

.....को
राज्य विधानसभा में रखा गया है।
PLACED BEFORE THE STATE
LEGISLATURE ON 29 SEP 2015

Report of the
Comptroller and Auditor General of India
on
State Finances

for the year ended March 2014

Government of Tamil Nadu

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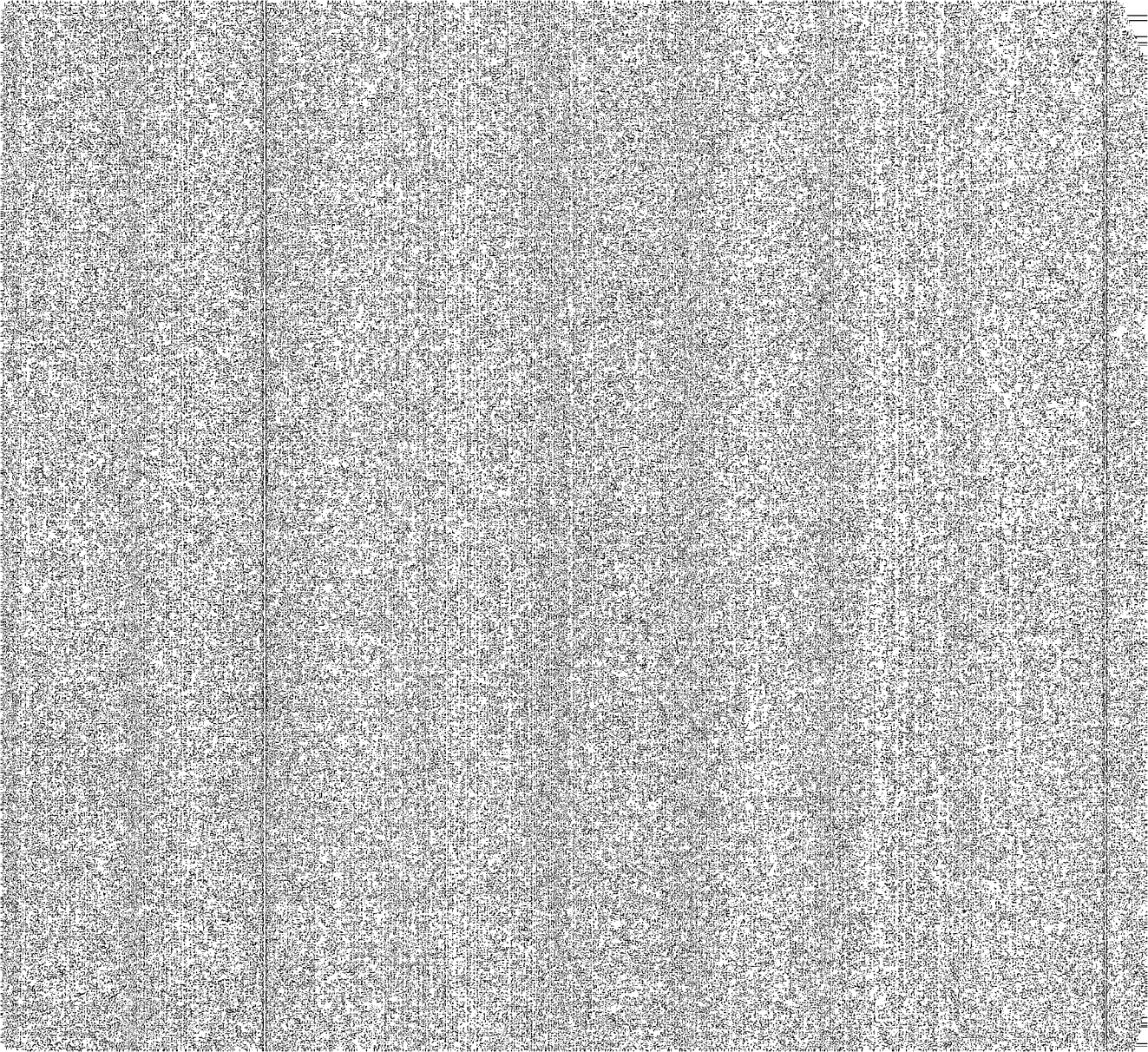
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PREFACE

1. This Report has been prepared for submission to the Governor of Tamil Nadu under Article 151 of the Constitution.
2. Chapters I and II of this Report contain audit observations on matters arising from examination of the Finance Accounts and Appropriation Accounts respectively, of the State Government for the year ended 31 March 2014. Information has been obtained from the Government of Tamil Nadu wherever necessary.
3. Chapter III on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.
4. The Reports containing the findings of Performance Audit and audit of transactions in various departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on Revenue Receipts are presented separately.



EXECUTIVE SUMMARY

Executive Summary

The Report

Based on the audited accounts of the Government of Tamil Nadu for the year ending March 2014, this Report provides an analytical review of the Annual Accounts of the State Government. The financial performance of the State has been assessed with reference to the Tamil Nadu Fiscal Responsibility Act, 2003 and its amendments in 2010 and 2011, Budget documents, Thirteenth Finance Commission Report and other financial data obtained from various Government departments and organisations. The Report is structured in three Chapters.

Chapter I is based on the audit of Finance Accounts and makes an assessment of Government of Tamil Nadu's fiscal position as on 31 March 2014. It provides an insight into trends in inevitable expenditure and borrowing pattern besides giving a brief account of central funds transferred directly to State implementing agencies through the off-budget route.

Chapter II is based on the audit of Appropriation Accounts and it gives the grant-by-grant description of appropriations and the manner in which the allocated resources were managed by the service delivery departments.

Chapter III is an inventory of Government of Tamil Nadu's compliance with various reporting requirements and financial rules.

The Report also includes appendices of additional data collated from several sources in support of the findings. A glossary of selected terms has been given at the end of the Report.

Audit findings

Fiscal position: The State which had maintained revenue surplus during 2011-12 and 2012-13 turned revenue deficit during 2013-14 and failed to achieve one of the fiscal management targets as prescribed in the Tamil Nadu Fiscal Responsibility Act. It, however, kept fiscal deficit relative to Gross State Domestic Product (GSDP) below the limit laid down under the Tamil Nadu Fiscal Responsibility Act. The State's revenue deficit during 2013-14 was ₹ 1,788 crore. The fiscal deficit increased from ₹ 16,519 crore in 2012-13 to ₹ 20,583 crore during 2013-14 and the ratio of fiscal deficit to GSDP was 2.41 in 2013-14 which was within the target of three *per cent*. The factors contributing to the increase in fiscal deficit were the increase in capital expenditure and poor recovery of loans and advances besides revenue deficit during the year.

Accuracy of Revenue Deficit/Fiscal Deficit: The revenue deficit and fiscal deficit were understated by ₹ 2,170 crore and ₹ 201 crore respectively.

Revenue Receipts: During the current year, the State's revenue receipts (₹ 1,08,036 crore) increased by 9.32 *per cent* over the previous year. The compound annual growth rate of revenue receipts stood at 14.27 *per cent* in the current decade, which was less than that of the other

General Category States (16.93 *per cent*). The growth rate of revenue receipts decreased from 15.99 *per cent* in 2012-13 to 9.32 *per cent* in 2013-14 which was below the average annual growth rate of 16.13 *per cent* during 2009-13. The own tax revenue of the State increased by ₹ 2,464 crore over the previous year and the growth rate, which was at 19.72 *per cent* in 2012-13 decreased sharply to 3.46 *per cent* in 2013-14. The State's revenue receipts, as a percentage of GSDP decreased from 13.27 in 2012-13 to 12.65 in 2013-14.

The non-tax revenue of the State increased by ₹ 2,789 crore in 2013-14 (42.55 *per cent*) over the previous year. As a proportion of the State's own resources, the non-tax revenue which stood at 12.09 *per cent* in 2009-10 showed a decreasing trend till 2012-13 and improved in 2013-14 and stood at 11.25 *per cent*.

Revenue expenditure: Of the total expenditure of ₹ 1,29,239 crore during 2013-14, revenue expenditure (₹ 1,09,824 crore) accounted for 84.98 *per cent*. Out of the revenue expenditure, 75.84 *per cent* (₹ 83,290 crore) was incurred on the non-plan components. The committed expenditure (₹ 66,527 crore) stood at 61.58 *per cent* of the total revenue receipts (₹ 1,08,036 crore) of the State during 2013-14 as against 59.53 *per cent* during 2012-13.

Capital expenditure: The capital expenditure (₹ 17,173 crore) during the current year increased by ₹ 2,605 crore (17.88 *per cent*) over the previous year due to more investment under Transport, Water Supply, Sanitation, Housing and Urban Development, Power and Social Welfare and Nutrition.

Adequacy and priority of expenditure: In 2013-14, the proportion of Aggregate Expenditure to GSDP (15.13 *per cent*) was marginally low as compared to the General Category States (15.92 *per cent*). Development expenditure as a proportion of aggregate expenditure in the State was lower (64.52 *per cent*) than the General Category States' average (66.45 *per cent*).

Investment and returns: The State invested ₹ 19,724 crore in various Government Companies and Corporations up to March 2014. While the Government paid interest at an average rate of 7.90 *per cent* on its borrowings during 2013-14, the average return on its investments was only 0.20 *per cent*.

Debt Management: The outstanding fiscal liabilities steeply increased from ₹ 99,180 crore in 2009-10 to ₹ 1,66,681 crore at the end of 2013-14 and represented 154.28 *per cent* of the revenue receipts. However, the outstanding liabilities as a percentage of GSDP was 19.51, which was within the norm of 25 *per cent* prescribed for the year 2013-14 in the Tamil Nadu Fiscal Responsibility Act.

Financial management and budgetary control: During 2013-14 expenditure of ₹ 1,37,692.51 crore was incurred against the total grants and appropriations of ₹ 1,63,708.54 crore, resulting in savings of ₹ 26,016.03 crore. These overall savings were the net result of savings of ₹ 26,054.45 crore offset by excess expenditure of ₹ 38.42 crore. There were persistent savings of more than five *per cent* of the total provision in 20 grants and four appropriations. Expenditure of ₹ 75.66 crore was incurred in 44 cases without appropriations by the Legislature. Excess expenditure of ₹ 7,336.37 crore pertaining to the period 1998 to 2013 was pending regularisation.

Supplementary provisions of ₹ 1,754.69 crore obtained in 45 cases of ₹ 50 lakh or more in each case during 2013-14 proved unnecessary as the expenditure was less than the original provisions. In 29 grants and three appropriations, as against savings of ₹ 6,861.15 crore, the amount surrendered was ₹ 8,048.70 crore resulting in excess surrender of ₹ 1,187.55 crore. Rush of expenditure at the end of the year shows poor expenditure control.

Financial reporting: Some departmental officers failed to ensure adherence to the terms and conditions relating to timely submission of utilisation certificates in respect of grants released. Similarly, 393 autonomous bodies did not submit their accounts due up to 2013-14 to Audit. Temporary advances drawn up to 31 March 2014 by the Drawing and Disbursing Officers involving an amount of ₹ 294.32 crore in 4,273 cases remained unadjusted. The State Government departments reported 417 cases of misappropriation, losses, defalcation, etc., involving a total amount of ₹ 13.22 crore up to March 2014 on which final action was pending.

CHAPTER I

FINANCES OF THE STATE GOVERNMENT

CHAPTER I

FINANCES OF THE STATE GOVERNMENT

Profile of Tamil Nadu

The State is located on the eastern coast, surrounded by the States of Andhra Pradesh, Karnataka and Kerala. It is the 11th largest State in terms of geographical area (1,30,058 sq.km) and the seventh largest by population. The State's population increased from 6.24 crore in 2001 to 7.21 crore in 2011 recording a decadal growth of 15.54 *per cent*. The percentage of population below the poverty line was lower than the all-India average. The State's Gross Domestic Product (GSDP) in 2013-14 at current prices was ₹ 8,54,238 crore. The literacy rate increased from 73.45 *per cent* in 2001 to 80.33 *per cent* in 2011. The per capita income of the State was ₹ 1,18,480¹ against the all-India average of ₹ 86,538. General data relating to the State is given in **Appendix 1.1**.

Gross State Domestic Product (GSDP)

GSDP is the market value of all officially recognised final goods and services produced within the State in a given period of time. The growth of GSDP is an important indicator of the State's economy as it indicates the standard of living of the State's population. The trends in the annual growth of India's Gross Domestic Product (GDP) are indicated in **Table 1.1** and the State's GSDP at current prices are indicated in **Table 1.1** and **Chart 1.1**.

Table 1.1: Trends in Gross Domestic Product (GDP) and Gross State Domestic Product (GSDP)

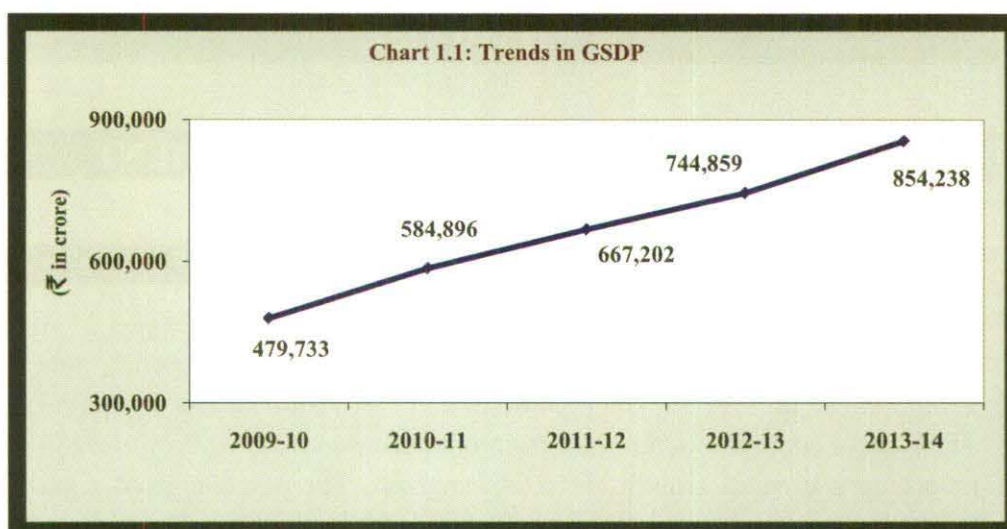
	2009-2010	2010-11	2011-12 (RE)	2012-13 (QE)	2013-14 (AE)
India's GDP (₹ in crore)	61,08,903	72,48,860	83,91,691	93,88,876	1,04,72,807
Growth rate of GDP (<i>per cent</i>)	15.18	18.66	15.77	11.88	11.54
GSDP (₹ in crore)*	4,79,733	5,84,896	6,67,202	7,44,859	8,54,238
Growth rate of GSDP (<i>per cent</i>)	19.53	21.92	14.07	11.64	14.68

(Source: Information from Ministry of Statistics and Programme Implementation)

* RE: Revised Estimate; QE: Quick Estimate; AE: Advance Estimate

Abbreviations used in this Report are listed in Glossary at Page 148

¹ GSDP (₹ 8,54,238 crore) divided by 2011 census population (7.21 crore).



1.1 Introduction

This chapter provides a broad perspective of the finances of the Government of Tamil Nadu (GoTN) during the current year (2013-14) and analyses critical changes in the major fiscal aggregates relative to the previous year (2012-13) keeping in view the overall trend during the last five years.

Some of the Acts and Rules which regulate the receipts of the State Government are the Tamil Nadu Value Added Tax Act, 2006; Tamil Nadu Motor Vehicles Act, 1974; Tamil Nadu Prohibition Act, 1937; Medicinal and Toilet Preparations (Excise Duty) Act, 1955; Indian Stamp Act, 1899 and the Registration Act, 1908, as amended from time to time.

All receipts of GoTN are accounted for in the Consolidated Fund of the State constituted under Article 266 (1) of the Constitution of India. Expenditure therefrom is authorised by the State Legislature through Appropriation Act. Money so authorised by the Appropriation Act is required to be spent as per provisions contained in the Tamil Nadu Budget Manual, the Tamil Nadu Financial Code and instructions issued by the Finance Department from time to time. The Tamil Nadu Financial Code contains the financial regulations of general nature issued by the Finance Department for the guidance of various offices and departments.

