

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

(Rupees in crore)

	1998-99	1999-2000	2000-2001	2001-2002	2002-2003	Average
Part A. Receipts						
1. Revenue Receipts	14261 (43)	16328 (41)	18317 (41)	18818 (42)	20837 (36)	17712
(i) Tax Revenue	9625 (67)	10919 (67)	12282 (67)	13010 (69)	14342 (69)	12036
Taxes on Agricultural Income	39	18	5	2	2	13
Taxes on Sales, Trade, etc	6113	7024	8197 (67)	8386 (65)	9590 (67)	7862
State Excise	1710	1834	1869 (15)	2058 (16)	2114 (15)	1917
Taxes on vehicles	518	578	590 (5)	648 (5)	746 (5)	616
Stamps and Registration fees	673	818	910 (7)	1138 (9)	1079 (8)	924
Land Revenue	28	47	56 (1)	50	8	38
Taxes on goods and passengers	183	223	242 (2)	283 (2)	489 (3)	284
Other Taxes	361	377	413 (3)	445 (3)	314 (2)	382
(ii) Non Tax Revenue	1157	1357	1711 (9)	1557 (8)	1861 (9)	1529
(iii) State's share of Union taxes and duties	2409	2667	2784 (15)	2870 (15)	3047 (15)	2755
(iv) Grants in aid from Government of India	1070	1385	1540 (8)	1381 (8)	1587 (7)	1393
2. Miscellaneous Capital Receipts	--	--	--	--	--	--
3. Recoveries of Loans and Advances	323	314	359	324 (1)	433 (1)	351
4. Total Revenue and Non debt capital receipts (1+2+3)	14584	16642	18676	19142	21270	18063
5. Public Debt Receipts	2678 (8)	3711 (9)	4731 (11)	4522 (10)	9396 (16)	5008
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1044	1288	4665	3609	7347	3591
Net transactions under Ways and Means Advances and Overdrafts	--	412	--	--	1129	308
Loans and Advances from Government of India	1634	2011	66	913	920	1109
6. Total Receipts in the Consolidated Fund (3+4+5)	17262	20353	23407	23664	30666	23070
7. Contingency Fund Receipts	--	--	--	1	--	--
8. Public Account Receipts	15791	19545	21286	21209 (47)	27156	20998
9. Total Receipts of the State (6+7+8)	33053	39898	44693	44874	57822	44068
Part B. Expenditure/Disbursement						
10. Revenue Expenditure	17698 (94)	20728 (97)	21753 (93)	21557 (90)	25688 (92)	21485
Plan	2431	2341	2336 (11)	2427 (11)	2973 (12)	2502
Non Plan	15267	18387	19417 (89)	19130 (89)	22715 (88)	18983
General Services (including interest payments)	5880	7743	8354	8921	9895	8158
Social Services	7101	7644	7792	7677	7974	7638
Economic Services	3682	4316	4628	4242	6262	4626
Grants-in-aid and contributions	1035	1025	979	717	1557	1063
11. Capital Expenditure	1153 (6)	645 (3)	1547 (7)	1778 (8)	1628 (6)	1350
Plan	1199	1447	1867	1659 (93)	1498 (92)	1534
Non Plan	(-) 46	(-) 802 [#]	(-) 320 [#]	119 (7)	130 (8)	(-) 184
General Services	114	156	152	151	174	149
Social Services	228	270	634	666	616	483
Economic Services	811	219	761	961	838	718
12. Disbursement of Loans and Advances	510	651	453	547 (2)	696 (2)	571
13. Total (10+11+12)	19361	22024	23753	23882	28012	23406
14. Repayments of Public Debt	519 (2)	603 (2)	855(2)	1076(2)	2144 (4)	1040
Internal Debt (excluding Ways and Means Advances and Overdrafts)	110	132	163	346	537	258
Net transactions under Ways and Means Advances and Overdraft	--	--	170	140	--	62
Loans and Advances from Government of India	409	471	522	590	1607	720
15. Appropriation to Contingency Fund	--	--	--	--	--	--
16. Total disbursement out of Consolidated Fund (13+14+15)	19880	22627	24608	24958	30156	24446
17. Contingency Fund disbursements	--	--	1	--	--	--
18. Public Account disbursements	14201	17213	19944	20059	27578	19799
19. Total disbursement by the State (16+17+18)	34081	39840	44553	45017	57734	44245
Part C. Deficits						
20. Revenue Deficit (1-10)	3437	4400	3436	2739	4851	3773
21. Fiscal Deficit (4-13)	4777	5382	5077	4740	6742	5344
22. Primary Deficit (21-23)	2655	2671	1953	1227	2609	2223
Part D. Other data						
23. Interest Payments (included in revenue expenditure)	2122	2711	3124	3513	4133	3121
24. Arrears of Revenue (Percentage of Tax and non-tax Revenue Receipts)	6325(59)	8664(71)	8707 (62)	9171(63)	9424 (58)	8458
25. Financial Assistance to local bodies etc.,	3767	4221	3970	2977	5988	4185
26. Ways and Means Advances/Overdraft availed (days)						
Ways and Means Advances availed (days)	742(38)	3761(202)	5152 (219)	4855 (206)	8624 (284)	4627
Overdraft availed (days)	..	1486(55)	1713 (76)	4110 (148)	1911 (71)	1844
27. Interest on Ways and Means Advances/Overdraft	@	8	16	27	24	15
28. Gross State Domestic Product (GSDP)	119063	127438	137305	148585	153729	137224
29 Outstanding Fiscal liabilities (year end)	23058	28430	33421	37933	43915	33351
30. Outstanding guarantees (year end) (including interest)	6151	5654	6780	8570	8677	7166
31. Maximum amount guaranteed (year end)	11559	10223	11027	14695	16353	12771
32. Number of incomplete projects	17	16	20	59	45	31
33. Capital blocked in incomplete projects	215	215	304	824	373	386

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

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

@ not debited to account during 1998-99

(b) List of rates/terms used in the Chapter I and basis for their calculation

Terms	Basis for calculation
Buoyancy of a parameter	Rate of Growth of the parameter / GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	Rate of Growth of the parameter (X) / Rate of Growth of the parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Trend / Average rate of growth over a period of five years	$(\text{LOGEST} (\text{Amount of 1997-98} : \text{Amount of 2002-2003}) - 1) * 100$
Average ratio of one parameter to another over five years	Average of parameter (x) over five years / Average of parameter (y) over five years
Development Expenditure	Social Services + Economic Services+ grants in aid
Weighted Interest Rate (Average interest paid by the State)	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Weighted Interest rates
Interest received as <i>per cent</i> to Loans Advanced	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Expenditure-- Revenue Receipt
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances given – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest Payments

Appendix II

(Reference: paragraph 1.7.7; page 13)

Cases of misappropriation pending action as on 30 June 2003

(i) *Departmentwise analysis*

(Rupees in lakh)

Sl. No.	Department	Number of cases	Amount
1.	Agriculture	38	215.18
2.	Animal Husbandry and Fisheries	1	87.85
3.	Commercial Taxes and Religious Endowments	8	100.96
4.	Co-operation, Food and Consumer Protection	1	0.14
5.	Education	24	22.44
6.	Environment and Forests	1	0.30
7.	Finance	7	6.97
8.	Handloom, Handicrafts, Textiles and Khadi	3	0.71
9.	Health and Family Welfare	29	35.51
10.	Home	3	7.45
11.	Labour and Employment	1	0.04
12.	Public	1	1.92
13.	Revenue	245	45.33
14.	Rural Development	11	12.19
15.	Social Welfare and Nutritious Meal Programme	6	0.62
16.	Transport	1	0.03
Total		380	537.64

(ii) *Yearwise analysis*

(Rupees in lakh)

Year	Number of cases	Amount
Upto 1996-97	321	127.49
1997-98	20	30.37
1998-99	13	10.32
1999-2000	7	13.72
2000-2001	3	99.92
2001-2002	5	88.78
2002-2003	11	167.04
Total	380	537.64

Appendix III

(Reference: paragraph 1.7.8; page 13)

Cases of shortages, etc., reported to Audit

(i) Departmentwise analysis

(Rupees in lakh)

Sl. No.	Department	Number of cases	Amount
1.	Agriculture	153	103.51
2.	Animal Husbandry and Fisheries	42	5.41
3.	Backward classes and Social Welfare	2	2.73
4.	Education	24	4.04
5.	Environment and Forests	7	8.61
6.	Finance	5	5.77
7.	Health and Family Welfare	25	21.17
8.	Home	1	..
9.	Labour and Employment	1	2.61
10.	Public	1	0.03
11.	Public Works	2780	1618.13
12.	Revenue	8	1.67
13.	Rural Development	10	7.76
14.	Transport	1	1.97
Total		3060	1783.41

(ii) Yearwise analysis

(Rupees in lakh)

Year	Number of cases	Amount
Upto 1996-97	134	133.17
1997-98	1960	640.44
1998-99	468	470.81
1999-2000	120	205.52
2000-2001	103	49.10
2001-2002	137	78.05
2002-2003	139	206.32
Total	3060	1783.41

Appendix IV

(Reference: paragraphs 1.8.1 and 1.8.2; page 13)

Summarised Financial Position of the Government of Tamil Nadu
as on 31 March 2003

(Rupees in crore)

As on 31.03.2002	Liabilities	As on 31.03.2003
14058.56	Internal Debt -	21997.64
6860.86	Market Loans bearing interest	8999.85
5.24	Market Loans not bearing interest	4.34
789.02	Loans from Life Insurance Corporation of India	958.88
6301.81	Loans from other Institutions	10803.52
101.63	Ways and Means Advances	651.42
--	Overdrafts from Reserve Bank of India	579.63
12251.91	Loans and Advances from Central Government -	11564.74
105.95	Pre 1984-85 Loans	85.90
3915.18	Non-Plan Loans	2839.53
8111.51	Loans for State Plan Schemes	8520.11
32.06	Loans for Central Plan Schemes	30.79
87.21	Loans for Centrally Sponsored Plan Schemes	88.41
150.00	Contingency Fund	150.00
6380.55	Small Savings, Provident Funds, etc.	6669.44
4059.90	Deposits	3092.81
1215.84	Reserve Funds	623.68
251.20	Remittance Balances	205.49
38367.96		44303.80
As on 31.03.2002	Assets	As on 31.03.2003
12588.67[@]	Gross Capital Outlay on Fixed Assets -	14216.21
	Investments in shares of Companies, Corporations, etc.	2992.74
	Other Capital Outlay	11223.47
4347.58	Loans and Advances -	4611.54
262.45	Loans for Power Projects	256.86
3530.81	Other Development Loans	3799.39
554.32	Loans to Government servants and Miscellaneous loans	555.29
33.33	Reserve Fund Investments	33.15
6.53	Advances	6.85
(-) 370.14	Suspense and Miscellaneous Balances	(-) 549.52
81.81	Cash -	169.35
119.28	Cash in Treasuries and Local Remittances	6.55
(-) 44.39	Deposits with Reserve Bank	155.69
1.13	Departmental Cash Balance	1.21
5.79	Permanent Advances	5.90
--	Cash Balance Investments	--
21681.75	Deficit on Government Account -	25816.22
2738.94	(i) Revenue Deficit of the current year	4850.96
(-) 40.68	(ii) Miscellaneous Deficit	(-) 714.92
18983.49	Accumulated deficit up to 31 March 2002	21680.18[@]
38369.53^A		44303.80

[@] Differs from the figures shown in the last years' Account due to proforma correction^A Difference between assets and liabilities on 31.03.2002 is due to proforma corrections as stated at [@]

Appendix V

(Reference: paragraph 1.8.9; page 14)

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

Sl.No.	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	1	Government Agricultural Engineering Workshop, Chennai	2001-02	7.38	Replies for the comments on the proforma 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 (August 2003). Replies to the audit comments issued in February/ March 2003 on the accounts for the year 1999-2000 and 2000-01 are still awaited (August 2003).
2.	Animal Husbandry and Fisheries	2	Chank Fisheries, Tuticorin	2001-02	1.17	Accounts awaited
3.			Chank Fisheries, Ramanathapuram	1997-98 to 2001-02	1.31	Accounts awaited

Appendix VI

(Reference: paragraph 1.8.9; page 14)

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(+)/ 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												
1.	Government Agricultural Engineering Workshop, Chennai	1952	2000-01	737.64	10.10	*	18.72	(-) 63.76	(-) 75.13	710.09	-	-	-
II.	Animal Husbandry and Fisheries												
2.	Chank Fisheries, Tuticorin	1909	2000-01	117.04	2.31	2.33	0.44	(-) 1.73	(-) 1.73	115.72	-	-	-
3.	Chank Fisheries, Ramanathapuram	1978	1996-97	130.67	0.27	0.66	-	(-) 10.21	(-) 24.90	117.92	-	-	-
			Total					(-) 101.76					

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

Appendix VII

(Reference: paragraph 1.9.7; pages 19 and 20)

A Details of Upgradation/Special Problem Grants received and expenditure incurred for the period 2000-03

(Rupees in crore)

Year	Amount of Grant				
	Recommended by EFC	Actually released by GOI	Budget provision made by State Government	Expenditure incurred by State Government	Kept by State Government without release to implementing department
2000-2001	101.30	36.28	0.19	0.15	36.13
2001-2002	50.65	71.02	35.43	25.31	81.84
2002-2003	50.65	30.25	106.36	99.32	12.77
Total	202.60*	137.55	141.98	124.78	12.77

* Remaining amount of Rs 49.26 crore has been proposed to be released during 2003-04.

B Breakup details of Upgradation and Special Problem Grants - Period 2000-03

(Rupees in crore)

Sl. No.	Grants recommended by EFC	Grants released by GOI	Expenditure as per accounts	Expenditure reported as incurred by the departments	
Upgradation grant -					
1.	District Administration	44.00	17.69	10.75	10.43
2.	Police Station Buildings	27.00	4.82	2.40	1.75
	Forensic Science Lab		0.34	0.14	0.49
	Equipment and Weapons for Police		3.71	2.31	0.97
	Grants for Women Police Personnel		3.09	1.03	4.31
3.	Prison Administration	8.00	3.22	5.01	4.28
4.	Fire Services	8.00	4.83	4.60	2.41
5.	Judicial Administration	14.12	11.52	5.26	2.11
6.	Fiscal Administration	20.00	20.00	8.37	3.83
7.	Health Services	21.00	12.67	13.17	8.26
8.	Elementary Education	13.00	5.23	9.55	2.35
9.	Computer training to School Children	12.47	12.47	12.47	12.47
10.	Public Libraries	6.80	6.80	6.85	6.80
11.	Augmentation of Traditional Water Sources	18.47	7.43	18.47	8.13
Special Problem grant -					
	Slum Improvement Works	49.00	19.71	19.00	13.50
Total		241.86**	133.53	119.38	82.09

** Apart from above Rs 10 crore was earmarked by EFC for Heritage Protection and a grant of Rs 4.02 crore was released by GOI towards this purpose upto March 2003. Though Rs 5.40 core was shown as expenditure in the accounts towards this purpose, no details were furnished by the department to Finance Department in respect of actual expenditure incurred and furnishing of utilisation certificates.

