59.00	--	146.20	--	--	--	--	--	--	--
13	Industrial Roads	--	--	--	7.20	--	3.52	10.72	--	--	--	1	--	1	2
14	106 Bridges	--	--	--	--	--	--	--	--	--	--	16	49	42	107
15	NABARD Scheme	--	787.00	1571.00	642.00	923.93	220.00	4143.93	--	--	--	24	56	83	163
16	Mechanised Relaying Roads	--	--	--	--	1686.00	159.71	1845.71	--	--	--	--	--	--	--
17	ODR through TIDCO bonds	--	--	--	--	6543.00	2557.00	9100.00	--	--	--	--	--	--	--
18	Chennai Radial Roads	--	--	--	--	196.00	55.60	251.60	--	--	--	--	18	8	26
19	Madurai Radial Roads	--	--	--	--	--	121.80	121.80	--	--	--	--	--	2	2
	Total	3591.70	1653.42	2842.10	1784.14	10453.71	4262.13	20995.50	166	65	33	197	191	234	720

Appendix XXII

(Reference: paragraph 4.1.6.1 (i); page 99)

Blocking of funds due to poor planning and investigation

Sl. No.	Name of work	Expenditure incurred	Reasons for blocking of funds
1.	Four lane link road from Pallavaram to join old Mahabalipuram road km 0/0 – 10/620	Rs 21.91 crore	CE failed to include the cost of Rail Over Bridge (ROB) with approach in the approved administrative sanction. Road works taken up in June 1999 and completed in January 2002 (except 135 m involved in land acquisition). Though CE obtained administrative sanction for ROB in October 2000, he failed to include the cost of land of approach road. Revised administrative sanction pending with Government as of March 2002.
2.	Construction of 23 bridges under the scheme of construction of 106 bridges	Rs 51.29 crore	Though the scheme was sanctioned during 1997-98 for completion by December 2000 and works were awarded during January 1999 to November 1999, the land acquisition proposals were sent to Revenue Department for 3 works in 1999, 12 works in 2000 and 6 works in 2001. Consequently, two bridges completed in March 2001 at a cost of Rs 16.23 crore could not be put to use for want of approach road and 19 bridge works in which Rs 32.51 crore were spent were held up for want of land. Two more bridge works in which Rs 2.55 crore were spent could not be completed for want of clearance by Forest Department to carry out work in Reserve Forest area and change in alignment to avoid land acquisition.
3.	Improvement to Manar – EB road km 0/0 – 5/0	Rs 0.41 crore	The work taken up in January 1999 was foreclosed in May 2001 after incurring an expenditure of Rs 40.60 lakh, for want of clearance from Forest Department for laying the road for a length of 1.30 km in Reserve Forest area.
4.	Construction of ROB at km 26/1-2 between Chromepet and Tambaram Sanatorium	Rs 0.75 crore	The DE, Project-I Division paid Rs 75 lakh to TWAD Board in March 2001 to shift water main in the alignment of ROB. As per the instruction of CE(H) in December 2001, the alignment was changed to avoid shifting of water main. The amount paid was not got refunded as of March 2002. Thus, the amount was locked up due to poor departmental investigation.
5.	Improvement to Pudur – Valasathurai road Km 4/0 – 7/0	Rs 0.13 crore	The work sanctioned in December 2000 was held up after spending Rs 12.88 lakh as a portion of the road lies in Forest area and requiring permission from the Forest Department.
6.	Formation of link road connecting km 2/6 of Tharamani link road to join at km 15/2 of Chennai Mahabalipuram road	Rs 2.02 crore	The work was proposed to be taken up utilising the land already acquired for Veeranam Project. However, due to encroachment and non-acquisition of additional land required for forming the four lane road, Rs 2.02 crore spent on partial execution resulted in blocking of funds.
Total		Rs 76.51 crore	

Appendix XXIII

(Reference: paragraph 4.1.6.1 (ii); page 100)

Unnecessary/wasteful expenditure due to wrong selection of works

Name of work	Expenditure incurred (Rupees in crore)	Remarks
1. Improvement to Kurangani to Top Station road km 0/0 – 3/0	0.75	The work was taken up to provide road connectivity to Top Station from Kurangani. The distance involved was 22 km of which 19 km lie in Reserve Forest area. The nearest village from Kurangani is located at 4 km. Therefore, forming 3 km of road would not achieve any purpose. The DE stated that forming 22 km road would involve huge amount which would not be sanctioned by Government.
2. 34 road works in 8 Divisions under Rural Roads Programme	3.75	The scheme stipulated that the minimum road length to be improved should be 1.6 km and the villages proposed to be covered should not have connectivity to all season roads. However, road lengths varying from 0.8 km to 1.4 km were improved at a cost of Rs 3.33 crore in 7 divisions covering 32 works and roads to 2 villages connected by all season roads were improved in 2 divisions at a cost of Rs 0.42 crore..
3. Improvement to the road from km 49/6 of K.V.Kottah road to Byreddipalli km 0/0 – 8/0	1.01	Based on the request from Government of Andhra Pradesh to connect Pernampat in Tamil Nadu to Byreddipalli in Andhra Pradesh, it was proposed to improve 8 km length road in Tamil Nadu portion. It was, however, seen that the total length of road upto Andhra Pradesh border was 12 km and hence improving 8 km without any wayside villages was not justified.
4. Improvement to Adalur Solaikadu road from km 0/0 – 4/7	0.35	In spite of public objection that Solaikadu Village if connected to Pandrimalai would be more beneficial than it is connected from Adalur, the work of Adalur to Solaikadu was taken up in December 2001 for a length of 4.2 km out of 4.7 km and Rs 35.30 lakh was spent till March 2002. It was, however, seen that another road connecting Solaikadu with Pandrimalai was also sanctioned in October 2001 at a cost of Rs 3 crore and tenders are under finalisation (May 2002). As the Rural Roads Programme did not contemplate connectivity from more than one place, the expenditure incurred was not justified.
Total	5.86	