Apart from the above, GoTN enacted the Tamil Nadu Fiscal Responsibility Act, 2003 (TNFR Act), (amended in 2010 and 2011) to ensure long-term financial stability by eliminating revenue deficit, containing fiscal deficit, prudential debt management and also fixed the timeframe for achieving the fiscal targets set. The salient features of the TNFR Act, 2003 (as amended till September 2011) are given in **Appendix 1.3 - Part B**.

The structure of Government Accounts and the layout of Finance Accounts are shown in **Appendix 1.2**. The methodology adopted for assessment of the fiscal position of the State is given in **Appendix 1.3 - Part A**. A time series data on the State Government finances is given in **Appendix 1.4**.

1.1.1 Summary of Fiscal Transactions in 2013-14

The **Table 1.2** presents the summary of the State Government's fiscal transactions during the current year (2013-14) *vis-à-vis* the previous year (2012-13) while **Appendix 1.5** provides details of receipts and disbursements as well as the overall fiscal position during the current year.

Table 1.2: Summary of Fiscal operations in 2013-14

(₹ in crore)							
Receipts	2012-13	2013-14	Disbursements	2012-13	2013-14		
Section-A: Revenue					Non Plan	Plan	Total
Revenue receipts	98,828	1,08,036	Revenue expenditure	97,067	83,290	26,534	1,09,824
Tax revenue	71,254	73,718	General Services	31,652	35,668	61	35,729
Non-tax revenue	6,554	9,343	Social Services	38,623	23,103	22,173	45,276
Share of Union Taxes/ Duties	14,520	15,853	Economic Services	17,628	16,192	3,452	19,644
Grants from Government of India	6,500	9,122	Grants-in-aid and Contributions	9,164	8,327	848	9,175
Section-B: Capital and Others							
Misc. Capital Receipts	-	-	Capital Outlay	14,568	301	16,872	17,173
Recoveries of Loans and Advances	1,057	620	Loans and Advances disbursed	4,769	1,853	389	2,242
Public Debt receipts	21,220	24,814	Repayment of Public Debt	5,015	*	*	4,977
Contingency Fund	-	-	Contingency Fund	-	*	*	19
Public Account receipts	1,39,436 [#]	1,48,117	Public Account disbursements	1,33,101	*	*	1,44,022
Opening Cash Balance	15,212	21,234 [#]	Closing Cash Balance	21,233	*	*	24,564
Total	2,75,753	3,02,821	Total	2,75,753			3,02,821

(Source: Finance Accounts for the respective years)

* Bifurcation of Plan and Non- Plan disbursement not available

Differs from previous year closing balance due to recasting the transfer of cumulative interest on investment of Guarantee Redemption Fund in Government of India Treasury Bills.

The significant changes that occurred during 2013-14, as compared to the previous year are enumerated below:

- **Revenue receipts** of the State increased by ₹ 9,208 crore (9.32 *per cent*) over the previous year. This was due to increase in the State's own tax revenue (₹ 2,464 crore), share of Union taxes/duties (₹ 1,333 crore), non-tax revenue (₹ 2,789 crore) and grants from Government of India (GoI) (₹ 2,622 crore).
- **Revenue expenditure** increased by ₹ 12,757 crore (13.14 *per cent*) over the previous year due to increase in expenditure on General Services (₹ 4,077 crore), Social Services (₹ 6,653 crore), Economic Services (₹ 2,016 crore) and Grants-in-aid and contributions (₹ 11 crore).
- The expenditure on General Services, Social Services and Economic Services registered an increase of 12.88 *per cent*, 17.23 *per cent* and

11.44 per cent respectively in 2013-14 as against 9.37 per cent, 16.12 per cent and 24.65 per cent in 2012-13.

- **Capital expenditure** increased by ₹ 2,605 crore (17.88 per cent) over the previous year. The increase in capital expenditure during the year was mainly under Transport, Water Supply, Sanitation, Housing and Urban Development, Power and Social Welfare and Nutrition. There was a decrease in repayment of public debt by ₹ 38 crore (0.76 per cent).
- **Recoveries of loans and advances** during the year decreased by ₹ 437 crore (41.34 per cent) mainly due to decrease in recoveries under "Power projects" and "Agriculture and Allied Activities".
- **Public Account receipts and disbursements** increased by ₹ 8,681 crore (6.23 per cent) and ₹ 10,921 crore (8.21 per cent) respectively. Net receipts under Public Account decreased by ₹ 2,240 crore over the previous year.
- The net impact of these transactions led to an increase of ₹ 3,330 crore in the cash balance at the end of the year over the previous year.

1.1.2 Review of the fiscal situation

In compliance with the recommendations of the Thirteenth Finance Commission (ThFC) and as per Medium Term Fiscal Plan (MTFP), the State was to eliminate revenue deficit by the end of 2011-12 and contain the fiscal deficit as a percentage of GSDP within three per cent by 2011-12. In compliance with the provisions of TNFR Act, the State Government prepared a MTFP for the period 2013-14.

Major fiscal variables provided in the budget based on recommendations of the ThFC and as targeted in the TNFR Act of the State, are given in **Table 1.3**.

Table 1.3: Major targeted and projected fiscal variables of the State

Fiscal variables	2013-14			
	ThFC targets for the State	Targets as prescribed in TNFR Act	Targets proposed in the Budget	Projections made in MTFP
Revenue Deficit (-) / Surplus (+) (₹ in crore)	Surplus path to be maintained	Eliminate revenue deficit by 2011-12 and adhere to it thereafter	664	3,105
Fiscal Deficit/GSDP (in per cent)	3.00	3.00	2.84	2.88
Ratio of total outstanding debt of the Government to GSDP (in per cent)	25.00	25.00	19.18	25.00

(Source: (i) ThFC recommendations; (ii) TNFR Act; (iii) State's MTFP and (iv) Budget Speech - 2013-14)

The State was able to achieve revenue surplus during 2011-12 and continued to maintain revenue surplus during 2012-13 as projected in MTFP. However, during 2013-14 the State has become revenue deficit. The revenue deficit of the State was ₹ 1,788 crore (0.21 per cent of GSDP) during 2013-14. Though, the State was not able to achieve the revenue surplus targets projected in the budget and MTFP, it could contain the fiscal deficit as a percentage of GSDP to 2.41 per cent during 2013-14, which was within the

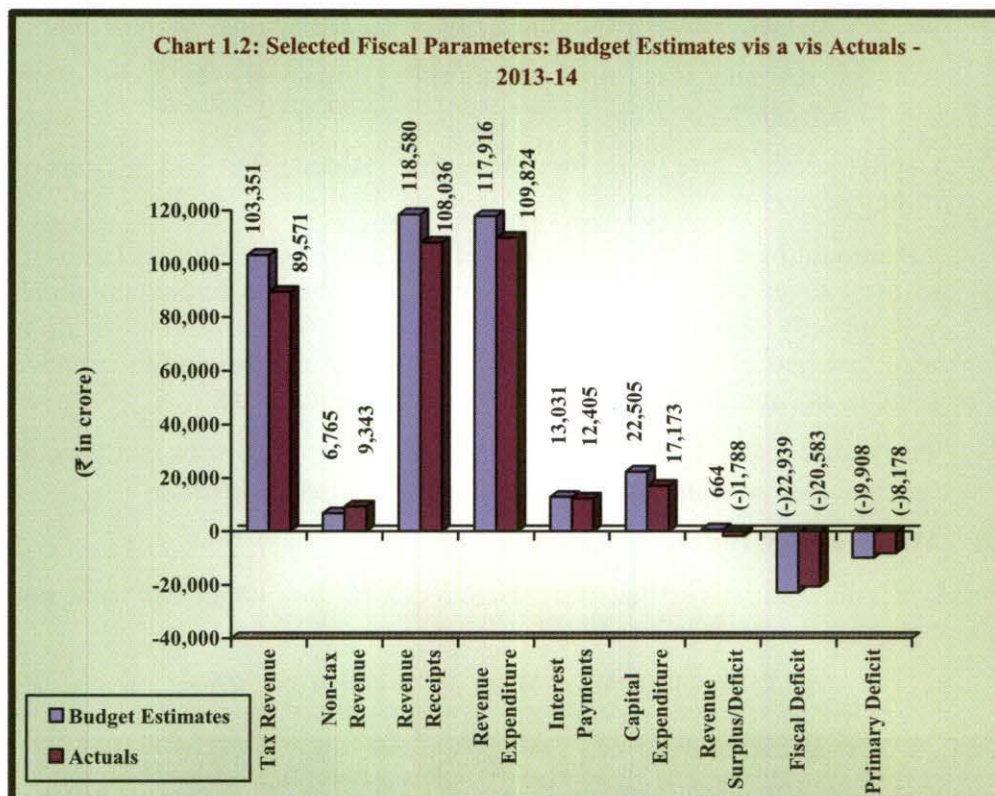
target of three *per cent* of GSDP as envisaged under the TNFR Act as well as MTFP.

The Revenue deficit of ₹ 1,788 crore was understated by ₹ 2,170 crore due to misclassification of grants-in-aid under capital heads of account (₹ 1,969 crore) (as discussed in Para 2.3.13) and short transfer to reserve fund (₹ 201 crore). Similarly, fiscal deficit was also understated by ₹ 201 crore due to short transfer to reserve fund.

1.1.3 Budget estimates and actuals

The budget papers presented by the State Government provide descriptions of projections or estimations of revenue and expenditure for a particular fiscal year. The importance of accuracy in the estimation of revenue and expenditure is widely accepted in the context of effective implementation of fiscal policies for overall economic management. Deviations from the Budget Estimates are indicative of non-attainment and non-optimisation of the desired fiscal objectives.

Chart 1.2 presents the budget estimates and actuals for some important fiscal parameters in 2013-14.



(Source: Annual Financial Statement and Finance Accounts for 2013-14)
(Tax revenue includes State's share of Union taxes and duties)

The variations between the estimates and actuals were as follows:

- The actual tax revenue was less than the estimates by ₹ 13,780 crore. The decrease in tax revenue with respect to estimates was mainly due to reduction in collection under State Excise by ₹ 9,435 crore, Stamps and Registration Fees by ₹ 1,623 crore, taxes on vehicles by ₹ 1,198 crore and taxes on goods and passengers by ₹ 954 crore.

- Against the budget estimate of ₹ 14,470 crore under State Excise the actual revenue realised was ₹ 5,035 crore. Scrutiny of such a large variation between the estimate and actuals revealed that it was mainly due to abolition of vend fee and special privilege fee during 2013-14.
- A test check of Commercial Taxes (Commercial Taxes and Registration Department) revealed that though the budget estimate was ₹ 56,039 crore the actual revenue realised was ₹ 55,723 crore resulting in shortfall of ₹ 316 crore. Although there was increase in revenue realised through taxes on Sales, Trade, etc., when compared with estimates by ₹ 705 crore it was offset by shortfall under taxes on goods and passengers by ₹ 954 crore and under other taxes and duties on Commodities and Services by ₹ 67 crore. The reasons attributed by the department for the decrease were, fall in number of vehicles registered, more films getting exemption under Entertainment tax and lesser inter venue betting due to reduction in number of races in other States.
- Major proposal for increasing revenue receipts during the year 2013-14 was amendment to Second Schedule Alcoholic liquor wherein rate of tax was revised between 185 and 270 *per cent* as against 38 *per cent*.
- Non-tax revenue was higher than the estimate by ₹ 2,578 crore (38.11 *per cent*).
- Capital expenditure was less than the estimate by ₹ 5,332 crore (23.69 *per cent*).
- An amount of ₹ 1,500 crore provided for “Free distribution of laptops” in the budget under ‘Grant 53 - Special Programme Implementation’ was initially classified under Capital account. This misclassification was rectified at the end of the year, booking the expenditure under revenue account, resulting in savings under capital head.
- The actual fiscal deficit was less than the budget estimate mainly due to less capital expenditure as compared to Budget Estimate.

1.1.4 Major Policy Initiatives given up

The major policy initiatives that were announced in the budget but were not implemented are as given in **Table 1.4**.

Table 1.4: Details of Major policy initiatives

(₹ in crore)			
Sl. No.	Scheme as announced in the Budget	Provision in Budget	Withdrawal through re-appropriation/surrender
1.	Transfer to New Urban Infrastructure Development Fund	2,000	2,000
2.	Grants to Tamil Nadu Infrastructure Development Board for Project preparation Fund	200	183
3.	Urban Poverty Alleviation Mission in Corporations / Municipalities	150	150
4.	Urban Poverty Alleviation Mission in Town Panchayats	50	50

(₹ in crore)

Sl. No.	Scheme as announced in the Budget	Provision in Budget	Withdrawal through re-appropriation/ surrender
5.	Transfer to Tamil Nadu Environment Protection and Renewable Energy Fund	100	100
6.	Price Stabilisation Fund	50	Nil*
7.	Payment to Tamil Nadu Police Housing Corporation for construction of buildings for Police Stations	50	50

(Source: Budget Speech and Appropriation Accounts for 2013-14)

* Neither utilised nor re-appropriated

In the budget speech for 2012-13, legislation was proposed to be introduced to form the Tamil Nadu Infrastructure Development Board for implementing new projects in line with the vision document 2023 which envisages substantial investment in key infrastructure projects. Accordingly, initial provision of ₹ 1,000 crore was made in the budget for creation of Tamil Nadu Infrastructure Development Fund but no expenditure was incurred and the entire provision was subsequently withdrawn through re-appropriation. Further during 2013-14 an amount of ₹ 200 crore was provided for and only ₹ 17 crore has been spent. Similarly an amount of ₹ 2,000 crore was provided for creation of New Urban Infrastructure Development Fund which was not utilised.

During budget speech 2013-14, an amount of ₹ 200 crore was set aside for Tamil Nadu Urban Livelihood Mission under Urban Poverty Alleviation Mission in Corporations / Municipalities and Town Panchayats which was not utilised.

An amount of ₹ 100 crore was to be transferred to Environment Protection Fund for laying roads using plastic waste which was not transferred.

Price Stabilisation Fund was constituted for procuring and distributing essential commodities at cost price in emergent situations during 2011-12 with a corpus of ₹ 50 crore and during 2013-14 it was proposed to increase the corpus to ₹ 100 crore. However, the amount of ₹ 50 crore provided was neither utilised nor surrendered resulting in savings of the entire amount.

During 2012-13, GoTN sanctioned ₹ 27.07 crore for construction of buildings for 60 police stations out of 169 that were functioning in rented premises to ensure that all police stations would function from their own buildings. An amount of ₹ 50 crore was earmarked for construction of buildings for the remaining 109 police stations during 2013-14 which was not utilised resulting in reappropriation of the entire amount at the end of the year.

Thus, above discussed major policy initiatives did not take off.

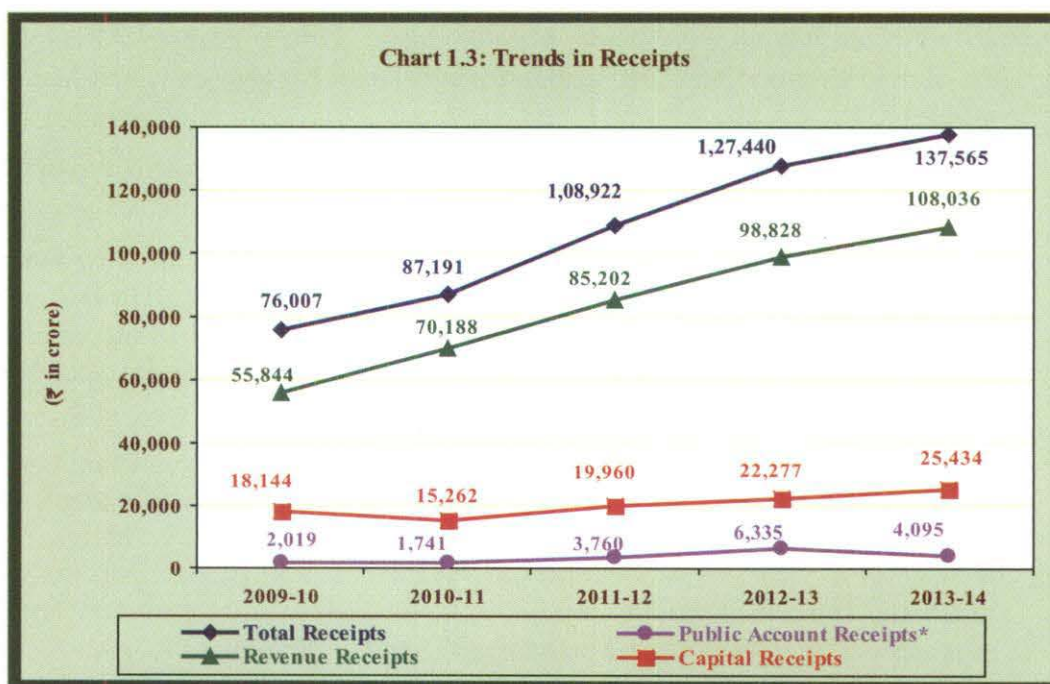
1.1.5 Extra budgetary sanction

The Government issued 2,932 Additional Financial Sanctions (called ASL) or Additional Sanction Ledger for 4,159 heads of account from April 2013 to March 2014 amounting to ₹ 13,343 crore, to be funded out of anticipated savings by reappropriations and advances from the Contingency Fund in case of New Service or New Instrument of Service by invoking an emergency provision under paragraph 153 (g) of the State's own Budgetary Manual. This practice defeats the concept of Budgetary and Financial control as discussed in Paragraph 2.5.3 of this Report.