Appendix VIII

(Reference: paragraph 1.12.6; page 24)

Comparison of Budget Estimates *vis-à-vis* actuals for the year 2002-2003

(Rupees in crore)

	Budget Estimates	Actuals
Revenue Receipts (a) Tax Revenue		
Taxes on Sales, Trades etc.,	9071	9590
State Excise	2358	2114
Taxes on vehicles	701	746
Stamps and Registration fees	1285	1079
Taxes on Goods and Passengers	307	489
Other taxes	532	324
Total Tax Revenues	14254	14342
Revenue Receipts (b) Non-tax revenue and other receipts		
(a) Non-Tax Revenue	1461	1861
(b) Share of Central Taxes	3199	3048
(c) Grants-in-aid from GOI	1715	1587
Total Non-tax revenue and other receipts	6375	6495
(c) Revenue Expenditure		
Expenditure on Tax collection		
Collection of taxes on income and expenditure	1.95	1.62
Land Revenue	107.38	79.78
Stamps and Registration	76.07	71.85
State excise	23.37	23.15
Sales Tax	131.15	96.38
Taxes on vehicles	40.20	30.50
Other taxes and duties	9.24	7.57
Total of Expenditure on Tax collection	389.36	310.85
Other General Services		
Debt Services	3970.71	4133.41
State Legislature	11.98	12.61
Council of Ministers	3.66	3.04
Administration of Justice	171.40	149.60
Elections	17.71	23.16
General Administration	512.11	441.39
Police	1123.32	971.46
Jails	59.11	52.94
Stationery and Printing	56.96	56.26
Public Works	103.85	95.62
Pensions and other Retirement benefits	3175.55	3326.53
Others	307.04	318.04
Total of Other General Services	9513.40	9584.06
Total General Services	9902.76	9894.91
Social Services		
General Education	4843.93	3953.93
Technical Education	143.78	114.14
Medical and Public Health	1086.98	949.97
Family Welfare	236.06	237.91
Water Supply and Sanitation	220.51	216.30
Housing	30.76	61.73
Urban Development	192.87	165.50
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	495.96	505.13
Labour and Employment	124.61	114.62
Social Security and Welfare	614.98	626.60

(Rupees in crore)		
	Budget Estimates	Actuals
Nutrition	578.78	527.63
Relief on account of Natural Calamities	113.27	377.32
Others	142.73	123.27
Total	8825.22	7974.05
<i>Economic Services</i>		
Crop Husbandry	581.20	537.99
Soil and Water Conservation	85.48	49.25
Animal Husbandry	128.76	109.95
Fisheries	28.76	32.45
Forestry and Wild life	85.44	86.67
Agricultural Research and Education	100.96	98.90
Cooperation	243.56	157.61
Other Agricultural Programmes	34.53	31.97
Special Programme for Rural Development	37.34	28.03
Rural Employment	185.35	165.59
Other Rural Development Programmes	465.16	414.62
Hill Areas	18.10	15.74
Major and Medium Irrigation	310.08	403.27
Minor Irrigation	33.65	34.27
Command Area Development	48.98	45.97
Power	2063.14	2001.16
Industry and Minerals	223.12	300.30
Roads and Bridges	304.26	366.20
Civil Supplies	1271.16	1268.84
Others	122.00	112.84
Total	6371.02	6261.62
Grants-in-aid and contributions	1762.53	1557.12
Total Revenue Expenditure	26861.53	25687.70
(d) Capital Expenditure		
General Services	244	174
Social Services	718	616
Economic Services	1244	838
Total Capital Expenditure	2206	1628
(e) Loans and Advances		
Loans and Advances by State Government - Loans disbursed	671	697
Loans recovered	215	433
Net	456	264
(f) Public Debt		
Internal Debt raised	12425	17883
Internal Debt repaid	6948	9944
Net	5477	7939
Loans and Advances from GOI -		
Received	1273	920
Repaid	644	1607
Net	629	(-)687
(g) Public Account		
Public Account - Receipts	24700	27638
Disbursements	23241	28060
Net	1459	(-)422

Appendix IX

(Reference: paragraph 2.3.2;page 28)

Excess over provision of previous years requiring regularisation

(Rupees in crore)

Year	Number of grants/appropriations	Grant/appropriation numbers	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
1991-1992	15 Grants	5,10,11,17,19,20,35,37,39,44,46,48,50,57 and 58	167.82	Discussed by the PAC and recommendations of the PAC are awaited.
	8 Appropriations	7,15,18,31,37,44,46 and 59		
1992-1993	14 Grants	5,7,19,20,24,34,35,37,42,44,46,57,60 and 62	49.37	Discussed by the PAC and recommendations of the PAC are awaited.
	8 Appropriations	2,7,11,15,18,19,37 and 55		
1993-1994	9 Grants	11,19,20,22,37,38,45,49 and 56	39.42	Discussed by the PAC and recommendations of the PAC are awaited.
	6 Appropriations	Debt Charges, 7,15,18,31 and 36		
1994-1995	15 Grants	7,8,20,21,31,33,36,38,41,42,53,56,57,60 and 61	208.21	Discussed by the PAC and recommendations of the PAC are awaited.
	8 Appropriations	7,15,35,36,38,41,45 and 52		
1995-1996	8 Grants	30,31,34,38,40,41,45 and 56	112.51	Discussed by the PAC and recommendations of the PAC are awaited.
	11 Appropriations	7,11,15,16,18,19,35,36,37,42 and 43		
1996-1997	17 Grants	5,8,11,20,26,31,33,35,36,39,41,45,50,53,56,57 and 59	284.32	Discussed by the PAC and recommendations of the PAC are awaited.
	8 Appropriations	1,15,18,19,35,45,46 and 47		
1997-1998	7 Grants	19,20,23,26,35,38 and 45	299.42	Explanatory notes awaited. Not yet discussed by PAC
	5 Appropriations	15,29,35,45 and 55		
1998-1999	16 Grants	3,5,6,17,20,27,30,33,35,38,39,40,48,50,52 and 57	232.85	Explanatory notes awaited. Not yet discussed by PAC
	2 Appropriations	Debt Charges and 45		

(Rupees in crore)

Year	Number of grants/ appropriations	Grant/ appropriation numbers	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
1999-2000	9 Grants 1 Appropriation	2,17,26,33,35,38, 41,45 and 46 29	362.99	Explanatory notes awaited. Not yet discussed by PAC
2000-2001	6 Grants 7 Appropriations	6, 21, 29, 35, 47 and 61 Debt Charges, 29, 35, 41, 42, 54 and Public Debt- Repayment	2239.47	Explanatory notes awaited. Not yet discussed by PAC
2001-2002	3 Grants 4 Appropriations	32, 35 and 41 16, 42, 54 and Public Debt- Repayment	379.38	Explanatory notes awaited. Not yet discussed by PAC
Total			4375.76	

Appendix X

(Reference: paragraph 2.3.3; page 28)

Grants/Appropriations where excess requires regularisation

Serial number	Number and title of grant/appropriation	Total grant/appropriation (Rs)	Expenditure (Rs)	Excess (Rs)
Voted Grants -				
1.	1 State Legislature (Revenue)	12,38,28,000	12,49,27,828	10,99,828
2.	5 Agriculture Department (Loans)	3,24,24,000	3,24,79,000	55,000
3.	6 Animal Husbandry and Fisheries Department – Animal Husbandry (Capital)	1,000	1,200	200
4.	14 Environment and Forests Department (Revenue)	96,88,52,000	98,66,53,357	1,78,01,357
5.	16 Handlooms, Handicrafts Textiles and Khadi Department – Handlooms and Textiles (Revenue)	1,92,54,23,000	1,94,70,62,044	2,16,39,044
6.	20 Highways Department (Revenue)	4,56,41,75,000	4,97,94,90,758	41,53,15,758
	(Loans)	..	30,00,000	30,00,000
7.	26 Industries Department (Capital)	24,42,67,000	24,44,30,055	1,63,055
8.	35 Planning and Development Department (Revenue)	31,88,96,000	33,77,94,038	1,88,98,038
9.	38 Public Works Department (Revenue)	5,15,32,07,000	6,60,19,21,046	1,44,87,14,046
10.	40 Rural Development Department (Loans)	50,00,00,000	50,48,66,688	48,66,688
11.	48 Pensions and Other Retirement Benefits (Revenue)	32,48,10,41,000	33,39,34,94,629	91,24,53,629
12.	49 Relief on Account of Natural Calamities Department (Revenue)	5,40,78,76,000	6,23,54,11,091	82,75,35,091
Charged Appropriations -				
13.	1 State Legislature (Revenue)	22,95,000	26,11,390	3,16,390
14.	20 Highways Department (Capital)	46,47,000	46,47,475	475
15.	21 Home Department – Police (Revenue)	92,86,000	94,72,497	1,86,497
16.	Public Debt – Repayment (Loans)	94,81,22,32,000	1,15,50,72,94,410	20,69,50,62,410
Total	Voted	51,71,99,90,000	55,39,15,31,734	3,67,15,41,734
	Charged	94,82,84,60,000	1,15,52,40,25,772	20,69,55,65,772
Grand Total		1,46,54,84,50,000	1,70,91,55,57,506	24,36,71,07,506

Appendix XI

(Reference: paragraphs 2.3.8 and 2.3.9; page 29)

Grants/Appropriations where Supplementary provision obtained in March 2003 proved unnecessary

(Rupees in lakh)

Sl. No.	Number and title of grant/appropriation	Supplementary provision (March 2003)	Final saving	
Voted Grants -				
Revenue				
1.	2	Governor and Council of Ministers	0.01	161.55
2.	3	Administration of Justice	0.08	2075.10
3.	5	Agriculture Department	0.53	11066.89
4.	6	Animal Husbandry and Fisheries Department-Animal Husbandry	0.17	2143.61
5.	7	Animal Husbandry and Fisheries Department-Fisheries	795.63	837.45
6.	9	Backward Classes, Most Backward Classes and Minorities Welfare Department	0.32	420.71
7.	10	Commercial Taxes Department – Commercial Taxes	0.03	6188.91
8.	11	Commercial Taxes Department – Stamps and Registration	0.06	477.18
9.	12	Co-operation, Food and Consumer Protection Department	0.14	9971.38
10.	17	Handlooms, Handicrafts, Textiles and Khadi Department – Khadi, Village Industries and Handicrafts	0.04	1173.86
11.	18	Health and Family Welfare Department	1.54	12829.40
12.	19	Higher Education Department	0.23	18009.83
13.	21	Home Department – Police	1.19	15656.20
14.	22	Home Department – Fire and Rescue Services	0.07	875.26
15.	23	Home Department – Prisons	0.07	673.22
16.	24	Home Department – Motor vehicles Acts – Administration	0.03	1015.07
17.	27	Information and Tourism Department - Information and Publicity	0.04	630.63
18.	28	Information and Tourism Department – Tourism	0.12	2057.20
19.	30	Information Technology Department	0.02	772.69
20.	31	Labour and Employment Department	0.16	2269.59
21.	32	Law Department	11.14	186.54
22.	33	Municipal Administration and Water Supply Department	0.07	12982.19
23.	34	Personnel and Administrative Reforms Department	0.05	51.67
24.	36	Prohibition and Excise Department	14.75	69.11
25.	37	Public Department	762.12	794.72

(Rupees in lakh)				
Sl. No.	Number and title of grant/appropriation		Supplementary provision (March 2003)	Final saving
26.	39	Revenue Department	0.25	7949.46
27.	40	Rural Development Department	0.38	12374.13
28.	41	School Education Department	0.19	68252.66
29.	43	Social Welfare and Nutritious Meal Programme Department	0.34	5227.41
30.	44	Tamil Development - Culture and Religious Endowments Department - Tamil Development - Culture	0.10	528.54
31.	45	Tamil Development - Culture and Religious Endowments Department - Hindu Religious and Charitable Endowments	0.04	373.46
32.	46	Transport Department	0.04	7734.32
33.	47	Youth Welfare and Sports Development Department	0.04	178.90
Capital				
1.	4	Adi Dravidar and Tribal Welfare Department	262.79	525.53
2.	14	Environment and Forests Department	0.08	612.99
3.	20	Highways Department	0.12	34398.39
4.	21	Home Department - Police	0.01	4676.07
5.	23	Home Department - Prisons	125.63	133.01
6.	33	Municipal Administration and Water Supply Department	0.02	10751.78
7.	38	Public Works Department	0.69	2640.74
Loans				
1.	4	Adi Dravidar and Tribal Welfare Department	14.32	94.57
2.	13	Energy Department	2158.90	6666.71
3.	15	Finance Department	200.00	1082.15
4.	25	Housing and Urban Development Department	100.00	669.83
5.	33	Municipal Administration and Water Supply Department	0.01	5355.10
Total			4452.56	273615.71
Charged Appropriations -				
Revenue				
1.	2	Governor and Council of Ministers	0.02	24
2.	4	Adi Dravidar and Tribal Welfare Department	1.01	379.60
3.	9	Backward Classes, Most Backward Classes and Minorities Welfare Department	1.70	1.78
4.	19	Higher Education Department	0.05	0.06
5.	44	Tamil Development - Culture and Religious Endowments Department - Tamil Development - Culture	1.25	1.25
Total			4.03	406.69
Grand Total			4456.59	274022.40

Appendix XII

(Reference: paragraph 2.3.10; page 30)

Grants/Appropriation where Supplementary provision obtained during 2002-2003 proved insufficient by more than Rs one crore each

(Rupees in lakh)

Serial Number	Number and title of grant/ appropriation	Total Supplementary grant/ appropriation	Final excess
<i>Voted Grants -</i>			
1.	14 Environment and Forests Department	0.16	178.01
2.	16 Handlooms, Handicrafts, Textiles and Khadi Department - Handlooms and Textiles	10276.30	216.39
3.	20 Highways Department	2836.39	4153.15
4.	35 Planning and Development Department	0.11	188.98
5.	38 Public Works Department	79.82	14487.14
6.	48 Pension and other Retirement benefits	5673.51	9124.54
7.	49 Relief on account of Natural Calamities	42610.97	8275.35
<i>Charged Appropriation -</i>			
8	Public Debt – Repayment	188876.88	206950.62
Total	Voted	61477.26	36623.56
	Charged	188876.88	206950.62

Appendix XIII

(Reference: paragraph 2.3.11;page 30)

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

Serial Number	Number and title of grant/appropriation	Amount of saving (Rupees in crore) (Percentage of provision) and reasons for saving
<i>Voted Grants -</i>		
1.	2 Governor and Council of Ministers (Revenue)	1.62 (18)
<p>Main reasons for saving: Savings mainly occurred under (i) Personal staff of Ministers (Rs 0.09 crore) (ii) Other expenditure (Rs 0.69 crore) (iii) Salary of Ministers and Deputy Ministers (Rs 0.30 crore) specific reasons for which have not been communicated (June 2003). Savings were offset by excess in certain heads shown in Appropriation Accounts.</p>		
2.	4 Adi dravidar and Tribal Welfare Department (Capital)	5.26 (56)
<p>Main reasons for saving: Savings mainly occurred under (i) Contribution towards the share capital of Tamil Nadu Adi dravidar Housing and Development Corporation (Rs 3.32 crore); (ii) Construction of hostel building for students – Assistance to Tamil Nadu Adi dravidar Housing and Development Corporation for repayment of loan to Housing and Urban Development Corporation (Rs 1.46 crore) and (iii) Construction of hostels for scheduled castes (Rs 0.46 crore) specific reasons for which have not been communicated (June 2003).</p>		
3..	5 Agriculture Department (Revenue)	110.67 (18)
<p>Main reasons for saving: Savings mainly occurred under (i) Waste Land Development Programme (Rs 35 crore); (ii) Assistance to District Rural Development Agencies under Drought Prone Areas Programme (Rs 4.32 crore) Grants to Tamil Nadu Agriculture University (Rs 1.5 crore) (iii) Training and visits (Rs 17.14 crore) (iv) Scheme for Drip Irrigation and Drip Demonstration for Horticulture Crops (Rs 6.22 crore) Intensive Cotton Development Programme (Rs 1.90 crore) Integrated Cereals Development Programme in Rice Based Cropping system Areas (Rs 1.19 crore). (v) Establishment of seed centres for procurement and distribution of seeds (Rs 4.12 crore) Establishment of state seed form (Rs 1.23 crore) Soil conservation schemes for assisting small farmers of coffee tea plantation in the Nilgiris Districts (Rs 3.61 crore) schemes for the Development of plantation crops under hill area development programme (Rs 3.16 crore) (vi) Procurement and distribution of paddy and millet seeds (Rs 2.64 crore) Development of Horticulture in Districts (Rs 1.02 crore) (vii) Sinking of private tube wells (Rs 2.58 crore) Development of Horticulture in Districts (Rs 1.74 crore) (viii) Command Area Development Programme in Cauvery Command (Rs 2.46 crore) (ix) Agriculture Extension centre (Rs 2.31 crore) (x) Tractor Hiring Scheme (Rs 2.07 crore) (xi) Command Area Development Programme in Kothaiyar, Chittur, Pattanamkal Command (Rs 2.25 crore) and (xii) Agricultural Engineering Department – District staff (Rs 2.08 crore). The reasons for surrender under items (i) and (ii) were due to non-taking up of works and non-payment of surrender leave salary, pongal bonus, exgratia, austerity measures taken on travel expenses, telephone and electricity charges under items (iii), (v), (vi), (vii), (viii), (ix), (x), (xi) and (xii).</p>		
4.	7 Animal Husbandry and Fisheries Department – Fisheries (Revenue)	8.37 (17)
<p>Main reasons for saving: Savings in the revenue grant occurred mainly under (i) Construction of houses for fishermen (Rs 5.81 crore) and (ii) Relief scheme for Tamil Nadu Marine Fishermen during lean month (Rs 2.21 crore) District establishment (Rs 1.52 crore) Fisheries Development mission (Rs 0.55 crore). The reason for surrender was due to lesser release of GOI share under item (i) and lesser release of subsidy under item (ii).</p>		

