

APPENDICES

Appendix 1.1

(Refer page 1)

State Profile

A. General Data				
Sl. No.	Particulars			Figures
1	Area			1,30,058 sq.km.
2	Population			
	(a) As per 2001 Census.			6.24 crore
	(b) As per 2011 Census			7.21 crore
3	(a) Density of Population (as per 2001 Census) (All India Density = 325 persons per sq.km)			480 persons per sq.km.
	(b) Density of Population (as per 2011 Census) (All India Density = 382 persons per sq.km)			555 persons per sq.km.
4	Population below poverty line* (BPL) (All India Average = 27.5 <i>per cent</i>)			22.5 <i>per cent</i>
5	(a) Literacy (as per 2001 Census) (All India Average = 64.8 <i>per cent</i>)			73.45 <i>per cent</i>
	(b) Literacy (as per 2011 Census) (All India Average = 74.0 <i>per cent</i>)			80.33 <i>per cent</i>
6	Infant mortality** (per 1000 live births). (All India Average = 50 per 1000 live births)			28
7	Life Expectancy at birth*** (All India Average =63.5 years)			66.2 years
8	Gini Coefficient****			
	(a) Rural (All India = 0.30)			0.32
	(b) Urban. (All India = 0.37)			0.36
9	Gross State Domestic Product (GSDP) 2010-2011 at current prices			₹ 5,47,267crore
	Per capita GSDP CAGR (2001-02 to 2010-11)	Tamil Nadu		12.27 <i>per cent</i>
		General Category States		11.62 <i>per cent</i> [@]
10	GSDP CAGR (2001-02 to 2010-11)	Tamil Nadu		15.55 <i>per cent</i>
		General Category States		15.02 <i>per cent</i> [@]
11	Population Growth (2001 to 2011)	Tamil Nadu		15.60 <i>per cent</i>
		General Category States		17.56 <i>per cent</i>
B. Financial Data				
	Particulars			
CAGR		2001-02 to 2009-10		2001-02 to 2010-11
		General Category States	Tamil Nadu	Tamil Nadu
		(In <i>per cent</i>)		
a.	of Revenue Receipts.	15.20	14.56	15.73
b.	of Tax Revenue.	14.53	13.78	18.20
c.	of Non Tax Revenue.	13.87	15.78	12.92
d.	of Total Expenditure.	13.53	14.44	15.99
e.	of Capital Expenditure.	22.61	21.73	24.10
f.	of Revenue Expenditure on Education.	12.73	12.11	13.53
g.	of Revenue Expenditure on Health.	11.97	12.40	14.70
h.	of Salary and Wages	11.45	10.06	12.80
i.	of Pension.	14.09	13.47	15.24

[@] Differs from the other States Audit Reports due to adoption of latest GSDP provided by the Department of Economics and Statistics, Government of Tamil Nadu.

* Source of General data: BPL (Planning Commission and NSSO data, 61 Round),

** Infant mortality rate (SRS Bulletin January 2011), Financial data is based on Finance Accounts of State Government,

*** Life Expectancy at birth (Office of the Registrar General of India; Ministry of Home Affairs) Economic Review 2010-11,

**** Gini Coefficient (Unofficial estimates of Planning Commission and NSSO data, 61st Round 2004-05 MRP).

Gini-coefficient is a measure of inequality of income among the population. Value rate is from zero to one, closer to zero inequality is less; closer to one inequality is higher.

CAGR = Compounded Annual Growth Rate

Appendix 1.2

(Reference: Paragraph 1.1; Page 2)

Part A: Structure and Form of Government Accounts		
Structure of Government Accounts: The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.		
Part I: Consolidated Fund: All Receipts and Expenditure on Revenue and Capital Account, Public Debt and Loans and Advances forms the Consolidated Fund of the State.		
Part II: Contingency Fund: Legislature may by law establish a Contingency Fund which is in the nature of an imprest. The Fund is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorization of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head in the Consolidated Fund of the State.		
Part III: Public Account: All other public moneys received by or on behalf of the Government are credited to the Public Account. The expenditure out of this account is not subject to the vote of the Legislature. In respect of the receipts into this account, the Government acts as a banker or trustee. Transactions relating to Debt (other than Public Debt in Part I), Deposits, Advances, Reserve Funds, Remittances and Suspense form the Public Account.		
Part B: Layout of Finance Accounts		
Statement	Title	Layout
	Volume I	
Statement No.1	Statement of Financial Position	Cumulative figures of assets and liabilities of the Government, as they stand at the end of the year, are depicted in the statement. The assets are valued at historical cost. The assets comprise Financial Assets and Physical Assets. The latter are shown against “(i) Capital Expenditure and (ii) Other Capital Expenditure” in this Statement.
Statement No.2	Statement of Receipts and Disbursements	This is a summarised statement showing all receipts and disbursements of the Government during the year in all the three parts in which Government account is kept, namely, the consolidated fund, contingency fund and public account. Further within the consolidated fund, receipts and expenditure on revenue and capital account are depicted distinctly.
Statement No.3	Statement of Receipts (Consolidated Fund)	This statement comprises revenue and capital receipts and receipts from borrowings of the Government consisting of loans from the Government of India, other institutions, market loans raised by the Government and recoveries on account of loans and advances made by the Government.
Statement No.4	Statement of Expenditure (Consolidated Fund)	This statement not only gives expenditure by function (activity) but also summarises expenditure by nature of activity (objects of expenditure).
	Volume II	
Statement No. 5	Statement of Progressive Capital expenditure	This statement details progressive capital expenditure by functions, the aggregate of which is depicted in statement 1.
Statement No.6	Statement of Borrowings and other Liabilities	Borrowings of the Government comprise market loans raised by it (internal debt) and Loans and Advances received from the Government of India. Both these together form the public debt of the State Government. In addition, this summary statement depicts ‘other liabilities’ which are the balances under various sectors in the Public Account. In respect of the latter, the Government as a trustee or custodian of the funds, hence these constitute liabilities of the Government. The statement also contains an Explanatory Note, i.e a note on the quantum of net interest charges met from Revenue Receipts.

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

Appendix 1.3

(Reference: Paragraph 1.1; Page 2)

Part A: Methodology adopted for assessment of fiscal position

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

Trends in Gross State Domestic Product (GSDP)

	2006-07	2007-08	2008-09	2009-2010	2010-11
Gross State Domestic Product (₹ in crore)	3,10,526	3,50,819	4,01,336	4,73,519	5,47,267
Growth rate of GSDP (per cent)	20.44	12.98	14.40	17.99	15.57

Source: Directorate of Economics and Statistics

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

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

Part B: The Tamil Nadu Fiscal Responsibility Act, 2003

The State Government enacted the Tamil Nadu Fiscal Responsibility Act, 2003 which was amended first to bring it in line with the requirements prescribed by the Twelfth Finance Commission and then by the Thirteenth Finance Commission to ensure prudence in fiscal management and fiscal stability by progressive elimination of revenue deficit, sustainable debt management consistent with fiscal stability, greater transparency in fiscal operations of the Government and conduct of fiscal policy in a medium term fiscal framework. The Act prescribed the following fiscal management targets:

(a) Reduce the revenue deficit in each of financial year commencing from the 1st April 2005 so as to eliminate it by 31st March 2012 and maintain it at that level or generate revenue surplus thereafter.

(b) Reduce fiscal deficit in each financial year, commencing from the 1st April 2005, so as to bring it down to not more than three *per cent* of GSDP by 31st March 2012.

I Cap outstanding guarantees within 100 *per cent* of Revenue receipts of previous year or 10 *per cent* of GSDP, whichever is the least.

Appendix 1.4

(Reference: Paragraphs 1.1, 1.3 and 1.7.2; Pages 2, 7 and 23)

Time series data on the State Government finances

	₹ in crore)				
	2006-2007	2007-2008	2008-2009	2009-2010	2010-11
Part A. Receipts					
1. Revenue Receipts	40,913 (38)	47,520 (39)	55,042 (37)	55,844 (35)	70,188 (37)
(i) Tax Revenue	27,771 (68)	29,619 (62)	33,684 (61)	36,547 (65)	47,782 (68)
Taxes on Agricultural Income	..	..	..	..	1
Taxes on Sales, Trade, etc	17,727 (64)	18,156 (61)	20,675 (61)	22,662 (62)	28,614 (60)
State Excise	3,986 (14)	4,764 (16)	5,756 (17)	6,741 (18)	8,116 (17)
Taxes on Vehicles	1,261 (5)	1,483 (5)	1,710 (5)	2,025 (6)	2,660 (6)
Stamps and Registration fees	2,997 (11)	3,805 (13)	3,794 (11)	3,662 (10)	4,651 (10)
Land Revenue	121 (..)	78 (..)	208 (1)	117 (-)	113 (..)
Taxes on Goods and Passengers	1244 (4)	1097 (4)	979 (3)	1,092 (3)	1,626 (3)
Other Taxes	435 (2)	236 (1)	562 (2)	248 (1)	2,001 (4)
(ii) Non Tax Revenue	3,422 (8)	3,304 (7)	5,712 (10)	5,027 (9)	4,652 (7)
(iii) State's share of Union taxes and duties	6,394 (16)	8,065 (17)	8,511 (16)	8,756 (16)	10,914 (15)
(iv) Grants in aid from Government of India	3,326 (8)	6,532 (14)	7,135 (13)	5,514 (10)	6,840 (10)
2. Miscellaneous Capital Receipts	..	..	..	..	..
3. Recoveries of Loans and Advances	1602 (1)	1013 (1)	1934 (1)	2,587 (2)	770 (-)
4. Total Revenue and Non debt capital receipts (1+2+3)	42,515	48,533	56,976	58,431	70,958
5. Public Debt Receipts	7,147 (7)	7,647 (6)	11,841 (8)	15,557 (9)	14,492 (8)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	6,820	6,868	10,798	14,527	13,045
Net transactions under Ways and Means Advances and Overdrafts	..	..	..	..	..
Loans and Advances from Government of India	327	779	1,043	1,030	1,447
6. Total Receipts in the Consolidated Fund (4+5)	49,662	56,180	68,817	73,988	85,450
7. Contingency Fund Receipts	16	..	..	1	..
8. Public Account Receipts	57,895 (54)	65,917 (54)	81,409 (54)	87,275 (54)	1,06,700 (55)
9. Total Receipts of the State (6+7+8)	1,07,573	1,22,097	1,50,226	1,61,264	1,92,150
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	38,265 (36)	42,975 (36)	53,590 (37)	59,375 (38)	72,916 (37)
Plan	7,201 (19)	8,297 (19)	10,538 (20)	12,773 (22)	14,267 (20)
Non Plan	31,064 (81)	34,678 (81)	43,052 (80)	46,602 (78)	58,649 (80)
General Services (including interest payments)	14,995	16,129	18,578	20,297	25,924
Social Services	13,026	15,726	21,371	22,957	28,909
Economic Services	7,797	7,771	9,661	12,122	12,222
Grants-in-aid and contributions	2,447	3,349	3,980	3,999	5,861
11. Capital Expenditure	5,952 (6)	7,462 (6)	9,104 (6)	8,573 (5)	12,436 (6)
Plan	5,853 (98)	7,259 (97)	9,071 (100)	8,425 (98)	12,219 (98)
Non Plan	99 (2)	203 (3)	33	148 (2)	217 (2)
General Services	195	277	230	530	742
Social Services	1,132	1,239	1,434	2,151	4,123
Economic Services	4,626	5,946	7,440	5,892	7,571
12. Disbursement of Loans and Advances	2,254 (2)	1,782 (1)	2,830 (2)	2,290 (1)	2,252 (1)
13. Total (10+11+12)	46,471	52,219	65,524	70,238	87,604
14. Repayments of Public Debt	4,690 (4)	3,546 (3)	2,216 (1)	2,512 (2)	3,297 (2)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	4,150	3,235	1,897	2,180	2,886
Net transactions under Ways and Means Advances and Overdraft	..	..	..	..	..
Loans and Advances from Government of India	540	310	319	332	411