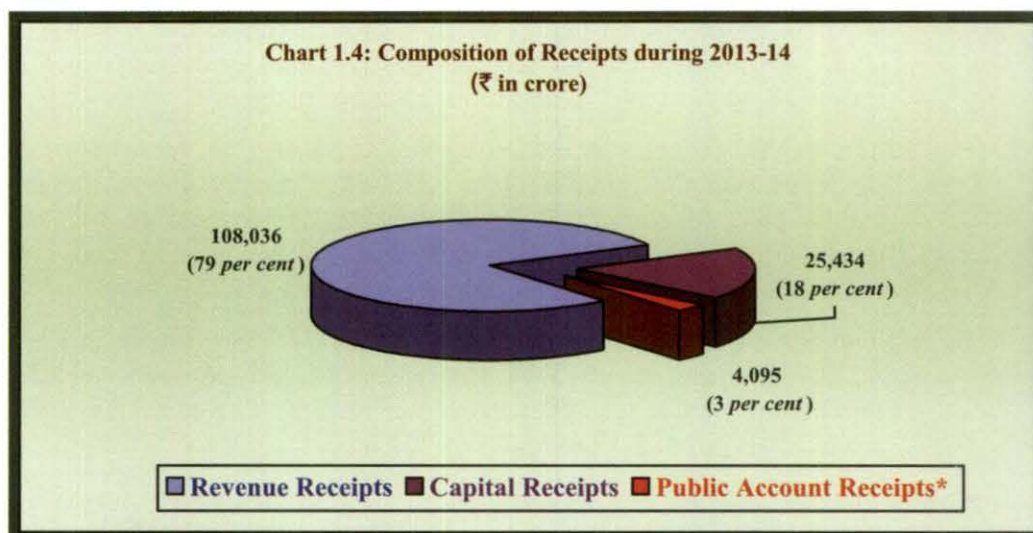
1.2 Resources of the State

1.2.1 Resources of the State as per the Annual Finance Accounts

Revenue and capital are the two streams of receipts that constitute the resources of the State Government. Revenue receipts consist of tax revenues, non-tax revenues, State's share of Union taxes and duties and grants-in-aid from GoI. Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GoI. Besides, the fund available in the public account after disbursements is also utilised by the Government to finance its deficit. **Table 1.2** presents the receipts and disbursements of the State during the current year as recorded in its Annual Finance Accounts, while **Chart 1.3** depicts the trends in various components of the receipts of the State during 2009-14. **Chart 1.4** depicts the composition of receipts of the State during the current year.

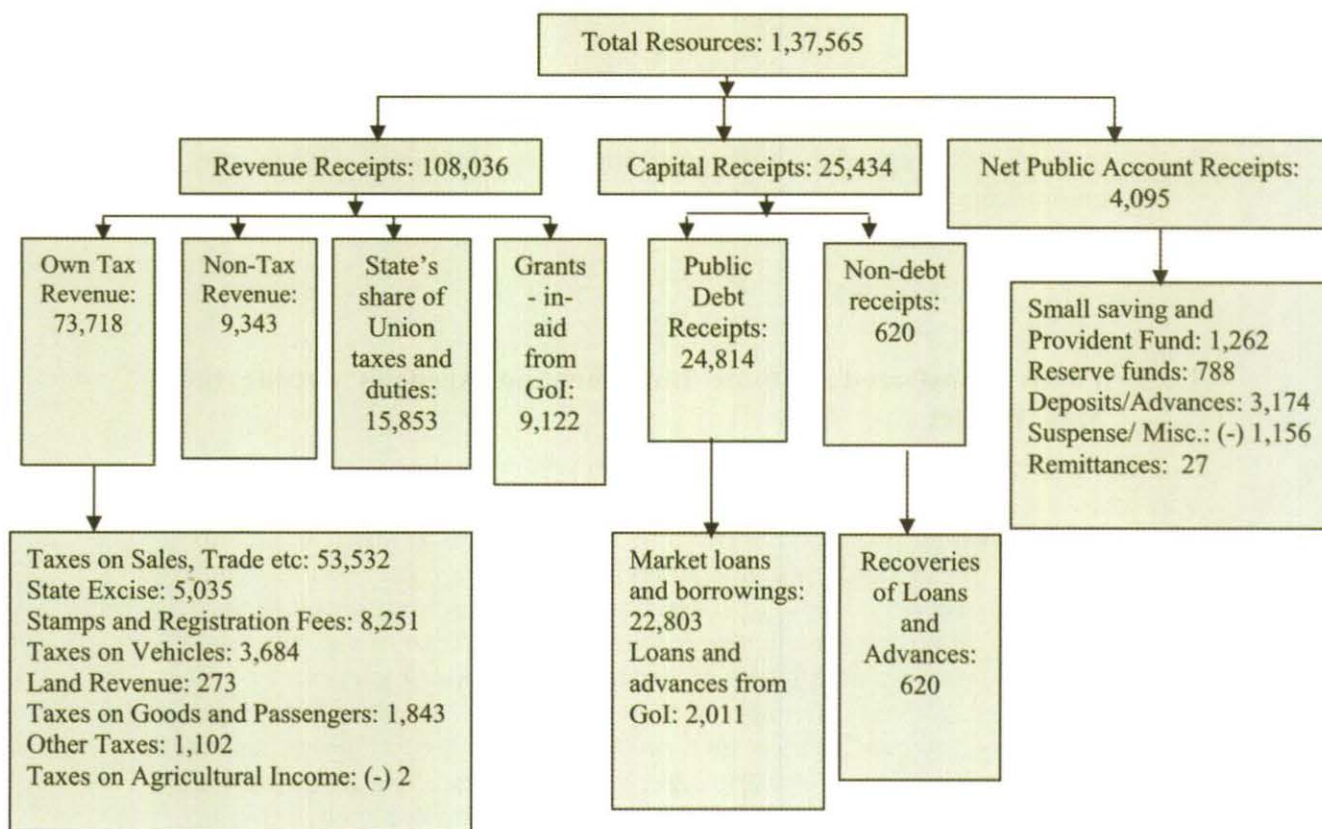


* Net Public Account Receipts
(Source: Finance Accounts for the respective years)



* Net Public Account Receipts
(Source: Finance Accounts for the respective years)

Flow Chart indicates the components and sub components of the resources of the State (All figures are ₹ in crore)



➤ The total resources of the State Government in the year 2013-14 were ₹ 1,37,565 crore. Of these, revenue receipts were ₹ 1,08,036 crore constituting 78.53 per cent of total resources. The capital receipts (₹ 25,434 crore) and net public account receipts (₹ 4,095 crore) constituted 18.49 and 2.98 per cent respectively of the total resources.

➤ The total resources of the State increased by ₹ 9,840 crore (7.70 per cent) over the previous year mainly due to increase of

₹ 3,157 crore (14.17 *per cent*) in capital receipts and ₹ 9,208 crore (9.32 *per cent*) in revenue receipts, partly offset by decrease of ₹ 2,525 crore (38.14 *per cent*) in net public account receipts.

- The capital receipts increased by ₹ 3,157 crore, an increase of 14.17 *per cent* over the previous year. This was mainly due to increase in Public Debt receipts by ₹ 3,594 crore, an increase of 16.94 *per cent* over the previous year, which was offset by decrease in recoveries of loans and advances by ₹ 437 crore.
- The State's tax revenue increased from ₹ 71,254 crore in 2012-13 to ₹ 73,718 crore in 2013-14 (increase of 3.46 *per cent*) while the percentage of tax receipts to revenue receipts decreased by 3.87 i.e., from 72.10 in 2012-13 to 68.23 in 2013-14.
- The increase in Revenue Receipts when compared to previous year was mainly due to increase of ₹ 377 crore under Central Sales Tax Act which was due to reversal of Input Tax Credit (ITC) on account of amendment to Section 19 (2) (5) of Tamil Nadu VAT Act relating to interstate sale and due to increase of ₹ 9,114 crore under State Sales Tax due to increase in rate of tax on Indian Made Foreign Spirit and Beer which was revised between 185 and 270 *per cent* from 38 *per cent*.
- Further, there was an increase of ₹ 606 crore under Stamps and Registration Fees over the previous year due to amendment for increase of stamp duty and registration fees for family instruments, compulsory registration of construction agreements and upward revision of guideline value made by the District Level Committee.
- There was a decrease of ₹ 7,091 crore under State Excise due to abolition of vend fee and Special Privilege fee.

1.2.2 Funds transferred to State Implementing Agencies outside the State Budget

GoI has been transferring a sizeable quantum of funds directly to the State implementing agencies² for implementation of various schemes/programmes in social and economic sectors, which are recognised as critical. Under the present system, these funds are not routed through the State Budget/State Treasury system and hence flow of these funds is not captured in the Finance Accounts of the State. As such, the Annual Finance Accounts of the State does not provide a complete picture of the resources under the control of the State Government. There is no single agency monitoring the use of these funds and no data is readily available on such programmes on the amounts spent on major flagship programmes. An appendix giving details of funds transferred directly to State implementing agencies outside State budget is included in the Finance Accounts by capturing data from the website of the Controller General of Accounts. Details of funds directly transferred to State implementing agencies by GoI under some major programmes are presented in **Table 1.5**.

² State implementing agencies include any organisation/institution including Non-Governmental organisation which is authorised by the GOTN to receive funds from the GoI for implementing specific programmes in the State.

Table 1.5: Funds transferred directly to State implementing agencies

(₹ in crore)

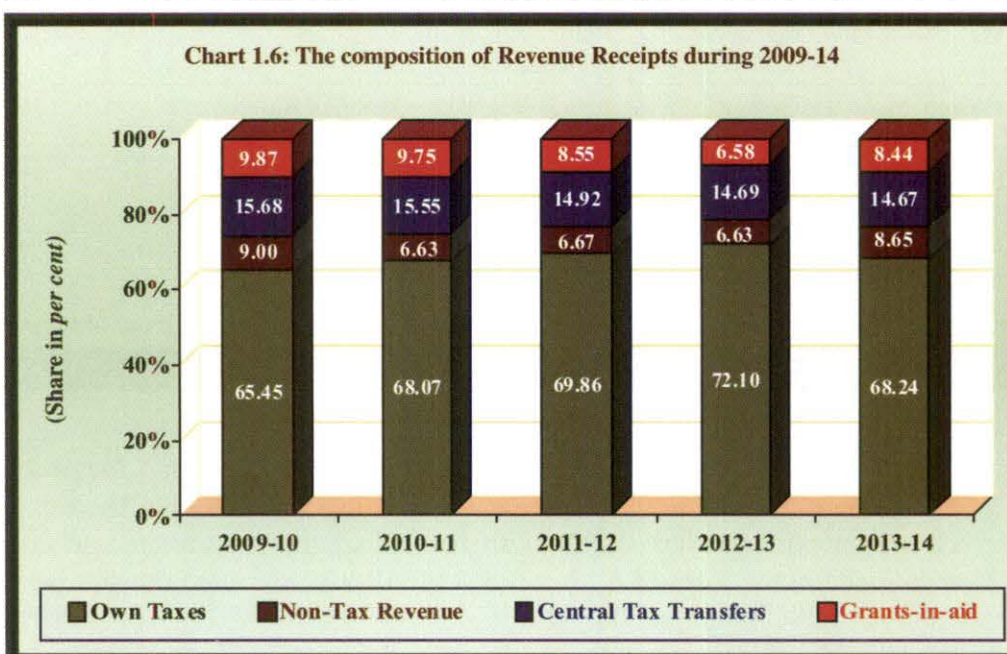
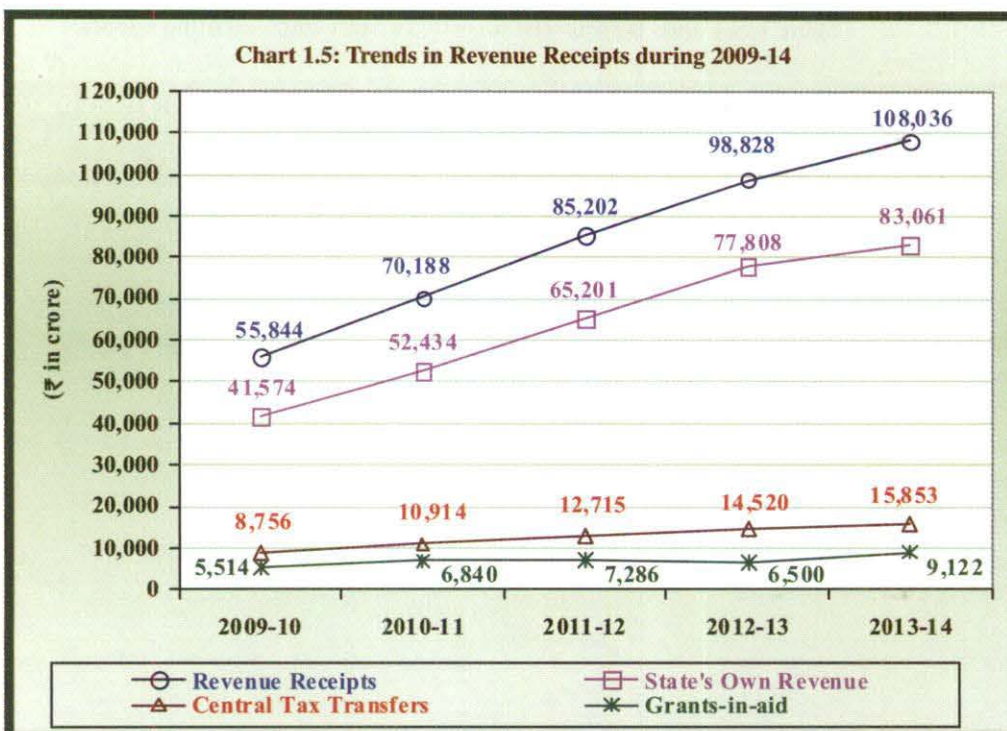
Programme/scheme	Implementing agency in the State	Funds transferred directly by GoI during 2013-14
Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)	District Rural Development Agencies	4,690
Rural Housing - Indira Awaas Yojana (IAY)	District Rural Development Agencies	562
Integrated Watershed Management Programme	District Rural Development Agencies	122
Aajeevika (National Rural Livelihoods Mission)	District Rural Development Agencies	74
Externally Aided Projects / Pass through Assistance to all Metro Rail Corporations	Chennai Metro Rail Limited	1,743
Equity to all Metro Rail Corporations	Chennai Metro Rail Limited	200
Subordinate debt to all Metro Rail - Equity Capital in respect of Chennai Metro Rail Limited	Chennai Metro Rail Limited	49
Sarva Shiksha Abhiyan (SSA)	Tamil Nadu State Mission of Education for All	968
National Rural Health Mission	Tamil Nadu State Health Society	902
National Rural Drinking Water Programme	Tamil Nadu Water Supply and Drainage Board	387
Rashtriya Madhyamik Shiksha Abhiyan	Tamil Nadu State Mission of Rashtriya Madhyamik Shiksha Abhiyan	359
Central Rural Sanitation Programme	Tamil Nadu State Water and Sanitation Mission	312
Member of Parliament Local Area Development Scheme	District Collectors	279
Other schemes	Other Agencies	187
Total		10,834

(Source: Appendix VII of Finance Accounts for the year 2013-14)

Out of the funds transferred to State implementing agencies, a major amount of ₹ 5,448 crore (50.29 *per cent*) was transferred to the District Rural Development Agencies (DRDA) in respect of the programmes/schemes as mentioned in the **Table 1.5**. In respect of DRDAs, the fund transfer increased from ₹ 2,286 crore in 2009-10 to ₹ 5,448 crore in 2013-14 showing an increase of 138 *per cent* in five years.