Serial Number	Number and title of grant/appropriation	Amount of saving (Rupees in crore) (Percentage of provision) and reasons for saving
5.	10 Commercial Taxes Department - Commercial Taxes (Revenue)	61.89 (26)
<p>Main reasons for saving: Savings mainly occurred under (i) Entertainment Tax (Rs 27.68 crore) (ii) District Establishment (Rs 25.14 crore) and (iii) XI Finance Commission Grant-Fiscal Administration-Computerisation of Commercial Taxes Department (Rs 9.05 crore). Savings under (ii) was mainly due to adoption of strict economy measures under Travel expenses, office expenses, POL and maintenance of vehicle. Specific reasons for savings under item (i) and (iii) have not been communicated (June 2003).</p>		
6.	13 Energy Department (Capital) (Loans)	75.00 (75) 66.67 (54)
<p>Main reasons for saving: Savings under the capital grant was due to lesser release of share capital assistance to TNEB taking into account its financial position. Savings under loan budget was under Loan to TNEB for Accelerated Power Development Programme (Rs 61.72 crore); (ii) Loans to TNEB for implementation of system improvement in power sector with loan assistance from NABARD (Rs 3.12 crore) and (iii) Loan to TNEB for implementing Rural Electrification Programme under PMGY 2001-02 (Rs 1.83 crore) specific reasons have not been communicated (June 2003).</p>		
7.	15 Finance Department (Loan)	10.82 (43)
<p>Main reasons for saving: Savings mainly occurred under (i) other advances controlled by the Commissioner of Treasuries and Accounts (Rs 7.55 crore) (ii) Marriage advance controlled by the Secretary to Government Finance Department (Rs 2.21 crore) and (iii) Loans to Government servants for purchase of computers (Rs 1.03 crore). Reasons for saving under item (i) was due to reclassification. Saving under item (iii) was due to receipt of lesser number of applications from various departments. Specific reason for saving under item (ii) have not been communicated (June 2003).</p>		
8.	17 Handloom, Handicrafts Textiles and Khadi Department - Khadi, Village Industries and Handicrafts (Revenue)	11.74 (21)
<p>Main reasons for saving: Savings mainly occurred under (i) Rebate on sale of Khadi cloth to other certified Institutions (Rs 5.00 crore) and (ii) Rebate on sale of Khadi cloth to Khadi Board (Rs 2.00 crore) specific reasons for which have not been furnished (June 2003). Saving also occurred under (a) Grants to TN Khadi & Village Industries Board (Rs 1.00 crore), (b) Establishment of Sericulture Extension and Development Centre (Rs 0.78 crore). Specific reasons for savings under items (a) and (b) have not been communicated (June 2003). Saving under item (c) Silk reeling units in the State (Rs 0.72 crore) was due to minimised purchase of raw materials and due to low price of cocoons and drought condition.</p>		
9.	19 Higher Education Department (Revenue)	180.10 (23)
<p>Main reasons for saving: Savings mainly occurred under (i) Grants to private colleges (Ars and Oriental colleges) (Rs 76.97 crore); Grants to private colleges of education (Rs 1.68 crore) (ii) Arts college (Men) (Rs 36.30 crore); (iii) Arts college (Women) (Rs 20.72 crore); (iv) Government Polytechnic colleges (Men) (Rs 10.90 crore) (v) Anna University (Rs 4.64 crore) (vi) Engineering colleges (Rs 4.25 crore); Madurai Kamaraj University (Rs 3.31 crore); (vi) Grants-in-aid to Aided Polytechnic colleges (Rs 2.84 crore) (vii) Annamalai University (Rs 2.19 crore), (viii) Government Polytechnic colleges (Women) (Rs 2.16 crore) (ix) Construction wing (Rs 1.96 crore) (x) Special Diploma Institution (Rs 1.94 crore) (xi) Colleges of Education (Men) (Rs 1.55 crore) (xii) Bharathiyar University, Coimbatore (Rs 1.53 crore) (xiii) Mother Theresa Women's University, Kodaikanal (Rs 1.36 crore) and (xiv) Bharathidasan University, Tiruchirappalli (Rs 1.32 crore). Savings under items (i), (v) & (vii) were due to withdrawal of surrender leave salary. Savings under items (ii), (iii), (iv), (vi), (viii), (ix), (x) & (xi) were due to lesser requirement of dearness allowance based on actual staff strength. Specific reasons for savings under (xii), (xiii) and (xiv) have not been communicated (June 2003).</p>		

Serial Number	Number and title of grant/appropriation	Amount of saving (Rupees in crore) (Percentage of provision) and reasons for saving
10.	20 Highways Department (Capital)	343.98 (48)
<p>Main reasons for saving: Savings mainly occurred under (i) Tamil Nadu State Highways Project (Rs 111.37 crore); (ii) Construction of Road over bridge/Road under bridge with loan assistance from HUDCO (Rs 71.40 crore); (iii) Madurai Radial Roads (Rs 41.51 crore); (iv) Construction/Reconstruction of bridges and improvement of roads with loan assistance from HUDCO Limited (Rs 39.09 crore); (v) Provision for road works under TNUDP (Rs 24.32 crore) (vi) Construction of over and under bridges in lieu of existing level crossings (Rs 12.56 crore) (vii) Margin money to CMDA for improvement to radial roads with HUDCO loan assistance (Rs 15.09 crore) and (viii) Margin money to TNSCC Limited for construction of bridges with HUDCO loan assistance (Rs 6.23 crore). (ix) Improvement to Rural Roads with loan assistance from NABARD (Rs 7.59 crore). (x) Improvement to Rural Roads with loan assistance from NABARD under Special component plan (Rs 5.87 crore). (xi) Improvement to Bus routes with loan assistance from NABARD (Rs 2.48 crore). Withdrawal of provision under items (vi) and (viii) was mainly due to delay in acquisition of lands, finalisation of tenders etc., for the works executed with loan assistance from HUDCO. Reasons for savings under (i) to (vi) and (ix) to (xi) have not been communicated (June 2003)</p>		
11.	21 Home Department - Police (Capital)	46.77 (28)
	(Loan)	1.00 (50)
<p>Main reasons for saving: Saving occurred mainly under the head 'payment to Tamil Nadu Police Housing Corporation towards construction of quarters for police personnel (Rs 49.95 crore) due to lesser requirement of repayment of equated monthly instalments for the loans obtained by the TN Police Housing Corporation. Eleventh Finance Commission – Upgradation and special problem grant – construction of police station buildings (Rs 3.20 crore) Specific reason for savings have not been communicated (June 2003).</p> <p>Saving under loan budget occurred under 'Loans to TN Police Hosing Corporation for construction of Houses to Police Personnel Controlled by Director General of Police (Rs 1.00 crore) specific reasons for which have not been communicated (June 2003).</p>		
12.	22 Home Department - Fire and Rescue Services (Capital)	1.42 (27)
<p>Main reasons for saving: Saving occurred under XI Finance Commission – Upgradation and special problem grant-setting up of Fire Service Stations (Rs 1.42 crore) due to non-utilisation of funds.</p>		
13.	23 Home Department - Prisons (Capital)	1.33 (29)
<p>Main reasons for saving: Saving occurred under XI Finance Commission – upgradation and special problem grant – upgradation of testing security arrangements and improvement of facilities in Prison Department (Rs 1.33 crore) specific reasons for which have not been communicated (June 2003).</p>		
14.	24 Home Department - Motor Vehicles Acts – Administration (Revenue)	10.15 (22)
<p>Main reasons for saving: Saving occurred mainly under (i) Regional Transport Authority Mofussil (Rs 5.01 crore) (ii) Regional Transport Authority Chennai city (Rs 0.53 crore) and (iii) Computerisation of Registration and Licensing of Motor Vehicles in Transport Department (Rs 2.75 crore). Saving under item (iii) was due to delay in getting Government's approval for implementation of phase II computerisation of regional transport office, Valasarawakkam in Collaboration with NIC, New Delhi. Specific reasons for saving under item (i) and (ii) have not been communicated (June 2003).</p>		
15.	27 Information and Tourism Department – Information and Publicity (Revenue)	6.31 (21)
<p>Main reasons for saving: Saving occurred mainly under (i) Publicity (Rs 3.84 crore) and (ii) Incentive Scheme for promoting low budget Tamil Film of High Quality with a social content (Rs 1.05 crore) specific reasons for which have not been communicated (June 2003).</p>		

Serial Number	Number and title of grant/appropriation	Amount of saving (Rupees in crore) (Percentage of provision) and reasons for saving
16.	28 Information and Tourism Department – Tourism (Revenue)	20.57 (64)
<p>Main reasons for saving: Savings occurred under (i) Providing basic amenities in Tourist centre (Rs 11.51 crore) and (ii) Promotion and Publicity of Tourism (Rs 11.25 crore) specific reasons for which have not been communicated (June 2003)</p>		
17	30 Information Technology Department (Revenue)	7.73 (75)
<p>Main reasons for saving: Saving occurred mainly under (i) grants to ELCOT for improving information technology (Rs 8.81 crore) due to surrender of grants-in-aid (ii) Information and Technology Department (Rs 0.15 crore). Withdrawal of provision was the net result of increase and decrease under various heads.</p>		
18.	32 Law Department (Revenue)	1.87 (22)
<p>Saving occurred under ‘Law Colleges’ (Rs 1.56 crore) specific reason for which have not been communicated (June 2003)</p>		
19.	33 Municipal Administration and Water Supply Department (Capital)	107.52 (19)
	(Loan)	53.55 (15)
<p>Main reasons for saving: Savings occurred mainly under (i) Share capital assistance to CMMWSSB for Chennai Water Supply Augmentation Project I (Rs 59.64 crore) (ii) Capital grants to Urban Local Bodies for Water Supply Schemes (Rs 50.00 crore) (iii) Share capital assistance to Chennai Metropolitan Water Supply and Sewerage Board for Chennai Water Supply Augmentation Project II (Rs 5 crore) (iv) Contribution to TNUDF from out of dividend (Rs 4.46 crore) withdrawal of provision was due to delay in award of contracts for various works under item (i); non-finalisation of proposals for Chennai Water Supply Augmentation Project II under (iii) reduction in the dividend rate under (iv) and specific reasons for savings under item (ii) have not been communicated (June 2003). Saving under loan head occurred under (i) Loans to Metro Water for upgradation of Water supply distribution (Rs 30.73 crore) and (ii) Loans to local bodies for water supply scheme controlled by Commissioner of Municipal Administration (Rs 14.07 crore) withdrawal of provision was due to lesser provision required for repayment of loans to HUDCO and LIC and for resetting of loans availed from HUDCO; saving also occurred under ‘loans to TNUDF II’ (Rs 20 crore) specific reasons for which have not been communicated (June 2003).</p>		
20.	35 Planning and Development Department (Capital)	1.21 (16)
<p>Main reasons for saving: Saving occurred mainly under (i) Improvement of road works under Hill Area Development Programme (Rs 0.69 core) and (ii) Percentage charges for establishment transferred from 3054.Roads and Bridges (Rs 0.52 crore). Specific reasons for which have not been communicated (June 2003).</p>		
21.	39 Revenue Department (Capital)	16.32 (65)
<p>Main reasons for saving: Saving occurred under ‘XI Finance Commission – Upgradation and Special Problem grants – Construction of Buildings in the newly created Districts (Rs 16.32 crore). Specific reasons for which have not been communicated (June 2003).</p>		

Ser-ail Num-ber	Number and title of grant/appropriation	Amount of saving (Rupees in crore) (Percentage of provision) and reasons for saving
22.	40 Rural Development Department (Capital)	17.60 (91)
<p>Main reasons for saving: Saving occurred under 'Improvement of Rural Roads, bridges and drainage structures under RIDF – controlled by Director of Rural Development (Rs 17.10 crore). Specific reasons for which have not been communicated (July2003).</p>		
23.	41 School Education Department (Revenue)	682.53 (16)
	(Loan)	4.54 (100)
<p>Main reasons for saving: Saving occurred under revenue grant mainly under (i) Salaries to Panchayat Union Elementary School Teachers (Rs 216.20 crore) (ii) general (2202.02.110.AA) (Rs 51.28 crore); (iii) general (2202.02.109.AA) (Rs 161.66 crore); (iv) grants to Non-Government Elementary Schools (Rs 89.40 crore) (v) Sarva Siksha Abhiyan (Rs 52.33 crore); (vi) Assistance for Primary Education under PMGY Scheme (Rs 15.16 crore) (vii) District Elementary Educational Subordinate Officers (Rs 40.44 crore); (viii) Salaries for Municipal and Corporation Secondary / Higher Secondary School Teachers (Rs 23.03 crore); (ix) Charges on account of the Tamil Nadu Public Libraries Act, 1948 (Rs 7.18 crore); (x) Special PF-cum-Gratuity Scheme for Aided Education Institution controlled by the Director of Elementary Education (Rs 1.06 crore); (xi) School Education Department (Rs 1.04 crore); (xii) Salaries of Municipal Corporation Elementary School Teachers (Rs 7.04 crore); (xiii) Government Elementary Schools (Rs 6.84 crore); (xiv) Provision of computers in Higher Secondary Schools (Rs 5.73 crore); (xv) Supply of uniforms to pupils (Rs 4.69 crore); (xvi) Redressal of the problem of Affected students of Teachers Training Institute (Rs 3.06 crore); (xvii) Setting up of District Institute of Education and Training in Tamil Nadu (Rs 1.03 crore) and (xviii) Institutionalized Vocational Training institutions (Rs 1.00 crore). Reasons for savings under items (i), (ii), (iii), (iv), (vii), (ix), (xi), (xii), (xiii), (xvi) and (xvii) were due to non-filling up of posts based on latest assessment of staff strength. Reasons for saving under (xv) was due to reduction in cost of cloth under free supply of uniform to students. Specific reasons for savings under item (v), (vi),(viii), (x) & (xiv) have not been communicated (June 2003)</p> <p>Saving under the loan grant mainly occurred under 'Marriage Advance Controlled by the Secretary to Government Finance Department (Rs 4.50 crore) was due to transfer of provision to demand No.15.</p>		
24.	46 Transport Department (Revenue)	77.34 (51)
<p>Main reasons for saving: Saving occurred mainly under (i) Reimbursement of Social cost on students concessions in bus fares (Rs 75.59 crore) and (ii) Reimbursement of sales tax and surcharge to Transport Corporation (Rs 1.11 crore) specific reasons for which have not been communicated (June 2003)</p>		
Charged Appropriations -		
1.	4 Adi Dravidar and Tribal Welfare Department (Revenue)	3.80 (95)
<p>Savings mainly occurred under House sites/Infrastructure facilities for Adi Dravidar (Rs 3.79 crore) specific reasons for which has not been communicated (June 2003).</p>		
2.	34 Personnel and Administrative Reforms Department (Revenue)	4.28 (30)
<p>Main reasons for saving: Savings mainly occurred under 'Tamil Nadu Public Service Commission' (Rs 4.28 crore) due to fluctuating nature of staff strength of the commission which depended on the creation of temporary posts for conducting examinations by the commission.</p>		