Appendix XXIV

(Reference: paragraph 4.1.6.2 (i); page 101)

Avoidable expenditure due to defective design

Sl. No	Name of Bridge	Length of existing bridge/ causeway	Effective Linear waterway calculated by consultant	Effective linear waterway adopted by the consultant	Length of Bridge actually constructed	Length of Bridge to be constructed	Extra cost	Reasons given by consultant for excess length	Remarks of Audit
			(m)	(m)	(m)	(m)	(Rs)		
1.	Reconstruction of a high level bridge across coom river at km 4/6 of Poonamallee-Avadi Road	91.50	68.992	90	117.43	95.73	24,54,471	The LWW of existing Bridge of 64m was increased based on site and Maximum Flood Level (MFL) conditions.	The reason given by the consultant that the length of existing bridge is inadequate was not factually correct as it has been mentioned in the introduction that the new bridge is required because the width of the existing bridge is only 5.5m, it has no footpath and it could not carry the present day traffic. As such there is no deficiency in the existing bridge. Considering the ELW of 68.992, the length of bridge would be 95.73 m only.
2.	Construction of a high level bridge across Koshathalayar River at km 18/6 of Korattur- Thinnanur Periapalayam Road	200	123.491	225	245.76	200.00	62,10,490	ELW was increased due to site conditions and length of bridge required for MFL condition after discussions with officials of Highways Department	As the length of the existing causeway is 200m, and the length of the bridge based on the ELW 123.491m was 144.251m, the length of the new bridge could be provided as 200m.
3.	Reconstruction of a high level bridge across Kulavai Eri Surplus River at km 29/8 of Sadras-Surappan Road	49.20	42.233	66.00	72.210	56.415	31,61,280	The ELW is increased based on site and MFL conditions at various cross sections. The LWW of existing Bridge is inadequate.	The length of the existing bridge is only 49.2m and the length of the bridge arrived at based on ELW 43.233m is 56.415m. Adoption of higher ELW by consultant has no basis.
4.	Reconstruction of bridge at km 4/10 to Pudukottai-Embal Road	22.2	26.23	29.60	38.14	30.00	10,52,818	The consultant recommended higher ELW based on span width considered for the new bridge. However, the contractors' design was for the length of 38.14 m.	The existing bridge has 22.2m length and the new bridge was proposed to be constructed, as the road width of the existing bridge was 3m only and cracks have developed in piers, abutment and arch portions. As such, the new construction was not taken up for any hydraulic deficiency in the existing bridge. Hence the length of the new bridge should have been 30m based on ELW of 26.23m.
5.	Reconstruction of high level bridge at km 169/8-10 of Chennai – Kumbakonam Thanjavur Road	Sub-mersible bridge	583.00	630.00	705.64	662.5	33,54,584	The consultant considered the ELW of 599.19 m of another bridge at 200m upstream and recommended ELW of 630m. Based on this, the length of the bridge was arrived at 705.64m.	Based on the ELW of 599.19m considered by the consultant, the length of the bridge worked out to be 662.5m. The increase in ELW by the consultant has no basis.

Sl. No	Name of Bridge	Length of existing bridge/ causeway	Effective Linear waterway calculated by consultant	Effective linear waterway adopted by the consultant	Length of Bridge actually constructed	Length of Bridge to be constructed	Extra cost	Reasons given by consultant for excess length	Remarks of Audit
			(m)	(m)	(m)	(m)	(Rs)		
6.	Reconstruction of Bridge at km 14/6 of Srivaikundam-Pudukottai Road	11.2	10.41	15.20	16.86 (single span)	11.2	7,84,941	The ELW is increased as the bed width varies from 12 to 17m.	The bed width of the existing channel was 11.2m. As the bridge is narrow and in weak condition with cracks, a new bridge with standard width and loading requirement to cope with present vehicular traffic was proposed. Besides, the channel is under the control of PWD and hence higher discharge was not possible. Hence, the length of the new bridge should be 11.2m only.
7.	Reconstruction of Bridge at km 114/2 of Perambalur-Mana Madurai Road	70.40	60.31	69.0	78.04	71.6	7,11,691	The existing bridge has a LWW of 64.4 m. Hence increased ELW is provided.	Even after adopting the LWW of 64.4 m of existing bridge, the length of bridge to be provided would come to 71.6m only.
Total							1,77,30,275		

Appendix XXV

(Reference: paragraph 4.1.6.2 (ii); page 101)