	₹ in crore)				
	2006-2007	2007-2008	2008-2009	2009-2010	2010-11
15. Appropriation to Contingency Fund	..	..	..	..	..
16. Total disbursement out of Consolidated Fund (13+14+15)	51,161	55,765	67,740	72,750	90,901
17. Contingency Fund disbursements	..	..	1	..	30
18. Public Account disbursements	55,326 (52)	64,661 (54)	78,429 (54)	85,256 (54)	1,04,959 (54)
19. Total disbursement by the State (16+17+18)	1,06,487	1,20,426	1,46,170	1,58,006	1,95,890
<i>Part C. Deficits/Surplus</i>					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	2648	4545	1452	(-) 3,531	(-) 2,728
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-) 3,956	(-) 3686	(-) 8,548	(-) 11,807	(-) 16,646
22. Primary Deficit (21+23)	1,550	2,400	(-) 2,585	(-) 5,140	(-) 8,706
<i>Part D. Other data</i>					
23. Interest Payments (included in revenue expenditure)	5,506	6,086	5,963	6,667	7,940
24. Financial Assistance to local bodies etc.,	8,737	8,401	10,237	10,817	13,915
25. Ways and Means Advances/Overdraft availed (days)					
Ways and Means Advances availed (days)	..	..	..	..	..
Overdraft availed (days)	..	..	..	..	..
26. Interest on Ways and Means Advances/Overdraft	..	..	..	..	..
27 Gross State Domestic Product (GSDP) [@]	3,10,526	3,50,819	4,01,336	4,73,519	5,47,267
28 Outstanding Fiscal liabilities (year end)	66,320	71,072	83,662	99,180	1,11,657
29. Outstanding guarantees (year end) (including interest)	4,038	5,410	4,633	6,297	15,955
30. Maximum amount guaranteed (year end)	15,942	20,090	11,062	12,830	16,884
31. Number of incomplete projects (in numbers)	82	49	56	59	62
32. Capital blocked in incomplete projects	565	1,223	309	723	1,209
<i>Part E: Fiscal Health Indicators</i>	(in ratios)				
<i>I Resource Mobilization</i>					
33. Own Tax revenue/GSDP	8.9	8.4	8.4	7.7	8.73
34. Own Non-Tax Revenue/GSDP	1.1	0.9	1.4	1.1	0.85
35. Central Transfers/GSDP	3.1	4.2	3.9	3.0	3.24
<i>II Expenditure Management</i>					
36. Total Expenditure/GSDP	14.9	14.9	16.3	14.8	16.00
37. Total Expenditure/Revenue Receipts	113.6	109.9	119.0	125.8	124.81
38. Revenue Expenditure/Total Expenditure	82.3	82.3	81.8	84.5	83.23
39. Expenditure on Social Services/Total Expenditure	28.0	30.1	32.6	32.7	33.00
40. Expenditure on Economic Services/Total Expenditure	16.8	14.9	14.7	17.3	13.95
41. Capital Expenditure/Total Expenditure	12.8	14.3	13.9	12.2	14.20
42. Capital Expenditure on Social and Economic Services/Total Expenditure.	12.4	13.8	13.5	11.5	13.34
<i>III Management of Fiscal Imbalances</i>					
43. Revenue deficit (surplus)/GSDP	0.9	1.3	0.4	(-) 0.8	(-) 0.50
44. Fiscal deficit/GSDP	(-) 1.3	(-) 1.1	(-) 2.1	(-) 2.5	(-) 3.04
45. Primary Deficit (surplus) /GSDP	0.5	0.7	(-) 0.6	(-) 1.1	(-) 1.59
46. Revenue Deficit/Fiscal Deficit	(-) 66.9	(-) 123.3	(-) 17.0	29.9	16.39
47. Primary Revenue Balance/GSDP	2.6	3.0	1.9	0.7	0.95
<i>IV Management of Fiscal Liabilities</i>					
48. Fiscal Liabilities/GSDP	21.4	20.3	20.8	20.9	20.40
49. Fiscal Liabilities/RR	162.1	149.6	152.0	177.6	159.08
50. Primary deficit vis-à-vis quantum spread	158.4	80.2	(-) 26.4	(-) 133.9	(-) 109.18
51. Debt Redemption (Principal +Interest)/ Total Debt Receipts	65.6	46.4	18.7	16.1	22.75
<i>V Other Fiscal Health Indicators</i>					
52. Return on Investment	0.6	0.4	0.5	0.4	0.22
53. Balance from Current Revenue (₹ in crore)	7,550	10,223	7,931	5,710	7,709
54. Financial Assets/Liabilities	0.67	0.76	0.81	0.80	0.80

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

Appendix 1.5

(Reference: Paragraphs 1.1.1, 1.7.1 and 1.7.4; Page 2, 22 and 24)

Part A: Abstract of Receipts and Disbursements for the year 2010-11

(₹ in crore)

		Receipts				Disbursements				
2009-10				2010-11	2009-10		Non-Plan	Plan	Total	2010-11
		Section-A: Revenue								
55,844.13	I	Revenue receipts		70,187.62	59,375.35	I	Revenue expenditure-			72,916.31
36,546.67		-Tax revenue	47,782.18		20,296.54		General services	25,896.04	27.39	25,923.43
					22,957.52		Social Services-	17,651.00	11,258.15	28,909.15
5,027.05		-Non-tax revenue	4,651.45		10,711.13		-Education, Sports, Art and Culture	12,487.52	978.25	13,465.77
					3,016.52		-Health and Family Welfare	2,456.02	1,619.66	4,075.68
8,756.19		-State's share of Union Taxes	10,913.97		2,309.39		-Water Supply, Sanitation, Housing and Urban Development	255.27	1,547.44	1,802.71
					793.89		-Information and Broadcasting	42.22	1,011.81	1,054.03
1,800.20		-Non-Plan grants	2,812.55		1,207.07		-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	546.39	879.05	1,425.44
2,253.25		-Grants for State Plan Schemes	2,141.95		221.21		-Labour and labour Welfare	178.19	109.22	287.41
					4,643.61		-Social Welfare and Nutrition	1,624.11	5,112.28	6,736.39
1,460.77		-Grants for Central and Centrally sponsored Plan Schemes	1,885.52		54.70		-Others	61.28	0.44	61.72
					12,121.88		Economic Services-	9,749.11	2,473.25	12,222.36
					3,186.32		-Agriculture and Allied Activities	1,804.86	1,217.63	3,022.49
					1,160.67		-Rural Development	253.84	552.99	806.83
					13.56		-Special Areas Programmes	0.93	8.15	9.08
					785.59		-Irrigation and Flood control	798.85	33.25	832.10
					1,315.26		-Energy	1,266.09	2.13	1,268.22
					456.63		-Industry and Minerals	896.65	496.15	1,392.80
					968.37		-Transport	604.45	17.20	621.65
					8.66		-Science, Technology and Environment	0.83	20.18	21.01
					4,226.82		-General Economic Services	4,122.61	125.57	4,248.18
					3,999.41		Grants-in-aid and Contributions-	5,353.24	508.13	5,861.37
		Total of I			59,375.35		Total of I	58,649.39	14,266.92	72,916.31
3,531.22	II	Revenue deficit carried over to Section B		2,728.69	..	II	Revenue Surplus carried over to Section B	..	..	..
59,375.35		Total		72,916.31	59,375.35		Total			72,916.31
		Section-B : Others								
	III	Opening Cash balance including Permanent Advances and Cash Balance Investment		19,486.45	..	III	Opening Overdraft from Reserve Bank of India	..	..	..
	IV	Miscellaneous Capital receipts		..	8,572.59	IV	Capital Outlay-			12,436.27
					529.79		General Services-	218.81	522.85	741.66
					2,150.66		Social Services-	2.74	4,120.43	4,123.17
					361.58		-Education, Sports, Art and Culture	(-) 0.02	358.49	358.47
					454.31		-Health and Family Welfare	..	325.62	325.62
					1,210.46		-Water Supply, Sanitation, Housing and Urban Development	(-) 0.13	3,140.49	3,140.36
					0.49		-Information and Broadcasting	1.59	1.41	3.00

contd..

Receipts					Disbursements				
				110.99		-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	..	76.80	76.80
				2.95		-Social Welfare and Nutrition	..	199.85	199.85
				9.88		-Others	1.30	17.77	19.07
				5,892.14		Economic Services-	(-) 4.53	7,575.97	7,571.44
				938.64		-Agriculture and Allied Activities	(-) 15.56	474.94	459.38
				1,232.94		-Rural Development	..	1,615.52	1,615.52
				41.22		-Special Areas Programmes	..	36.69	36.69
				748.03		-Irrigation and Flood Control	..	859.54	859.54
				135.00		-Energy	..	1,335.13	1,335.13
				6.00		-Industry and Minerals	..	75.91	75.91
				2,777.05		-Transport	11.03	3,166.73	3,177.76
				13.25		-General Economic Services	..	11.51	11.51
				8,572.59		Total of IV	217.03	12,219.24	12,436.27
2,587.11	V	Recoveries of Loans and Advances-	770.25	2,290.56	V	Loans and Advances disbursed-			2,251.91
196.52		-From Power Projects	43.28	0.11		-For Power Projects		..	
85.16		-From Government Servants	96.02	108.11		-To Government Servants		159.25	
2,305.43		-From Others	630.95	2,182.34		-To Others		2,092.66	
..	VI	Revenue Surplus brought down	..	3,531.22	VI	Revenue Deficit brought down			2,728.69
15,556.84	VII	Public debt receipts-	14,492.48	2,511.81	VII	Repayment of Public debt-			3,297.19
..		-External debt	..			-External debt			..
14,526.99		-Internal debt other than Ways and Means Advances and overdrafts	13,045.47	2,179.82		-Internal debt other than Ways and Means Advances and Overdrafts		2,886.50	
..		- Net transactions under Ways and Means Advances	..	..		- Net transactions under Ways and Means Advances		..	
..		- Net transactions under overdraft	..	331.99		-Repayment of Loans and Advances to Central Government		410.69	
1,029.85		-Loans and Advances from Central Government	1,447.01						
..	VIII	Appropriation to Contingency Fund	..	..	VIII	Appropriation to Contingency Fund			..
0.51	IX	Amount transferred to Contingency Fund	..	..	IX	Expenditure from Contingency Fund			29.56
87,275.13	X	Public Account receipts-	1,06,699.60	85,256.27	X	Public Account disbursements-			1,04,958.71
4,259.10		-Small Savings and Provident Funds	5,049.86	3,279.41		-Small Savings and Provident Funds		3,778.20	
1,363.38		-Reserve Funds	1,461.55	545.96		-Reserve Funds		2,567.54	
58,494.68		-Suspense and Miscellaneous	73,897.92	5,904.73		-Suspense and Miscellaneous		73,879.78	
3,711.14		-Remittance	4,095.86	3,654.49		-Remittances		3,965.01	
19,446.83		-Deposits and Advances	22,194.41	18,734.68		-Deposits and Advances		20,768.18	
	XI	Closing Overdraft from Reserve Bank of India	..	19,486.45	XI	Cash Balance at end-			15,746.45
				16.80		-Cash in Treasuries and Local Remittances		16.80	
				(-) 422.21		-Deposits with Reserve Bank		(-) 537.98	
				9.04		-Departmental Cash Balance including permanent Advances		9.07	
				19,882.82		Cash Balance Investment and earmarked funds		16,258.56	
1,81,024.25		Total	2,14,365.09	1,81,024.25		Total			2,14,365.09

Appendix 1.5 (concl'd.)