Appendix XIV

(Reference: paragraph 2.3.12; page 30)

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)	5 Agriculture Department	Waste Land Development Programme (2402.00.103.II.JD)	3500.00	88
Withdrawal of provision was mainly due to works not taken up under Wasteland Development Programme.				
2)	7 Animal Husbandry and Fisheries Department - Fisheries	Construction of Houses for Fishermen (2216.80.800.VI.UA)	581.25	79
Withdrawal of provisions were due to lesser release of GOI assistance/subsidy.				
3)	13 Energy Department	Share Capital Assistance to Tamil Nadu Electricity Board (4801.80.101.II.JA)	7500.00	75
Withdrawal of provision was due to improved financial position of TNEB.				
4)	14 Environment and Forests Department	Forest Research (4415.06.004.II.JA)	120.00	100
The entire amount was surrendered due to non-approval of the scheme.				
5)	16 Handlooms, Handicrafts, Textiles and Khadi Department – Handlooms and Textiles	Weavers' Housing Scheme (2851.00.103.VI.UA)	252.00	100
Withdrawal of provisions were due to non-receipt of sanction orders of subsidies from Government of India.				
6)	18 Health and Family Welfare Department	Setting up of the National Institute of Siddha (4210.03.104.VI.UA)	400.00	100
Withdrawal of the entire provision was due to want of permission from the State Government to release the State funds to the Institute.				
7)	20 Highways Department	Tamil Nadu State Highways Project (5054.80.800.III.PB)	10877.50	95
Withdrawal of funds was due to want of World Bank approval and also due to delay in acquisition of lands.				
8)	20 Highways Department	Construction of Road over bridge/Road under bridge with loan assistance from HUDCO (5054.80.800.II.JT)	7152.91	95
9)		Madurai Radial Roads (5054.80.800.II.JU)	4175.00	84
10)		Construction/Reconstruction of Bridges and Improvement of Roads with Loan assistance from HUDCO Ltd. (5054.80.800.II.JV)	4507.24	100

Serial number	Number and title of Grant	Name of the scheme (Head of Account)	Amount of Surrender (Rupees in lakh)	Percentage of Surrender
11)	20 Highways Department	Margin Money to Chennai Metropolitan Development Authority by improvement to Radial Roads with Housing and Urban Development Corporation Loan assistance (5054.04.337.II.JP)	1474.15	92
Withdrawal of provision was mainly due to delay in acquisition of lands, delay in finalisation of tenders etc.				
12)	21 Home Department – Police	Modernisation of Police Force with 50 <i>per cent</i> assistance from GOI (2055.00.115.I.AA)	6229.37	63
13)		Airport Security (2055.00.109.I.AF)	567.52	100
14)		Tamil Nadu Police Health Fund (2235.60.200.I.CH)	100.00	100
Withdrawal of provision was mainly due to non-filling up of vacant posts.				
15)	22 Home Department - Fire and Rescue Services	Eleventh Finance Commission – upgradation and special problem grants – setting up of fire service station (4070.00.800.II.JQ)	271.57	51
Withdrawal of provision was due to non-utilisation of funds sanctioned under Eleventh Finance Commission towards construction of fire stations.				
16)	33 Municipal Administration and Water Supply Department	Share Capital Assistance to Chennai Metropolitan Water Supply and Sewerage Board for Chennai Water Supply Augmentation Project I (4215.01.101.II.JM)	5964.41	77
17)		Capital grant to Urban Local Bodies for Water Supply Scheme (4215.01.101.II.JJ)	4700.00	94
18)		Share Capital assistance to Chennai Metropolitan Water Supply and Sewerage Board for Chennai Water supply Augmentation Project II (4215.01.101.II.JN)	500.00	100
Withdrawal of provision was due to delay in award of contract for various works and due to non-finalisation of proposals.				
19)	40 Rural Development Department	Credit-cum-subsidy scheme for construction of houses in Rural Areas (2515.00.789.VI.UA)	109.68	100
Withdrawal of provision was due to annual allocation made by GOI in certain schemes and reduced provision made in Annual Plan outlay in State funded scheme.				
20)	41 School Education Department	Sarva Shikha Abhiyan (2202.01.101.VI.UA)	3788.00	51
Withdrawal of provision was based on share from Government of India.				
21)	47 Youth Welfare and Sports Development Department	Grants to SDAT for maintenance of Sports Stadium (2204.00.104.II.JU)	130.70	62
Withdrawal of provision was due to austerity measures adopted.				

Appendix XV

(Reference: paragraph 2.3.13; page 30)

Excess/Unnecessary/Insufficient Reappropriation of funds

(Rupees in lakh)

Sl. No.	Grant number and title of grant / appropriation	Head of Account	Reappropriation	Final Excess(+)/ Savings (-)
1.	5 Agriculture Department	2551.60.101.IIJS	34.03	(-) 395.17
2.		2551.60.101.II.KG	(-) 46.54	(-) 269.42
3.	6 Animal Husbandry and Fisheries Department - Animal Husbandry	2403.00.101.I.AA	(-) 65.59	(-) 831.20
4.	10 Commercial Taxes Department - Commercial Taxes	2040.00.101.I.AB	(-) 3302.72	788.65
5.	11 Commercial Taxes Department - Stamps and Registration	2030.03.001.I.AD	(-) 174.35	(-) 343.72
6.	14 Environment and Forests Department	2406.01.001.I.AB	(-) 194.82	202.42
7.	15 Finance Department	2075.00.797.I.AA	(-) 2058.33	(-) 708.62
8.		7610.00.800.I.AB	(-) 411.00	(-) 344.20
9.	19 Higher Education Department	2202.03.102.I.AC	14.99	(-) 346.51
10.		2202.03.103.I.AA	(-) 4785.52	1,155.25
11.		2202.03.103.I.AB	(-) 2582.40	510.83
12.		2202.03.104.I.AA	(-) 8766.47	1,069.13
13.	20 Highways Department	3054.03.337.I.AA	(-) 1068.13	(-) 585.15
14.		3054.04.337.I.AB	(-) 1170.19	(-) 224.76
15.		3054.80.797.I.AA	(-) 20.92	6,198.24
16.		3054.80.797.I.AC	(-) 139.93	2,661.93
17.		5054.80.800.II.JJ	(-) 1775.73	519.70
18.		5054.80.800.II.JN	(-) 2907.31	475.28
19.		5054.80.800.II.JV	(-) 4507.24	598.07
20.		5054.80.800.II.PB	(-) 10877.50	(-) 259.04
21.	21 Home Department - Police	2055.00.109.I.AA	(-) 6810.97	656.16
22.	25 Housing and Urban Development Department	7610.00.201.II.JA	(-) 142.90	(-) 526.92
23.	30 Information Technology Department	2852.07.800.I.AA	(-) 600.00	(-) 281.46
24.	33 Municipal Administration and Water Supply Department	3604.00.191.II.JA	1198.87	(-) 1,198.87
25.		3604.00.192.II.JA	1314.90	1,865.86

(Rupees in lakh)

Sl. No.	Grant number and title of grant / appropriation	Head of Account	Reappropriation	Final Excess(+)/ Savings (-)
26.	33 Municipal Administration and Water Supply Department	4215.01.101.II.JJ	(-) 4700.00	(-) 300.00
27.	35 Planning and Development Department	2551.60.110.II.JA	(-) 37.25	687.30
28.	37 Public Department	2015.00.103.I.AA	(-) 122.04	233.45
29.	38 Public Works Department	2701.80.800.I.AA	640.30	(-) 16,333.71
30.		4701.03.217.II.PA	0.10	209.94
31.		4701.03.299.II.JB	371.64	889.68
32.		4701.03.299.II.JC	774.84	(-) 782.35
33.	39 Revenue Department	2235.60.102.II.JA	11835.92	(-) 266.51
34.		4070.00.800.II.JO	(-) 1000.00	(-) 632.41
35.	40 Rural Development Department	2236.02.102.II.KL	12149.22	515.32
36.		2515.00.800.II.JV	4817.49	(-) 2,499.99
37.		2515.00.800.II.KB	(-) 495.00	(-) 495.00
38.		3451.00.090.I.AE	170.72	(-) 204.03
39.	41 School Education Department	2202.01.101.I.AB	(-) 911.30	227.23
40.		2202.01.101.I.AC	(-) 16168.25	(-) 5,451.87
41.		2202.01.101.VI.UA	(-) 3788.00	(-) 1,445.27
42.		2202.01.102.I.AD	(-) 2179.67	(-) 6,760.17
43.		2202.01.103.I.AB	(-) 250.00	219.02
44.		2202.01.104.I.AA	(-) 3426.56	(-) 617.67
45.		2202.02.109.I.AA	(-) 8341.97	(-) 7,823.80
46.		2202.02.109.I.AB	(-) 3565.67	1,262.92
47.		2202.02.110.I.AA	(-) 4406.28	(-) 721.63
48.	48 Pension and Other Retirement Benefits	2071.01.101.I.AA	1294.80	2,009.81
49.		2071.01.101.I.AC	(-) 1351.14	(-) 1,623.16
50.		2071.01.104.I.AB	(-) 3444.09	4,538.24
51.		2071.01.105.I.AA	1719.96	477.81
52.		2071.01.115.I.AA	5067.27	2,415.18
53.	Debt Charges	2049.01.101.I.BD	361.63	373.54
54.		2049.01.101.I.CA	(-) 22.50	238.61
55.		2049.01.101.I.CD	0.59	(-) 683.79
56.		2049.01.101.I.CE	(-) 0.67	(-) 351.04

(Rupees in lakh)

Sl. No.	Grant number and title of grant / appropriation	Head of Account	Reappropriation	Final Excess(+)/ Savings (-)	
57.	Debt Charges	2049.01.200.I.AB	(-) 62.41	1,783.36	
58.		2049.01.200.I.AC	(-) 115.07	292.47	
59.		2049.01.200.I.AV	256.73	(-) 274.45	
60.		2049.01.200.I.BM	945.81	(-) 287.44	
61.		2049.01.200.I.BN	1802.72	(-) 1,425.24	
62.		2049.01.200.I.BP	(-) 1.84	353.37	
63.		2049.01.305.I.AA	281.18	2,294.06	
64.		2049.03.101.I.AB	201.33	(-) 4,149.72	
65.		2049.03.104.I.AA	(-) 5272.00	(-) 200.18	
66.		2049.03.109.I.AK	(-) 157.35	4,975.24	
67.		2049.60.101.I.AE	(-) 200.00	(-) 265.84	
68.		2049.60.101.I.AN	(-) 85.41	(-) 763.43	
69.		2049.60.101.I.AT	239.91	(-) 539.92	
70.		Public Debt - Repayment	6003.00.105.I.AB	12093.02	594.17
71.			6003.00.110.I.AA	35201.34	133,387.00
72.			6003.00.110.I.AB	(-) 71285.00	4,444.58
73.			6004.01.102.I.AA	25251.09	68,582.57
74.			6004.02.101.I.AA	1645.54	591.05

Appendix XVI

(Reference: paragraph 2.5; page 31)

Rush of Expenditure

(Rupees in lakh)

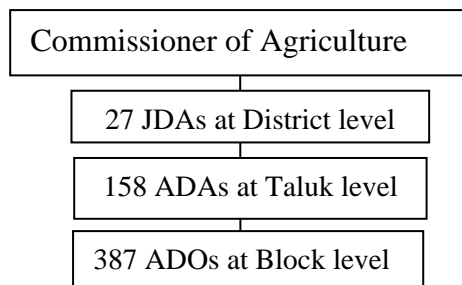
Serial number	Grant/Appropriation Number	Head of account Scheme/Service	Total expenditure	Expenditure incurred in March 2003	Percentage of expenditure in March 2003 to total expenditure
1.	13	2801.80.101.II.JD	3828.50	2222.50	58
2.	13	6801.00.800.II.JB	3828.50	2222.50	58
3.	15	2047.00.103.I.AI	1600.00	1600.00	100
4.	16	2851.00.103.II.KH	4741.00	4741.00	100
5.	18	2211.00.101.II.JC	2932.16	2479.08	85
6.	18	4210.02.103.II.JF	1438.41	1019.94	71
7.	19	2202.03.102.I.AA	1891.02	1270.84	67
8.	19	2202.03.102.I.AC	1683.49	1393.66	83
9.	20	5054.80.800.II.JJ	2070.91	1429.19	69
10.	20	5054.80.800.II.JN	1396.14	1010.36	72
11.	21	4055.00.207.VI.UA	3637.42	3139.77	86
12.	33	2215.01.190.VI.UB	1158.29	1158.29	100
13.	33	2217.01.191.II.PC	3716.00	1866.00	50
14.	33	2217.03.191.VI.UA	1738.24	1008.29	58
15.	33	2217.04.191.II.JR	1927.50	1285.00	67
16.	33	3604.00.191.I.AA	19107.00	19107.00	100
17.	33	3604.00.192.I.AA	20708.75	20708.75	100
18.	33	3604.00.192.II.JA	3180.76	3180.76	100
19.	33	3604.00.193.I.AA	19090.48	19090.48	100
20.	33	3604.00.193.II.JA	1349.41	1349.41	100
21.	39	2235.60.102.II.JA	11569.42	11569.42	100
22.	40	2236.02.102.II.KL	12664.58	12422.31	98
23.	40	2236.02.102.II.KN	2226.05	2168.09	97
24.	40	3604.00.196.I.AA	4710.64	4710.64	100
25.	41	2202.01.108.II.JC	1749.41	1746.64	99
26.	43	2236.02.102.II.KD	2934.83	2934.83	100
27.	43	2236.02.102.II.KJ	1196.51	1196.51	100
28.	43	2505.01.702.II.JK	1953.62	1227.07	63
29.	49	2245.01.101.I.AB	3390.00	3390.00	100
30.	49	2245.01.102.I.AK	1000.00	1000.00	100
31.	49	2245.01.800.I.AC	2062.49	1667.44	81
32.	49	2245.01.800.I.AD	3050.00	3050.00	100
Total			138365.77		

Appendix XVII

(Reference: paragraph 3.1.6; page 41)

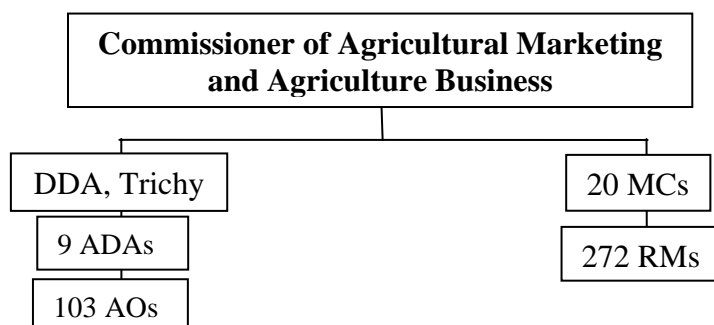
Organisational chart of the Directorates

(a) Commissioner of Agriculture - Organisation



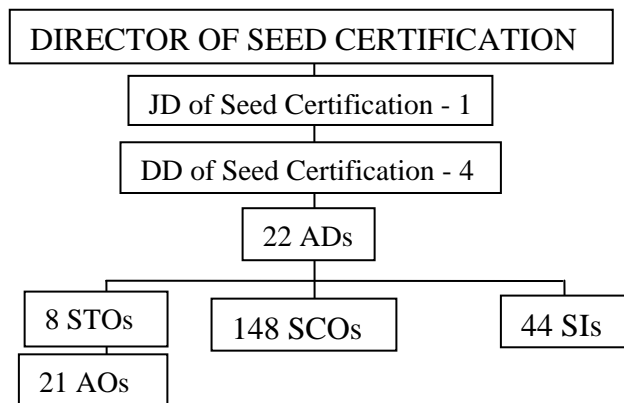
JDA – Joint Director of Agriculture
ADA – Assistant Director of Agriculture
ADO – Agriculture Development Officer