Avoidable expenditure/liability due to adoption of higher specifications

Sl. No.	Name of work	Amount involved (Rupees in lakh)	Remarks
1 (a)	Widening and strengthening of Ramanathapuram – Melur road km 51/6 – 61/0	44.38	Though the departmental investigation and test results of Highways Research Station indicated that the existing road did not require strengthening by provision of an additional layer and only levelling course with surfacing would suffice, the CE(H), however, provided an additional layer of 50mm thick Bituminous Macadam (BM) besides profile corrective course and surfacing with semi-dense bituminous carpet (SDBC) on the existing carriage way. The avoidable liability on BM worked out to Rs 44.38 lakh. Similarly, for second work, an additional layer of Dense-Bituminous Macadam was provided without requirement, involving additional liability of Rs 37.43 lakh.
(b)	Widening and strengthening of Thanjavur – Sayalkudi road km 135/8 – 147/6 and km 159/0 – 164/6	37.43	
2 (a)	Special Repairs to riding quality of Sarugani – Devakottai road km 8/0 – 13/0	22.37	In respect of these works, there was an unnecessary provision of 50mm thick BM resulting in avoidable expenditure of Rs 40.13 lakh. The DE(H), Sivaganga contended that the BM layer is required for surfacing the road with SDBC. This contention was not tenable as surfacing can be done on the profile correction course itself with SDBC.
(b)	Special Repairs to Perambalur – Manamadurai road km 197/650 – 198/650 and km 199/4 – 200/4	17.76	
3.	Widening and strengthening of Rajapalayam – Sankarankovil road km 15/410 – 19/005 and km 23/220 – 25/340	154.00	The CE wrongly arrived at the projected traffic intensity for the purpose of designing the thickness of various layers required for the existing road and for the widening portion. Consequently, the BM layer of 70-75mm thickness on the existing road and 25 - 105mm thickness of various layers in the widening portion are found excess resulting in extra liability of Rs 154 lakh.
4.	Improvements of State roads in and around Tiruppur Town comprising 7 packages	81.52	While arriving at the required thickness of various layers, the CE failed to consider the SDBC of 25mm thickness and its equivalency factor with reference to granular layer. This resulted in provision of excess thickness of various layers involving an extra expenditure of Rs 81.52 lakh.
5.	Construction of link road connecting Salai Road and Karur ByPass road	16.01	Contrary to the guidelines issued by GOI in May 1989 that paved shoulders should be constructed to a width of 1.5 metres and its texture should be different from that of the main carriageway, the CE laid paved shoulders for a width of 2 metres adopting the composition of the main carriageway. This involved extra expenditure of Rs 16.01 lakh.
6.	Improvements to Radial roads in and around Chennai city – 6 road works	128.57	IRC guidelines provides for soil cushioning only when the California Bearing Ratio (CBR) value of sub-soil is less than 2 per cent. However, the department has provided soil cushion of 500 mm even for cases where CBR ranged between 3 to 8 per cent. This involved extra expenditure of Rs 89.39 lakh and liability of Rs 39.18 lakh.
Total		502.04	

Appendix XXVI
(Reference: paragraph 4.1.6.4.1 (ii); page 104)

Overpayment due to making payment in excess of prescribed agreement value

Sl. No	Items of expenditure	On items not requiring proof of expenditure Phase I (local currency)			Phase I A (local currency)			Phase IA (Foreign currency) in Australian dollar		
		Amount admissible as per agreement	Amount actually paid	Excess payment	Amount admissible as per agreement	Amount actually paid	Excess payment	Amount admissible as per agreement	Amount actually paid	Excess payment
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	AUD	AUD	AUD
1.	Per diem rates for subsistence allowance (Chennai) for foreign short term personnel	30,45,000	56,68,000	26,23,000						
2.	Reproduction of report and other material	1,50,000	1,82,500	32,500	1,20,000	1,34,000	14,000			
3.	International and local communications	8,00,000	9,73,333	1,73,333	5,04,000	5,67,800	63,800			
4.	Office supplies	3,50,000	4,25,833	75,833	2,20,500	2,46,225	25,725			
5.	Project administration staff	4,80,000	7,29,800	2,49,800	6,30,000	7,03,500	73,500			
6.	Administration cost-Delhi	2,40,000	3,64,900	1,24,900	1,89,000	2,11,050	22,050			
7.	Liaison cost	6,00,000	9,12,250	3,12,250	4,50,000	5,02,500	52,500			
8.	Taxi hire etc.,	1,00,000	1,21,667	21,667						
9.	Car rental	7,00,000	26,49,733	19,49,733	2,80,000	3,72,863	92,863			
10.	Truck rental	9,60,000	27,94,600	18,34,600	3,60,000	6,58,000	2,98,000			
11.	Materials testing and investigation	35,05,850	39,79,870	4,74,020						
12.	Field survey	94,50,000	1,06,92,566	12,42,566						
13.	Per diem rate for subsistence allowance for foreign short term personnel located in Tamil Nadu staying overnight				2,05,000	2,46,656	41,656			
14.	Per diem rate for subsistence allowance for Indian personnel whose work base is Delhi				14,11,680	22,28,240	8,16,560			
15.	Sedan (9 Nos) direct and operating cost				10,30,050	12,36,060	2,06,010			
16.	Per diem allowance for individual outside India							6,026	6,288	262
17.	Air transport for dependants							9,450	12,600	3,150
18.	Excess baggage							1,575	2,100	525
19.	Storage of personal effect in Australia							3,465	3,996	531
20.	Accommodation allowance							34,650	39,944	5,294
21.	Home Accommodation							15,000	16,750	1,750
22.	International Communication							12,000	13,400	1,400
	1 AUD = Rs 26									12,912
					91,14,202			17,06,664		3,35,712
	Total excess payment	Phase I : Rs 91,14,202			Phase IA : Rs 20,42,376					