Part B: Summarised financial position of the Government of Tamil Nadu as on 31 March 2011

(₹ in crore)

As on 31.03.2010	Liabilities	As on 31.03.2011
71,497.55	Internal Debt -	81,656.52
41,018.60	Market Loans bearing interest	49,722.12
1.25	Market Loans not bearing interest	1.37
1,052.92	Loans from Life Insurance Corporation of India	977.89
29,424.78	Loans from other Institutions	30,955.14
..	Ways and Means Advances	..
..	Overdrafts from Reserve Bank of India	..
8,356.68	Loans and Advances from Central Government -	9,392.99
5.62	Pre 1984-85 Loans	5.62
93.30	Non-Plan Loans	92.27
8,141.52	Loans for State Plan Schemes	9,187.71
22.16	Loans for Central Plan Schemes	20.96
94.08	Loans for Centrally Sponsored Plan Schemes	86.43
150.00	Contingency Fund	120.44
9,028.29	Small Savings, Provident Funds, etc.	10,299.95
8,037.64	Deposits	9,465.47
4,710.76	Reserve Funds	3,604.77
465.00	Remittance Balances	595.85
1,02,245.92		1,15,135.99
	Assets	
57,472.83	Gross Capital Outlay on Fixed Assets -	69,909.38
8,107.24	Investments in shares of Companies, Corporations, etc.	10,222.64
49,365.59	Other Capital Outlay	59,686.74
7,517.29	Loans and Advances -	8,998.95
188.56	Loans for Power Projects	145.28
6,925.25	Other Development Loans	8,387.20
403.48	Loans to Government servants and Miscellaneous loans	466.47
2,450.87	Reserve Fund Investments	2,762.29
6.93	Advances	8.53
(-) 2,486.58	Suspense and Miscellaneous Balances	(-) 2,480.06
17,035.58	Cash -	12,984.16
16.80	Cash in Treasuries and Local Remittances	16.80
(-) 422.21	Deposits with Reserve Bank	(-) 537.98
9.04	Departmental Cash Balance including Permanent Advances	9.07
17,431.95	Cash Balance Investments	13,496.27
20,249.00	Deficit on Government Account -	22,952.74
3,531.22	(i) Revenue Deficit of the current year	2,728.69
(-) 24.52	(ii) Miscellaneous Deficit	24.67
16,742.30 [@]	Accumulated deficit at the beginning of the year	20,199.38 [@]
1,02,245.92		1,15,135.99

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

Explanatory Notes for Appendices 1.4 and 1.5:

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

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

There was a difference of ₹ 6.05 crore (Net Credit) between the figures reflected in the Accounts : ₹ 537.98 crore (net credit) and that intimated by the Reserve Bank of India : ₹ 531.93 crore (net debit). Difference to the extent of ₹ 4.94 crore (net debit) comprising a Debit of ₹ 85.50 crore and a Credit of ₹ 80.86 crore stands cleared at the end of June 2011 leaving a balances of Net Credit of ₹ 10.99 crore (Debit ₹ 6.93 crore and Credit ₹ 17.92 crore).

Appendix 2.1

(Reference: Paragraph 2.3.1; Page 34)

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

Sl. No.	Grant/ Appropriation Number	Name of Grant /Appropriation	Provi- sion	Actual expen- diture	Saving	Percentage of Saving over Provision
			(₹ in crore)			
		Voted Grants				
		A Revenue				
1	10	Commercial Taxes (Commercial Taxes and Registration Department)	297.64	237.12	60.51	20.33
2	17	Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)	882.17	678.45	203.72	23.09
		B Capital				
3	05	Agriculture Department	164.82	131.30	33.52	20.34
4	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	70.69	21.70	48.99	69.30
5	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	50.62	25.20	25.42	50.22
6	12	Co-operation (Cooperation, Food and Consumer Protection Department)	403.13	275.24	127.89	31.72
7	15	Environment and Forest Department	125.39	95.86	29.53	23.55
8	19	Health and Family Welfare Department	28.32	4.28	24.04	84.89
9	20	Higher Education Department	105.06	55.37	49.69	47.30
10	26	Housing and Urban Development Department	949.90	655.69	294.21	30.97
11	40	Irrigation (Public Works Department)	1051.50	824.97	226.53	21.54
12	41	Revenue Department	279.97	200.00	79.97	28.56
		C Loans				
13	08	Dairy Development (Animal Husbandry, Dairying and Fisheries Department)	25.00	4.21	20.79	83.18
14	27	Industries Department	366.85	276.94	89.91	24.51
15	34	Municipal Administration and Water Supply Department	328.15	261.87	66.28	20.20

Appendix 2.2
(Reference: Paragraph 2.3.4; Page 38)

Excess over provisions relating to previous years requiring regularisation

Year	Number of grants/ appropriations	Grant/ appropriation numbers	Amount of excess (₹ in crore)	Stage of consideration by Public Accounts Committee (PAC)
1998-99	16 Grants 2 Appropriations	3,5,6,17,20,27,30,33,35,38,39,40,48,50, 52 and 57 45 and Debt Charges	232.85	Explanatory notes are awaited. Not yet discussed by PAC
1999- 2000	9 Grants 1 Appropriation	2,17,26,33,35,38,41,45, and 46 29	362.99	Explanatory notes are awaited. Not yet discussed by PAC
2000-01	6 Grants 7 Appropriations	6, 21, 29, 35, 47 and 61 Debt Charges, 29, 35, 41, 42, 54 and Public Debt-Repayment	2,239.47	Explanatory notes are awaited. Not yet discussed by PAC
2001-02	3 Grants 4 Appropriations	32, 35 and 41 16, 42, 54 and Public Debt- Repayment	379.38	Explanatory notes are awaited. Not yet discussed by PAC.
2002-03	12 Grants 4 Appropriations	Revenue – 1, 14, 16, 20, 35, 38, 48 and 49 Capital – 6 and 26 Loans – 5, 20 and 40 Revenue – 1 and 21 Capital – 20 Loans – Public Debt – Repayment	2,436.71	Explanatory notes are awaited. Not yet discussed by PAC.
2003-04	7 Grants 5 Appropriations	Revenue – 33, 40 Capital – 5, 27, 28, 43, 47 Revenue – 1, 14, 38, 48, Debt Charges	154.61	Explanatory notes are awaited. Not yet discussed by PAC.
2004-05	7 Grants 5 Appropriations	Revenue – 14, 33 and 36 Capital – 19 and 22 Loans – 20 and 21 Revenue – 1,14,37,40 and 48	2.82	Explanatory notes are awaited. Not yet discussed by PAC.
2005-06	6 Grants 4 Appropriations	Revenue – 8 and 38 Capital – 3 and 46 Loans – 12 and 21 Revenue – 22,23,37 and 48	9.00	Explanatory notes are awaited. Not yet discussed by PAC.
2006-07	6 Grants 2 Appropriations	Revenue –40 Capital – 5, 28, 44 and 47 Loans – 49 Revenue – 2 and 38	95.61	Explanatory notes are awaited. Not yet discussed by PAC.
2007-08	6 Grants	Revenue –18, 40, 42, 51 Capital – 35 and 48	113.04	Explanatory notes are awaited. Not yet discussed by PAC.
2008-09	4 Grants 2 Appropriations	Revenue –40 Capital –48 Loans – 12 and 26 Revenue –3 ; Capital –21	153.65	Explanatory notes are awaited. Not yet discussed by PAC.
2009-10	8 Grants 2 Appropriations	Revenue –26,40 and 43 Capital – 14,44 and 47 Loans – 16 and 43 Revenue –2 and 50	54.60	Explanatory notes are awaited. Not yet discussed by PAC.
		Total	6234.73	

Appendix 2.3

(Reference: Paragraph 2.3.6; Page 38)

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

(₹ in thousands)

Sl. No.	Grant Number	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
	A Revenue (Charged)				
1.	03	871410	838358	33052	55389
Total for Charged		871410	838358	33052	55389
	A Revenue (Voted)				
2.	05	18772570	18346287	426283	1173220
3.	10	2677814	2371228	306586	298560
4.	17	8551875	6784537	1767338	269820
5.	21	10558660	10193183	365477	1073622
6.	23	1683013	1600287	82726	136470
7.	24	1285614	1277677	7937	40161
8.	27	6852456	6697178	155278	1425633
9.	30	722341	699711	22630	25449
10.	32	4836666	4655066	181600	526908
11.	35	471126	463459	7667	33073
Total for Voted		56412135	53088613	3323522	5002916
Total - Revenue		57283545	53926971	3356574	5058305
	B Capital (Voted)				
12.	09	478803	251981	226822	27370
13.	12	3906104	2752415	1153689	125214
14.	13	55901	19000	36901	7000
15.	19	98312	42847	55465	184932
16.	39	10518861	9278714	1240147	48536
17.	40	10381480	8249685	2131795	133560
18.	43	2532228	2501933	30295	33742
Total for Voted		27971689	23096575	4875114	560354
Total - Capital		27971689	23096575	4875114	560354
	C – Loans (Charged)				
19.	54	34153576	32971914	1181662	1059559
Total – Loans		34153576	32971914	1181662	1059559
Grand Total		119408810	109995460	9413350	6678218

Appendix 2.4

(Reference: Paragraph 2.3.7; Page 39)

Excess/Unnecessary/Insufficient re-appropriation of funds

(₹ in lakh)

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1.	03	Administration of Justice	2014.00.105.AB	-1721.97	-261.90
2.	03	Administration of Justice	2014.00.108.AA	-388.82	293.21
3.	05	Agriculture Department	2401.00.109.AK	-74.17	539.53
4.	05	Agriculture Department	2401.00.119.AG	-96.80	-219.22
5.	05	Agriculture Department	2401.00.119.AK	13.29	230.97
6.	05	Agriculture Department	2401.00.119.BB	562.49	475.00
7.	05	Agriculture Department	2401.00.119.BC	-594.01	-475.00
8.	05	Agriculture Department	2401.00.789.JA	19.92	1648.70
9.	05	Agriculture Department	2401.00.789.JQ	-1630.00	-1650.00
10.	10	Commercial Taxes (Commercial Taxes and Registration Department)	2040.00.001.AA	-740.77	285.53
11.	10	Commercial Taxes (Commercial Taxes and Registration Department)	2040.00.101.AB	-3530.94	733.72
12.	11	Stamps and Registration (Commercial Taxes and Registration Department)	2030.03.001.AB	67.42	376.94
13.	13	Food and Consumer Protection (Cooperation, Food and Consumer Protection Department)	4408.01.190.JB	-60.00	-439.00
14.	15	Environment and Forest Department	2406.01.001.AB	415.55	-264.23
15.	15	Environment and Forest Department	2406.01.800.JC	159.45	-271.65
16.	15	Environment and Forest Department	4406.01.800.SB	-287.50	255.00
17.	16	Finance Department	2054.00.800.JB	-0.01	-250.02
18.	16	Finance Department	7610.00.800.AB	-0.01	1010.26
19.	17	Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)	2235.60.200.JK	-350.32	-283.25
20.	19	Health and Family Welfare Department	2210.01.110.AA	-1056.10	663.48
21.	19	Health and Family Welfare Department	2210.01.110.AB	-1656.40	626.12
22.	19	Health and Family Welfare Department	2210.01.110.AJ	892.14	-834.81
23.	19	Health and Family Welfare Department	2210.01.110.AK	162.84	-281.14
24.	19	Health and Family Welfare Department	2210.01.110.AW	3133.89	2883.35
25.	19	Health and Family Welfare Department	2210.01.110.AX	-1188.88	262.81
26.	19	Health and Family Welfare Department	2210.01.110.AY	384.70	-668.22