(b) Organisation of Agricultural Marketing



DDA – Deputy Director of Agriculture
ADA – Assistant Director of Agriculture
AO – Agricultural Officer
MCs – Market Committees
RMs – Regulated Markets

(c) Organisation of Seed Certification



AD – Assistant Director of Seed Certification/ Seed Inspection
SI – Seed Inspector
STO – Seed Testing Officer
SCO – Seed Certification Officer
AO – Agricultural Officer

Appendix XVIII

Reference: paragraph 3.1.15; page 42)

Target and achievement for seed procurement and distribution

(In Metric Tonnes)

Sl.No.	Crop	1999-2000		2000-2001		2001-2002		2002-2003	
		Target	Achievement (Upto February 2000)	Target	Achievement	Target	Achievement	Target	Achievement
A.	Procurement								
1.	Paddy	18000	15800	18000	19895	18000	17806	18000	15009
2.	Millets	400	340	400	410	400	400	400	349
3.	Pulses	2600	1720	2600	1734	2600	1651	2600	1288
4.	Oilseeds	11912	4124	11912	4671	11913	4258	9097	3616
5.	Cotton	375	193	375	245	375	205	322	167
B.	Distribution								
1.	Paddy	18000	17450	18000	18518	18000	18799	18000	15483
2.	Millets	400	310	400	420	400	404	400	363
3.	Pulses	2600	1450	2600	1759	2600	1513	2600	1145
4.	Oilseeds	11912	4675	11912	4381	11913	4202	9097	4269
5.	Cotton	375	179	375	225	375	174	355	125

Appendix XIX
(Reference: paragraph 3.2.11; page 56)
Overdue loans from Societies under RCS

(Rupees in crore)

Year	Demand raised				Collected during the year		Overdue Balance at the end of the year				Percentage of	
	Principal	Interest	Penal interest	Total	Principal	Interest + Penal interest	Principal	Interest	Penal interest	Total	Total overdue to demands raised	Principal overdue to demand raised
1998-1999	39.06	35.79	0.77	75.62	16.62	2.38 + 0.14	22.44	33.41	0.63	56.48	75	57
1999-2000	30.46	35.68	0.82	66.96	13.23	8.10 + 0.12	17.23	27.58	0.70	45.51	68	57
2000-2001	31.28	35.82	5.24	72.34	13.49	6.70 + 0.06	17.79	29.12	5.18	52.09	72	57
2001-2002	28.34	36.08	6.89	71.31	10.54	6.18 + 0.04	17.80	29.90	6.85	54.55	76	63
2002-2003	N.A						53.28	88.20	16.16	74.77		

NA: Not Available

Appendix XX
(Reference: paragraph 3.2.22; page 58)

Pending Ways and Means advances from Sugar Mills

(Rupees in crore)

Period	Amount of Ways and Means advance sanctioned	Amount repaid	Amount pending repayment			Remarks
			Principal	Interest	Penal interest	
1996-2000	275.96	43.61	232.35	114.88	4.82	Commissioner of Sugar stated (March 2002) that the sugar mills were under severe financial crunch from 1995-96 season due to payment of State Advised Price which was higher than the SMP fixed by GOI and the low price of sugar. Though COS addressed (May 2002 and December 2002) Government for waiver of interest and penal interest and for conversion of the pending ways and means advance as interest free long term loan from April 2002, no decision was taken by Government (May 2003). Government ordered (October 2000) to recover this ways and means advances given to 14 Co-operative Sugar mills and 3 Public Sector mills from the advance payment of Rs 36.66 crore to be received from Tamil Nadu Civil Supplies Corporation Limited towards supply of 26000 tonnes of levy sugar in respect of 7 sugar mills; No details of recovery of this advance was made available to audit.
2000-2001	30.00	Nil	30.00	*	*	
2001-2002	27.13 25.00	NIL	52.13	**	**	
	358.09	43.41	314.48	114.88	4.82	

* Yet to be worked out by the Department;

** Details are not made available

Appendix XXI

(Reference: paragraph 3.2.32; page 59)

Pending audit position of Co-operative Societies

Year	Vellore				Coimbatore				Tiruvallore				Kancheepuram			
	A	B	C	P	A	B	C	P	A	B	C	P	A	B	C	P
1997-1998	877	-	208	24	924	-	117	13	793	-	170	21	723	-	107	15
1998-1999	879	-	225	26	935	-	133	14	802	-	200	25	727	2	126	18
1999-2000	885	2	245	28	952	1	189	20	827	-	236	29	729	3	141	20
2000-2001	887	28	236	30	959	3	224	24	852	2	280	33	729	2	161	22
2001-2002	892	279	236	58	955	388	230	65	858	234	280	60	721	43	161	28
Total	4420	309	1150	33	4725	392	893	27.2	4132	236	1166	33.9	3629	50	696	20.6

- A Societies due for Audit
 B Audit under progress and Audit to be commenced;
 C Audit could not be conducted
 P Percentage of societies not audited with respect to the total number of societies

Appendix XXII

(Reference: paragraph 3.3.3; page 62)

Details of progress with Physical and Financial Targets and Achievements

Serial number	Component of the Project	Physical		Financial (Rupees in crore)	
		Target @	Achievements	Target*	Achievements
A. Local Biodiversity Conservation					
1	Lower Zone (in ha)	99720	99720	90.14	87.96
2	Middle Zone (in ha)	88640	88591	63.09	58.64
3	Upper Zone (in ha)	88640	88660	24.21	22.47
4	Buffer Zone activities (in villages)	1108	1108	61.66	59.40
5	Tribal life support (in ha)	2,000	2,025	2.86	2.81
6	Incentive for local tree cultivation (Million number of seedlings)	25	24.68	3.41	3.44
7	Greening of Community Land (in ha)	25500	23180	23.20	22.07
8.	Preparatory works carried out**	--	--	--	0.11
B. Managing Forest Resource					
i) Conservation Programme					
9	Water augmentation in micro water sheds (in ha)	105400	104860	175.62	171.26
10	Sand dune stabilization (in ha)	500	500	1.06	1.17
11	Shelter belt plantation (in kilometre)	500	488	1.34	1.24
ii) Production Programme					
12	Timber growing stock improvement (in ha)	730	730	1.19	1.06
13	Teak Canal bank plantation (in kilometre)	1,000	1,000	0.71	0.70
C. Conserving Species					
14	Wet land conservation (in ha)	1,226	1,193	1.96	1.89
15	Dry ever green forest conservation (in ha)	650	495	0.50	0.41
16	Consolidation Plantation	--	--	3.53	3.64
	Plantation Activities			454.48	438.27

Serial number	Component of the Project	Physical		Financial (Rupees in crore)	
		Target [@]	Achievements	Target [*]	Achievements
	D. Expanding human capacity***				
17	Data based management and resource inventory	--	--	1.47	5.44
18	Interpretation Programme	--	--	6.37	7.34
19	Training	--	--	1.69	1.11
20	NGO Participation	--	--	1.29	0.99
	E. Vehicle and Equipment***				
21	Vehicle and Equipment	--	--	1.49	1.69
22	Buildings	--	--	0.74	0.60
23	Maintenance	--	--	4.97	2.70
	F. Administration***				
24	Redeployment and incremental project management cost	--	--	73.67	79.53
25	Training (abroad)	--	--	1.36	0.93
	Human Capability Development***			93.05	100.33
	Total			547.53	538.60
	Total planting area (in lakh ha)	4.13	4.10	--	--
	(in Kilometre)	1500	1488	--	--
	Supply of seedlings (in million)	25	24.68	--	--
	Number of villages	1108	1108	--	--

@ As per sanction of the Government and Revised cost estimate

* As per unit cost sanctioned by Government

** Expenditure relates to pre-project period

*** No Physical targets fixed

Appendix XXIII

(Reference: paragraph 3.4.11; page 74)

List of Allied Acts to Drugs and Cosmetics Act, 1940

Sl.No.	Name of the Rule/Act	Objectives
1.	Drugs and Magic Remedies (Objectionable Advertisements) Act, 1954	To control the advertisement of drugs in certain cases, to prohibit the advertisement for certain purposes of remedies alleged to possess magic qualities and to provide for matters connected therewith.
2.	Pharmacy Act, 1948	For prescribing minimum professional qualification for pharmacists and to prohibit dispensing of medicines on the prescription of a medical practitioner otherwise than by or under direct and personal supervision of a registered pharmacist.
3.	The Poisons Act, 1919	To consolidate and amend law regulating the importation, possession and sale of poisons
4.	Indian Medical Council Act, 1956	Regulation of medical practice and laying down the rights and privileges of registered medical practitioners as well as rights of patients.
5.	Narcotic Drugs and Psychotropic Substances Act, 1985	To consolidate and amend the laws relating to narcotic drugs, make stringent provision for the control and regulation of operations relating to narcotic drugs (cocoa leaf, cannabis, opium and poppy straw and drugs manufactured from them), and psychotropic substances specified in the Act.

Appendix XXIV

(Reference: paragraph 3.4.16; page 75)

Details of yearwise analysis and nature of offence committed

Sl.No.	Nature of Offence	1997-1998	1998-1999	1999-2000	2000-2001	2001-2002
1.	Sale/manufacture without Licence	32	26	20	26	22
2.	Sale without Pharmacist	2	-	2	2	1
3.	Sale without Prescription Register	5	10	2	11	5
4.	Sale without Pharmacist's Supervision; Prescription Register not maintained upto date	57	43	44	25	11
5.	Sale without records	13	12	15	15	6
6.	Sale of NSQ drugs	5	6	4	-	1
7.	Sale/Manufacture of spurious drugs	2	3	15	12	2
8.	Manufacture of Misbranded adulterated drugs	3	-	-	3	4
9.	Stocking Physician's sample; date expired drugs	13	10	2	5	7
10.	Others	6	6	4	7	7
		138	116	108	106	66

Appendix XXV

(Reference: paragraph 3.4.40; page 79)

(a) **Details of Shortfall in drawal of samples by DIs**

Year	Number of samples			Percentage of shortfall
	To be drawn as per norms	actually drawn	Shortfall	
1997-1998	5,628	4,132	1,496	27
1998-1999	5,712	3,668	2,044	36
1999-2000	5,950	4,298	1,652	28
2000-2001	3,621	2,448	1,173	32
2001-2002	3,504	2,552	952	27
2002-2003	Yet to be compiled by DDC			

(b) **Non-drawal of samples by DIs for long periods**

Name of the Zone	Name of the Range	Period during which no samples taken
Zone III at Chennai	Adyar	April 1998 to April 1999 (13 months)
		October 2000 to January 2002 (16 months)
	Saidapet	November 1999 to June 2001 (20 months)
	T.Nagar	June 1999 to June 2001 (25 months)
	Triplicane	May 1999 to February 2001 (22 months)
	Vadapalani	April 1999 to February 2001 (23 months)
Coimbatore		April 1997 to March 1999 (only 4 sample drawn during 24 months)
	Coimbatore I	July 2000 to November 2002 (29 months)
	Ooty	June 1999 to November 2002 (30 months)
	Tiruppur	May 1999 to June 2001 (26 months)
Madurai	Dindugul II	April 1997 to November 2002 (68 months)
	Madurai I	January 1999 to March 2001 (27 months)
	Madurai III	April 2001 to November 2002 (20 months)

Appendix XXVI

(Reference: paragraphs 3.4.44 and 3.4.46; page 79)

(a) **Number of inspections carried out on manufacturing/sales units**

	Number of manufacturing units	Number of inspections carried out in manufacturing premises	Number of sales outlets	Number of inspections carried in sales outlets
1997-1998	2908	2583	26673	30177
1998-1999	3037	2595	28746	32938
1999-2000	1657	2615	31207	44062
2000-2001	1881	2405	33157	42692
2001-2002	2057	2708	32354	40193

(b) **Departmental targets and achievement of inspection**

Year	Number of Senior DIs	Number of inspections of manufacturers		Number of DIs	Number of inspections of sales units		After Inspection licences	
		To be carried out	Actually carried out		To be carried out	Actually carried out	Suspended No.	Cancelled No.
1997-1998	13	9360	2583	55	39600	30177	NIL	NIL
1998-1999	11	7920	2595	67	48240	32938	NIL	NIL
1999-2000	10	7200	2615	64	46080	44062	68	13
2000-2001	10	7200	2405	64	46080	42962	28	10
2001-2002	10	7200	2708	64	46080	40192	49	32

Appendix XXVII

(Reference: paragraph 3.4.64; page 82)

Number of complaints received and investigations done by Intelligence Unit

Year	Number of complaints received	Number investigated	Number of cases for which result			Prosecution sanctioned		Pending in the Court
			Pending	Closed	Lodged	Launched	decided	
1997	151	129	Nil	129	6	16	13	3
1998	290	251	10	241	3	36	32	4
1999	236	193	17	176	18	25	23	2
2000	250	219	27	192	27	4	3	1
2001	260	214	63	151	14	32	23	9

Appendix XXVIII

(Reference: paragraph 3.5.12; page 88)

Details of Targeted Interventions conducted during 1998-2003

Physical

Year	Commercial sex workers (CSW)		Truck Drivers (TD)		Intravenous Drug users (IDU)		Men having sex with men (MSM)		Industrial workers (IW)		Migrant workers (MW)		Prisoners		Care		Research study		PLWHAs network		Others	
	Planned (P)	Actually covered (C)	P	C	P	C	P	C	P	C	P	C	P	C	P	C	P	C	P	C	P	C
1998-1999	25	32	-	11	5	-	10	1	-	15	12	14	5	-	-	4	-	-	-	3	6	26
1999-2000	15	11	10	5	3	1	6	2	-	5	10	5	-	-	-	-	2	-	2	15	7	
2000-2001	18	14	13	13	10	-	10	2	-	10	21	5	-	1	-	3	-	2	7	10	4	
2001-2002	18	12	13	7	10	-	10	-	-	11	21	12	-	-	3	2	2	3	3	10	-	
2002-2003	26	15	20	15	2	-	3	2	22	11	20	6	4	3	3	1	7	1	10	6	5	2
Total	102	84	56	51	30	1	39	7	22	52	84	42	9	4	6	10	9	8	17	21	46	39

Financial

(Rupees in lakh)

Year	CSW		TD		IDU		MSM		IW+MW		Prisoner, Care, Research study, PLWHAs network and others		For all targeted interventions	
	Allotted (A)	Utilised (U)	A	U	A	U	A	U	A	U	A	U	A	U
1998-1999					Break up details not available								311.00	235.67
1999-2000					Break up details not available								207.32	116.59
2000-2001	50.00	33.31	50.00	31.65	25.00	0.44	25.00	4.60	30.00	9.57	62.50	69.46	242.50	149.03
2001-2002	40.00	55.36	30.00	51.45	10.00	-	15.00	4.59	60.00	94.16	35.00	45.96	190.00	251.52
2002-2003	90.00	43.19	45.00	32.33	5.00	-	5.00	4.61	115.00	55.46	96.00	45.34	356.00	180.93
											Total		1306.82	933.74

Appendix XXIX

(Reference: paragraph 3.5.34; page 91)

Family Health Awareness Campaign

(Numbers in lakh)