Appendix XXVII

(Reference: paragraph 4.1.6.5; page 105)

Maintenance expenditure during 1997-2002

(Rupees in crore)

Year	Component	State Highways		Major District Roads		Other District Roads		Total Actual expenditure under OR	PR FMA
		FMA	Actual	FMA	Actual	FMA	Actual		
1997-1998	OR Establishment	2.85	2.59	15.99	14.67	13.18	12.17	29.43	
	OR material	2.80	1.59	9.55	10.49	15.50	14.65	26.73	
	PR	21.29	36.43	82.88	20.99	62.76	58.51		166.93
	Total	25.94	40.61	108.42	46.15	91.44	85.33	56.16	
Percentage of OR material to total OR expenditure								48	
1998-1999	OR Establishment	3.60	3.67	23.34	24.55	25.30	25.32	53.54	
	OR material	2.41	2.48	10.00	11.13	20.64	21.74	35.35	
	PR	21.37	21.27	48.98	75.04	53.66	54.44		124.01
	Total	27.38	27.42	82.32	110.73	99.60	101.50	88.89	
Percentage of OR material to total OR expenditure								40	
1999-2000	OR Establishment	5.56	6.94	28.86	28.97	31.12	36.14	72.05	
	OR material	1.51	1.77	6.27	6.43	12.94	13.13	21.33	
	PR	13.38	13.23	28.93	24.60	44.61	44.78		86.92
	Total	20.45	21.94	64.06	60.00	88.67	94.05	93.38	
Percentage of OR material to total OR expenditure								23	
2000-2001	OR Establishment	9.60	8.63	29.55	26.72	48.01	45.47	80.82	
	OR material	1.51	3.82	6.27	10.24	12.94	17.39	31.45	
	PR	13.37	11.74	26.69	23.95	49.36	46.24		89.42
	Total	24.48	24.19	62.51	60.91	110.31	109.10	112.27	
Percentage of OR material to total OR Expenditure								28	
2001-2002	OR Establishment	8.16	8.19	25.12	25.77	40.81	43.62	77.58	
	OR material	1.35	1.77	5.60	3.92	11.55	7.05	12.74	
	PR	11.94	3.26	23.82	6.60	44.05	11.34		79.81
	Total	21.45	13.22	54.54	36.29	96.41	62.01	111.52	
Percentage of OR material to total OR Expenditure								11	
Grand Total		119.70	127.38	371.85	318.40	486.43	451.99		

PR: Periodical renewal.

OR: Ordinary repairs.

Appendix XXVIII

(Reference: paragraph 4.1.9; page 107)

Wing-wise employment of Manpower and Expenditure

Particulars	General	RR	Project I	Project II	Mechanical	NABARD	TNRSP	Design and Investigation	HRS	Total
Establishment										
No. of CE Office	1	1	1	1	1	1	1	1	1	9
No. of Circles	7	4	3	2	--	--	1	--	--	17
No of Divisions	33	15	6	9	3	-	1	9	1	77
Total No. of Sanctioned posts as of 1.4.2002	3508	1149	348	471	391	162	52	221	404	6706
Works Expenditure (Rupees in Crore)										
1997-1998	387.21	51.49	19.99	48.18	0.09	53.93	6.87		0.46	568.22
1998-1999	374.81	74.45	12.90	45.98	0.10	59.59	9.84		0.46	578.13
1999-2000	359.31	90.98	29.96	54.68	27.38	72.58	6.53		0.73	642.15
2000-2001	517.76	80.00	20.82	88.31	41.79	88.05	5.08		0.51	842.32
2001-2002	279.91	95.44	18.29	77.72	17.26	54.96	1.92		0.15	545.65
Total	1919.00	392.36	101.96	314.87	86.62[@]	329.11	30.24		2.31	3176.47
Establishment expenditure (Rupees in crore)										
1997-1998	26.68	8.22	2.51	3.58	1.49	--		1.16	2.70	46.34
1998-1999	35.60	11.04	3.63	3.83	2.14	1.41	0.52	1.58	3.66	63.41
1999-2000	39.31	11.90	4.13	4.09	2.27	2.06	0.77	1.63	3.85	70.01
2000-2001	38.73	11.90	4.17	4.42	2.43	2.33	0.81	1.58	3.84	70.21
2001-2002	37.35	12.05	4.12	4.52	2.67	2.17	0.77	1.66	3.71	69.02
Total	177.67	55.11	18.56	20.44	11.00	7.97	2.87	7.61	17.76	318.99

[@] works expenditure relates to Radial Roads

Appendix XXIX

(Reference: paragraph 4.7; page 118)