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
27.	19	Health and Family Welfare Department	2210.01.110.DD	371.38	-410.88
28.	19	Health and Family Welfare Department	2210.01.110.DI	1982.75	-1764.08
29.	19	Health and Family Welfare Department	2210.01.110.DK	-131.29	588.00
30.	19	Health and Family Welfare Department	2210.02.104.AF	254.19	350.75
31.	19	Health and Family Welfare Department	2210.03.103.BI	-1863.36	-529.67
32.	19	Health and Family Welfare Department	2210.04.104.AA	-418.53	577.26
33.	19	Health and Family Welfare Department	2210.05.105.AL	-99.04	-507.67
34.	19	Health and Family Welfare Department	2210.05.105.BI	-19.52	-323.26
35.	19	Health and Family Welfare Department	2210.05.105.BM	1983.38	-1741.39
36.	19	Health and Family Welfare Department	2210.05.105.BQ	43.94	370.58
37.	19	Health and Family Welfare Department	2210.06.101.AG	-443.05	242.55
38.	19	Health and Family Welfare Department	2210.80.789.JB	-59.60	-466.66
39.	19	Health and Family Welfare Department	2210.80.800.JB	-1476.70	-6010.26
40.	19	Health and Family Welfare Department	2235.60.200.KG	-1522.00	921.47
41.	20	Higher Education Department	2202.03.103.AA	5011.11	-1527.71
42.	20	Higher Education Department	2202.03.103.AB	2922.91	-1501.23
43.	20	Higher Education Department	2202.03.104.AA	-5640.18	-1316.99
44.	20	Higher Education Department	2202.03.104.AB	-1214.36	207.39
45.	21	Highways Department	3054.80.001.AE	32.61	203.06
46.	21	Highways Department	3054.80.004.AA	-10.60	-277.34
47.	21	Highways Department	5054.03.337.JJ	-6390.00	-252.60
48.	22	Police (Home, Prohibition and Excise Department)	2055.00.101.AA	-561.61	488.38
49.	22	Police (Home, Prohibition and Excise Department)	2055.00.101.AB	-1966.42	505.26
50.	22	Police (Home, Prohibition and Excise Department)	2055.00.104.AA	-4558.94	708.31
51.	22	Police (Home, Prohibition and Excise Department)	2055.00.108.AB	-95.99	-457.19
52.	22	Police (Home, Prohibition and Excise Department)	2055.00.108.AC	-2357.96	834.90
53.	22	Police (Home, Prohibition and Excise Department)	2055.00.109.AA	-1158.92	824.46
54.	22	Police (Home, Prohibition and Excise Department)	2055.00.114.AA	-988.68	-273.64
55.	22	Police (Home, Prohibition and Excise Department)	2055.00.115.AA	-1269.78	-271.59
56.	27	Industries Department	2852.08.600.JB	-100.00	-300.00
57.	32	Labour and Employment Department	2230.03.101.AA	-658.34	-767.93

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
58.	34	Municipal Administration and Water Supply Department	2217.05.192.JL	9.79	325.20
59.	34	Municipal Administration and Water Supply Department	4215.01.800.PB	-16000.00	783.30
60.	38	Public Department	2015.00.103.AA	-737.82	978.30
61.	39	Buildings (Public Works Department)	4210.01.110.JA	-10429.85	-630.09
62.	39	Buildings (Public Works Department)	4216.80.800.JU	54.31	241.97
63.	40	Irrigation (Public Works Department)	2701.80.001.AF	1107.77	-530.93
64.	40	Irrigation (Public Works Department)	2701.80.800.AA	-12784.29	-42857.64
65.	40	Irrigation (Public Works Department)	2701.80.800.AB	10.37	-268.43
66.	40	Irrigation (Public Works Department)	2711.01.800.AC	-214.50	1196.47
67.	40	Irrigation (Public Works Department)	4701.01.211.JA	10.74	961.41
68.	40	Irrigation (Public Works Department)	4701.03.345.JA	28.98	1461.05
69.	40	Irrigation (Public Works Department)	4701.03.352.PA	33.84	218.22
70.	40	Irrigation (Public Works Department)	4701.03.360.JA	1022.53	348.25
71.	40	Irrigation (Public Works Department)	4701.03.363.PB	-988.70	367.40
72.	40	Irrigation (Public Works Department)	4701.03.375.PA	-63.71	219.86
73.	40	Irrigation (Public Works Department)	4701.03.375.PB	-409.53	-336.51
74.	40	Irrigation (Public Works Department)	4701.03.381.JA	-3305.33	1445.37
75.	40	Irrigation (Public Works Department)	4701.03.381.JB	-5292.80	888.26
76.	40	Irrigation (Public Works Department)	4711.01.103.UB	-800.01	-220.65
77.	41	Revenue Department	2053.00.094.AB	1240.19	-7545.08
78.	41	Revenue Department	2053.00.094.AC	-11705.65	3697.65
79.	41	Revenue Department	2235.60.102.JE	-594.90	-516.28
80.	41	Revenue Department	2235.60.102.SB	-583.11	-606.65
81.	41	Revenue Department	2235.60.789.JE	-482.49	-918.45
82.	41	Revenue Department	2235.60.789.JH	-236.37	234.29
83.	42	Rural Development and Panchayat Raj Department	2515.00.001.AT	1137.07	250.98
84.	42	Rural Development and Panchayat Raj Department	2515.00.102.AE	-1035.28	-15759.28
85.	43	School Education Department	2059.01.053.AR	0.88	-402.47
86.	43	School Education Department	2202.01.101.AA	3031.51	-2504.41
87.	43	School Education Department	2202.01.101.AB	877.40	-1237.18
88.	43	School Education Department	2202.01.101.AC	1862.20	6335.27

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
89.	43	School Education Department	2202.01.101.AD	-9319.12	6536.95
90.	43	School Education Department	2202.01.101.JD	-12075.81	257.92
91.	43	School Education Department	2202.01.102.AD	7289.16	8447.22
92.	43	School Education Department	2202.01.104.AA	3153.21	-1325.36
93.	43	School Education Department	2202.01.800.JC	-1847.88	928.07
94.	43	School Education Department	2202.02.109.AA	1442.38	1258.05
95.	43	School Education Department	2202.02.109.AZ	541.73	-4496.85
96.	43	School Education Department	2202.02.109.KH	1740.85	-506.89
97.	43	School Education Department	2202.02.110.AA	-9205.30	-1160.92
98.	43	School Education Department	2225.01.789.JB	-500.86	230.62
99.	45	Social Welfare and Nutritious Meal Programme Department	2235.02.789.JF	-3516.00	474.75
100.	45	Social Welfare and Nutritious Meal Programme Department	2235.02.796.JF	-126.42	-409.05
101.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.101.JN	-133.62	-410.02
102.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.102.KL	3424.95	1259.30
103.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.102.KN	1208.13	-221.10
104.	46	Tamil Development (Tamil Development, Religious Endowments and Information Department)	2202.05.102.AF	-843.34	-1256.03
105.	50	Pension and Other Retirement Benefits	2071.01.101.AC	-7020.79	9089.43
106.	50	Pension and Other Retirement Benefits	2071.01.101.AN	-23.40	347.15
107.	50	Pension and Other Retirement Benefits	2071.01.105.AC	-2402.00	2585.39
108.	50	Pension and Other Retirement Benefits	2071.01.105.AD	238.83	-403.88
109.	50	Pension and Other Retirement Benefits	2071.01.108.AB	5.08	275.65
110.	50	Pension and Other Retirement Benefits	2071.01.109.AA	-1961.19	2215.63
111.	50	Pension and Other Retirement Benefits	2071.01.109.AB	-667.82	-838.11
112.	50	Pension and Other Retirement Benefits	2071.01.115.AA	6444.53	3258.98
113.	50	Pension and Other Retirement Benefits	2071.01.800.AF	-1541.16	-413.74
114.	51	Relief on account of Natural Calamities	2245.01.102.AA	-170.42	224.05
115.	51	Relief on account of Natural Calamities	2245.01.102.AJ	-474.78	978.34
116.	51	Relief on account of Natural Calamities	2245.02.106.AA	-2851.74	10708.16
117.	51	Relief on account of Natural Calamities	2245.02.122.AA	-22297.89	1935.92

Appendix 2.5

(Reference: Paragraph 2.3.10; Page 39)

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

(₹ in crore)						
Sl. No.	Grant Number	Name of the grant/ appropriation	Total grant/ appropriation	Saving	Amount surrendered	Amount surrendered in excess
		Revenue - Charged				
1.	35	Personnel and Administrative Reforms Department	33.31	1.89	1.95	0.06
		Revenue – Voted				
2.	02	Governor and Council of Ministers	26.05	3.76	4.02	0.26
3.	04	Adi Dravidar and Tribal Welfare Department	959.90	53.45	53.48	0.03
4.	05	Agriculture Department	1994.58	159.88	167.43	7.55
5.	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	513.22	56.75	56.91	0.16
6.	13	Food and Consumer Protection (Cooperation, Food and Consumer Protection Department)	4167.90	2.00	5.60	3.60
7.	22	Police (Home, Prohibition and Excise Department)	3067.84	101.57	124.56	22.99
8.	26	Housing and Urban Development Department	848.32	162.11	162.15	0.04
9.	38	Public Department	212.97	23.59	31.56	7.97
10.	40	Irrigation (Public Works Department)	1158.87	31.49	53.90	22.41
11.	43	School Education Department	11289.14	314.58	426.09	111.51
12.	45	Social Welfare and Nutritious Meal Programme Department	2907.71	98.62	107.65	9.03
13.	47	Hindu Religious and Charitable Endowments (Tamil Development, Religious Endowments and Information Department)	60.67	7.87	8.33	0.46
14.	51	Relief on account of Natural Calamities	1539.51	94.09	296.63	202.54
		Capital – Voted				
15.	05	Agriculture Department	164.82	33.52	35.84	2.32
16.	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	70.69	48.99	49.00	0.01
17.	15	Environment and Forest Department	125.39	29.53	32.06	2.53
18.	21	Highways Department	3400.54	377.94	541.01	163.07
19.	34	Municipal Administration and Water Supply Department	1422.75	69.42	77.61	8.19
20.	39	Buildings (Public Works Department)	1056.74	128.87	232.69	103.82
21.	40	Irrigation (Public Works Department)	1051.50	226.54	332.66	106.12
22.	47	Hindu Religious and Charitable Endowments (Tamil Development, Religious Endowments and Information Department)	2.82	1.52	1.58	0.06
		Loans – Voted				
23.	08	Dairy Development (Animal Husbandry, Dairying and Fisheries Department)	25.00	20.79	25.00	4.21
		Total	36100.24	2048.77	2827.71	778.94

Appendix 2.6

(Reference Paragraph 2.3.11; Page 40)

Details of saving of ₹ 1 crore and above not surrendered

(₹ in crore)