1.3 Revenue Receipts

Statement-11 of the Finance Accounts details the revenue receipts of the Government. The revenue receipts consist of the State's own taxes and non-tax revenues, central tax transfers and grants-in-aid from GoI. The trends and composition of revenue receipts over the period 2009-14 are presented in **Appendix 1.4** and depicted in **Charts 1.5** and **1.6** respectively.



(Source: Finance Accounts for the respective years)

- The compound annual growth rate of revenue receipts stood at 14.27 per cent in the current decade, which was less than that of the other General Category States³ (16.93 per cent) (**Appendix 1.1**).
- Revenue receipts of the State grew by ₹ 9,208 crore in 2013-14 over the previous year. However, the growth rate of revenue receipts decreased from 15.99 per cent in 2012-13 to 9.32 per cent in 2013-14 which was below the average annual growth rate of 16.13 per cent during 2009-13 as mentioned in **Table 1.6**. The reduction in growth rate was mainly due to decrease in the growth rate of own taxes.

³ General Category States exclude Delhi, Goa and Puducherry

- Grants-in-aid increased from 6.58 *per cent* in 2012-13 to 8.44 *per cent* in 2013-14.
- The non-tax revenue which decreased from 9 *per cent* of the total revenue receipts in 2009-10 to 6.63 *per cent* in 2012-13, increased during 2013-14 and stood at 8.65 *per cent*.
- The central tax transfers decreased from 15.68 *per cent* to 14.67 *per cent* during 2009-14.

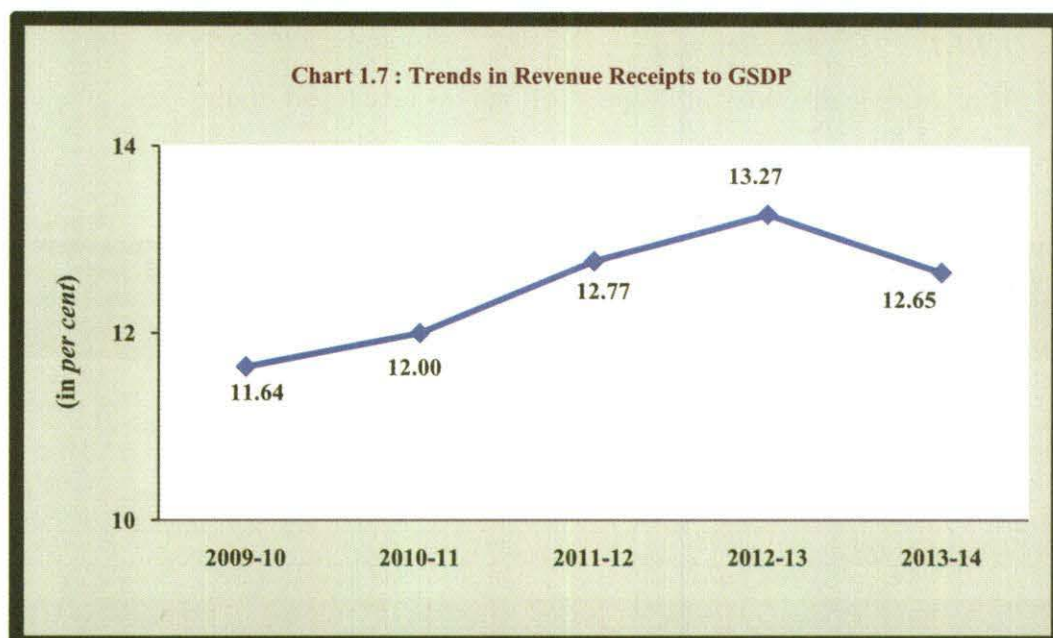
The trends in revenue receipts relative to GSDP are presented in **Table 1.6** and **Chart 1.7**.

Table 1.6: Trends in Revenue Receipts relative to GSDP

	2009-10	2010-11	2011-12	2012-13	2013-14
Revenue Receipts (₹ in crore)	55,844	70,188	85,202	98,828	1,08,036
Rate of growth of Revenue Receipts (<i>per cent</i>)	1.46	25.69	21.39	15.99	9.32
Revenue Receipts/GSDP ⁴ (<i>per cent</i>)	11.64	12.00	12.77*	13.27*	12.65
Buoyancy Ratios⁵					
Revenue Buoyancy with reference to GSDP	0.07	1.17	1.52	1.37	0.63
State's own tax buoyancy with reference to GSDP	0.44	1.40	1.75	1.69	0.24
Revenue Buoyancy with reference to State's own taxes	0.17	0.84	0.87	0.81	2.69

* Revised GSDP figures were adopted for 2011-12 and 2012-13

(Source: Finance Accounts for the respective years and Information from Ministry of Statistics and Programme Implementation for GSDP figures)



(Source: Finance Accounts for the respective years and Information from Ministry of Statistics and Programme Implementation for GSDP figures)

⁴ Advance estimate of GSDP of ₹ 8,54,238 crore has been adopted for 2013-14.

⁵ See glossary

- The GSDP at the current rate was estimated to increase from ₹ 7,44,859 crore in 2012-13 to ₹ 8,54,238 crore in 2013-14, representing an increase of 14.68 *per cent*.
- The revenue receipts as a percentage of GSDP which was on an increasing trend from 2009-10 to 2012-13 decreased to 12.65 during the current year.
- Revenue buoyancy and State's own tax revenue with reference to GSDP decreased during the year.
- The revenue buoyancy with reference to State's own taxes increased from 0.81 in 2012-13 to 2.69 in 2013-14 due to drop in growth rate of State's own tax collections.

1.3.1 State's Own Resources

As the State's share in central taxes and grants-in-aid are determined on the basis of recommendations of the Finance Commission, the State's performance in mobilisation of resources was assessed in terms of its own resources comprising own tax and non-tax sources. The State's tax and non-tax receipts for the year 2013-14 *vis-a-vis* assessment made by ThFC and MTFP are given in the **Table 1.7**.

Table 1.7: State's Actual Tax and Non-tax Revenue Receipts

	(₹ in crore)			
	ThFC targets for the State	Targets proposed in the Budget	Projections made in MTFP	Actuals
Tax Revenue	66,700	86,065	82,180	73,718
Non-tax Revenue	3,518	6,765	6,214	9,343

(Source: ThFC recommendations and Budget Speech - 2013-14)

1.3.1.1 Tax Revenue

The gross collection in respect of major taxes and duties are given in **Table 1.8**.

Table 1.8: Components and trend of State's Tax Revenue

	(₹ in crore)					
Revenue Head	2009-10	2010-11	2011-12	2012-13	2013-14	Percentage of increase/ decrease over previous year
Taxes on Sales, Trade, etc.	22,662	28,614	36,289	44,041	53,532	21.55
State Excise	6,741	8,116	9,975	12,126	5,035	(-) 58.48
Taxes on Vehicles	2,025	2,660	3,101	3,928	3,684	(-) 6.21
Stamps and Registration Fees	3,662	4,651	6,581	7,645	8,251	7.93
Land Revenue	117	113	87	131	273	108.40
Taxes on Goods and Passengers	1,092	1,626	2,123	2,252	1,843	(-) 18.16
Other Taxes ⁶	248	2,002	1,361	1,131	1,100	(-) 2.74
Total	36,547	47,782	59,517	71,254	73,718	3.46
(Growth Rate in per cent)	(8.50)	(30.74)	(24.56)	(19.72)	(3.46)	

(Source: Finance Accounts for the respective years)

⁶ Other taxes include taxes on immovable property other than agricultural land, taxes and duties on electricity and agricultural income

- The compound annual growth rate of own tax revenue stood at 14.31 *per cent* in the current decade, which was less than the average of General Category States (16.42 *per cent*) (**Appendix 1.1**).
- The own tax revenue of the State increased by ₹ 2,464 crore over the previous year. The growth rate of State's own tax revenue, which was at 19.72 *per cent* in 2012-13 decreased sharply to 3.46 *per cent* in 2013-14 mainly due to decrease in realisation of State Excise.
- The increase in own tax revenue was mainly due to increase in collection of Land Revenue (108.40 *per cent*), taxes on sales, trade, etc., (21.55 *per cent*), which was partly offset by decrease in collection of State excise (58.48 *per cent*) and taxes on goods and passengers (18.16 *per cent*).

1.3.1.2 Non-tax Revenue

The details of collection of non-tax revenue for the period 2009-14 are given in **Table 1.9**.

Table 1.9: Components and trend of State's non-tax revenue

(₹ in crore)						
Revenue Head	2009-10	2010-11	2011-12	2012-13	2013-14	Percentage of increase over previous year
Interest receipts	1,797	1,663	2,021	2,010	3,347	66.52
Dividends & Profits	48	27	36	43	75	74.42
Other non-tax receipts	3,182	2,962	3,627	4,501	5,921	31.55
Total	5,027 (12.09)	4,652 (8.87)	5,684 (8.72)	6,554 (8.42)	9,343 (11.25)	42.55

(Source: Finance Accounts for the respective years)

Figures in brackets indicate percentage of non-tax revenue to State's own resources.

- The non-tax revenue of the State increased by ₹ 2,789 crore in 2013-14 (42.55 *per cent*) over the previous year. As a proportion of the State's own resources, the non-tax revenue which stood at 12.09 *per cent* in 2009-10 showed a decreasing trend till 2012-13 and improved in 2013-14 and stood at 11.25 *per cent*.

1.3.2 Grants-in-aid from GoI

The Grants-in-aid received from GoI are given in **Table 1.10**.

Table 1.10: Grants-in-aid

(₹ in crore)					
Particulars	2009-10	2010-11	2011-12	2012-13	2013-14
Non-plan Grants	1,800	2,813	2,585	1,311	3,194
Grants for State Plan Schemes	2,253	2,142	2,562	2,765	3,348
Grants for Central Plan Schemes	130	158	223	224	264
Grants for Centrally Sponsored Schemes	1,331	1,727	1,916	2,200	2,316
Grants for Special Plan Schemes	-	-	-	-	-
Total	5,514	6,840	7,286	6,500	9,122
Percentage of increase/decrease over previous year	(-) 22.72	24.05	6.52	(-) 10.80	40.34
Total grants as a percentage of Revenue Receipts	9.87	9.75	8.55	6.58	8.44

(Source: Finance Accounts for the respective years)

The increase in Grants-in-aid from GoI in 2013-14 as compared to 2012-13 was due to increase in ThFC grants as discussed in paragraph 1.3.4.

Three cases of unutilised central grants with the State are discussed below:

- Government of India released grant of ₹ 19.45 crore and ₹ 21.31 crore during 2012-13 and 2013-14 respectively for 'NGO-run homes for Children', a component of Integrated Child Protection Scheme (ICPS) implemented by Department of Social Welfare (DSW). Scrutiny of records revealed that as the State Government detected (April 2013) incorrect claims by an NGO in the initial proposal submitted by DSW, it instructed the DSW to revise the proposal after taking up physical verification of all the NGO run homes. However, revised proposal was submitted by DSW only in February 2014. Failure to submit the correct proposal in time and also delay in submission of revised proposal led to non release of ₹ 40.76 crore by the State Government resulting in non-utilisation of GoI funds.
- A sum of ₹ 4.26 crore was sanctioned and released (August 2012) by GoI to GoTN as reimbursement of recurring expenditure incurred for implementation of centrally sponsored scheme of 'Inclusive Education for the Disabled at Secondary Stage' during the year 2010-11. Out of which, an amount of ₹ 58.98 lakh claimed by NGOs was disallowed (October 2013) by Director of School Education (DSE) as the claim was not as per norms. The amount was lying with the DSE without being remitted back to GoI (September 2014).
- Government of India sanctioned (2009-10), ₹ one crore per polytechnic for 24 polytechnics towards construction of women's hostel in Tamil Nadu. A sum of ₹ 20 lakh each was released to three polytechnics⁷ and ₹ 50 lakh was released to one polytechnic⁸. Out of the total release of ₹ 1.10 crore, a sum of ₹ 1.07 crore was lying unutilised (September 2014).

1.3.3 Central Tax transfers

Central Tax transfers during the last five years are given in Table 1.11.

Table 1.11: Central Tax transfers

Particulars	₹ in crore)				
	2009-10	2010-11	2011-12	2012-13	2013-14
State's share of Union taxes and duties	8,756	10,914	12,715	14,520	15,853
Percentage of increase over previous year	2.88	24.65	16.50	14.20	9.18

(Source: Finance Accounts for the respective years)

- The steep increase (24.65 *per cent*) in the central transfers during 2010-11 was due to release of non-plan grants by GoI to cover the State's resource gap. Although the quantum of State's share of union taxes and duties showed an increasing trend during 2009-14, its rate of growth showed a decreasing trend from 2011-12 onwards.

⁷ Government Polytechnic College, Udthagamandalam (Utilised: ₹ 1.15 lakh), Sankar Polytechnic College, Nagercoil (Utilised: Nil), N.P.A. Centenary Polytechnic College, Kothagiri, The Nilgiris (Utilised: ₹ 0.39 lakh)

⁸ Government Polytechnic College, Coimbatore (Utilised: ₹ 1.69 lakh)

1.3.4 Optimisation of the ThFC grants

Transfers to the State on recommendations of ThFC during 2013-14 are given in **Table 1.12**.

Table 1.12: Transfers on recommendations of ThFC

(₹ in crore)

Sl No	Particulars	Recommendations of the ThFC	Actual release	Expenditure under relevant Revenue/ Capital Head
1	Local Bodies			
	Basic grants to Panchayat Raj Institutions	461.11	471.65	471.65
	General Performance grants to Panchayat Raj Institutions	315.00	58.03	-
	Basic grants to Urban Local Bodies	354.69	362.80	362.80
	General Performance grants to Urban Local Bodies	242.30	-	-
2	Disaster Relief	254.84	376.20	254.84
3	Improving outcome grants	85.80	30.71	44.82
4	Environment related grants	35.62	35.16	34.86
5	Elementary Education	158.00	158.00	158.00
6	Roads and bridges	478.00	453.00	478.00
7	State specific needs grants	325.00	284.60	276.44
8	Grants for capacity building	5.00	-	2.34
	Total	2,715.36	2,230.15	2,083.75

(Source: Information furnished by Finance Department)

As against ₹ 2,715.36 crore recommended by ThFC for the year 2013-14, the State Government received ₹ 2,230.15 crore from GoI during the year 2013-14 which included ₹ 735.68 crore relating to earlier years. In the following cases the ThFC grants were not availed.

- The State could not avail the recommended general performance grant of ₹ 557.30 crore for 2013-14 due to non-constitution of independent Ombudsman for District Panchayats stipulated by the ThFC. The State, however, received ₹ 58.03 crore during 2013-14 towards its share of forfeited performance grant⁹, of which ₹ 26.72 crore related to 2012-13.
- Though an amount of ₹ 2.34 crore has been spent under capacity building the State could not avail the grant due to non-furnishing of utilisation certificate in time.

An amount of ₹ 29.32 lakh has been paid as interest to local bodies due to belated release of grants. Further, it was also seen that the interest has been erroneously classified as charged expenditure instead of voted expenditure.

1.3.5 Forgone Revenue

Discounts, waivers and exemptions, deferments, write off, etc., in the collection of Sales tax leading to revenue forgone by the State, as furnished by the Commissioner of Commercial Taxes, is furnished in **Table 1.13**.

⁹ Performance Grant of non-performing States redistributed to all States by GoI

Table 1.13: Discounts, waiver, exemption, deferment and write off in collection of Sales Tax

(₹ in crore)

Particulars	2009-10	2010-11	2011-12	2012-13	2013-14
Discount	9.85	81.63	103.02	25.83	Nil
Waiver	131.38 (2008-09 to 2012-13)				113.57
Exemption	0.07	1.09	11.29	21.68	0.01
Deferment	3,522.42 (2008-09 to 2012-13)				1,174.11
Write off	Not available				448.32

(Source: Information furnished by the Commissioner of Commercial Taxes)

1.4 Capital Receipts

Public debt receipts, recoveries of loans and advances and miscellaneous capital receipts are the capital receipts of the Government. The trends in growth and composition of capital receipts are given in **Table 1.14**.