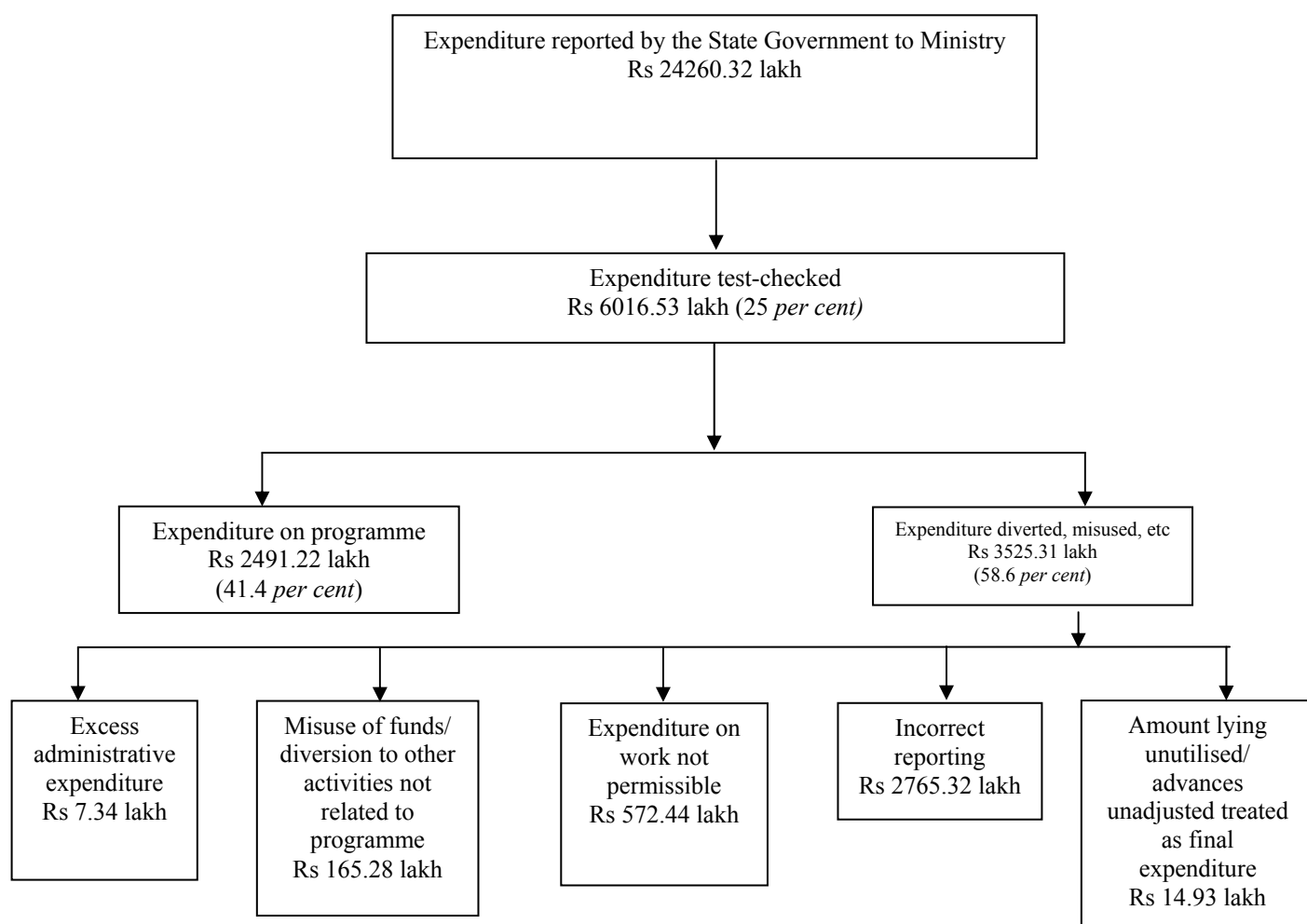
Statement showing additional quantity executed at higher cost

Sl. No.	Description of work	Quantity executed in excess of 25 per cent of the agreement quantity (cu. m.)	Revised rate per cu.m./ quintal allowed by the Department	Rate per cu.m./ quintal as per agreement		Extra expenditure
				(in Rupees)		
1.	Earthwork in soft disintegrated rock	3505	109.30	70.00		1,37,746
2.	Quarrying and Blasting of hard rock	19983	225.00	145.00		15,98,640
3.	Removing hard rock by wedging and chizelling	3768	346.75	250.00		3,64,554
4.	Providing cement concrete M.15 grade using 20 mm jelly (for low pocket filling)	4536	1841.80	1,750.00		4,16,405
Total						25,17,345

Appendix XXX

(Reference: paragraph 5.1.5.2; page 126)

Finance tree on SGSY



Appendix XXXI

(Reference: paragraph 5.1.5.2.2 (b); page 127)

Details of excess reporting

Under disbursement of subsidy

Name of the District	Individuals							
	Reported (As per progress reports)		Subsidy released to banks		Actual disbursement**		Excess reported	
	No.	Amount (Rs in lakh)	No.	Amount (Rs in lakh)	No.	Amount (Rs in lakh)	No.	Amount (Rs in lakh)
Coimbatore	841	62.00	NA	NA	77	3.54	764	58.46
Cuddalore (upto December 2001)	1802	122.39	1748	118.25	1542	104.72	260	17.67
Madurai	855	42.21	306	25.94	306	25.94	549	16.27
Tiruvannamalai	1864	103.22	NA	NA	770	52.69	1094	50.53
Total	5362	329.82	2054	144.19	2695	186.89	2667	142.93