Sl. No.	Grant Number	Name of Grant/Appropriation	Savings	Surrenders	Savings which remained to be surrendered
I Grant					
		A - Revenue			
1.	01	State Legislature	2.89	2.23	0.66
2.	03	Administration of Justice	60.06	59.45	0.61
3.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	11.42	1.19	10.23
4.	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	11.74	11.73	0.01
5.	10	Commercial Taxes (Commercial Taxes and Registration Department)	60.51	43.91	16.60
6.	12	Cooperation (Cooperation, Food and Consumer Protection Department)	10.56	9.70	0.86
7.	14	Energy Department	60.69	59.57	1.12
8.	15	Environment and Forest Department	14.30	5.46	8.84
9.	16	Finance Department	17.64	15.16	2.48
10.	19	Health and Family Welfare Department	107.39	57.80	49.59
11.	21	Highways Department	143.91	6.01	137.90
12.	23	Fire and Rescue Services (Home, Prohibition and Excise Department)	21.92	21.29	0.63
13.	24	Prisons (Home, Prohibition and Excise Department)	4.81	4.26	0.55
14.	25	Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department)	8.99	8.27	0.72
15.	27	Industries Department	158.09	149.77	8.32
16.	28	Information and Publicity (Tamil Development, Religious Endowments and Information Department)	2.36	1.87	0.49
17.	29	Tourism - Art and Culture (Tourism and Culture Department)	6.50	4.63	1.87
18.	30	Stationery and Printing (Tamil Development, Religious Endowments and Information Department)	4.81	4.64	0.17
19.	31	Information Technology Department	14.35	0.00	14.35
20.	32	Labour and Employment Department	70.85	68.99	1.86
21.	34	Municipal Administration and Water Supply Department	531.62	526.04	5.58
22.	35	Personnel and Administrative Reforms Department	4.07	2.30	1.77
23.	36	Planning, Development and Special Initiatives Department	7.99	6.59	1.40
24.	39	Buildings (Public Works Department)	9.39	2.49	6.90
25.	41	Revenue Department	119.57	49.13	70.44

(₹ in crore)

Sl. No.	Grants Number	Name of Grant/Appropriation	Savings	Surrenders	Savings which remained to be surrendered
		A - Revenue			
26.	42	Rural Development and Panchayat Raj Department	252.72	95.96	156.76
27.	44	Small Industries Department	13.50	13.41	0.09
28.	46	Tamil Development (Tamil Development, Religious Endowments and Information Department)	24.97	12.12	12.85
29.	48	Transport Department	2.04	1.58	0.46
30.	49	Youth Welfare and Sports Development Department	2.39	2.30	0.09
31.	50	Pension and Other Retirement Benefits	276.69	0.75	275.94
		B - Capital			
32.	04	Adi Dravidar and Tribal Welfare Department	5.70	5.61	0.09
33.	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	25.42	22.83	2.59
34.	13	Food and Consumer Protection (Cooperation, Food and Consumer Protection Department)	4.39	..	4.39
35.	19	Health and Family Welfare Department	24.04	23.68	0.36
36.	20	Higher Education Department	49.69	47.28	2.41
37.	27	Industries Department	3.31	2.10	1.21
38.	29	Tourism - Art and Culture (Tourism and Culture Department)	5.14	5.01	0.13
39.	36	Planning, Development and Special Initiatives Department	2.37	2.31	0.06
40.	43	School Education Department	6.40	3.64	2.76
		C - Loans			
41.	26	Housing and Urban Development Department	21.91	21.64	0.27
		Total	2187.11	1382.70	804.41
II Appropriations					
		A – Revenue			
42.	03	Administration of Justice	8.84	8.25	0.59
43.	04	Adi Dravidar and Tribal Welfare Department	2.10	2.07	0.03
44.	53	Debt Charges	361.04	283.42	77.62
		B - Capital			
45.	40	Irrigation (Public Works Department)	2.79	2.75	0.04
		C - Loans			
46.	54	Public Debt Repayment	224.12	223.82	0.30
		Total	598.89	520.31	78.58
		Grand Total	2786.00	1903.01	882.99

Appendix 2.7**(Reference Paragraph 2.3.11; Page 40)****Cases of surrender of funds in excess of ₹ 10 crore on 31 March 2011****(₹ in crore)**

Sl. No.	Grant Number	Major Head	Description	Amounts of surrender	Percentage of total provisions
1.	03	2014	Administration of Justice	58.09	12.88
2.	04	2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	51.01	5.37
3.	05	2401	Crop Husbandry	150.90	9.96
4.	05	4435	Capital Outlay on other Agricultural Programmes	30.00	54.84
5.	09	2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	56.26	11.12
6.	09	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	18.92	37.38
7.	10	2040	Taxes on Sales, Trade etc.	43.89	16.76
8.	12	4425	Capital Outlay on Co-operation	127.89	31.72
9.	15	4406	Capital Outlay on Forestry and Wild Life	11.85	10.58
10.	16	2054	Treasury and Accounts Administration	14.32	8.11
11.	19	2210	Medical and Public Health	40.17	1.19
12.	19	2235	Social Security and Welfare	15.27	4.18
13.	21	5054	Capital Outlay on Roads and Bridges	116.77	3.44
14.	22	2055	Police	121.38	4.10
15.	22	4055	Capital Outlay on Police	12.97	5.64
16.	23	2070	Other Administrative Services	15.47	8.55
17.	26	2217	Urban Development	162.78	21.95
18.	26	7610	Loans to Government Servants etc.	21.64	16.46
19.	27	2852	Industries	149.56	18.66
20.	27	6860	Loans for Consumer Industries	89.91	24.53
21.	34	2217	Urban Development	519.54	33.57
22.	38	2015	Elections	20.86	26.11
23.	39	4059	Capital Outlay on Public Works	118.29	20.86
24.	39	4210	Capital Outlay on Medical and Public Health	19.36	4.79
25.	40	2701	Major and Medium Irrigation	14.63	1.37
26.	40	4701	Capital Outlay on Major and Medium Irrigation	52.71	8.17
27.	40	4711	Capital Outlay on Flood Control projects	17.76	5.90
28.	41	2029	Land Revenue	11.19	4.46
29.	41	4216	Capital Outlay on Housing	79.97	31.99
30.	42	2515	Other Rural Development programmes	23.95	3.28
31.	42	3604	Compensation and Assignments to Local Bodies and Panchayat Raj Institutions	52.04	1.52
32.	42	4216	Capital Outlay on Housing	450.00	18.26
33.	43	2202	General Education	426.36	3.82

Sl. No.	Grant Number	Major Head	Description	Amounts of surrender	Percentage of total provisions
34.	44	2851	Village and Small Industries	12.92	11.79
35.	45	2235	Social Security and Welfare	10.23	1.29
36.	45	2236	Nutrition	96.88	4.59
37.	46	2202	General Education	11.49	5.28
38.	48	7055	Loans for Road Transport	43.35	5.40
39.	51	2245	Relief on account of Natural Calamities	296.63	19.27
40.	53	2048	Appropriation for reduction or avoidance of debt	252.50	56.11
41.	53	2049	Interest Payments	30.93	0.38
42.	54	6004	Loans and Advances from the Central Government	198.88	32.34
			Total	4069.52	

Appendix 2.8

(Reference: Paragraph 2.3.12; Page 40)

Rush of Expenditure

(In ₹)

Sl. No.	Grant Number	Head of Account				Expenditure incurred during January to March 2011	Expenditure incurred in March 2011	Total expenditure	Percentage of total expenditure incurred during	
									January to March 2011	March 2011
1.	04	2225	01	277	SA	888523177	816978783	1413225706	62.87	57.81
2.	05	2401	00	102	JE	708000000	708000000	955600000	74.09	74.09
3.	05	2401	00	102	SB	262832696	222979092	271065478	96.96	82.26
4.	05	2401	00	102	UA	73416874	55685298	97455467	75.33	57.14
5.	05	2401	00	109	PE	115787205	77494546	153820196	75.27	50.38
6.	05	2401	00	110	JE	213036049	213036049	235409570	90.50	90.50
7.	05	2401	00	110	JI	229849798	229849798	305127275	75.33	75.33
8.	05	2401	00	113	PA	92710135	80939036	110846855	83.64	73.02
9.	05	2401	00	114	UB	76251258	53927658	100819265	75.63	53.49
10.	05	2401	00	119	BC	57352900	57352900	83101100	69.02	69.02
11.	05	2401	00	119	LA	209917470	177296533	292728077	71.71	60.57
12.	05	2401	00	119	PB	105366361	72622980	110659506	95.22	65.63
13.	05	2401	00	190	AC	324130000	324130000	324130000	100.00	100.00
14.	05	2401	00	789	JJ	71367310	71367310	79770523	89.47	89.47
15.	05	2401	00	789	JK	107753977	74832704	128650992	83.76	58.17
16.	05	2401	00	789	JP	72835673	72835673	101709091	71.61	71.61
17.	05	2401	00	789	JQ	472000000	472000000	472000000	100.00	100.00
18.	05	2401	00	800	KF	424583211	310533775	503306541	84.36	61.70
19.	05	2402	00	102	JW	50625000	50625000	50625000	100.00	100.00
20.	05	2402	00	102	UP	160389757	146354757	184529096	86.92	79.31
21.	05	2402	00	789	JC	98756290	95795372	101343904	97.45	94.53
22.	05	2415	01	120	JD	80805000	61665000	88630000	91.17	69.58
23.	05	2501	05	101	UB	84805176	66839440	84805176	100.00	78.82
24.	05	4705	00	120	UA	72946123	71311916	74185408	98.33	96.13
25.	07	2225	03	283	JE	111588949	110360182	116865794	95.48	94.43
26.	11	2030	03	001	AD	104028528	89339237	147714863	70.43	60.48
27.	12	2425	00	107	KC	436681212	436681212	436681212	100.00	100.00
28.	12	2425	00	108	AH	1160225613	1160225613	1160225613	100.00	100.00
29.	12	2425	00	789	JA	96098342	78691684	118634342	81.00	66.33

Sl. No.	Grant Number	Head of Account				Expenditure incurred during January to March 2011	Expenditure incurred in March 2011	Total expenditure	Percentage of total expenditure incurred during	
									January to March 2011	March 2011
30.	14	4801	80	101	JA	12351300000	12351300000	13351300000	92.51	92.51
31.	15	4406	01	070	JF	66958160	53448722	68245274	98.11	78.32
32.	16	2235	60	200	BE	240114000	240194000	240880000	99.68	99.72
33.	17	2851	00	103	KL	397029336	397029336	784550000	50.61	50.61
34.	17	2851	00	108	AA	307650000	307650000	556810000	55.25	55.25
35.	19	2059	01	053	BW	232091607	180783280	239428980	96.94	75.51
36.	19	2059	01	053	CB	159536064	131038334	173057398	92.19	75.72
37.	19	2210	06	101	PA	516169666	272696326	517541137	99.74	52.69
38.	20	2059	01	053	BU	118777729	88326168	132586082	89.59	66.62
39.	20	2202	03	102	AE	69399783	69399783	84284000	82.34	82.34
40.	20	2202	03	102	UA	70400000	70400000	60400000	116.56	116.56
41.	20	2203	00	102	AA	134096373	134096373	205426449	65.28	65.28
42.	20	2203	00	102	AJ	50998000	50998000	60998000	83.61	83.61
43.	21	3054	04	337	AG	113033580	90640853	150389246	75.16	60.27
44.	21	3054	80	800	BA	85500000	85500000	85500000	100.00	100.00
45.	21	5054	04	800	JK	287612530	250112530	189375000	151.87	132.07
46.	22	2059	01	053	AP	118718919	114170092	125316667	94.74	91.11
47.	22	4055	00	207	UA	226552000	226552000	226552000	100.00	100.00
48.	22	4055	00	211	AK	1895683638	1895683638	1943783638	97.53	97.53
49.	26	2216	02	800	AA	405095000	405095000	507595000	79.81	79.81
50.	26	2217	05	190	PA	83000000	83000000	121000000	68.60	68.60
51.	26	2217	05	800	JR	55000000	55000000	55000000	100.00	100.00
52.	27	5054	80	800	KD	220000000	220000000	220000000	100.00	100.00
53.	31	2852	07	800	SA	164800000	164800000	164800000	100.00	100.00
54.	34	2215	01	191	JX	1500000000	1500000000	1500000000	100.00	100.00
55.	34	2215	01	192	PA	190000000	190000000	190000000	100.00	100.00
56.	34	2217	01	191	PD	114461002	114461002	114461002	100.00	100.00
57.	34	4215	01	796	JA	126156000	126156000	126156000	100.00	100.00
58.	34	4217	60	051	JJ	100000000	100000000	100000000	100.00	100.00
59.	34	4217	60	800	PD	350000000	350000000	500000000	70.00	70.00
60.	38	2015	00	103	AA	282426570	245872438	464985860	60.74	52.88
61.	40	2701	01	103	AA	97037268	81768135	152837495	63.49	53.50
62.	40	2702	03	101	AH	322323551	279287935	421733242	76.43	66.22