Table 1.14: Trends in growth and composition of capital receipts

(₹ in crore)

Particulars	2009-10	2010-11	2011-12	2012-13	2013-14
Capital Receipts	18,144	15,262	19,960	22,277	25,434
Miscellaneous capital receipts	-	-	-	-	-
Recovery of loans and advances	2,587	770	3,180	1,057	620
Public debt receipts	15,557	14,492	16,780	21,220	24,814
Rate of growth of public debt receipts	31.38	(-) 6.85	15.79	26.46	16.94
Rate of growth of non-debt capital receipts	33.76	(-) 70.24	312.99	(-) 66.76	(-) 41.34
Rate of growth of GSDP	19.53	21.92	14.07	11.64	14.68
Rate of growth of capital receipts	31.72	(-) 15.88	30.78	11.61	14.17

(Source: Finance Accounts for the respective years and Information on GSDP from Ministry of Statistics and Programme Implementation)

- The recoveries of loans and advances which were high during 2011-12 declined abnormally in terms of value and rate of growth in 2012-13 which continued to decline during 2013-14 and reached a new low in the five year period. The decrease during 2013-14 was ₹ 437 crore (41.34 per cent) over the previous year.
- The rate of growth of public debt receipts which showed an increasing trend during 2011-12 and 2012-13, however, declined during 2013-14. There was an increase of ₹ 3,594 crore (16.94 per cent) during 2013-14 over the previous year.

1.5 Public Account Receipts

Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, etc., which do not form part of the Consolidated Fund, are accounted for in the Public Account, set up under Article 266 (2) of the Constitution of India and are not subject to vote by the State Legislature. Here the Government acts as a banker. The balance

after disbursements is the fund available with the Government for use. The Public Account receipts are given in **Table 1.15**.

Table 1.15: Trends in growth and composition of Public Account Receipts

(₹ in crore)

Particulars	2009-10	2010-11	2011-12	2012-13	2013-14
Public Account Receipts					
Small Savings, Provident Fund, etc.	4,259.10	5,049.86	5,555.32	6,054.66	6,485.14
Reserve Fund	1,363.38	1,461.55	2,247.74	2,218.32*	2,538.91
Deposits and Advances	19,446.83	22,194.41	25,321.72	28,987.81	30,833.61
Suspense and Miscellaneous	58,494.68	73,897.92	87,463.89	98,242.67	1,03,332.77
Remittances	3,711.14	4,095.86	4,124.23	3,932.99	4,926.85
Total (a)	87,275.13	1,06,699.60	1,24,712.90	1,39,436.45	1,48,117.28
Public Account Disbursements					
Small Savings, Provident Fund, etc.	3,279.41	3,778.20	4,442.47	4,720.36	5,222.80
Reserve Fund	545.96	2,567.54	1,961.30	1,070.00	1,750.69
Deposits and Advances	18,734.68	20,768.18	23,594.71	25,784.34	27,659.49
Suspense and Miscellaneous	59,041.73	73,879.78	86,966.21	97,586.01	1,04,488.99
Remittances	3,654.49	3,965.01	3,988.58	3,939.92	4,900.06
Total (b)	85,256.27	1,04,958.71	1,20,953.27	1,33,100.63	1,44,022.03
Public Account Net (a)-(b)	2,018.86	1,740.89	3,759.63	6,335.82	4,095.25

(Source: Finance Accounts for the respective years)

* Differs from previous year closing balance due to recasting the transfer of cumulative interest on investment of Guarantee Redemption Fund in GoI Treasury Bills.

- The net Public Account receipts which was on an increasing trend from 2011-12 decreased during 2013-14 and stood at ₹ 4,095.25 crore.

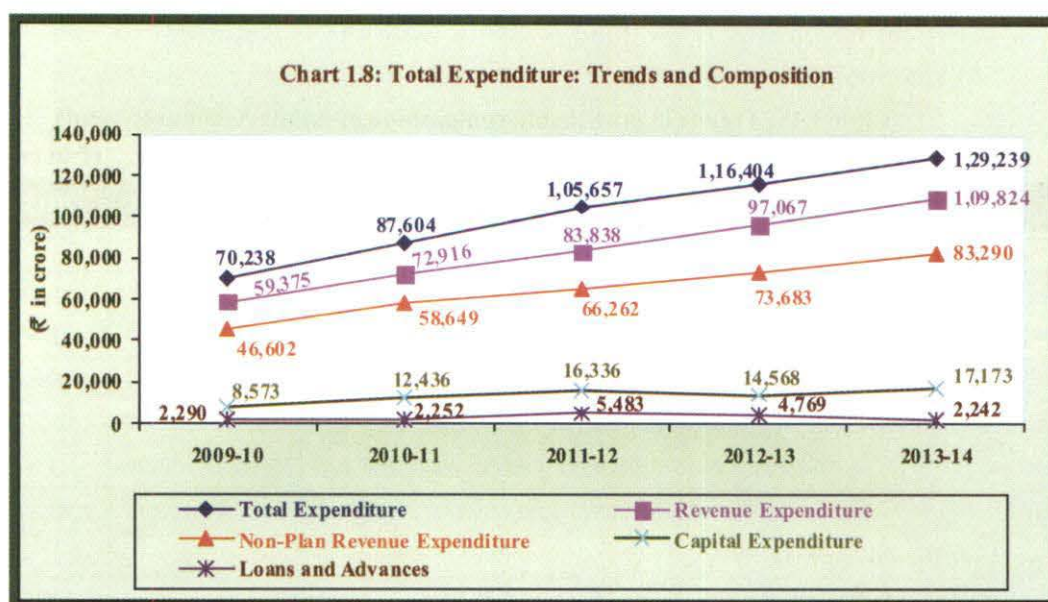
1.6 Application of Resources

Analysis of the allocation of expenditure at the State Government level assumes significance since major expenditure responsibilities are entrusted with them. Within the framework of fiscal responsibility legislations, there are budgetary constraints in raising public expenditure financed by deficit or borrowings. It is, therefore, important to ensure that the ongoing fiscal correction and consolidation process at the State level is not at the cost of expenditure, especially the expenditure directed towards development of social sector.

1.6.1 Growth and Composition of Expenditure

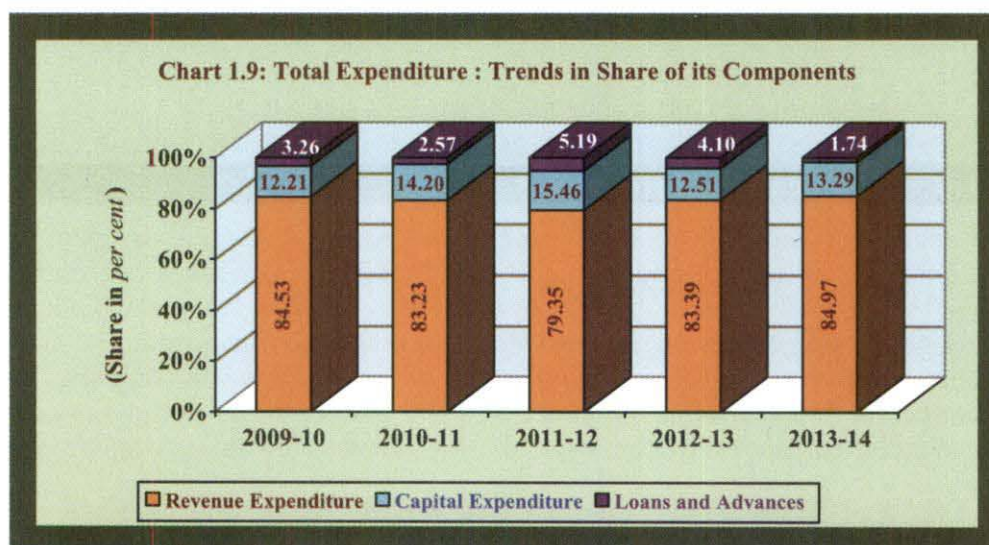
Chart 1.8 presents the trends in total expenditure¹⁰ over a period of five years (2009-14) and its composition both in terms of 'economic classification' and 'expenditure by activities' is depicted in **Charts 1.9** and **1.10** respectively.

¹⁰ Total expenditure includes revenue expenditure, capital expenditure and disbursement of loans and advances and excludes public debt repayment



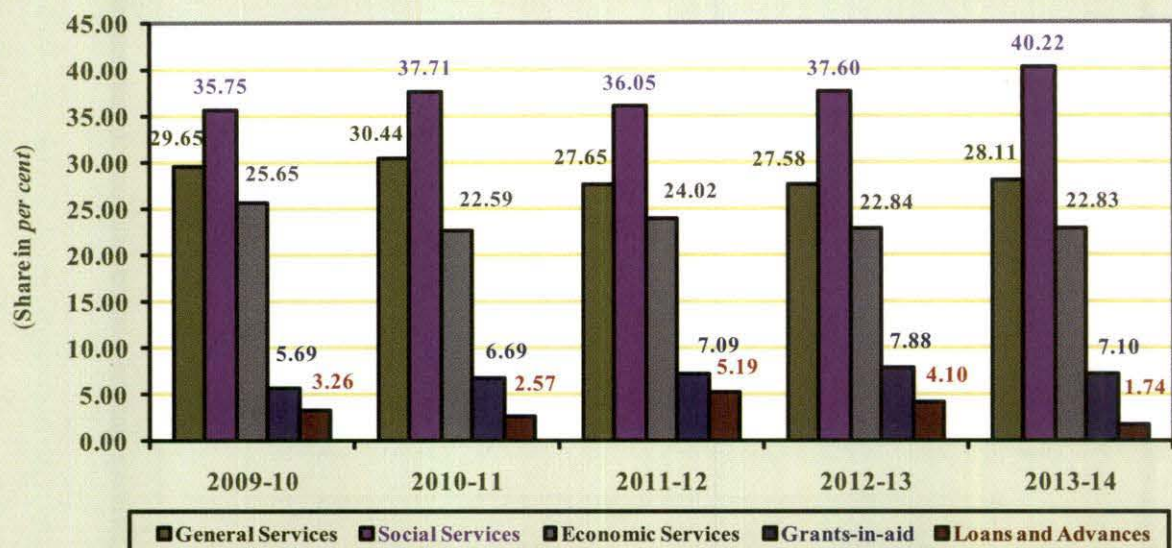
(Source: Finance Accounts for the respective years)

- Of the total expenditure of ₹ 1,29,239 crore during 2013-14, revenue expenditure (₹ 1,09,824 crore) accounted for 84.98 per cent. Out of the revenue expenditure, 75.84 per cent (₹ 83,290 crore) was incurred on the non-plan component.
- During the current year, the capital expenditure increased by ₹ 2,605 crore (17.88 per cent) mainly due to increase in expenditure towards Transport, Water Supply, Sanitation, Housing and Urban Development, Power and Social Welfare and Nutrition.



(Source: Finance Accounts for the respective years)

Chart 1.10: Total Expenditure : Trends by 'Activities'



(Source: Finance Accounts for the respective years)

- The expenditure on General Services, Social Services and Economic Services during 2013-14 was 28.11, 40.22 and 22.83 *per cent* of the total expenditure and grew by 13.15 *per cent*, 18.76 *per cent* and 10.97 *per cent* respectively over the previous year.
- The increase in the expenditure on Social Services in 2013-14 was mainly on account of increased spending of ₹ 3,650.75 crore on Education, Sports, Art and Culture and ₹ 729.48 crore on Health and Family Welfare. The higher growth rate of expenditure on Economic Services in 2013-14 was mainly on account of increased spending of ₹ 879.40 crore on Agriculture and Allied activities.
- During 2009-14, while the ratio of expenditure on General and Economic Services to total expenditure remained more or less at the same levels, the expenditure on Social Services increased to 40.22 *per cent* of total expenditure during 2013-14.

1.6.2 Revenue Expenditure

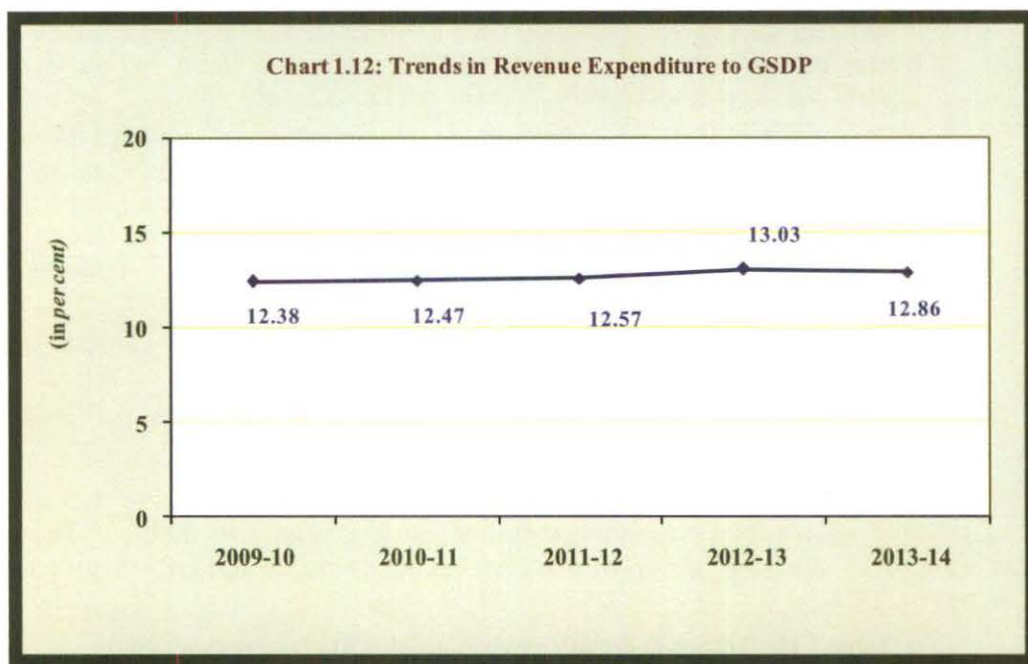
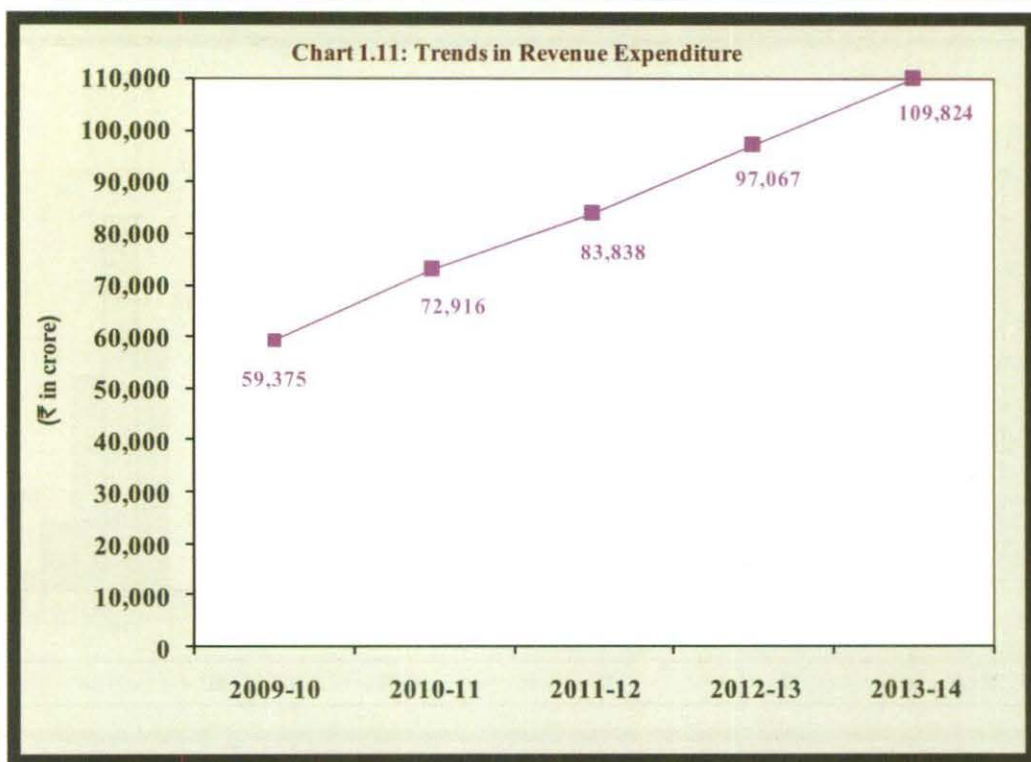
The trend of revenue expenditure of the State is given in **Table 1.16** and **Chart 1.11** and the trend of revenue expenditure to GSDP is given in **Chart 1.12**.