** Based on details furnished by the blocks.

NA Not available

Name of the District	SHGs							
	Reported (As per progress reports)		Subsidy released to banks		Actual disbursement**		Excess reported	
	No.	Amount (Rs in lakh)	No.	Amount (Rs in lakh)	No.	Amount (Rs in lakh)	No.	Amount (Rs in lakh)
Coimbatore	499	509.93	NA	NA	116	62.53	383	447.40
Cuddalore (upto December 2001)	249	265.00	213	227.76	147	150.42	102	114.58
Dharmapuri	554	654.05	458	409.96	266	273.22	288	380.83
Kancheepuram	404	494.64	255	223.77	104	100.76	300	393.88
Madurai	433	445.93	243	198.75	243	194.17	190	251.76
Tiruvannamalai (upto October 2001)	334	374.38	176	187.78	70	70.74	264	303.64
Total	2473	2743.93	1345	1248.02	946	851.84	1527	1892.09

** Based on details furnished by the blocks.

NA Not available

Total subsidy reported in excess

2035.02

Abstract showing excess of reported figures of subsidy disbursed over the amount actually released to banks/executing agencies

(Rupees in lakh)

	Amount of subsidy reported (as per progress report)	Subsidy released to Banks	Excess
Individuals			
Cuddalore (upto December 2001)	122.39	118.25	4.14
Madurai	42.21	25.94	16.27
SHGs			
Cuddalore (upto December 2001)	265.00	227.76	37.24
Dharmapuri	654.05	409.96	244.09
Kancheepuram	494.64	223.77	270.87
Madurai	445.93	198.75	247.18
Tiruvannamalai (upto October 2001)	374.38	187.78	186.60
Total			1006.39

Under Infrastructure and Training

(Rupees in lakh)

Name of the District	Infrastructure			Training		
	Reported	Actual release	Excess Reported	Reported	Actual release	Excess Reported
Coimbatore	228.70	115.70	113.00	112.92	59.99	52.93
Cuddalore (upto January 2002)	187.13	62.01	125.12	50.23	17.52	32.71
Dharmapuri	193.89	158.32	35.57	129.58	20.94	108.64
Kancheepuram	173.80	87.64	86.16	65.92	47.30	18.62
Madurai	194.48	120.10	74.38	79.38	73.96	5.42
Tiruvannamalai	*	*	*	86.40	8.55	77.85
Total	978.00	543.77	434.23	524.43	228.26	296.17

* Details not furnished

Appendix XXXII

(Reference: paragraph 5.2.1; page 139)