Sl. No.	Grant Number	Head of Account				Expenditure incurred during January to March 2011	Expenditure incurred in March 2011	Total expenditure	Percentage of total expenditure incurred during	
									January to March 2011	March 2011
63.	40	4702	00	101	JK	139427531	112911965	155727063	89.53	72.51
64.	40	4702	00	102	JC	281739627	214479314	393640857	71.57	54.49
65.	40	4711	01	103	UB	862981876	532353259	897934598	96.11	59.29
66.	41	2059	01	053	AJ	223069897	186177397	236494312	94.32	78.72
67.	41	2059	01	053	AL	87195956	73596292	104541248	83.41	70.40
68.	41	2235	60	200	KL	334656600	334664800	386658000	86.55	86.55
69.	41	2235	60	200	KN	115534000	115534000	187734000	61.54	61.54
70.	41	2235	60	789	JJ	88292882	69941875	123609793	71.43	56.58
71.	41	2235	60	789	JO	104584660	104743000	143188000	73.04	73.15
72.	41	2235	60	789	JP	55071819	55071819	82628000	66.65	66.65
73.	42	2215	02	105	JL	311571802	305087397	388608931	80.18	78.51
74.	42	2515	00	198	AA	141700000	141700000	141700000	100.00	100.00
75.	42	4515	00	103	JC	4522656000	2522758000	4822676000	93.78	52.31
76.	42	4515	00	789	JD	640294000	640294000	1269749000	50.43	50.43
77.	43	2202	01	800	BA	1110000000	1110000000	1110000000	100.00	100.00
78.	43	2202	02	106	JC	222322069	222322069	371023344	59.92	59.92
79.	43	2202	02	109	KE	66870000	66870000	66870000	100.00	100.00
80.	43	2225	01	789	JD	95334263	95334263	159155593	59.90	59.90
81.	45	2235	02	101	BG	287286894	287286894	501868561	57.24	57.24
82.	45	2235	60	102	AQ	175092743	163270743	185837912	94.22	87.86
83.	45	2236	02	101	UA	74353570	74353570	74353570	100.00	100.00
84.	45	2236	02	102	SA	104758780	104758780	138588833	75.59	75.59
85.	48	5055	00	190	KC	903700000	664500000	1248700000	72.37	53.22
86.	51	2245	02	122	AA	463545214	299171854	463802985	99.94	64.50
87.	51	2245	80	800	AB	230404316	165360492	165413123	139.29	99.97

Appendix 2.9
(Reference: Paragraph 2.4; Page 40)

Statement showing cases where advances from Contingency Fund remained wholly unutilised (2010-11)

(In ₹)			
Sl.No.	GO RT No. and Date	Head of Account	Amount
1.	1003 dated 02.12.2010	2220.60.106.AI	22,00,000
2.	357 dated 05.05.2010	2202.05.800.JE	11,25,000
3.	1010 dated 03.12.2010	2015.00.103.AC	2,11,00,000
	1010 dated 03.12.2010	2015.00.106.AB	4,53,58,000
4.	358 dated 05.05.2010	2202.05.800.JE	15,00,000
5.	1036 dated 15.12.2010	2070.00.015.AB	26,92,000
6.	431 dated 24.05.2010	2230.02.101.AA	10,00,000
7.	1050 dated 23.12.2010	2070.00.108.AA	3,08,000
	1050 dated 23.12.2010	2070.00.108.AB	62,78,000
8.	1052 dated 24.12.2010	2225.03.001.AB	3,94,000
9.	456 dated 01.06.2010	2405.00.103.JS	531,90,000
10.	1053 dated 24.12.2010	5054.01.337.JA	1,17,00,000
11.	457 dated 01.06.2010	2405.00.800.SE	70,51,000
12.	228 dated 23.03.2011	4225.01.277.JA	6,40,000
13.	1061 dated 28.12.2010	4705.00.121.UA	69,00,000
14.	465 dated 04.06.2010	2041.00.001.AC	30,00,000
15.	1062 dated 28.12.2010	2055.00.001.AA	39,42,000
16.	7 dated 06.01.2011	5054.04.337.JP	1,13,98,000
17.	466 dated 04.06.2010	4225.03.277.JZ	15,00,000
	466 dated 04.06.2010	4225.03.277.JY	15,00,000
18.	21 dated 11.01.2011	2405.00.101.UB	15,00,000
19.	480 dated 10.06.2010	2056.00.101.AB	4,12,000
	480 dated 10.06.2010	2056.00.101.AA	10,22,000
20.	35 dated 19.01.2011	5054.03.337.JK	70,00,000
	35 dated 19.01.2011	5054.80.004.AA	20,00,000
21.	38 dated 19.01.2011	2403.00.101.KZ	28,45,000
22.	509 dated 18.06.2010	2070.00.115.AA	14,00,000
23.	40 dated 20.01.2011	2515.00.001.AI	1,46,30,000
24.	44 dated 22.01.2011	2011.02.103.AB	19,47,000
25.	515 dated 22.06.2010	2011.02.103.AA	21,25,000
26.	57 dated 28.01.2011	2216.00.106.AX	1,00,00,000
27.	542 dated 01.07.2010	2235.60.200.DJ	32,00,000
28.	62 dated 28.01.2011	2401.00.190.AC	25,00,000
29.	63 dated 28.01.2011	2216.02.190.JR	50,00,000
30.	553 dated 05.07.2010	2235.02.101.MR	32,13,000

Sl.No.	GO RT No. and Date	Head of.Account	Amount
31.	64 dated 28.01.2011	2235.02.101.MG	21,90,000
32.	561 dated 09.07.2010	2030.03.001.AD	13,34,000
33.	86 dated 02.02.2011	4070.00.800.KD	5,00,000
34.	573 dated 13.07.2010	2040.00.101.AB	47,18,000
35.	87 dated 02.02.2011	2011.02.102.AB	36,60,000
	87 dated 02.02.2011	2011.02.103.AB	22,34,000
36.	88 dated 03.02.2011	2405.00.101.PC	2,81,000
37.	579 dated 16.07.2010	2405.00.103.SB	33,00,000
38.	89 dated 03.02.2011	2216.02.190.UA	50,00,000
39.	591 dated 19.07.2010	2054.00.097.AA	26,76,000
40.	90 dated 03.02.2011	2405.00.800.BJ	50,00,000
41.	91 dated 03.02.2011	2406.02.110.JH	10,36,000
42.	631 dated 05.08.2010	2235.02.102.UA	10,75,000
43.	92 dated 03.02.2011	4059.01.051.BG	5,00,000
44.	662 dated 16.08.2010	2425.00.001.AB	37,74,000
	662 dated 16.08.2010	2425.00.001.AC	60,66,000
45.	663 dated 17.08.2010	4551.01.104.JA	11,00,000
46.	680 dated 24.08.2010	2225.80.101.AE	8,95,000
47.	693 dated 26.08.2010	2406.01.800.AB	30,84,000
48.	707 dated 30.08.2010	3054.80.800.BA	3,43,00,000
49.	714 dated 31.08.2010	2202.05.102.AB	15,00,000
50.	724 dated 03.09.2010	2235.02.101.MS	10,15,000
51.	725 dated 03.09.2010	2225.03.277.JA	23,00,000
52.	738 dated 08.09.2010	2235.02.101.MC	48,50,000
53.	739 dated 08.09.2010	2235.02.101.CD	30,00,000
54.	749 dated 13.09.2010	2204.00.104.KH	3,00,000
55.	752 dated 14.09.2010	2056.00.101.AA	6,15,000
56.	761 dated 15.09.2010	2515.00.800.KJ	1,02,00,000
57.	765 dated 16.09.2010	2215.01.102.SN	1,00,00,000
58.	769 dated 20.09.2010	2205.00.103.AB	10,00,000
59.	770 dated 20.09.2010	2205.00.103.AB	10,00,000
60.	778 dated 20.09.2010	4702.00.101.JK	10,00,000
61.	779 dated 20.09.2010	4702.00.101.JK	5,00,000
62.	64 dated 21.09.2010	4202.04.106.SA	34,00,000
63.	782 dated 21.09.2010	2203.00.105.AA	15,97,000
64.	783 dated 21.09.2010	3452.80.001.AF	5,00,000
	783 dated 21.09.2010	3452.80.104.JH	5,00,000
65.	784 dated 21.09.2010	2250.00.800.AB	10,00,000
66.	788 dated 22.09.2010	2405.00.101.JL	10,00,000

Audit Report (State Finances) for the year ended 31 March 2011

Sl.No.	GO RT No. and Date	Head of Account	Amount
67.	789 dated 22.09.2010	2210.01.110.DB	6,43,000
68.	790 dated 22.09.2010	2210.01.110.JJ	18,00,000
69.	791 dated 22.09.2010	4235.02.101.JU	16,00,000
70.	805 dated 28.09.2010	2217.05.192.JA	30,00,000
71.	808 dated 28.09.2010	2014.00.103.AA	24,37,000
72.	809 dated 28.09.2010	2070.00.108.AA	8,71,000
73.	810 dated 29.09.2010	2070.00.108.AA	1,14,50,000
	810 dated 29.09.2010	2070.00.108.AB	25,27,000
74.	813 dated 30.09.2010	2070.00.108.AA	19,35,000
	813 dated 30.09.2010	2070.00.108.AA	4,42,000
75.	821 dated 04.10.2010	2202.03.102.BG	10,00,000
76.	829 dated 07.10.2010	4059.01.051.JJ	20,00,000
77.	830 dated 07.10.2010	2014.00.105.AE	5,08,000
78.	831 dated 07.10.2010	4216.01.700.JQ	20,00,000
79.	852 dated 13.10.2010	2235.02.101.JH	5,00,000
80.	853dated 13.10.2010	2235.02.101.JH	5,00,000
81.	854dated 13.10.2010	2701.80.001.AB	5,00,000
82.	874 dated 18.10.2010	2235.02.101.JH	3,00,000
83.	875 dated 18.10.2010	2210.01.110.PB	10,00,000
84.	877 dated 18.10.2010	4216.03.800.JA	1,00,00,000
85.	878 dated 18.10.2010	2235.02.101.BD	65,000
86.	879dated 18.10.2010	2225.03.277.JC	8,33,000
	879dated 18.10.2010	2225.03.277.KC	6,28,000
87.	890 dated 20.10.2010	2070.00.155.AB	18,20,000
88.	895 dated 21.10.2010	2230.03.800.JA	10,00,000
89.	894 dated 21.10.2010	2210.01.110.DB	50,46,000
90.	892 dated 21.10.2010	2202.01.104.AA	3,09,000
91.	907 dated 25.10.2010	2250.00.102.AD	1,02,000
	907 dated 25.10.2010	2250.00.102.AF	5,63,000
92.	910 dated 26.10.2010	2070.00.108.AA	18,60,000
93.	911 dated 26.10.2010	2406.02.110.SC	24,81,000
94.	912 dated 26.10.2010	2210.01.110.AY	10,77,000
95.	913 dated 26.10.2010	2236.02.102.KD	45,41,000
	913 dated 26.10.2010	2236.02.789.JG	19,23,000
96.	923 dated 28.10.2010	4701.03.360.JA	2,00,00,000
97.	928 dated 29.10.2010	2217.05.192.JL	4,00,00,000
98.	929 dated 29.10.2010	2075.00.800.GJ	1,67,00,000
Total			51,35,31,000