Table 1.16: Trends in growth and composition of revenue expenditure

(in crore)

Particulars	2009-10	2010-11	2011-12	2012-13	2013-14
Revenue Receipts	55,844	70,188	85,202	98,828	1,08,036
Revenue Expenditure	59,375	72,916	83,838	97,067	1,09,824
Revenue Deficit/Surplus	(-) 3,531	(-) 2,728	1,364	1,761	(-) 1,788
GSDP	4,79,733	5,84,896	6,67,202	7,44,859	8,54,238
Revenue Receipt to GSDP (in <i>per cent</i>)	11.64	12.00	12.77	13.27	12.65
Revenue Expenditure to GSDP (in <i>per cent</i>)	12.38	12.47	12.57	13.03	12.86
Revenue surplus (deficit) to GSDP(in <i>per cent</i>)	(-) 0.74	(-) 0.47	0.20	0.24	(-) 0.21

(Source: Finance Accounts for the respective years and Information from Ministry of Statistics and Programme Implementation)



(Source: Finance Accounts for the respective years and Information from Ministry of Statistics and Programme Implementation)

- The State which was in revenue surplus during 2011-12 and 2012-13 has become revenue deficit during 2013-14.

1.6.3 Committed Expenditure

The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies. **Table 1.17** presents the trend in the expenditure on these components during 2009-14.

Table 1.17: Components of Committed Expenditure

(₹ in crore)

Components of committed expenditure	2009-10	2010-11	2011-12	2012-13	2013-14
Salaries and wages, of which	15,638 (28.00)	19,029 (27.11)	21,466 (25.20)	22,255 (22.52)	25,688 (23.78)
Non-Plan Head	14,141	17,150	19,278	20,109	23,055
Plan Head*	1,497	1,879	2,188	2,146	2,633
Salary grants**	3,219 (5.76)	4,017 (5.72)	4,390 (5.15)	4,416 (4.47)	4,861 (4.50)
Interest payments	6,667 (11.93)	7,940 (11.31)	8,871 (10.41)	10,205 (10.33)	12,405 (11.48)
Expenditure on pension	8,385 (15.01)	10,951 (15.60)	11,747 (13.79)	12,365 (12.51)	13,927 (12.89)
Subsidies	6,653 (11.91)	7,739 (11.02)	8,698 (10.20)	9,592 (9.71)	9,646 (8.93)
Total	40,562 (72.63)	49,676 (70.77)	55,172 (64.75)	58,833 (59.53)	66,527 (61.58)

(Source: Finance Accounts for the respective years)

Figures in the brackets indicate percentage to revenue receipts

* Plan head also includes the salaries and wages paid under Centrally Sponsored Schemes

** Salary grants are released to aided educational institutions and Urban Local Bodies towards meeting the expenditure on salaries of teachers and staff

- The committed expenditure (₹ 66,527 crore) stood at 61.58 *per cent* of the total revenue receipts (₹ 1,08,036 crore) of the State during 2013-14 as against 59.53 *per cent* during 2012-13. Though the committed expenditure was increasing during 2009-14 its ratio with revenue receipts kept decreasing from 2010-11 but has increased during 2013-14.
- During 2013-14, expenditure on salaries and wages, inclusive of salary grants was ₹ 30,549 crore and accounted for 36.59 *per cent* of the revenue expenditure net of interest and pension, as against the ThFC normative prescription of 35 *per cent*.
- The expenditure towards interest payments increased by ₹ 2,200 crore (21.56 *per cent*) during 2013-14 over the previous year. This was mainly due to increase in payment of interest on market loans, other internal debts and defined contribution pension scheme to the extent of ₹ 1,379 crore, ₹ 315 crore and ₹ 382 crore respectively. As a percentage of non-plan revenue expenditure it was increasing from 2012-13 and stood at 14.89 in 2013-14.

Subsidies

In any welfare State, it is not uncommon to provide subsidies/subventions to disadvantaged sections of the society. Subsidies are dispensed not only explicitly but also implicitly by providing subsidised public service to the people. Budgetary support to financial institutions, inadequate return on investments, poor recovery of user charges, assistance in cash/kind to individuals, etc., fall under the category of implicit subsidies¹¹.

¹¹ Subsidies which were not booked under the object head "11-Subsidies" under relevant major head of account are "Implicit Subsidies"

(a) Explicit subsidies were on a continuous increase. They went up by ₹ 54 crore (0.56 per cent) in 2013-14 when compared to the previous year. A list of major schemes for which the State Government provided subsidy during 2009-14 is given in **Table 1.18** below:

Table 1.18: List of major schemes for which subsidy was given by the State Government
(₹ in crore)

Name of the scheme	2009-10	2010-11	2011-12	2012-13	2013-14
Social Safety Net - Food Security - Public Distribution System Support	4,000	3,950	4,900	4,900	4,900
Electricity - Compensation to TNEB due to reduction in tariff to domestic consumers	1,301.05	1,254.77	1,763.07	1,838.37	1,842
Reimbursement of Social cost on student concessions in bus fares	300.83	302.22	389.84	335.84	622.56
Free distribution of handloom clothes to the people below poverty line	256.01	256.00	350.00	357.90	486.36
National Agriculture Development Programme - Agriculture Department	48.56	49.47	88.07	124.84	109.52
Payment to Tamil Nadu Electricity Board on behalf of Power loom weavers	63.51	55.68	50.74	177.99	235.10

(Source: Finance Accounts for the respective years)

(b) In addition to the subsidies classified in the accounts under the object head '11-Subsidies', the State Government also provided implicit subsidies during 2011-12 to 2013-14, some of which are listed in **Table 1.19**.

Table 1.19: Implicit Subsidies given during 2011-12 to 2013-14

(₹ in crore)

Name of the scheme	Expenditure incurred		
	2011-12	2012-13	2013-14
Free supply of grinders, mixies, etc.	830.02	1,311.31	1,350.00
Marriage Assistance Scheme - Distribution of four gram gold coins for Thirumangalyam	658.93	674.15	563.19
Free supply of uniforms to school children	191.49	298.30	388.39
Free supply of bicycles to students studying in Standard XI and XII in Government/Government aided Higher Secondary Schools	164.70	137.87	216.96
Free distribution of sheep/goat to the persons living below poverty line under Special Component Plan	127.80	140.58	194.80
Providing sanitary napkins free of cost to adolescent girls Nomenclature changed during 2013-14 as Menstrual Hygiene Programme	43.59	55.05	54.60
Free distribution of milch cows to each family living below poverty line under Special Component Plan	41.98	43.10	42.50
Free distribution of laptops	29.00	1,386.44	1,044.62
Dr. Muthulakshmi Reddy Maternity Assistance Scheme	531.64	642.57	641.62
Chief Minister's Comprehensive Health Insurance Scheme	326.68	248.38	739.25
Total	2,945.83	4,937.75	5,235.93

(Source: Finance Accounts for the respective years)

It was noticed that these implicit subsidies were classified under other object heads such as (i) 09-Grants-in-aid (laptop scheme and Marriage assistance

scheme), (ii) 24-Materials and Supplies (grinders and mixies), etc. This accounting treatment is not clear and does not transparently disclose the nature of expenditure as is required. From **Table 1.17** and **Table 1.19**, it could be seen that apart from ₹ 9,646 crore incurred on explicit subsidy, the State Government also provided implicit subsidies.

1.6.4 Financial Assistance by State Government to Local Bodies and other institutions

The 73rd and 74th Constitutional amendments gave Constitutional status to Panchayat Raj Institutions and Urban Local Bodies respectively and established a system of uniform structure, regular elections, regular flow of funds through Finance Commission, etc. In Tamil Nadu, there are 664 Urban Local Bodies (12 Municipal Corporations, 124 Municipalities and 528 Town Panchayats) and 12,940 Panchayat Raj Institutions (31 District Panchayats, 385 Panchayat Unions and 12,524 Village Panchayats).

The quantum of assistance provided by way of grants and loans to the local bodies and others during the current year and in the earlier years is presented in **Table 1.20**.

Table 1.20: Financial assistance to Local Bodies, etc.

	(₹ in crore)				
Financial Assistance to Institutions	2009-10	2010-11	2011-12	2012-13	2013-14
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	703	940	1,249	2,550	3,111
Urban Local Bodies	1,965	2,841	3,031	3,460	3,548
Panchayat Raj Institutions	2,101	3,071	3,585	4,502	4,376
Development Agencies	286	190	336	253	646
Hospitals and Other Charitable Institutions	126	314	363	483	448
Other Institutions ¹²	5,636	6,559	7,361	9,965	12,720
Total	10,817	13,915	15,925	21,213	24,849
Assistance as percentage of Revenue Expenditure	18.22	19.08	19.00	21.85	22.63

(Source: Finance Accounts for the respective years)

- Financial assistance to the local bodies and other institutions increased from ₹ 10,817 crore in 2009-10 to ₹ 24,849 crore in 2013-14. During 2013-14, financial assistance to local bodies and other institutions increased by ₹ 3,636 crore (17.14 *per cent*) over the previous year. As a percentage of revenue expenditure it increased from 21.85 in 2012-13 to 22.63 in 2013-14.

1.7 Quality of Expenditure

The availability of better social and physical infrastructure in the State generally reflects the quality of its expenditure. The improvement in the quality of expenditure basically involves three aspects *viz.*, adequacy of expenditure (i.e. adequate provisions for providing public services), efficiency

¹² Institutions/agencies connected with water supply and sanitation, housing, social welfare, labour and employment, forestry and wild life, agriculture and allied activities, village and small industries, industries and minerals and relief on account of natural calamities.

of expenditure use and its effectiveness (assessment of outlay-outcome relationships for selected services).

1.7.1 Adequacy of Public Expenditure

The responsibilities relating to the expenditure on social sector and the economic sector are largely State subjects. Enhancing human development level requires the States to step up their expenditure on key social services like education, health, etc. Low fiscal priority (ratio of expenditure category to aggregate expenditure) would be deemed to have been given to a particular sector, if it was below the national average. **Table 1.21** analyses the fiscal priority of the State Government with regard to development expenditure, social sector expenditure and capital expenditure during 2013-14.

Table 1.21: Fiscal Priority of the State in 2010-11 and 2013-14

Fiscal Priority of the State	(In per cent)					
	AE/ GSDP	DE [#] /AE	SSE/AE	CE/AE	Education/ AE	Health/ AE
General Category States* Average (Ratio) 2010-11	15.78	65.09	36.88	13.49	17.48	4.37
Tamil Nadu State's Average (Ratio) 2010-11	16.61	60.41	36.81	13.68	15.26	4.84
General Category States Average (Ratio) 2013-14	15.92	66.45	37.56	13.62	17.20	4.51
Tamil Nadu State's Average (Ratio) 2013-14	15.13	64.52	40.54	13.29	16.65	4.66

(Source: For GSDP, Information from Ministry of Statistics and Programme Implementation)

Development expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed.

AE: Aggregate Expenditure DE: Development Expenditure SSE: Social Sector Expenditure
CE: Capital Expenditure

* General Category States exclude Delhi, Goa and Puducherry

- In 2013-14, the proportion of Aggregate Expenditure to GSDP was marginally low as compared to the General Category States. As compared to 2010-11, Tamil Nadu spent lesser proportion of its GSDP on Aggregate Expenditure in 2013-14.
- Although Development expenditure as a proportion of Aggregate Expenditure in Tamil Nadu was lower than the General Category States' average in 2010-11 and 2013-14, it has shown improvement when compared to 2010-11.
- During 2013-14, priority given to Social sector by Tamil Nadu was better than that of General Category States.
- In Tamil Nadu, the proportion of capital expenditure *vis-à-vis* aggregate expenditure during 2013-14 was close to that during 2010-11. It was, however, more than that of the General Category States during 2010-11 and was marginally less during 2013-14.

1.7.2 Efficiency of Expenditure Use

In view of the importance of public expenditure on development heads from the point of view of social and economic development, it is important for the State Government to take appropriate expenditure rationalisation measures and lay emphasis on provision of core public and merit goods¹³. Apart from improving the allocation towards development expenditure¹⁴, the efficiency of expenditure use reflected by the ratio of capital expenditure to total expenditure (and/or GSDP) and the proportion of revenue expenditure on operation and maintenance of the existing Social and Economic Services need to be kept in mind. The higher the ratio of these components to the total expenditure (and/or GSDP), the better would be the quality of expenditure. **Table 1.22** presents the trends in development expenditure relative to the aggregate expenditure of the State during 2009-14.

Table 1.22: Development Expenditure

(₹ in crore)

Components of Development Expenditure	2009-10	2010-11	2011-12	2012-13	2013-14
Development Expenditure (a to c)	45,412 (64.65)	54,917 (62.69)	68,742 (65.06)	74,874 (64.32)	83,385 (64.52)
a. Development Revenue Expenditure	35,079 (49.94)	41,131 (46.95)	47,404 (44.86)	56,251 (48.32)	64,920 (50.23)
b. Development Capital Expenditure	8,043 (11.45)	11,694 (13.35)	16,062 (15.20)	14,111 (12.12)	16,571 (12.82)
c. Development Loans and Advances	2,290 (3.26)	2,092 (2.39)	5,276 (5.00)	4,512 (3.88)	1,894 (1.47)

(Source: Finance Accounts for the respective years)

Figures in brackets indicate percentage of aggregate expenditure

Though development expenditure, in real terms was increasing continuously during 2009-14, the percentage of aggregate development expenditure on loans and advances decreased during the year to 1.47.

Table 1.23 provides the details of capital expenditure and the components of revenue expenditure incurred on the maintenance of the selected Social and Economic Services during 2012-13 and 2013-14.

¹³ Core public goods are goods which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g., enforcement of law and order, security and protection of rights; pollution free air and other environmental goods, road infrastructure etc., Merit goods are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept of need, rather than the ability and willingness to pay the Government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidised food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.

¹⁴ See glossary

Table 1.23: Efficiency of Expenditure Use in Selected Social and Economic Services

(in per cent)

Social/Economic Infrastructure	2012-13		2013-14	
	Ratio of CE to TE	Ratio of S&W to RE	Ratio of CE to TE	Ratio of S&W to RE
Social Services (SS)				
Education, Sports, Art and Culture	1.16	51.66	1.69	50.52
Health and Family Welfare	5.74	58.42	9.78	63.26
Water Supply, Sanitation, Housing and Urban Development	63.91	1.86	64.02	1.73
Total (SS)	16.62	48.34	17.19	48.06
Economic Services (ES)				
Agriculture and Allied Activities	11.57	21.28	9.27	20.63
Irrigation and Flood Control	68.82	45.08	43.35	26.77
Power and Energy	22.62	0.09	53.54	0.10
Transport	69.78	12.30	69.14	10.59
Total (ES)	35.62	17.65	40.78	16.42
Total (SS+ES)	24.37	39.62	25.69	38.97

(Source: Finance Accounts for the respective years)

TE: Total expenditure on the Sector/Service concerned; CE: Capital Expenditure on the Sector/Service concerned; RE: Revenue Expenditure on the Sector/Service concerned; S&W: Salaries and Wages on the Sector/Service concerned

Expenditure on Social Services

- Capital expenditure on Social Services increased in real terms and also as a percentage of total expenditure of selected services. As a percentage to aggregate expenditure of the State, it marginally increased from 4.42 in 2012-13 to 4.74 in 2013-14 (**Appendix 1.4**).
- The ratio of expenditure on salaries and wages to revenue expenditure in respect of Health and Family Welfare under selected social services increased from 58.42 in 2012-13 to 63.26 in 2013-14, while the other services registered a marginal decrease.

Expenditure on Economic Services

- The capital expenditure on Economic Services increased from ₹ 8,961 crore in 2012-13 to ₹ 9,862 crore in 2013-14 (10.05 per cent).
- The increase in capital expenditure on Economic Services was mainly due to increase in capital expenditure on Energy, Transport and Rural Development.
- The ratio of expenditure on salaries and wages to revenue expenditure in respect of Irrigation and Flood Control under selected economic services decreased from 45.08 in 2012-13 to 26.77 in 2013-14, while other services registered a marginal decrease except for power and energy for which the ratio remained more or less the same as last year.