Sl.No.			(By TNSACS)			(By CAPACS)		
			I round	II round	III round	I round	II round	III round
1.	Total estimated target population	Male	144.62	118.38	134.38	22.92	23.73	24.22
		Female	141.24	118.29	131.38	22.08	22.94	23.44
		Total	285.86	236.67	265.76	45.00	46.67	47.66
2.	Number of persons actually attended the camps	Male	1.92(1.3)	1.69(1.4)	2.26(1.7)	0.21	0.42	0.60
		Female	9.31(6.6)	6.65(5.6)	6.97(5.3)	1.38	0.81	1.33
		Total	11.23(3.9)	8.34(3.5)	9.23(3.5)	1.59	1.23	1.93
3.	Number of RTI/STI cases treated	Male	1.15	0.97	1.36	0.02	0.06	0.04
		Female	7.60	5.15	5.27	0.46	0.30	0.47
		Total	8.75	6.12	6.63	0.48	0.36	0.51
(a) Treated for ulcers	Male	0.09	0.05	0.05	0.002	0.004	0.004	
	Female	0.18	0.11	0.08	0.004	0.004	0.002	
	Total	0.27	0.16	0.13	0.006	0.008	0.006	
(b) Treated for discharges	Male	0.55	0.22	0.31	0.004	0.006	0.017	
	Female	3.32	3.83	3.86	0.348	0.239	0.390	
	Total	3.87	4.05	4.17	0.352	0.245	0.407	
(c) Treated for other STD/RTI cases	Male	0.51	0.71	1.01	0.013	0.046	0.016	
	Female	4.10	1.20	1.35	0.111	0.060	0.079	
	Total	4.61	1.91	2.36	0.024	0.106	0.095	

(figures in bracket indicate percentage)

Appendix XXX

(Reference: paragraph 3.5.49; page 93)

Screening of Blood units collected

Year	Nature of Donors	Blood units collected		HIV positive		HBs Ag		VDRL		Malaria		Other diseases	
		Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage
1998	Voluntary	98388	47.7	224	0.23	1207	1.23	102	0.10	47	0.05	-	-
	Replacement	108018	52.3	463	0.43	1656	1.53	491	0.45	53	0.05	-	-
	Total	206406		687	0.33	2863	1.39	593	0.29	100	0.05	-	-
1999	Voluntary	110939	45.7	296	0.27	1513	1.36	146	0.13	39	0.04	-	-
	Replacement	132080	54.3	536	0.41	2240	1.70	545	0.41	34	0.03	-	-
	Total	243019		832	0.32	3753	1.54	691	0.28	73	0.03	-	-
2000	Voluntary	151006	49.7	413	0.27	2037	1.35	227	0.15	93	0.06	-	-
	Replacement	153091	50.3	490	0.32	2082	1.36	560	0.37	17	0.01	-	-
	Total	304097		903	0.30	4119	1.35	787	0.26	110	0.04	-	-
2001	Voluntary	180751	50.4	414	0.22	2936	1.62	344	0.19	49	0.03	436	0.24
	Replacement	177863	49.6	693	0.38	2036	1.14	544	0.31	209	0.12	467	0.26
	Total	358614		1107	0.31	4972	1.39	888	0.25	258	0.07	903	0.25
2002	Voluntary	237778	50.9	1213	0.26	6272	1.34	1273	0.27	43	0.01	858	0.18
	Replacement	229746	49.1										
	Total	467524											

Appendix XXXI

(Reference: paragraph 3.5.59; page 95)

(a) Details of funds released and expenditure incurred by TNSACS

(Rupees in lakh)

Year	Outlay approved by NACO	Opening balance	Funds received from NACO	Other receipts	Total available funds	Project Expenditure	Other Expenditure	Closing balance	Percentage of Project expenditure to allotment
1998-1999	1595.13	858.43	1100.00	8.84	1967.27	1383.20	35.77	548.30	87
1999-2000	1571.99	548.30	885.58	66.68	1500.56	1400.13	10.93	89.50	89
2000-2001	999.40	89.50	1027.00	77.29	1193.79	769.15	3.69	420.95	77
2001-2002	1619.38	420.95	1490.65	92.66	2004.26	1621.11	5.05	378.10	100
2002-2003	1524.88	378.10	1295.50	90.15	1763.75	1349.15	40.81	373.79	88

(b) Component wise allocation and expenditure (TNSACS)

(Rupees in lakh)

Name of the component	1998-1999			1999-2000		
	Allocation	Expenditure		Allocation	Expenditure	
Blood Safety	333.50	155.96	(47)	437.78	211.57	(48)
STD	126.50	255.21	(100)	262.50	435.95	(100)
Training	128.00	142.58	(100)	71.10	46.69	(66)
IEC	600.00	512.52	(85)	214.00	365.39	(100)
NGOs	311.00	224.40	(72)	207.32	119.74	(58)
Surveillance	13.13	5.70	(43)	5.79	7.84	(100)
Programme management expenses	83.00	86.84	(100)	148.00	80.86	(55)
Care, continuance and support	-	-	-	205.50	132.10	(64)
Intersectoral collaboration	-	-	-	20.00	Nil	Nil
Total	1595.13	1383.21	(87)	1571.99	1400.14	(89)

Name of the component	2000-2001		2001-2002		2002-2003	
	Allocation	Expenditure	Allocation	Expenditure	Allocation	Expenditure
Priority Targeted Intervention against HIV/AIDS	478.80	317.06	313.00	334.36	511.42	460.50
		(66)		(100)		(90)
Preventive interventions for the general community	306.36	275.77	568.89	581.12	605.09	562.59
		(90)		(100)		(93)
Low cost AIDS care	20.00	42.00	242.20	136.23	214.05	134.68
		(100)		(56)		(63)
Institutional strengthening	184.24	119.53	126.79	132.39	145.11	142.17
		(65)		(100)		(98)
Intersectoral collaboration	10.00	14.80	50.00	50.75	25.00	25.00
		(100)		(100)		(100)
Family Health Awareness campaign	-	-	318.50	386.26	24.21	24.21
				(100)		
Total	999.40	769.16	1619.38	1621.11	1524.88	1349.15
		(77)		(100)		(88)

(Figures in brackets indicate percentage of expenditure to allocation)

Appendix XXXII

(Reference: paragraphs 3.5.63 and 3.5.64; pages 95 and 96)

(a) Details of allocation, funds released and expenditure incurred by CAPACS

(Rupees in lakh)

Year	Outlay approved by NACO	Opening balance	Funds received by CAPACS from NACO and TNSACS	Other receipts	Total funds available	Expenditure incurred	Advances ¹	Closing balance	Release percentage to allocation	Percentage of expenditure incurred to available funds (col. 3 and 4)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1998-1999	NA	NIL	3.00	0.01	3.01	1.00	-	2.01	-	-
1999-2000	223.72	2.01	147.51	1.20	150.72	55.12	-	95.60	66	37
2000-2001	127.50	95.60	101.50	8.43	205.53	36.51	-	169.02	80	19
2001-2002	446.55	169.02	64.95	34.22	268.19	92.20	114.14	61.85	15	39
2002-2003	450.09	61.85	162.45	64.85*	289.15	145.57	-	143.58	36	65

NA: Not Available;

* balancing figure worked out by Audit as Annual Accounts not finalised by CAPACS.

(b) Component wise allocation and expenditure in respect of Chennai Corporation AIDS Prevention and Control Society

During 1998-99 for the component 'Training': Allocation – NIL; Expenditure - Rs 1 lakh.

Name of the component	1999-2000		2000-2001	
	Allocation	Expenditure	Allocation	Expenditure
Targeted Intervention through NGOs	135.72	36.24	2.70	6.68
NGO support	-	-	7.51	7.65
IEC activities	7.50	5.72	6.41	5.05
Training	-	-	7.68	5.94
Family Health Awareness campaign	7.50	4.76	22.00	Nil
Programme management expenses	37.00	4.50	35.70	11.19
Low cost AIDS care	19.00	Nil	5.50	Nil
Intersectoral collaborations	6.00	3.90	-	-
Blood safety	10.00	Nil	40.00	Nil
Incremental salaries and operational expenses	1.00	Nil	-	-
Total	223.72	55.12	127.50	36.51

Name of the component	2001-2002		2002-2003	
	Allocation	Expenditure	Allocation	Expenditure
Priority targeted intervention	114.50	31.26	124.52	36.59
Blood safety	-	-	-	-
NGO support	-	-	-	-
Low cost AIDS care	68.00	Nil	60.00	0.15
Training	25.00	3.58	-	-
Institutional strengthening	50.00	16.32	72.45	42.09
Family Health Awareness Campaign	Nil	23.89	-	-
Preventive intervention for the general community	165.05	17.75	188.12	66.74
Intersectoral collaboration	24.00	Nil	5.00	Nil
Increase in stock of medicines and manuals	-	(-) 0.60	-	-
Total	446.55	92.20	450.09	145.57

¹ Advance made to NGOs and other agencies not reported as expenditure.

Appendix XXXIII

(Reference: paragraph 3.5.69; page 96)

Position regarding utilisation certificates

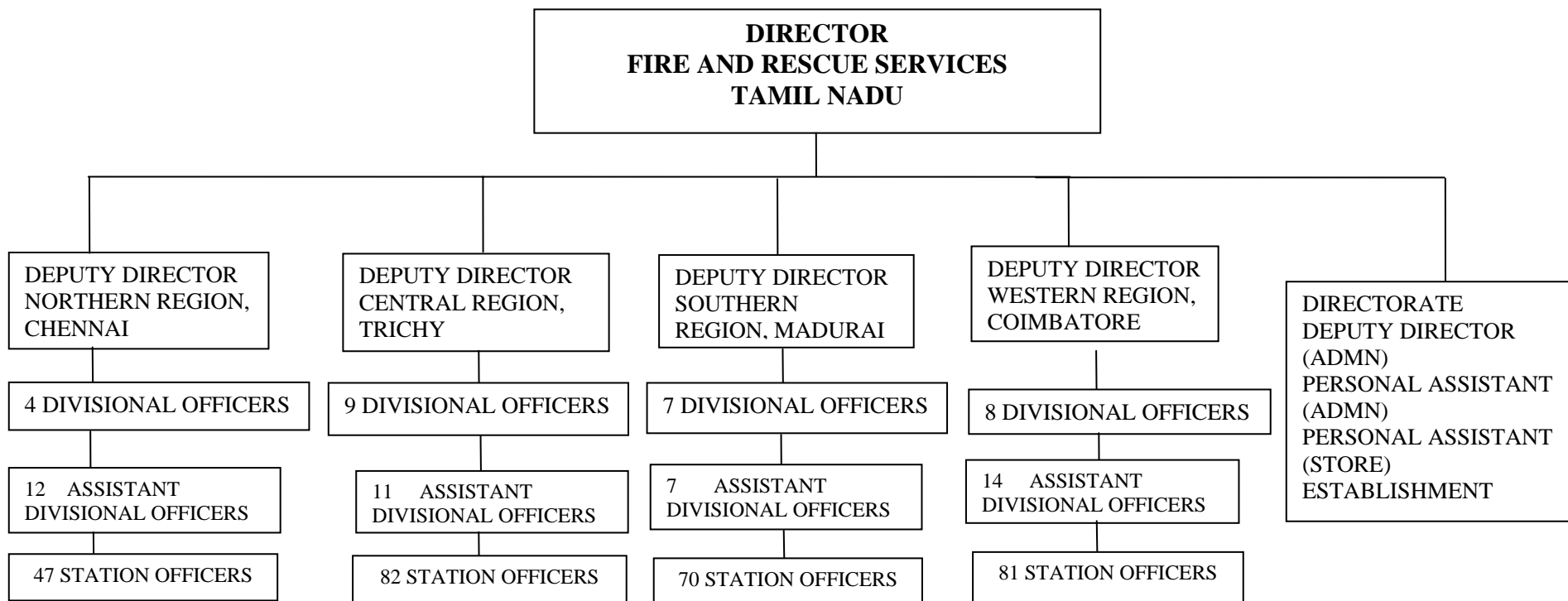
(Rupees in lakh)

Sl. No.	Details of funds released				Amount for which UCs received	Amount for which UCs pending to be received
	Component	Released to	Period	Amount released		
1.	Training	DPH & PM, DME, DFW, CMA, DMRHS and Medical Institutions	1999-2000 to 2002-2003	120.31	33.38	86.93
2.	Grants released to NGOs	NGOs	1998-1999 to 2002-2003	952.33	926.55	25.78
3.	Purchase of Drugs, Civil works, out reach camps, provision for Furniture and Fixtures, treatment of PLWHA	DMRHS, DME, MMC, Chennai, Government Hospitals and Medical College Hospitals	1998-1999 to 2001-2002	230.00	10.78	219.22
4.	Civil Works - improvement to the wards for AIDS patients	Contractors	1999-2000	7.00	Proper UC not received	7.00
5.	IEC	District Collectors	1998-1999 to 2001-2002	200.78	34.70	166.08
6.	Strengthening of STD clinics	JDHS, Tiruchirappalli	1999-2000	2.40	-	2.40
7.	Formation of Blood donor clubs	6 Universities* and District Collector, Salem.	1998-2000	39.55	25.12	14.43
Total				1552.37	1030.53	521.84

* Periyar University, Salem, Madurai Kamaraj University, Madurai, Tamil Nadu Agricultural University, Dr. MGR Medical University, Bharatidasan University, Tiruchirappalli and Madras University.

Appendix XXXIV
(Reference: paragraph 3.6.3; page 101)

Organisation Chart



Appendix XXXV

(Reference: paragraph 3.8.3; page 121)

List of Centrally Sponsored Schemes implemented in Tamil Nadu

- (i) District Disability Rehabilitation Centre Programme in 5 districts (Madurai, Salem, Thoothukudi, Vellore and Virudhunagar).
- (ii) Scheme to promote voluntary action for persons with disabilities, through NGOs
- (iii) Scheme of assistance to disabled persons for purchase/fitting of aids and appliances (ADIP Scheme), through NGOs
- (iv) National Programme for Rehabilitation of Persons with Disabilities (NPRPD) in four districts (Kancheepuram, Ramanathapuram, Theni and Tiruvannamalai).

Appendix XXXVI

(Reference: paragraph 3.8.7; page 122)

Requirement assessed in camps, supplies made and shortfall

Sl.No.	Name of the aid/appliance	1998-1999			1999-2000			2000-2001			2001-2002			2002-2003			
		A	B	C	A	B	C	A	B	C	A	B	C	A	B	C	
1.	Calipers	1862	2063	Nil	1400	1337	5	1400	1100	21	2800	Nil	100	} Nil as Camp not conducted			
2.	Crutches	1141	1466	Nil	840	1124	Nil	896	1259	Nil	1120	Nil	100				
3.	Tri-cycles	1359	Nil	100	420	420	Nil	364	Nil	100	420	Nil	100				
4.	Wheel chairs	252	Nil	100	84	84	Nil	84	Nil	100	140	Nil	100				
5.	Hearing aids	2475	1773	28	980	980	Nil	980	Nil	100	840	Nil	100				
6.	Solar Batteries	2475	Nil	100	Nil	Nil	Nil	-	Nil	-	840	Nil	100				
7.	Goggles and folding sticks	593	Nil	100	504	504	Nil	504	Nil	100	560	Nil	100				

A – Indented; B – Supplied; C – Percentage of shortfall

Appendix XXXVII

(Reference: paragraph 3.8.25; page 126)

Details of loan disbursed for self employment under National Handicapped Finance and Development Corporation Scheme

District	Year	No. of applications received	No. of applications selected by DSC	No. of applications forwarded by DCCB to the Nodal Agency	No. of applications forwarded by the Nodal Agency to NHFDC	No. of applications sanctioned by the NHFDC	Loan sanctioned and Loan released Rs
Chennai	2001-02	88	88	1	-	-	-
Cuddalore	2001-02	160	138	8	-	-	-
Kancheepuram	2002-03	69	32	7	1	1	50,000
Madurai	2002-03	123	7	4	-	-	-
Tiruvannmalai	2001-02	55	28	3	3	-	-
	2002-03	7	7	-	-	-	-
Tirunelveli	2001-02	39	28	5	-	Not available	-
Total			328	28	-	-	-

Appendix XXXVIII

(Reference: paragraph 3.8.28; page 127)

Maintenance allowance released by Government and kept in Savings Bank Accounts

(Amount in Rupees)