Objectives and funding pattern of Rural Housing Schemes

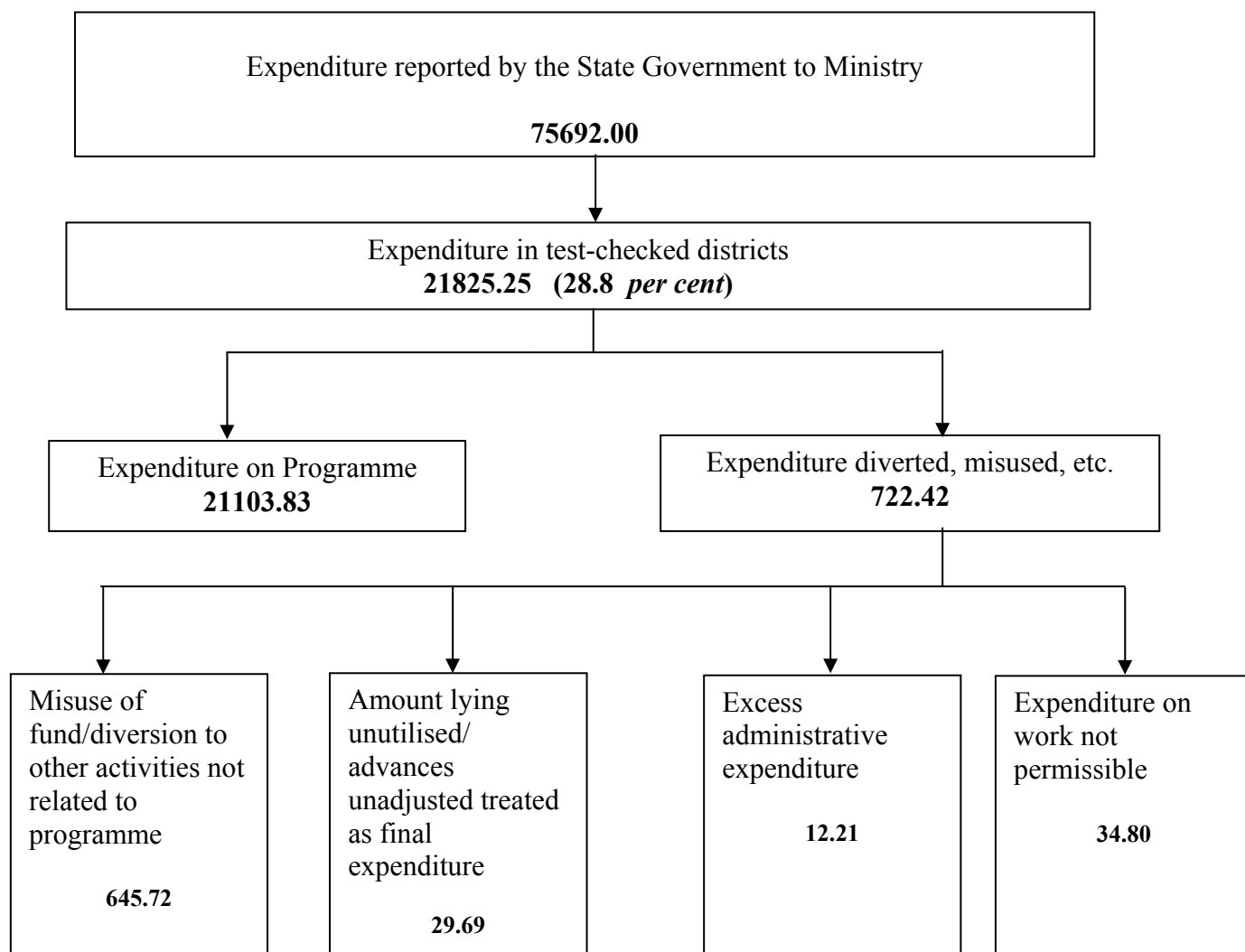
	Name of the scheme	Objective	Funding pattern
1	Indira Awaas Yojana (IAY)	Providing assistance to Below Poverty Line (BPL) rural households belonging primarily to the Schedule Castes/ Schedule Tribes and freed bonded labourer categories. From the year 1993-94, a maximum of 40 per cent of the IAY allocation can be utilised for dwelling units for non- SC/ST BPL rural households. From 1995-96, IAY has been extended to widows of next of kin of defence personnel and para-military forces killed in action irrespective of income criteria. Financial assistance for upgradation of kutcha houses to semi-pucca/pucca, houses was introduced in April 1999.	Allocation of funds under IAY to the State/Union Territory is made based on poverty ratios as approved by the Planning Commission and rural housing shortage figures drawn from census 1991. Both parameters are given equal weightage. Expenditure under IAY is shared between Centre and State in the ratio 80:20 upto March 1999. From 1 April 1999, the ratio has been changed to 75:25.
2.	Credit-cum-subsidy scheme for Rural Housing	This is a part-credit and part-subsidy scheme targeted at rural families having an annual income upto Rs 32,000	Subsidy is restricted to Rs 10,000 per household. The maximum loan amount that can be availed is Rs 40,000. The subsidy portion is to be shared by the Centre and the State in 75:25 ratio.
3.	Samagra Awaas Yojana	This scheme has been introduced to provide convergence of activities like construction of rural houses, sanitation, water supply with special emphasis on technology transfer, human resources development and habitat improvement with people's participation. Two blocks have been selected in Tamil Nadu.	A Special Central assistance of Rs 25 lakh is provided to each block for undertaking overall habitat development (Rs 20 lakh) and Information, Education and Communication (IEC) work (Rs 5 lakh).
4.	Setting up of Rural Building Centres (RBCs)	Technology transfer and information dissemination, skill upgradation through training and production of cost effective and environment-friendly materials components.	One time grant of Rs 15 lakh from GOI which is released in 3 instalments
5.	Pradhan Mantri Gramodaya Yojana (Gramin Awaas)	To achieve the objective of assisting the other Rural Housing schemes in the healthy development of the rural habitat.	GOI funds the scheme by way of loan/grant to State Government.
6.	Innovative stream for Rural Housing and Habitat Development	To promote and propagate the innovative technologies, materials, methods, designs etc. for cost-effective and environment friendly rural housing and habitat development.	A maximum assistance of Rs 50 lakh is provided to Government organisation and Rs 20 lakh to voluntary organisation for approved projects.

Appendix XXXIII

(Reference: paragraph 5.2.4.2; page 140)

Finance Tree– Indira Awaas Yojana

(Rupees in lakh)



Appendix XXXIV
(Reference: paragraph 5.2.5.1; page 143)

District-wise details of number of houses constructed under IAY

Sl. No.	Name of district	Number of houses allocated to each district by DRD (1997-2002) under IAY	Number of houses constructed					Total	Number of BPL families (as per 1991 census)	Percentage of houses constructed to total number of BPL families (IAY)
			1997-98	1998-99	1999-2000	2000-2001	2001-2002			
1.	Tiruvallur	8051	2997	5217	1696	900	787	11,597	1,15,673	10.0
2.	Kancheepuram	9088	2149	4733	2343	1511	1445	12,181	1,12,235	10.9
3.	Cuddalore	9972	3315	6801	1834	1243	293	13,486	1,17,156	11.5
4.	Villupuram	12884	1596	4294	7568	1478	1835	16,771	1,99,083	8.4
5.	Vellore	9481	4261	3746	1964	1777	1432	13,180	1,84,838	7.1
6.	Tiruvannamalai	8944	2930	3373	2271	1314	1289	11,177	1,38,094	8.1
7.	Salem	6695	3629	2456	1244	1133	1167	9629	1,38,052	7.0
8.	Namakkal	4587	2098	2196	1350	478	516	6638	73,866	9.0
9.	Dharmapuri	6685	2731	2268	1377	1219	1037	8632	1,70,834	5.0
10.	Erode	7629	2937	1731	1020	2159	2291	10,138	1,19,499	8.5
11.	Coimbatore	6976	3505	2021	1127	1534	1515	9702	1,84,854	5.2
12.	Nilgiris	2533	482	945	197	761	651	3036	35,255	8.6
13.	Thanjavur	7392	2792	2389	1163	1682	1234	9260	1,34,065	6.9
14.	Nagapattinam	6517	2062	3847	1263	750	492	8414	1,38,463	6.1
15.	Tiruvarur	5626	1705	2562	1561	669	532	7029	1,22,954	5.7
16.	Tiruchirappalli	4388	1203	2427	993	1590	499	6712	1,15,443	5.8
17.	Karur	2302	962	820	641	351	313	3087	62,093	5.0