Appendix 2.10

(Reference: Paragraph 2.4; Page 40)

Statement showing cases where advances from Contingency Fund proved substantially in excess of requirement and where the amount utilised was 50 per cent and less (2010-11)

(In ₹)					
Sl. No.	CFA No.	G.O.RT.NO. date	Head of account	Sanctioned amount	Amount utilised with percentage
1.	9	1060 Dt 28.12.2010	4701.03.352.PA	90,00,000	42,27,379 (49.97)
2.	10	1061 Dt 28.12.2010	2705.00128.UA	25,00,000	3,52,728 (14.11)
3.	15	509 Dt 18.06.2010	2070.00.115.AA	14,00,000	5,71,508 (40.82)
4.	31	652 Dt 11.08.2010	2055.00.114.AA	1,37,58,000	44,67,050 (32.47)
5.	35	677 Dt 20.08.2010	2204.00.102.AF	23,49,000	87,587 (3.73)
6.	40	712 Dt 21.08.2010	2055.00.001.AA	30,00,000	4,41,800 (14.73)
7.	42	718 Dt 02.09.2010	2235.02.101.MG	108,00,000	5,40,000 (5)
8.	49	748 Dt 13.09.2010	4406.01.101.SK	39,00,000	4,52,840 (11.61)
9.	51	750 Dt 13.09.2010	2225.03.277.KA	37,73,000	95,442 (2.53)
10.	58	767 Dt 17.09.2010	2202.02.109.AA 2202.02.109.AB	123,55,000	17,66,442 (14.30)
11.	59	768 Dt 17.09.2010	2202.02.109.AA 2202.02.109.AB	29,68,000	4,24,203 (14.29)

Appendix 3.1

(Reference : paragraph 3.1; Page 43)

Utilisation certificates outstanding as on 30 September 2011

Sl. No.	Department	Utilisation certificate outstanding	
		Number	Amount (₹ in crore)
1.	Secretary, Planning and Development	2	3.44
2.	Director of Adi Dravidar Welfare	5	2.79
3.	Rural Development and Panchayat Raj	106	407.34
4.	Chief Executive Officer, Khadi and Village Industries	3	0.37
5.	Director of Tourism	1	0.36
6.	District Collector, Pudukottai	6	0.01
7.	Tahsildar, Kancheepuram	6	0.01
8.	District Collector, Tiruvallur	8	0.01
9.	Revenue Administration	39	490.70
10.	Commissioner of Land Reforms	18	487.13
11.	Commissioner for Rehabilitation of Differently abled	39	87.69
12.	Director of Social Defence	9	2.51
13.	Director of Social Welfare	28	102.26
14.	Director of Minor Welfare	1	0.28
15.	Director of Handlooms and Textiles	1	9.09
16.	Commissioner of Civil supply	2	2.87
17.	Commissioner of Transport	1	0.93
18.	Secretary, Information Technology	1	0.50
19.	Employment and Training	1	12.05
20.	Tamil Nadu Integrated Nutrition Project	2	10.53
Total		279	1,620.87

Appendix 3.2

(Reference : paragraph 3.2; Page 44)

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

Sl.No.	Name of the body/authority	Year for which accounts have not been received
Universities		
1.	Alagappa University, Karaikudi	2010-11
2.	Avinashilingam Institute for Home Science & Higher Education for Women (Deemed University), Coimbatore	2009-10 and 2010-11
3.	Bharathiar University, Coimbatore	2009-10 and 2010-11
4.	Bharathidasan University, Thiruchirappalli	2010-11
5.	Manonmaniam Sundaranar University, Tirunelveli	2009-10 and 2010-11
6.	Periyar University, Salem	2010-11
7.	Tamil Nadu Agricultural University, Coimbatore	2009-10 and 2010-11
8.	Tamil Virtual academy, Chennai	2009-10 and 2010-11
9.	Thiruvalluvar University, Vellore	2009-10 and 2010-11
10.	University of Madras, Chennai	2010-11
11.	Dr. MGR Medical University, Chennai	2009-10 and 2010-11
12.	Dr. Ambedkar Law University, Chennai	2009-10 and 2010-11
13.	Tamil Nadu Open University, Chennai	2008-09 to 2010-11
14.	Mother Teresa University	2009-10 and 2010-11
15.	Anna University, Madurai	2010-11
16.	Anna University, Tirunelveli	2010-11
17.	Anna University, Thiruchirappalli	2008-09 to 2010-11
18.	Annamalai University, Chidambaram	2010-11
19.	Madurai Kamaraj University	2010-11
20.	Tamil Nadu Veterinary and Animal Sciences University	2010-11
21.	Tamil University	2010-11
Colleges		
22.	D.D.G.D. Vaishnav College, Chennai	2008-09 to 2010-11
23.	Justice Basheer Ahamed Syed Womens College, Chennai	2006-07 to 2010-11
24.	Loyala College, Chennai	2010-11
25.	Sri.Thagaraja College, Chennai	2006-07 to 2010-11
26.	Madras School of Social Work, Chennai	2005-06 to 2010-11
27.	Chellammal Womens' College, Chennai	2009-10 and 2010-11
28.	The New College, Chennai	2009-10 and 2010-11
29.	Gurunanak College, Chennai	2007-08 to 2010-11
30.	C.Kandaswamy Naidu College for Men, Chennai	2006-07 to 2010-11
31.	N. K. T. National college of education, Chennai	2009-10 and 2010-11

Sl.No.	Name of the body/authority	Year for which accounts have not been received
32.	Madras Christian College Tambaram, Kancheepuram	2009-10 and 2010-11
33.	The Quaid –E-Milleth College for Men, Chennai	2010-11
34.	A M Jain College, Chennai	2009-10 and 2010-11
35.	D B Jain College, Chennai	2005-06 to 2010-11
36.	Auxilium College for Women, Vellore	2009-10 and 2010-11
37.	C.Abdul Hakkam College, Melvisharam	2009-10 and 2010-11
38.	Islamiah College, Vaniambadi	2008-09 to 2010-11
39.	Sacred heart College, Tirupattur	2009-10 and 2010-11
40.	Pachaiyapas College for Men, Kancheepuram	2009-10 and 2010-11
41.	Pachaiyapas College for women, Kancheepuram	2009-10 and 2010-11
42.	Kandasamy naidu College, Vellore	2007-08 to 2010-11
43.	Nirmala College for Women, Coimbatore	2008-09 to 2010-11
44.	P S G R Krishammal College for Women, Coimbatore	2008-09 to 2010-11
45.	Kongunadu Arts and Science College, Coimbatore	2009-10 and 2010-11
46.	Sri.Ramakrishna Mission Vidyalaya College of Arts & Science, Coimbatore	2009-10 and 2010-11
47.	P S G College of Arts and Science, Coimbatore	2009-10 and 2010-11
48.	C B M College, Coimbatore	2008-09 to 2010-11
49.	Nallamuthu Gownder Mahalingam College, Pollachi	2007-08 to 2010-11
50.	G V G Visalakshi College for Women, Udumalpet	2007-08 to 2010-11
51.	Providence College for Women, Coonoor	2009-10 and 2010-11
52.	Emerald Heights College for Women, Uthagamandalam	2009-10 and 2010-11
53.	Vellalar College for Women, Erode	2007-08 to 2010-11
54.	Erode Arts College, Erode	2008-09 to 2010-11
55.	Chikkaiah Naicker College Erode, Erode	2008-09 to 2010-11
56.	Sri Vasavi College, Erode	2008-09 to 2010-11
57.	Salem Sowdeswari College, Salem	2009-10 and 2010-11
58.	Sri Sarada College for Women, Salem	2009-10 and 2010-11
59.	Sri sarada College of Education, Salem	2009-10 and 2010-11
60.	Sri Sarada College of Physical Education for Women, Salem	2008-09 to 2010-11
61.	Kandasami Kandars College, Salem	2009-10 and 2010-11
62.	J.K.K. Nataraja College of Arts & Science, Namakkal	2008-09 to 2010-11
63.	C. Kandaswami Naidu College for Women, Cuddalore	2006-07 to 2010-11
64.	P.S.G. College of Technology Coimbatore	2008-09 to 2010-11
65.	Dharmapuram Adinam Arts College, Mayiladuthurai	2005-06 to 2010-11
66.	Poombuhar College, Malaiyur, Mayiladuthurai	2005-06 to 2010-11
67.	T.B. Manikam Luthern College, Porayar	2005-06 to 2010-11
68.	Ganesar Senthamil College, Pudukottai	2005-06 to 2010-11
69.	A.V.V.M. Sri Pushpam College, Poondi, Thanjavur	2009-10 and 2010-11

Sl.No.	Name of the body/authority	Year for which accounts have not been received
70.	Khadir Mohideen College, Adirampattinam	2009-10 and 2010-11
71.	Rajah's College for Sanskrit & Tamil, Thiruvaiyaru	2009-10 and 2010-11
72.	Sri.K.V.S.S. Arts College, Tirupanandal	2009-10 and 2010-11
73.	Tamizavel Uma Maheswaranar Karanthi Arts College, Thanjavur	2009-10 and 2010-11
74.	Sacred Heart College, Thiruchirappalli	2008-09 to 2010-11
75.	Bishop Heber College, Thiruchirappalli	2009-10 and 2010-11
76.	Nazareth Margosesis College, Nazareth	2008-09 to 2010-11
77.	Holy Cross College, Thiruchirappalli	2009-10 and 2010-11
78.	Kalai kaveri College, Thiruchirappalli	2005-06 to 2010-11
79.	National College, Thiruchirappalli	2009-10 and 2010-11
80.	Srimath siva gnana balaya swamigal tamil College, Mailam	2005-06 to 2010-11
81.	Sri-La-Sri Kasivasi Swaminatha Swamigal Arts College, Thiruchirappalli	2009-10 and 2010-11
82.	Madura College, Madurai	2009-10 and 2010-11
83.	Muqyyath Sha Sirgura Wakf Board College, Madurai	2009-10 and 2010-11
84.	Saraswathi Narayanan College, Madurai	2005-06 to 2010-11
85.	Sentamil College, Madurai	2006-07 to 2010-11
86.	Senthamil Oriental College, Madurai	2006-07 to 2010-11
87.	Sourastra College, Madurai	2005-06 to 2010-11
88.	Sri Satguru Sangeetha Vidyalayam (College of music), Madurai	2007-08 to 2010-11
89.	Nadar Mahajana Sangam SVN College, Madurai	2009-10 and 2010-11
90.	H.K.R. Howdia College, Uthamapalayam	2009-10 and 2010-11
91.	Arulmigu Palani Andavar College of Arts and Culture, Palani	2009-10 and 2010-11
92.	G.T.N. Arts College, Dindigul	2009-10 and 2010-11
93.	Arumugam Pillai Seethaiyammal College, Tirupattur	2009-10 and 2010-11
94.	Dr. Zakir Hussain College, Ilayankudi	2009-10 and 2010-11
95.	Ramasamy Tamil College, Karaikudi	2008-09 to 2010-11
96.	Pasumpon Muthuramalinga Thevar Memorial College, Kamuthi	2008-09 to 2010-11
97.	Ambai Arts College, Ambasamudram	2007-08 to 2010-11
98.	Pasumpon Muthuramalingam Thevar College, Melaneelinathanallur	2008-09 to 2010-11
99.	Sadhakathullah Appa College, Tirunelveli	2005-06 to 2010-11
100.	Sarah Taucker College, Palayamkottai	2008-09 to 2010-11
101.	Sri Paramakalyani College, Alwarkurichi	2006-07 to 2010-11
102.	Thiruvalluvar College, Papanasam	2006-07 to 2010-11
103.	Sri Parasakthi College for Women, Courtralam	2007-08 to 2010-11
104.	St. John's College, Tirunelveli	2006-07 to 2010-11
105.	St. Xavier's College, Tirunelveli	2008-09 to 2010-11
106.	Aditanar College of Arts and Science, Tiruchendur	2006-07 to 2010-11
107.	A P C Mahalakshmi College for Women, Thoothukudi	2008-09 to 2010-11