1.8 Financial Analysis of Government Expenditure and Investments

In the post-Fiscal Responsibility and Budget Management framework, the State is expected to keep its fiscal deficit (and borrowings) at low levels without compromising its capital expenditure/investment (including loans and

advances) requirements. In addition, in a transition to dependence on market-based resources, the State Government needs to initiate measures to earn adequate return on its investments, recover its cost of borrowed funds rather than bearing the same on its budget in the form of implicit subsidies and take requisite steps to infuse transparency in financial operations. This section presents a broad financial analysis of investments and other capital expenditure undertaken by the Government during the current year *vis-à-vis* the previous years.

1.8.1 Financial Results of Irrigation projects

Ensuring the commercial viability of irrigation projects through realisation of adequate revenue by way of user charges would be prudent on the part of Government. However, it was observed that the revenue from irrigation projects (₹ 41.37 crore) during 2013-14 was only 3.63 *per cent* of the maintenance expenditure (₹ 1,139.26 crore).

The financial results of five major and 47 medium irrigation projects are depicted in Appendix IX of the Finance Accounts. The revenue realised from these projects during 2013-14 was ₹ 9.58 crore. After meeting the working and maintenance expenditure (₹ 303.89 crore) and interest charges (₹ 121.56 crore), these 52 projects suffered a net loss of ₹ 415.87 crore during 2013-14.

1.8.2 Incomplete projects

The department-wise information pertaining to incomplete projects as on 31 March 2014 is given in **Table 1.24**.

Table 1.24: Department-wise profile of incomplete projects

(₹ in crore)

Department	No. of Incomplete Projects*	Initial Budgeted Cost	Revised Total Cost of Projects**	Expenditure during the year	Cumulative actual expenditure as on 31 March 2014
Buildings	5	5.00	5.00	1.76	3.45
Roads and Bridges	9	58.55	60.82	16.84	30.20
Irrigation (Water Resources) and Flood Control	5	327.75	327.75	46.69	323.47
Total	19	391.30	393.57	65.29	357.12

(Source: Collected from various sources by Principal Accountant General (A&E) and included in Appendix X of Finance Accounts for 2013-14).

* Only those projects which were scheduled to be completed before 31 March 2014 were included.

** Indicates the revised total cost of the projects as per the last revision by the State Government up to March 2014

Failure to complete the projects on time leads to escalation of project costs and delays the accrual of the projects' benefits to the society at large. Delays also result in postponement of revenue realisation from the projects.

1.8.3 Investments and returns

Government invested up to March 2014, ₹ 19,724 crore in statutory corporations, rural banks, joint stock companies and co-operatives (**Table 1.25**).

Table 1.25: Return on Investments

Investment/Return/Cost of Borrowings	2009-10	2010-11	2011-12	2012-13	2013-14
Investment at the end of the year (₹ in crore)	8,107	10,223	14,456	15,718	19,724
Return (₹ in crore)	30.18	22.33	30.23	30.83	39.66
Return (in per cent)	0.37	0.22	0.21	0.20	0.20
Average rate of interest on Government borrowing (in per cent)	7.29	7.53	7.43	7.43	7.90
Difference between interest rate and return (in per cent)	6.92	7.31	7.22	7.23	7.70

(Source: Finance Accounts for the respective years)

Government invested (up to March 2014) in two Statutory corporations (₹ 11,068 crore), 69 Government companies (₹ 5,614 crore), six Joint Stock companies (₹ three crore) and 9,146 co-operatives (₹ 3,039 crore). During 2013-14 Government infused an additional capital of ₹ 404.69 crore into seven ailing State Transport Undertakings which had an accumulated loss of ₹ 9,252.76 crore. There was one major investment of ₹ 292.95 crore made by Government in 2013-14 in Chennai Metro Rail Limited.

It may be observed that the return from the investment was meagre. The average rate of return declined from 0.37 per cent in 2009-10 to 0.20 per cent in 2013-14. On the other hand, Government paid interest at an average rate of 7.90 per cent on its borrowings during 2013-14.

1.8.4 Loans and advances by State Government

In addition to the investments in co-operative societies, corporations and companies, Government has also been providing loans and advances to many of these institutions/organisations. Table 1.26 presents the outstanding loans and advances as on 31 March 2014 and interest receipts *vis-à-vis* interest payments during the last three years.

Table 1.26: Average interest received on loans advanced by the State Government
(₹ in crore)

Quantum of Loans/Interest receipts/cost of borrowings	2011-12	2012-13	2013-14
Opening Balance	8,999	11,302	15,014
Amount advanced during the year	5,483	4,769	2,242
Amount repaid during the year	3,180	1,057	620
Closing Balance	11,302	15,014	16,636
Net increase (+) / decrease (-)	2,303	3,712	1,622
Interest receipts	497.20	364.88	747.83
Interest receipts as percentage of outstanding Loans and advances	4.90	2.77	4.73
Interest payments as percentage of outstanding fiscal liabilities of the State Government	7.43	7.43	7.90
Difference between interest payments and interest receipts (per cent)	2.53	4.66	3.17

(Source: Finance Accounts for the respective years)

- The repayment of loans and advances has drastically come down from ₹ 3,180 crore in 2011-12 to ₹ 620 crore in 2013-14 though the outstanding loans had increased by 47 per cent. This was indicative of

lack of proper mechanism for monitoring recovery of loans and advances by Government departments.

- (i) Under Social Sector, the major recipient of loans and advances was Water Supply and Sanitation (₹ 408.33 crore) and (ii) under Economic Sector, the major recipient of loans and advances was Tamil Nadu Generation and Distribution Corporation (TANGEDCO) for electricity schemes (₹ 962 crore).

1.8.4.1 Review of loans and advances made by the Government

State Government sanctions loans and advances to Government Companies/Corporations, Statutory Corporations, Co-operative Institutions, Local Bodies, Quasi-Public Bodies, Autonomous Bodies and to other Non-Government or Private Institutions for implementing Government schemes and policies which would ultimately benefit the Public. This entails a contractual right to receive back equivalent moneys along with interest thereon, if any, as per terms and conditions of loan agreement.

A review of loans and advances made by the Government during 2009-10 to 2013-14 revealed the following:

(i) Indian Government Accounting Standards 3

Indian Government Accounting Standards 3 (IGAS 3) laid down the norms for recognition, measurement, valuation and reporting, in respect of loans and advances made by the Union and the State Governments, in their respective Financial Statements, to ensure complete, accurate and uniform accounting practices and to ensure adequate disclosure on Loans and Advances made by the Government, consistent with best International Practices. The IGAS 3 prescribed various statements like Summary of Loans and Advances, repayment in arrears, etc. It was, however, noticed that these statements were not furnished by the Government in complete shape for inclusion in Finance Accounts as the details were not available. This indicates lack of monitoring over loans and advances made by Government. Government during exit conference on certification of annual accounts stated that action was being taken to ascertain the details.

(ii) Incomplete Loan Ledgers

The Government ordered (March 2000) that the repayment/recovery of the loans should be watched and demands raised by the Heads of the Departments concerned. A test check in selected departments viz., Housing and Urban Development, Industries and Municipal Administration and Water Supply revealed that maintenance of the Loan Ledgers by the Heads of Departments was incomplete. Further, Heads of the Department did not raise any demand for repayment of principal/interest due, contrary to the conditions stipulated in the respective Government Sanction Orders. In reply, Government stated (October 2014) that the Heads of the Department were directed to follow the orders issued without any lapse.

(iii) Non-finalisation of terms and conditions of Loan

In respect of following loans sanctioned, terms and conditions of repayment/rate of interest etc., were not finalised, though it was mentioned in the sanction orders that these would be finalised subsequently. The details are indicated in Table 1.27.

Table 1.27: Details of loans and advances disbursed

(₹ in crore)		
Year	Loanee entities	Amount
2009-10	Chennai Metro Rail Limited	340.00
2010-11	Tamil Nadu Handloom Corporation	2.17
2011-12	Chennai Metro Rail Limited	4.00
2013-14	Tamil Nadu Cooperative Milk Producers' Federation	18.14

(Source: Information furnished by State Government)

When the reason for non finalisation of terms and conditions of repayment/rate of interest for a long time was called for, Government stated (October 2014) that as orders for fixing rate of interest had to be issued by the concerned administrative departments in consultation with the Finance Department, the reasons for non-finalisation of interest over years had been sought for from the concerned administrative department. This shows lack of monitoring on part of the Government.

(iv) Trend Analysis of Loans and Advances

The transactions under loans and advances for the years 2009-10 to 2013-14 are detailed in **Table 1.28**.

Table 1.28: Details of loans and advances made during 2009-14

(₹ in crore)					
Year	Opening Balance	Loans and advances given	Recovered	Closing Balance	Percentage of repayment on opening balance
2009-10	7,813.84	2,290.56	2,587.11	7,517.29	33
2010-11	7,517.29	2,251.91	770.25	8,998.95	10
2011-12	8,998.95	5,483.15	3,180.63	11,301.47	35
2012-13	11,301.47	4,769.15	1,057.56	15,013.06	9
2013-14	15,013.06	2,242.15	619.97	16,635.24	4

(Source: Finance Accounts for the respective years)

It could be seen from the above that the repayment of loans and advances were very poor and declined from 33 per cent (2009-10) to 4 per cent (2013-14).

Test check of the loans and advances in selected departments viz., Registrar of Cooperatives (Housing and Urban Development), Industries, Energy and Municipal Administration and Water Supply revealed the following:

The amount of loan disbursed for the entities which had not repaid have been detailed in **Table 1.29**.

Table 1.29: Details of loans and advances not repaid

(₹ in crore)

Name of the Department	Entity	Period of loan	Principal	Interest	Total	Repayment not made since
Industries	Sugar Mills	1997-98 to 2013-14	1,094.39	1,095.90	2,190.29	1998
	Southern Structurals Limited	1992-93 to 2012-13	32.40	45.71	78.11	1996
Energy	TANGEDCO	2012-13	909.00	Interest free	909.00	September 2013
Municipal Administration and Water Supply	CMWSSB	1988-89 to 2008-09	727.51	549.71	1,277.22	2006-07
Total			2,763.30	1,691.32	4,454.62	

(Source: Finance Accounts for the respective years and details as furnished by the respective entities)

It could be seen that repayments were in arrears for periods ranging from 1 to 18 years. However, continuous assistance by way of loans and advances was extended resulting in huge accumulations. When the reasons for non-repayment were called for, three entities replied as under:

- (i) The Directorate of Sugar stated (August 2014) that the loans could not be repaid by the Sugar Mills, as they were running on loss.
- (ii) In respect of Southern Structurals Limited (SSL), the Principal Secretary, Department of Industries and Commerce stated (August 2014) that the land and buildings would be disposed of at the time of winding up and on realisation of sale proceeds, the outstanding amount payable to Government would be settled.
- (iii) The Chennai Metropolitan Water Supply and Sewerage Board (CMWSSB) stated (September 2014) that due to difficult financial position of the Board arising out of non-revision of water tariff, the loan could not be repaid.

(v) Ways and Means advances

The loans disbursed included ways and means advances which are being issued to meet out the emergency requirement of fund on the condition that it should be repaid within the financial year itself. **Table 1.30** indicates the position regarding ways and means advances for the years 2009-10 to 2013-14.

Table 1.30: Details of ways and means advances made during 2009-14

(₹ in crore)

Year	Opening Balance	Disbursed during the year	Total	Recovered during the year	Closing Balance
2009-10	1,953.02	1,497.31	3,450.33	2,069.00	1,381.33
2010-11	1,381.33	1,516.20	2,897.53	393.08	2,504.45
2011-12	2,504.45	4,841.07	7,345.51	3,217.37	4,128.14
2012-13	4,128.14	2,253.47	6,381.61	818.46	5,563.15
2013-14	5,563.15	447.73	6,010.88	179.81	5,831.08

(Source: Finance accounts for the respective years)

It could be seen from the above that an amount of ₹ 5,831.08 crore was outstanding as of March 2014. The non-repayment of ways and means advances by the loanee entities would affect the finances of the State Government.

Test check of ways and means advances in selected departments viz., Housing and Urban Development and Industries revealed the following:

The amount of ways and means advances disbursed for certain institutions have been detailed in Table 1.31.

Table 1.31: Details of ways and means advances disbursed

(₹ in crore)

Loanee Entities	Ways and Means Advances disbursed during the period	Principal	Interest	Total	Repayment not made since
Tamil Nadu Cooperative Housing Federation Limited	2009-10 to 2012-13	411.43	Not available	411.43	2009-10
Southern Structurals Limited	1995-96 to 2012-13	38.55	76.30	114.85	1992-93
TANGEDCO	2012-13	2,000.00	Interest free	2,000.00	2012-13
Tamil Nadu Industrial Development Corporation	2008-09	57.56	10.42	67.98	No repayment made. Interest only paid upto July 2012
	2008-09	50.00	29.28	79.28	2008-09
	2013-14	25.00	2.24	27.24	
	Total	2,582.54	118.24	2,700.78	

(Source: Finance Accounts for the respective years and details as furnished by the respective entities)

It could be seen from the above that though the ways and means advance has to be repaid within the financial year itself, the advances were pending for periods ranging from 1 to 18 years.

When the reasons for the non-repayment of ways and means advance were called for, the Tamil Nadu Co-operative Housing Federation Limited stated (September 2014) that claim to an extent of ₹ 355.63 crore was due from the Government and as soon as the claims are settled by Government, ways and means advances would be repaid.

Moreover, continued assistance by way of loans and advances to the defunct (from 2001) Southern Structurals Limited as stated above led to non-realisation of loans and ways and means advances amounting to ₹ 193 crore for the last 13 years.

1.8.5 Cash Balances and Investment of Cash Balances

Table 1.32 depicts the cash balances and investments made by the State Government out of cash balances during the year.

Table 1.32: Cash Balances and Investment of Cash Balances

(₹ in crore)

Sl. No.	Particulars	As on 31 March 2013	As on 31 March 2014
(a)	General Cash Balance		
1	Cash in Treasuries	..	..
2	Deposits with Reserve Bank	(-) 1,062.77	(-) 2,79.27
3	Remittances in Transit	16.80	16.80
	Total	(-) 1,045.97	(-) 2,62.47
4	Investments held in the Cash Balance Investment Account	17,299.05	14,047.95
	Total (a)	16,253.08	13,785.48
(b)	Other Cash Balances and Investments		
1	Cash with Departmental Officers viz., Public Works and Forest Departments	1.98	1.93
2	Permanent advances for contingent expenditure with Departmental Officers	7.39	7.91
3	Investments of earmarked funds	4,971.09*	10,768.34
	Total (b)	4,980.46	10,778.18
	Total (a) and (b)	21,233.54	24,563.66

(Source: Finance Accounts for the respective years)

* Differs from previous year closing balance due to recasting the transfer of cumulative interest on investment of Guarantee Redemption Fund in GoI Treasury Bills.

- The State Government maintained the minimum required daily cash balance of ₹ 3.25 crore with the Reserve Bank of India during 2013-14. No ways and means advance or overdraft was taken during the year.
- The cash balance as on 31 March 2014 increased by ₹ 3,330.12 crore. The increase over the previous year was mainly due to surplus of (₹ 4,095 crore) in the public account transactions during the year. The cash balance (₹ 24,563.66 crore) available with the State Government continued to be high.
- The monthly closing balances of surplus cash invested in treasury bills ranged from ₹ 1,744.21 crore to ₹ 14,047.95 crore between April 2013 and March 2014.
- The average cost of Government borrowing (increased by 0.47 per cent) was 7.90 per cent while the return on investment of surplus cash into treasury bills was five per cent. The inability of Government to forecast its cash budget and tailor its borrowings to its needs, meant that it lost 2.90 per cent on maintaining idle cash balances while borrowing.