Sl. No.	Name of district	Number of houses allocated to each district by DRD (1997-2002) under IAY	Number of houses constructed (IAY)					Number of BPL families (as per 1991 census)	Percentage of houses constructed to total number of BPL families (IAY)	
			1997-98	1998-99	1999-2000	2000-2001	2001-2002			Total
18.	Perambalur	4323	2278	1226	1217	905	572	6198	81,162	7.6
19.	Pudukottai	4891	1183	1861	900	1388	1077	6409	96,733	6.6
20.	Madurai	4958	2101	1443	870	976	955	6345	87,631	7.2
21.	Theni	2109	871	1022	447	216	163	2719	41,309	6.6
22.	Dindigul	6588	843	3141	1076	1425	435	6920	99,895	6.9
23.	Ramanathapuram	5948	866	929	1604	2147	2051	7597	72,326	10.5
24.	Virudhunagar	4282	1219	1965	972	1057	623	5836	92,468	6.3
25.	Sivaganga	3895	772	1313	573	1203	1303	5164	80,277	6.4
26.	Tirunelveli	5965	3049	1332	1513	1133	870	7897	1,51,370	5.2
27.	Tuticorin	4693	663	1903	1042	1370	1335	6313	94,226	6.7
28.	Kanyakumari	2922	631	246	94	1575	1572	4118	86,258	4.8
	Total	1,70,323	55,830	68,207	39,920	33,944	28,284	2,26,185	31,46,112	7.2

Appendix XXXV

(Reference: paragraph 5.3; page 149)

Details of Audit entrusted by Government

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

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

Appendix XXXVI

(Reference: paragraph 5.5; page 151)

Interest calculation

- First Instalment - Rs 1.35 crore drawn on 31.3.1999
 Second Instalment - Rs 1.35 crore drawn on 10.12.1999
 Rate of Interest - 14 *per cent* till December 2001
 13.5 *per cent* from January 2002

Period	Principal repaid Rs	Balance loan Rs	Interest paid Rs
1.4.1999 to 30.6.1999	-	1,35,00,000	4,72,500
1.7.1999 to 30.9.1999	-	1,35,00,000	4,72,500
1.10.1999 to 10.12.1999	-	1,35,00,000	3,67,644
11.12.1999 to 31.3.2000	4,50,000	2,65,50,000	11,62,479
1.4.2000 to 30.6.2000	4,50,000	2,61,00,000	9,29,250
1.7.2000 to 30.9.2000	4,50,000	2,56,50,000	9,13,500
1.10.2000 to 31.12.2000	4,50,000	2,52,00,000	8,97,750
1.1.2001 to 31.3.2001	4,50,000	2,47,50,000	8,82,000
1.4.2001 to 23.5.2001	9,00,000	2,38,50,000	5,03,137
24.5.2001 to 31.12.2001	4,50,000	2,34,00,000	20,17,122
1.1.2002 to 31.3.2002	4,50,000	2,29,50,000	7,89,750
1.4.2002 to 30.6.2002	4,50,000	2,25,00,000	7,74,563
			1,01,82,195 (A)

Interest earned

From 1.4.1999 to 30.6.2002 on Rs 1.35 crore at 6 <i>per cent</i> * (I instalment)	-	Rs 26,32,500
From 11.12.1999 to 30.6.2002 on Rs 1.35 crore at 6 <i>per cent</i> * (II instalment)	-	Rs 20,70,000
		Rs 47,02,500 (B)
Avoidable payment of interest (A – B)	=	Rs 54,79,695

* **Maximum rate of return on investment adopted**

Appendix XXXVII

(Reference: paragraph 6.1; page 170)

Details showing department-wise position of arrears in preparation of *pro forma* accounts

Serial Number	Department	Number of undertakings under the department	Name of undertaking	Year from which accounts are due	Investment as per last accounts (Rupees in crore)	Remarks
1	Agriculture	2	Government Agricultural Engineering Workshop, Chennai	1999-2000	4.54	Replies for comments on the <i>pro forma</i> accounts for the year 1997-98 have not been received in complete shape. Replies to the audit comments in respect of 1998-99 accounts issued in March 2001 still awaited (June 2002).
2			Scheme for Purchase and Distribution of Chemical Fertilisers, Chennai	1980-81	4.46	The Scheme was discontinued in 1978. The State Government's proposal for dispensing with the preparation of <i>pro forma</i> accounts from the year 1980-81 onwards was accepted (September 2000) by Audit. Government issued (March 2002) orders communicating the decision
3	Animal Husbandry and Fisheries	2	Chank Fisheries, Tuticorin	2001-02	1.17	Accounts awaited.
4			Chank Fisheries, Ramanathapuram	1997-98 to 2001-02	1.31	Accounts awaited.

Appendix XXXVIII

(Reference: paragraph 6.1; page 170)

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

(Rupees in lakh)

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