District	Year	Month of credit to SB Account		Undisbursed amount		Total undisbursed amount
		Month	MA/MOC	MA	MOC	
Chennai	2001-02	September 2002	5,76,000	1,56,150	-	1,56,150
	2002-03	NA	5,76,000 7,920	5,35,500	7,920	5,43,420
Kancheepuram	2002-03	March 2003	5,76,000 7,920	5,71,950	7,920	5,79,870
Madurai	2002-03	January-February 2003	5,04,000	75,600	-	75,600
Tirunelveli	2001-02	September 2002	4,68,000	54,000	-	54,000
	2002-03	February 2003	4,68,000 6,435	81,000	6,435	87,435
Tiruvannamalai	2001-02	September 2002	5,76,000	43,200	-	43,200
	2002-03	February-March 2003	5,76,000 7,920	5,76,000	7,920	5,83,920
		Total	43,50,195	20,93,400	30,195	21,23,595

MA – Maintenance allowance MOC – Money order commission NA – Not Available

Appendix XXXIX

(Reference: paragraph 3.8.46; page 130)

Important aspects of the PWD Act not covered by Rules

Serial Number	Aspect of the Act not covered by Rules	Sections of the PWD Act
1.	Prevention and early detection of disabilities	Section 25
2.	Education	Sections 26 – 30
3.	Employment	Section 41
4.	Affirmative action	Sections 42-43
5.	Non-discrimination	Sections 44-47
6.	Research and Manpower Development	Sections 48-49
7.	Institution for persons with severe disabilities	Section 56
8.	Social security	Sections 66-67

Appendix XL

(Reference: paragraph 3.8.53; page 131)

Scope of important sections of PWD Act and inadequate action by SCD/Government

Sl. No.	Section of the PWD Act	Remarks																
1.	Section 25 This section provides for undertaking comprehensive surveys, investigations and research on the cause of occurrence of diseases, adoption of suitable methods for preventing disabilities and screening of all children at least once in a year for the purpose of identifying "at risk" cases.	The SCD stated (July 2003) that action was being taken in Health Department. Training of Master Trainers to train Anganwadi workers on disability issues including prevention and early detection was under progress. The SCD did not have details of number of Primary Health Centres (i) where trained staff existed and (ii) where facilities for pre-natal, perinatal and post-natal care of mother and child existed.																
2.	Section 27 The State Government and local bodies should, by notification, formulate schemes for conducting part time classes for disabled children who have completed education upto class fifth and could not continue their studies, and for providing functional literacy to children in the age group of sixteen and above; impart non-formal education by utilising manpower in rural areas after giving them appropriate orientation; impart education through open schools/open universities and conduct classes/discussions through interactive electronic and other media.	DDROs of all the 6 test-checked districts had stated that no action had been taken in this regard. The SCD stated (July 2003) that three NGOs were imparting non-formal training to mentally retarded children above 16 years of age in various trades.																
3.	Section 28 This section provides that State Government should initiate research by official agencies and NGOs for designing and developing new assistive devices, teaching aids, special teaching materials etc. to give the disabled child equal opportunity in education.	In all the six test-checked districts and also throughout the State, Government of Tamil Nadu had not initiated any action in this regard. The SCD stated (July 2003) that no funds were allocated by the Government till now and proposals would be sent to Government for allocation of funds.																
4.	Section 29 Government should set up adequate number of teacher's training institutions and assist the institutes and voluntary organisations so that requisite manpower is available for special schools and integrated schools for disabled children.	In Tamil Nadu, three institutions were run by Government (with a capacity of 75 trainees per year) and five were run by NGOs. The annual expenditure as per Government accounts for these schools was Rs 18.42 lakh. Test-check revealed that number of teacher trainees in each institution was significantly less during 1998-2003 as shown below.																
	<table border="1"> <thead> <tr> <th>Institution</th> <th>Strength</th> <th>Trainees</th> <th>Reasons</th> </tr> </thead> <tbody> <tr> <td>Regional Training Centre for teachers for the blind</td> <td>10</td> <td>2 to 6</td> <td>There is no job guarantee as stated by Principal of the centre.</td> </tr> <tr> <td>Balavihar Training School, Chennai</td> <td>25</td> <td>12 to 19</td> <td>Non-release of stipend by Government and availability of better pay scales to teachers in regular schools than in special schools.</td> </tr> <tr> <td>Little Flower Convent Higher Secondary School for the Deaf (training section)</td> <td>40</td> <td>10 to 34</td> <td>Not furnished.</td> </tr> </tbody> </table>	Institution	Strength	Trainees	Reasons	Regional Training Centre for teachers for the blind	10	2 to 6	There is no job guarantee as stated by Principal of the centre.	Balavihar Training School, Chennai	25	12 to 19	Non-release of stipend by Government and availability of better pay scales to teachers in regular schools than in special schools.	Little Flower Convent Higher Secondary School for the Deaf (training section)	40	10 to 34	Not furnished.	
Institution	Strength	Trainees	Reasons															
Regional Training Centre for teachers for the blind	10	2 to 6	There is no job guarantee as stated by Principal of the centre.															
Balavihar Training School, Chennai	25	12 to 19	Non-release of stipend by Government and availability of better pay scales to teachers in regular schools than in special schools.															
Little Flower Convent Higher Secondary School for the Deaf (training section)	40	10 to 34	Not furnished.															

Sl. No.	Section of the PWD Act	Remarks
5.	<p>Section 30 Government should have prepared a comprehensive education scheme providing for transport facilities/ alternative financial incentives, removal of architectural barriers, supply of books, uniforms and other materials, grant of scholarships, setting up of appropriate fora for redressal of grievances, suitable modification in the examination system and suitable restructuring of curriculum to meet the needs of disabled.</p>	<p>In Tamil Nadu, facilities were provided identifying them as activities under different schemes, but as of June 2003, no comprehensive education scheme had been evolved.</p>
6.	<p>Section 40 Government/ Local body should reserve not less than three <i>per cent</i> in all poverty alleviation schemes for the benefit of disabled</p>	<p>The SCD, however, furnished particulars under the schemes for (i) Old age pension for disabled (ii) Loan/subsidy for self-employment and (iii) Group houses for disabled. Even the particulars furnished were not conducive to assess the compliance with the provisions of section 40 of the Act. Thus Audit could not ensure to what extent the disabled were benefited in the State under poverty alleviation programme during 1998-2003. However test-check revealed that in Tiruvannamalai District under the SGSY (IRDP) Scheme, during 1998-2003, the number of disabled beneficiaries was very low ranging from 'nil' to 129 as against 202 to 7227 beneficiaries of the scheme.</p>
7.	<p>Section 48 and 49 Government/Local bodies should promote and sponsor research on (i) prevention of disability, (ii) rehabilitation including community based rehabilitation, (iii) development of assistive devices including psycho-social aspects, (iv) job identification and on-site/modifications in offices and factories. Section 49 of the Act provides that Government should provide financial assistance to Universities/institutions of higher learning etc., for undertaking research for special education rehabilitation and manpower development</p>	<p>In Tamil Nadu no scheme was taken by Government during 1998-2003 for initiating any research on these aspects. The SCD stated (July 2003) that this aspect of rehabilitation would be taken care of by the State Resource Centre proposed to be established in Chennai. However, eventhough GOI assistance of Rs 39.63 lakh was received for setting up the State Resource Centre under NPRPD as discussed in Para 5.4 of this review, the centre was not set up as of July 2003.</p>
8.	<p>Section 51 All the existing institutions were to apply for recognition certificate within six months of commencement of the Act.</p>	<p>Government of Tamil Nadu has not clearly defined nor notified a Competent Authority under these sections except upgrading the post of Director for Rehabilitation of the Disabled as the SCD, under section 60 of the Act.</p>

Appendix XLI

(Reference: paragraph 4.1.2; page 135)

Avoidable extra expenditure due to adoption of higher specifications

Name of work	Details of specifications to be adopted and actually adopted	Avoidable extra cost (Rupees in crore)
Strengthening Inner Ring Road from km 0/0 to 17/7 - Chennai city	Indian Road Congress specifications prescribe provision of thin surfacing to improve the riding quality if structural deficiency was not indicated from deflection values. The Director, Highways Research Station recommended not to conduct deflection test as the road was improved in 1997-98 with designed life upto 2014. Thus, there was no structural deficiency. However, Semi-Dense Bituminous Concrete of 40 millimetre (mm) thick instead of 25 mm was provided.	0.97
Widening and strengthening the East Coast Road from km 11/8 to 22/3	The Department adopted the design curve for California Bearing Ratio value of 7 <i>per cent</i> instead of 10 <i>per cent</i> and provided pavement thickness of 605 mm instead of 500 mm. According to Ministry of Road Transport and Highways specifications, Granular Sub Base of 250 mm, Water Bound Macadam of 225 mm and Semi-Dense Bituminous Concrete of 25 mm were to be provided whereas the Chief Engineer (General) provided Granular Sub Base of 200 mm, Water Bound Macadam of 250 mm, Dense Bituminous Macadam of 115 mm and Semi-Dense Bituminous Concrete of 40 mm.	1.38
Total		2.35

Appendix XLII

(Reference: paragraph 4.2.3; page 146)

Statement showing the overpayments made due to erroneous computation of price adjustment

Sl. No.	Name of the Division	Name of the work	Reason for over payment	Amount of over payment (Rupees in lakh)
1.	Parambikulam Division	Rehabilitation of Contour Canal LS 0/0 - 25.49 KM	Incorrect calculation of total value of work done during the quarter, non-consideration of secured advance and erroneous adoption of index for steel	12.79
		Rehabilitation of Pollachi canal LS 0/0 - 48/0 KM		1.65
		Rehabilitation of Old Aliyar Canal		1.45
2.	Nambiyar Reservoir Project Division, Valliyoor	Formation of earth dam, uncontrolled spill way, etc., of Kodumudiyar Reservoir Project	Non consideration of secured advance and erroneous adoption of index for steel	48.28
3.	Adavinainar Koil Reservoir Project Division, Kudiyiruppu, Courtallam	Construction of Masonry Dam for Adavinainar Koil Reservoir Project	Incorrect calculation of total value of work done during the quarter and non-consideration of secured advance paid and recovered	4.67
4.	Vadaku Pachaiyar Reservoir Project Division, Valliyoor	Formation of head works, earth dam, etc for Vadaku Pachaiyar Reservoir Project	Incorrect calculation of total value of work done during the quarter, non-consideration of secured advance paid and recovered and erroneous adoption of index for steel	5.48
5.	Mordhana Reservoir Project Division, Gudiyatham	Balance work for completion of spill way, body wall etc., for Mordhana Reservoir Project	(i) Non-consideration of secured advance and erroneous adoption of index for steel.	7.09
		Formation of Left Main Canal from LS 0-11.45 KM of Mordhana Reservoir Project	(ii) Erroneous adoption of year/month end index instead of average whole sale price index for each month	27.32
		Formation of Left Main Canal LS 11.45 KM to 32.25 KM		1.92
		Formation of Right Main Canal from LS 20.1 Km to 34.00 Km		4.42
6.	Sothuparai Reservoir Project Division, Periyakulam	Construction of Masonry dam for Sothuparai Reservoir Project	(i) Incorrect calculation of total value of work done during the quarter without considering secured advance and erroneous adoption of index for steel.	2.49
		Completion of balance excavation, lining and cross masonry work in Main canal and Distributaries in Sothuparai Reservoir Project	(ii) Failure to work out escalation at different rates as prescribed in agreement for civil works and other items Incorrect calculation of total value of work and erroneous adoption of index for steel	1.45
7.	Periyar Improvement Division VII, Madurai	Construction of Branch Canal III to XII to Link Canal	Erroneous adoption of index for steel	0.73
		Construction of Branch Canal I and II	Erroneous inclusion of additional items of work paid at current rate and erroneous adoption of index for steel	1.83
Total				121.57

Appendix XLIII

(Reference: paragraph 4.3.1; page 151)

Details of unsold plots as of March 2003 in the test-checked schemes

Sl. No.	Name of the scheme	Completed in	Expenditure on the scheme	Number of Plots laid and area (in sq.m)	Average cost per Sq.m	Number of Plots unsold and area (in sq.m)	Amount blocked up	Interest paid to lending agency	Reasons for unsold stock
			(Rupees in lakh)		Rs		(Rupees in lakh)		
1.	Thirumaligiri	November 1996	271.01	1058 (74,590)	363	610 (53,772)	195.37	184.64	The cost of the plots was capitalised and sold, which was too high while comparing the market rate. Even though the cost was frozen to the original cost, the plots were not sold as there was water stagnation during rainy season.
2.	Attur – Phase III	May 1997	181.81	243 (39,767)	457	240 (39,326)	179.79	101.46	Selling price proposed is too high when compared to market rate.
3.	Sankagiri - SMT	May 1998	157.46	430 (53,420)	294	419 (51,543)	151.92	118.00	Land cost was more than the market rate.
4.	Kalanivasal, Karaikudi	April 1999	154.17	470 (59,688)	258	236 (29,322)	75.74	37.70	Escalation in cost due to capitalisation was higher than the market rate for unapproved plots. The demand was not assessed and the response from public was poor.
5.	Maharajapuram	October 1999	176.87	234 (33,018)	536	204 (27,438)	146.98	54.91	The cost of plot was more than the private promoter's rate
6.	Periyanaickenpalayam	October 2000	1976.74	2311 (4,28,894)	461	2264 (4,20,417)	1937.67	706.38	The scheme was located 22 km away from Coimbatore city. The cost of adjoining undeveloped plots was less than that of the Board's plot.
7.	Mannargudi-Phase II	November 2000	112.67	220 (28,629)	394	213 (27,612)	108.67	32.80	Demand was not assessed. Capitalised cost of the plots was 50 per cent higher than the market rate.

Sl. No.	Name of the scheme	Completed in	Expenditure on the scheme	Number of Plots laid and area (in sq.m)	Average cost per Sq.m	Number of Plots unsold and area (in sq.m)	Amount blocked up	Interest paid to lending agency	Reasons for unsold stock
			(Rupees in lakh)		Rs		(Rupees in lakh)		
8..	Vellakinar – Phase III	March 2001	206.06	455 (49,401)	417	447 (48,105)	200.65	63.56	Demand was not assessed and rate was higher than the market rate.
9..	Attur – Phase IV	June 2001	441.58	613 (70,344)	628	254 (31,464)	197.51	103.03	Selling price proposed is too high when compared to market rate.
10.	Vagurampatty – Phase II	June 2001	136.30	303 (33,930)	402	205 (22,523)	90.47	33.40	Selling price proposed is too high when compared to market rate.
11.	Salamedu	August 2001	367.94	638 (97,884)	376	628 (96,399)	362.36	65.50	The undeveloped plots sold by the private plot promoters are 40 to 50 per cent less than the Board's cost
12.	Hosur – Phase XVI	October 2001	1283.06	1146 (2,12,468)	604	1145 (2,12,333)	1282.24	727.69	Demand not assessed.
13.	Navalpattu – Phase II	March 1996	1292.41	3644 (2,45,652)	526	1817 (1,16,208)	611.39	18.23	The plots were not sold due to poor demand.
14.	Thoppur	September 1996	1132.84	2635 (1,61,972)	699	620 (66,852)	467.57	71.09	The location of the site was remote and lack of transport facilities/ infrastructure like shops and schools.
15.	Tiruppur - Mudalipalayam	December 1997	3173.83	8302 (4,61,524)	688	6560 (3,88,038)	2668.48	66.53	Due to adoption of cost subsidy methods i.e. the plot cost of EWS and LIG would be reduced and compensated by increasing the cost of MIG and HIG plots. The rates of private layout were lesser.
16.	Narannamalpuram – Phase II	December 1997	637.96	2147 (1,36,160)	469	2146 (1,36,120)	637.77	--	Demand assessment was not made. Poor demand among public.
17.	Valavanthankottai	December 2002	415.15	938 (1,07,955)	385	747 (85,365)	328.28	188.98	Due to poor demand the plots were not sold.
Total			12,117.86	25,787 (22,95,296)		18,755 (18,52,837)	9642.86	2573.90	

Appendix XLIV

(Reference: paragraph 4.4.1; page 160)