SL.No.	Name of the body/authority	Year for which accounts have not been received
108.	G V N College, Kovilpatti	2008-09 to 2010-11
109.	Kamaraj College, Thoothukudi	2009-10 and 2010-11
110.	Sri Kumaragurupara Swamigal Arts College, Srivaikuntam	2005-06 to 2010-11
111.	St. Mary's College, Thoothukudi	2005-06 to 2010-11
112.	Lakshmipuram College of Arts and Science, Neyyoor	2006-07 to 2010-11
113.	Nesamony memorial Christian College, Marthandam	2010-11
114.	S T Hindu College, Nagercoil	2008-09 to 2010-11
115.	Scot Christian College, Nagercoil	2005-06 to 2010-11
116.	Sri ayyappa College for women, Nagercoil	2005-06 to 2010-11
117.	Sree Devikumari Womens' College, Kuzhithurai	2009-10 and 2010-11
118.	St. Judes College, Thoothoor	2006-07 to 2010-11
119.	N V K S D College of Education, Tiruvattar	2007-08 to 2010-11
	Polytechnic	
120.	Bhakthavatchalam Polytechnic College, Kancheepuram	2009-10 and 2010-11
121.	GRG Polytechnic College for Women, Coimbatore	2006-07 to 2010-11
122.	NPA Centenary Polytechnic College, kothagiri	2009-10 and 2010-11
123.	Pattukottai Polytechnic college, Pattukottai	2009-10 and 2010-11
124.	Rajagopal Polytechnic College, Gudiyatham	2010-11
125.	Ramakrishna Mission Polytechnic College, Chennai	2009-10 and 2010-11
126.	Sri Ramakrishna Mission Vidyalaya Polytechnic College, Coimbatore	2005-06 to 2010-11
127.	Sakthi Polytechnic College, Sakthinagar	2009-10 and 2010-11
128.	Seshasayee Institute of Technology, Thiruchirappalli	2009-10 and 2010-11
129.	Thiagaraja College of Engineering Madurai	2009-10 and 2010-11
130.	VLB Janaki Ammal Polytechnic College, Kovaipudur, Coimbatore	2009-10 and 2010-11
131.	A.D.J. Dharmambal Polytechnic College, Nagapattinam	2008-09 to 2010-11
132.	Sankar Polytechnic College, Sankarnagar	2008-09 to 2010-11
133.	Arasan Ganesan Polytechnic College, Sivakasi	2009-10 and 2010-11
134.	Ayya Nadar Janaki Ammal Polytechnic College, Sivakasi	2008-09 to 2010-11
	District Rural Development Agency	
135.	District Rural Development Agency Coimbatore	2009-10 and 2010-11
136.	District Rural Development Agency Dharmapuri	2009-10 and 2010-11
137.	District Rural Development Agency Erode	2009-10 and 2010-11
138.	District Rural Development Agency Karur	2008-09 to 2010-11
139.	District Rural Development Agency Madurai	2009-10 and 2010-11
140.	District Rural Development Agency Nagapattinam	2009-10 and 2010-11
141.	District Rural Development Agency, Thanjavur	2009-10 and 2010-11
142.	District Rural Development Agency, Theni	2007-08 to 2010-11
143.	District Rural Development Agency, Thiruchirappalli	2009-10 and 2010-11

SL.No.	Name of the body/authority	Year for which accounts have not been received
144.	District Rural Development Agency, Thoothukudi	2008-09 to 2010-11
145.	District Rural Development Agency, Dindigul	2008-09 to 2010-11
146.	District Rural Development Agency, Kancheepuram	2009-10 and 2010-11
147.	District Rural Development Agency, Kanyakumari	2005-06 to 2010-11
148.	District Rural Development Agency, Ramnad	2008-09 to 2010-11
149.	District Rural Development Agency, Tirunelveli	2010-11
150.	District Rural Development Agency, Cuddalore	2010-11
151.	District Rural Development Agency, Krishnagiri	2010-11
152.	District Rural Development Agency, Nilgiris	2010-11
153.	District Rural Development Agency, Perambalur	2010-11
154.	District Rural Development Agency, Tiruvannamalai	2010-11
155.	District Rural Development Agency, Tiruvarur	2010-11
156.	District Rural Development Agency, Vellore	2010-11
	District Forest Development Agency	
157.	District Forest Development Agency, Harur Division, Harur	2006-07 to 2010-11
158.	District Forest Development Agency, Madurai South Division, Madurai	2006-07 to 2010-11
159.	District Forest Development Agency, Theni	2007-08 to 2010-11
160.	District Forest Development Agency, Dindigul	2007-08 to 2010-11
161.	District Forest Development Agency, Uthagamandalam	2009-10 and 2010-11
162.	District Forest Development Agency, Anamalai	2005-06 to 2010-11
163.	District Forest Development Agency, Tirupattur	2010-11
164.	District Forest Development Agency, Namakkal	2007-08 to 2010-11
165.	District Forest Development Agency, Thoothukudi	2005-06 to 2010-11
166.	District Forest Development Agency, Pudukottai	2006-07 to 2010-11
167.	District Forest Development Agency, Nagapattinam	2010-11
168.	District Forest Development Agency, Srivilliputhur	2010-11
169.	District Forest Development Agency, Coimbatore	2010-11
170.	District Forest Development Agency, Vellore	2010-11
171.	District Forest Development Agency, Athur	2010-11
172.	District Forest Development Agency, Salem	2010-11
173.	District Forest Development Agency, Tiruvannamalai	2010-11
174.	District Forest Development Agency, Kanyakumari	2010-11
175.	District Forest Development Agency, Tirunelveli	2006-07 to 2010-11
176.	District Forest Development Agency, Erode	2010-11
177.	District Forest Development Agency, Satyamangalam	2009-10 and 2010-11
178.	District Forest Development Agency, Sivagangai	2010-11
179.	District Forest Development Agency, Kallakurichi	2010-11

Sl.No.	Name of the body/authority	Year for which accounts have not been received
	State Miscellaneous institutions	
180.	Andra Mahila Sabha, Durgabai Deshmukh General Hospital & Research Centre, Chennai	2008-09 to 2010-11
181.	Avvai Home, Chennai	2007-08 to 2010-11
182.	Institute of Co-operative Management, Madurai	2008-09 to 2010-11
183.	Kandaswamy Kandar's Trust, Chennai	2005-06 to 2010-11
184.	Karandai Tamil Sangam, Thanjavur	2007-08 to 2010-11
185.	Kuppusamy Shastri Research Institute, Chennai	2007-08 to 2010-11
186.	Salem District Blindness Control Society, Chennai	2007-08 to 2010-11
187.	Squash Federation of India, Chennai	2007-08 to 2010-11
188.	Chennai Metropolitan Development Authority	2009-10 and 2010-11
189.	State Institute of Hotel Management & Catering Technology, Thiruchirappalli	2008-09 to 2010-11
190.	Tamilnadu Board of Continuing Education, Chennai	2007-08 to 2010-11
191.	Tamilnadu Energy Development Agency, Chennai	2009-10 and 2010-11
192.	Tamilnadu iyal Esai Nataka Manram, Chennai	2009-10 and 2010-11
193.	Tamilnadu Samugaseva Sangam, Kallikudi, Madurai District	2008-09 to 2010-11
194.	Tamilnadu Science & Technology Centre, Chennai	2009-10 and 2010-11
195.	Tamilnadu State Mission of Education for all, Chennai	2008-09 to 2010-11
196.	Tamilnadu Voluntary Health Association, Chennai	2008-09 to 2010-11
197.	Tamil Nadu Urban Finance & Infrastructure Development Corporation Limited, Chennai	2006-07 to 2010-11
198.	Vivekananda Rock Memorial & Vivekananda Kendra, Kanyakumari	2007-08 to 2010-11
199.	Volley ball Federation of India, Chennai	2008-09 to 2010-11
200.	Women's Indian Association, Chennai	2007-08 to 2010-11
201.	Working Women's Forum, Chennai	2008-09 to 2010-11
202.	Tamil Nadu Cooperative Housing Federation , Chennai	2009-10 and 2010-11
203.	District Blindness Control Society, Salem	2007-08 to 2010-11
204.	Tamil Nadu Wakf Board, Chennai	2009-10 and 2010-11
205.	Kovai Child Labour Abolition Support Society, Coimbatore	2006-07 to 2010-11
206.	Smile Project Society, Salem	2008-09 to 2010-11

Appendix 3.3

(Reference: Paragraph 3.5; Page 45)

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

Sl.No.	Name of the department	Theft		Misappropriation, Loss of Government material		Total	
		Number of cases	Amount (₹ in lakh)	Number of cases	Amount (₹ in lakh)	Number of cases	Amount (₹ in lakh)
1.	Agriculture	8	1.53	161	496.84	169	498.37
2.	Animal Husbandry	19	0.98	8	89.06	27	90.04
3.	Higher Education	9	1.47	15	37.69	24	39.16
4.	Commercial Tax	..	..	3	127.68	3	127.68
5.	Co-operation	1	0.02	1	0.14	2	0.16
6.	Health and Family Welfare	10	6.13	39	180.48	49	186.61
7.	Education	1	..	6	73.03	7	73.03
8.	Labour and Employment	4	2.72	6	7.54	10	10.26
9.	Energy	1	0.07	1	68.14	2	68.21
10.	Finance	1	0.90	5	52.13	6	53.03
11.	Home	1	0.97	9	33.01	10	33.98
12.	Horticulture	..	..	6	14.68	6	14.68
13.	Tamil Development and Religious Endowments and Information	..	..	1	14.57	1	14.57
14.	Public	..	..	2	1.04	2	1.04
15.	Rural Development and Panchayati Raj	1	3.60	7	11.68	8	15.28
16.	Revenue	..	..	146	213.36	146	213.36
17.	School Education	3	0.76	28	546.05	31	546.81
18.	Sericulture	1	0.05	3	1.75	4	1.80
19.	Social Welfare	2	2.93	9	3.08	11	6.01
20.	Personnel and Administrative Reforms	..	..	1	1.91	1	1.91
21.	Transport	1	1.97	1	12.80	2	14.77
22.	Public-Election	..	..	1	0.23	1	0.23
23.	Environment and Forests	1	0.01	3	2.31	4	2.32
24.	Highways	..	..	1	8.40	1	8.40
25.	Industries	1	..	..	..	1	..
26.	Public Works	..	..	11	4.50	11	4.50
27.	Planning, Development and Special Industries	1	0.09	..	..	1	0.09
Total		66	24.20	474	2,002.10	540	2,026.30