(A) Details of contribution from Central and State Governments to Calamity Relief Fund and expenditure incurred under the Fund

Year	Opening Balance in the Fund	GOI Share		State share		Amount Credited to Fund		Amount withdrawn from fund (Rs in crore)	Expenditure reported under the Grant for Relief on account of natural calamities (Rs in crore)
		Date of release by GOI	Amount released (Rs in crore)	Date of release	Amount released (Rs in crore)	Month of Credit	Amount (Rs in crore)		
2000-2001	Nil	April 2000, October 2000 and March 2001	76.98	January 2001	25.66	January 2001	102.64	102.64	10.77
2001-2002	Nil	October 2001 and November 2001	80.83	November 2001	26.94	November 2001	107.77	107.77	125.72
2002-2003	NIL	November 2001	84.87	November 2002	28.29	March 2003	113.16	113.16	113.16

(B) Expenditure pending adjustment in Calamity Relief Fund

(Rupees in crore)

Year	Expenditure			Expenditure pending adjustment and carried over
	Pending adjustment in the beginning of the year	Incurred on Relief during the year	Adjusted from Fund during the year	
2000-2001	294.78	10.77	102.64	202.91
2001-2002	202.91	126.07	107.77	221.21
2002-2003	221.21	161.29	113.16	269.36

Appendix XLV

(Reference: paragraph 4.4.1; page 160)

Expenditure incurred in violation of norms

(Rupees in lakh)

Sl.No.	Period of calamity and nature	Name of the District	Details of works executed and amount involved			Remarks
			Nature of work	Executed by	Amount involved	
1)	2000-2001 Floods	7 districts (Chennai, Cuddalore, Kancheepuram, Nagapattinam, Namakkal, Thiruvallur and Villupuram)	Carrying out immediate relief for restoration and rehabilitation works in the cyclone affected districts	District Collectors	700.00	Amount allotted by Government in December 2000 was drawn and distributed only in April 2001 due to the issue of required amendment on 31 March 2001, defeating the objective of providing immediate relief.
2)	2001-2002 Floods	2 districts (Pudukottai and Nagapattinam)	Relief to farmers for crop damages due to unseasonal rain in first week of February 2002	District Collectors	464.00	Out of Rs 13.53 crore sanctioned as first instalment, Rs 13.10 crore was spent and Rs 0.43 crore surrendered in March 2002. Second instalment of Rs 4.64 crore sanctioned in February 2002 was not drawn and the entire amount surrendered in March 2002 indicating that the extent of crop damage was not assessed.
3)	2001-2002 Floods	3 districts (Thanjavur, Pudukkottai and Nagapattinam)	Assistance for repair / restoration of damaged houses	District Collectors	13.37	Lesser relief assistance to the tune of Rs 13.37 lakh was extended to 342 fully damaged huts and 1051 partially damaged huts in February 2002 at rates lesser than prescribed by GOI in the norms communicated.
4)	2000-2001 Floods	Chennai	Restoration of Bus route roads during March 2001 to June 2001	Chennai Corporation	103.21	All these works related to permanent restoration only.
		Cuddalore	Repair of School Building during May 2001 to July 2001	BDO, Kurinchipadi	1.90	Though the funds received in February 2001, works not commenced till July 2001, indicating that the works were not of immediate restoration.
			Purchase of material for laying of road and construction of a small bridge during July 2001	Executive Officer, Parangipettai Town Panchayat	1.96	The amount was paid in advance for purchase of material and the work not commenced upto July 2001.

(Rupees in lakh)

Sl.No.	Period of calamity and nature	Name of the district	Details of works executed and amount involved			Remarks
			Nature of work	Executed by	Amount involved	
5)	2001-2002 Floods		Provision of street lights during March 2001	BDOs Cuddalore, Parangipettai Kammapuram Kurinjjipadi	18.70	Reimbursement of advances made from Panchayat funds for the repairs of street lights in village panchayats. This category of works was not included in GOI norms.
		Vellore Thiruvannamalai Ramanathapuram Tuticorin	Provision of Borewells, construction of open wells, platforms, replacement of electric motors etc.	Rural and Urban Local bodies	300.00	None of these districts had been declared as drought hit during 2000-2001.
		Thanjavur Thiruvarur Nagappattinam	Repair and restoration of damaged roads	DE (H&RW) Thanjavur	300.00	Though the amounts were sanctioned in February 2002, the relief works were commenced only in August 2002. As such the works could not be construed as of immediate nature. Also all these works are of permanent restoration.
		Pudukottai Dindigul Kancheepuram Namakkal Virudhunagar Coimbatore	Provision of Water supply	Executive Officers of Town Panchayats	31.53	All the works are permanent capital works and not for providing immediate relief.
			Restoration works in the contour canal of PAP, Pollachi	Executive Engineer, PWD, water resource consolidation project, Parambikulam	25.20	All the works are permanent capital works which has to be met only from normal budgetary provision.
Total					1959.87 or 19.60 crore	

Appendix XLVI

(Reference: paragraph 4.4.3; page 164)

Stores remaining undistributed for long periods

Item	Quantity (end of June 2003)	Month of last issue	Value (Rs in lakh)
Stores at Avadi			
Pistol auto 9mm 1A	237	March 2002	52.92
Rifle 7.62 mm 1AI (SLR)	88	June 2002	20.91
7.62mm Ball CTN for SLR use	64415	March 2002	6.72
Magazine for CM 9mm 1A	729	June 2002	3.34
Magazine for GM 7.62 SLR	429	April 2002	2.92
Magazine for Bren 303"	1028	September 2000	0.48
Magazine for 7.62mm Self Loading Rifle (SLR) 2A	672	June 2002	1.31
410" Buck shot	14134	October 2000	0.88
Gun Machine Bren with S/B. 303"	13	June 2001	0.15
G.F Rifle 303"	23	June 1998	0.08
Pistol Revolver 380" All Makes	11	..	0.03
Total			89.74
Kancheepuram			
Rifle 7.62 mm 1A1 (SLR)	74	December 1995	17.76
Villupuram			
Rifle 7.62mm 1A1 (SLR)	50	March 1994	12.00
Grand Total			119.50

Appendix XLVII

(Reference: paragraph 4.4.3; page 164)

Persistent excess stocking of cloth

(in metres)

	Kancheepuram			Villupuram		
	2001	2002	2003	2001	2002	2003
Opening Balance	2654.70	6973.40	6364.25	6.00	16638.94	12891.54
Receipts	14232.00	13717.35	9927.50	18915.07	8157.60	23644.00
Total available	16886.70	20690.75	16291.75	18921.57	24796.54	36535.54
Issues	9913.30	14326.50	1197.40	2282.63	11905.00	9410.75
Closing Balance	6973.40	6364.25	15094.35	16638.94	12891.54	27124.79

Appendix XLVIII

(Reference: paragraph 4.4.5; pages 165 and 166)

Statement showing the amount kept by Revenue Department without requirement

Name of the scheme (Division)	Amount kept undisbursed (Rs in lakh)	Period in months	Interest* loss (Rs in lakh)	Remarks
Keelkattalai/Madipakkam Block-I (Korattur Division)	47.84	114	74.39	Compensation for structures not included in the award. Amount lapsed to Government in April 2001.
Edapaddy-Tiruchengode (Salem Housing Unit)	12.40	161	26.94	Consolidated amount of Rs 45 lakh paid. Award was passed for Rs 32.60 lakh only. Amount lapsed to Government in March 1994.
Jagirammalayam (Salem Housing Unit)	4.01	175	9.41	Rs 35.72 lakh was deposited but award was passed for Rs 31.71 lakh. The excess amount lapsed to Government in March 1994.
Sathuvachari, Block 3/6 (Vellore Housing Unit)	12.00	30 (Rs 12 lakh) 138 (Rs 4.16 lakh)	12.42	Land owners obtained stay before passing the award. Rs 7.84 lakh was utilised for Thirupattur scheme in September 1991. The LAO failed to respond to the request for refund of unutilised amount.
Hosur Neighbourhood Scheme, Phase II/ Block VI (Hosur Housing Unit)	9.43	33	4.49	Though the LAO revised the demand to Rs 19.50 lakh, the Board released Rs 28.93 lakh resulting in excess deposit.
Kulavanigapuram Block III (Tirunelveli Housing Unit)	90.79	11	11.40	After passing the award, the land owners got court orders (October 2001 to April 2002) quashing the acquisition proceedings. The Board failed to get refund on grounds of filing appeal. The appeal was not filed as of March 2003.
Sathuvachari (Vellore Housing Unit)	12.69	48 (Rs 6.08 lakh) 101 (Rs 6.61 lakh)	21.27	Award of Rs 12.69 lakh was passed for acquiring 22.52 acres. Of this 12.09 acres were excluded by Government in November 1990 as the land owner had already sold the land and the balance 10.43 acres were excluded by the Board in October 1994 on the ground that land belonging to Adi-dravidars should not be acquired.
Total	189.16		160.32	

* The rates of interest applicable for the schemes executed by the Board from time to time has been adopted

Appendix XLIX

(Reference: paragraph 4.4.7; page 167)

Details of Audit entrusted by Government

Name of Body	Section under which entrusted	Period of entrustment	Date of entrustment
Tamil Nadu State Legal Services Authority, Chennai	19(2)	1997-98 onwards	03 December 1997
State Human Rights Commission, Chennai	19(2)	1997-98 onwards	07 June 1997
Tamil Nadu State Aids Control Society, Chennai	20(1)	1994-95 onwards	15 February 1996
Tamil Nadu State Blindness Control Society, Chennai	20(1)	1997-98 onwards	23 June 1997
Tamil Nadu Maritime Board, Chennai	19(3)	2002-2007	8 May 2003
District Legal Services Authority, Chennai	19(2)	01 November 1997 onwards	23 May 1997
District Legal Services Authority, Chengelpat	19(2)	01 November 1997 onwards	23 May 1997
District Legal Services Authority, Cuddalore	19(2)	01 November 1997 onwards	23 May 1997
District Legal Services Authority, Villupuram	19(2)	01 November 1997 onwards	23 May 1997
District Legal Services Authority, Vellore	19(2)	01 November 1997 onwards	23 May 1997
District Legal Services Authority, Thiruvannamalai	19(2)	01 November 1997 onwards	23 May 1997
District Legal Services Authority, Thanjavur	19(2)	01 November 1997 onwards	23 May 1997
District Legal Services Authority, Nagapattinam	19(2)	01 November 1997 onwards	23 May 1997
District Legal Services Authority, Madurai	19(2)	01 November 1997 onwards	23 May 1997
District Legal Services Authority, Dindigul	19(2)	01 November 1997 onwards	23 May 1997
District Legal Services Authority, Ramanathapuram	19(2)	01 November 1997 onwards	23 May 1997
District Legal Services Authority, Srivilliputhur	19(2)	01 November 1997 onwards	23 May 1997
District Legal Services Authority, Sivaganga	19(2)	01 November 1997 onwards	23 May 1997
District Legal Services Authority, Krishnagiri	19(2)	01 November 1997 onwards	23 May 1997
District Legal Services Authority, Salem	19(2)	01 November 1997 onwards	23 May 1997
District Legal Services Authority, Coimbatore	19(2)	01 November 1997 onwards	23 May 1997
District Legal Services Authority, Kanyakumari	19(2)	01 November 1997 onwards	23 May 1997
District Legal Services Authority, Erode	19(2)	01 November 1997 onwards	23 May 1997
District Legal Services Authority, Tirunelveli	19(2)	01 November 1997 onwards	23 May 1997
District Legal Services Authority, Tuticorin	19(2)	01 November 1997 onwards	23 May 1997
District Legal Services Authority, Tiruchirappalli	19(2)	01 November 1997 onwards	23 May 1997
District Legal Services Authority, Pudukkottai	19(2)	01 November 1997 onwards	23 May 1997
District Legal Services Authority, Nilgiris	19(2)	01 November 1997 onwards	23 May 1999
District Legal Services Authority, Perambalur	19(2)	1999-2000 onwards	27 April 1999
District Legal Services Authority, Karur	19(2)	1999-2000 onwards	27 April 1999
Regional Engineering College, Tiruchirappalli	20(1)	1998-2003	22 December 1998
Regional Institute of Correctional Administration, Vellore	20(1)	2000-2005	3 October 2001

Appendix L

(Reference: paragraph 4.4.9; page 168)

Inspection Reports issued to various offices upto December 2002 and pending as at the end of June 2003

Sl. No.	Year	Total	
		IRs	Paras
1.	1984-1985	1	2
2.	1985-1986	-	-
3.	1986-1987	2	9
4.	1987-1988	17	33
5.	1988-1989	13	23
6.	1989-1990	26	55
7.	1990-1991	45	95
8.	1991-1992	64	130
9.	1992-1993	201	617
10.	1993-1994	180	412
11.	1994-1995	222	438
12.	1995-1996	298	665
13.	1996-1997	371	847
14.	1997-1998	457	1,007
15.	1998-1999	457	1,365
16.	1999-2000	617	1,679
17.	2000-2001	857	2,771
18.	2001-2002	1,085	3,889
19.	2002-2003 (up to December 2002)	1,065	4,398
Total		5,978	18,435

Appendix LI

(Reference: paragraph 4.4.9; page 168)

Serious irregularities pending settlement as of June 2003

(Rupees in lakh)

Sl. No.	Nature of Irregularities	Number of paragraphs	Amount
I	Adi Dravidar and Tribal Welfare Department		
1.	Advance/loan/scholarship pending recovery	19	2064.85
2.	Infructuous/Excess expenditure	10	145.44
3.	Non-utilisation/non-refund of funds	16	452.35
4.	Locking up of funds	13	296.46
5.	House sites patta not issued	4	220.22
6.	Land Acquisition	16	178.36
7.	Purchase of furniture/vessels/mats/ Diet articles/non-repair of wet grinders	16	132.73
8.	Incorrect fixation/incentive increment	15	94.33
9.	Book bank	7	14.79
	Total	116	3599.53
II	School Education Department		
1.	Release of grant without renewal of recognition/incorrect release/ incorrect appointment of staff	14	2903.73
2.	Release of grant for surplus posts	2	49.38
3.	Distribution of unsuitable size of footwear	1	9.36
4.	Vocationalisation of HSS- infructuous expenditure	1	54.15
5.	Non-creation of endowment/ working capital	6	155.26
6.	Incorrect fixation of pay/incorrect drawal of pay/ incentive increment	5	12.04
	Total	29	3183.92
III	Public Works Department		
1.	Excess payment	27	986.24
2.	Excess over estimate	24	2380.07
3.	Want of sanction	11	288.78
4.	Irregular expenditure to be recovered	11	123.16
5.	Expenditure to be ratified by Principal Chief Conservator of Forests/ Government	56	1588.01
6.	Overpayment of salaries to be recovered	123	172.82
7.	Loss, etc.	64	1056.31
8.	Recovery from contractors	56	562.59
9.	Advances pending adjustment	18	384.42
10.	Miscellaneous recoveries / objections	381	9102.73
	Total	771	16645.13

Appendix LII

(Reference: paragraph 5.1.21; page 173)

Details of differences between the college figures of expenditure and the PAO figures

Sl. No	Name of the College	Month	College figures Rs	PAO figures Rs	Difference Rs
1	Queen Mary's College	August 2001	64,21,725	64,34,528	12,803
		September 2001	67,62,019	67,63,821	1,802
		November 2001	63,81,929	64,30,414	48,485
		March 2002	32,35,220	32,35,584	364
2	Bharathi Women's College	April 2001	88,62,372	88,84,508	22,136
		May 2001	56,18,786	56,37,904	19,118
		July 2001	32,28,455	31,10,359	1,18,096
		December 2001	33,43,193	33,42,193	1,000
		May 2002	51,05,734	50,69,119	36,615
		July 2002	46,12,184	46,30,387	18,203
		September 2002	45,12,123	45,25,088	12,965
		October 2002	32,69,100	32,82,486	13,386
		February 2003	30,61,288	30,75,023	13,735
		March 2003	7,64,918	7,79,393	14,475