1.9 Assets and Liabilities

1.9.1 Growth and Composition of Assets and Liabilities

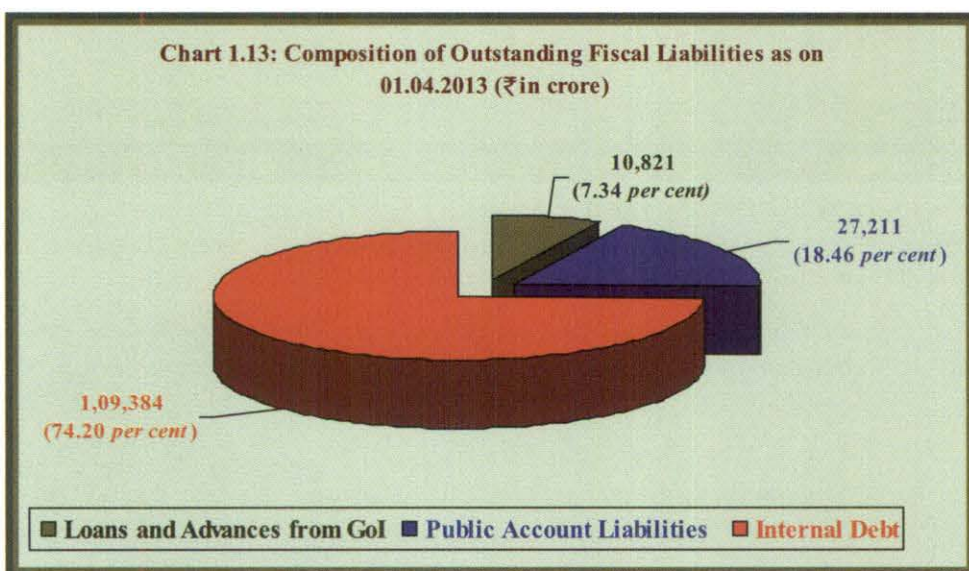
In the existing Government accounting system, comprehensive accounting of fixed assets like land and buildings owned by the Government is not done. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred. **Appendix 1.5** gives an abstract of such liabilities and assets as on

31 March 2014, compared with the corresponding position on 31 March 2013. While the liabilities in this Appendix consist mainly of internal borrowings, loans and advances from GoI, receipts from the Public Account and Reserve funds, the assets comprise mainly the capital outlay, loans and advances given by the State Government and cash balances.

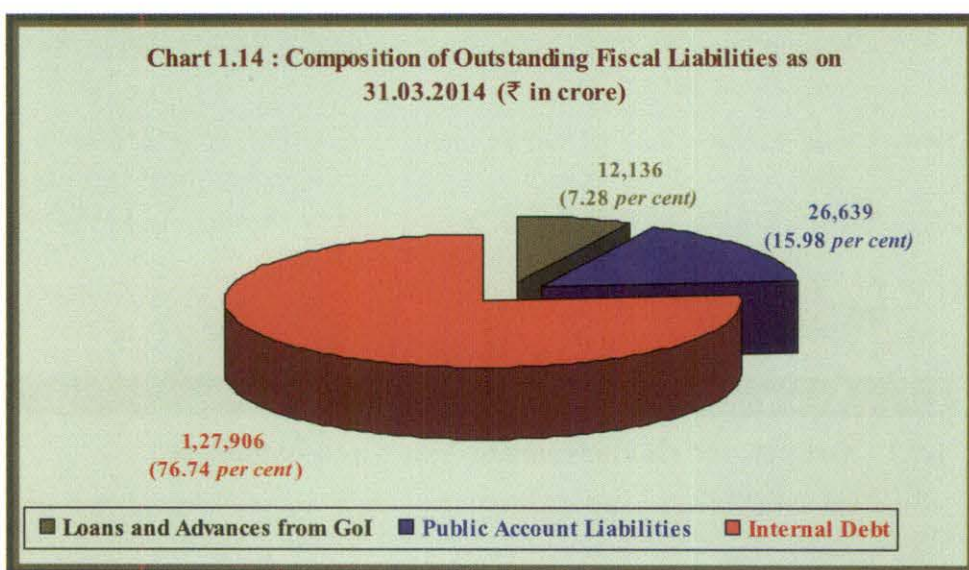
The TNFR Act defines the total liability of the State as ‘the liabilities under the Consolidated Fund of the State and the Public Account of the State’, which include loans and advances from the Central Government, open market borrowings, loans from financial institutions, Provident Fund balances of Government employees, Reserve funds, Deposits, etc.

1.9.2 Fiscal Liabilities

The trends in outstanding fiscal liabilities of the State are presented in **Appendix 1.4**. The composition of fiscal liabilities during the current year *vis-à-vis* the previous year is presented in **Charts 1.13** and **1.14**.



(Source: Finance Accounts for 2012-13)



(Source: Finance accounts for 2013-14)

- The outstanding fiscal liabilities have shown a steady increase from ₹ 99,180 crore at the end of 2009-10 to ₹ 1,66,681 crore at the end of 2013-14.
- The fiscal liabilities at the end of 2013-14 represented 154.28 *per cent* of the revenue receipts during the year as against 149.16 *per cent* of the revenue receipts during 2012-13. However, the outstanding liabilities as a percentage of GSDP was 19.51 which was within the norm of 25 *per cent* prescribed for the year 2013-14 in the TNFR Act.
- Public Account liabilities as a percentage of the total fiscal liabilities decreased from 18.46 at the end of 2012-13 to 15.98 in 2013-14. Internal debt at 76.74 *per cent* of the fiscal liabilities was higher than that of the previous year (74.20 *per cent*) whereas the percentage of outstanding loans and advances decreased marginally from 7.34 in 2012-13 to 7.28 in 2013-14.

1.9.3 Transactions under Reserve Fund

There are 28 Reserve Funds earmarked for specific purposes out of which nine Reserve Funds were inoperative for one to eight years in which an amount of ₹ 46.99 crore was locked up. There was also short transfer of ₹ 200.59 crore which resulted in understatement of Revenue deficit to that extent and non-fulfilment of the purposes for which the funds were set up.

1.9.4 Contingent liabilities

Status of Guarantees

Guarantees are liabilities contingent on the Consolidated Fund of the State in cases of defaults by borrowers for whom the guarantees have been extended. As per Statement 9 of the Finance Accounts, the maximum amount for which guarantees were given by the State and the outstanding guarantees for the last three years is given in **Table 1.33**.

Table 1.33: Guarantees given by Government of Tamil Nadu

	(₹ in crore)		
Guarantees	2011-12	2012-13	2013-14
Outstanding amount of guarantees	22,117	24,071	49,499
Percentage of outstanding amount guaranteed to total Revenue receipts of previous year	31.51	28.25	50.09
Percentage of outstanding amount guaranteed to GSDP	3.32	3.23	5.79

(Source: Finance Accounts for the respective years)

- Government constituted (March 2003) a “Guarantee Redemption Fund” for discharge of invoked guarantees. An amount of ₹ 10.64 crore being the contribution and ₹ 8.02 crore being accrued interest on investments were transferred to the fund during the year leaving a closing balance of ₹ 158.39 crore at the end of the year. An amount of ₹ 133.67 crore was invested in Treasury bills out of the fund.
- The maximum amount guaranteed was well within the stipulations (i.e. within 100 *per cent* of revenue receipts of the previous year or 10 *per cent* of GSDP whichever is lower) of the Tamil Nadu Fiscal Responsibility Act, 2003. As a percentage of revenue receipts of

previous year, it has increased from 31.51 in 2011-12 to 50.09 in 2013-14. Similarly as a percentage of GSDP, it increased from 3.32 in 2011-12 to 5.79 in 2013-14.

Off-Budget Borrowings

The borrowings of a State are governed under Article 293 of the Constitution of India. In addition to the liabilities shown in **Appendix 1.5**, the State guarantees the loans availed of by Government companies/corporations. These companies/corporations borrow funds from the market/financial institutions for implementation of various State Plan programmes projected outside the State budget. Although the State Government specify that funds for these programmes would be met out of the resources mobilised by these companies/corporations outside the State budget, in reality, the borrowings of many of these concerns are repaid by the Government and ultimately turn out to be liabilities of the State Government termed as 'off-budget borrowings'. Though off-budget borrowings are not permissible under Article 293 (3), the State undertook such off-budget borrowings. Details of such borrowings collected from two agencies are given in **Table 1.34**.

Table 1.34: Details of off-budget borrowings

(₹ in crore)			
Sl. No.	Name of Agency	Off-budget borrowings outstanding as of March 2014	Borrowings repaid by Government
1	Tamil Nadu Water Supply and Drainage Board	30.17	15.89
2.	Tamil Nadu Co-operative Housing Federation Limited	18.62	7.36

(Source: Information furnished by the Agencies)

The State Government undertook to repay the principal and interest, but the off-budget borrowings which add to the fiscal liability of the State are not captured in the Finance Accounts of the State.

1.9.5 Analysis of Borrowings of Government

The market borrowings of the State increased from ₹ 12,599 crore in 2009-10 to ₹ 20,749 crore in 2013-14 and the outstanding market borrowings at the end of the year increased from ₹ 41,020 crore in 2009-10 to ₹ 97,183 crore in 2013-14.

The percentage of outstanding market borrowings of the State to its total liabilities (₹ 1,66,681 crore) was 58.30 at the end of 2013-14 which was higher than the all India average of 44.80. The percentage of outstanding market borrowings to GSDP increased from 8.55 in 2009-10 to 11.38 in 2013-14.

While 22 *per cent* of the outstanding market borrowings on 31 March 2014 has to be repaid during the period 2014-19, the remaining 78 *per cent* has to be repaid in the next five years i.e., 2019-2024 (**Appendix 1.6**) which would cause a fiscal strain on the State's finances and the roll over risk of resorting to additional borrowings to meet huge repayments during those years could not be ruled out.

The internal debt of the Government including loans obtained from financial institutions was booked under the Major Head 6003-109. Scrutiny of the accounts revealed that there was a net minus balance of ₹ 25.19 crore under this head of account.

- Test check of the loan particulars pertaining to Tamil Nadu Urban Finance and Infrastructure Development Corporation Limited (TUFIDCO) revealed that the borrowings of ₹ 132.82 crore made by Chennai Metropolitan Development Authority from TUFIDCO had been taken over by Government in March 2005. This was not taken as additions during that year under this Major Head and only repayments amounting to ₹ 132.26 crore had been taken into account resulting in minus balance under this head. Non-inclusion of borrowings amounting to ₹ 132.82 crore led to understatement of liabilities to that extent.
- The minus balance was also due to incorrect debiting of a sum of ₹ 10.41 crore to this Head of Account towards pre-payment penalty on loans from HUDCO.

1.10 Debt Management

Apart from the magnitude of debt of the State Government, it is important to analyse the various indicators that determine the debt sustainability¹⁵ of the State. This section assesses the sustainability of debt of the State Government in terms of debt stabilisation¹⁶; sufficiency of non-debt receipts¹⁷; net availability of borrowed funds¹⁸; burden of interest payments (measured by interest payments to revenue receipts ratio) and the maturity profile of State Government debts. **Table 1.35** analyses the debt sustainability of the State according to these indicators for a period of three years beginning from 2011-12.

Table 1.35: Debt Sustainability: Indicators and Trends

(₹ in crore)

Indicators of Debt Sustainability	2011-12	2012-13	2013-14
Debt Stabilisation (Quantum Spread + Primary Deficit)	(-) 2,386	(-) 631	1,817
Sufficiency of Non-debt Receipts (Resource Gap)	(-) 628	756	(-) 4,064
Net Availability of Borrowed Funds	5,374	7,519	9,567
Burden of Interest Payments (Interest payment/ Revenue Receipts) Ratio	10.41	10.33	11.48
Maturity profile of internal debts and GoI loans (in years)			
0 - 1	3,930 (3.78)	3,711 (3.09)	4,068 (2.91)
1 - 3	7,778 (7.48)	7,929 (6.60)	7,944 (5.67)
3 - 5	7,944 (7.64)	10,852 (9.03)	18,222 (13.01)
5 - 7	18,193 (17.49)	25,907 (21.55)	26,342 (18.81)
7 and above	55,883 (53.73)	60,071 (49.97)	69,448 (49.59)
Year wise details not available	10,272 (9.88)	11,735 (9.76)	14,018 (10.01)

(Source: Finance Accounts for the respective years)

Figures in brackets represent percentage to total outstanding internal debts and GoI loans

¹⁵ See glossary

¹⁶ See glossary

¹⁷ See glossary

¹⁸ See glossary

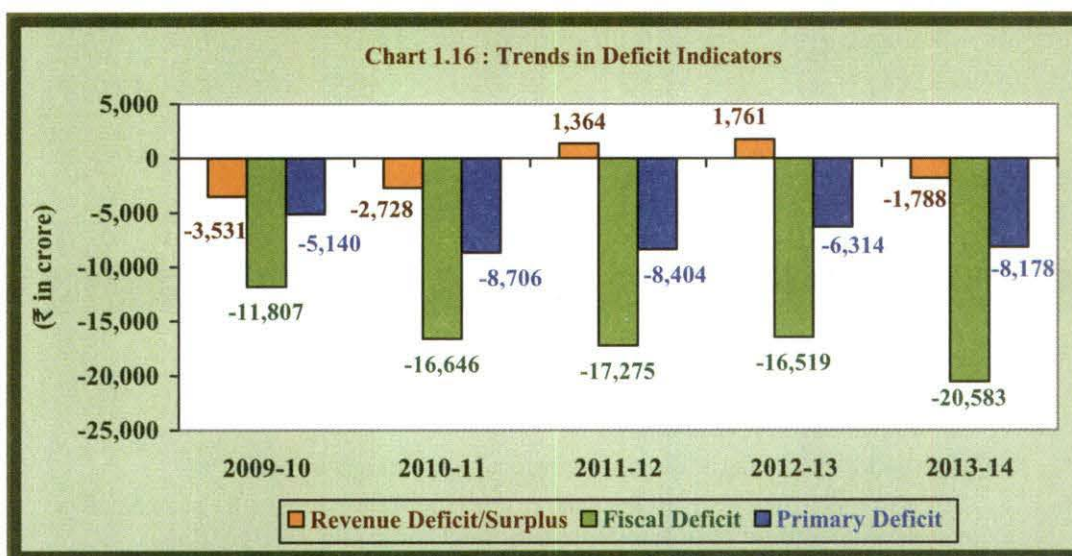
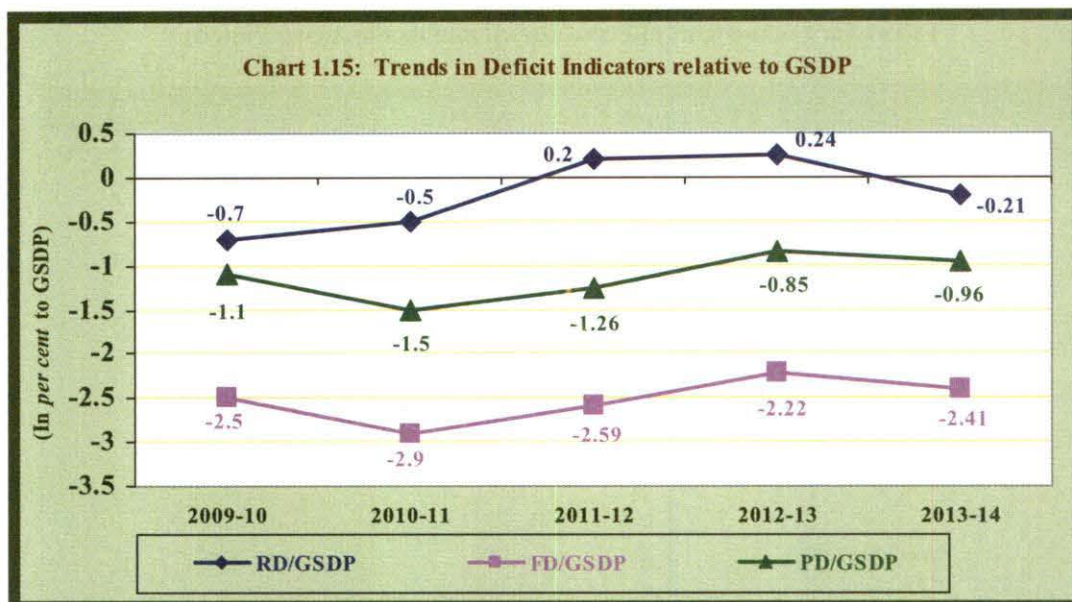
- Although the State experienced revenue deficit during 2013-14, the quantum spread together with the primary deficit improved from (-) ₹ 631 crore in 2012-13 to ₹ 1,817 crore in 2013-14. Positive figures of debt stabilisation indicate that debt-GSDP ratio had declined.
- Another indicator for debt sustainability is the adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental expenditure. Positive resource gaps strengthen the capacity of State to sustain the debt. Though the State experienced a positive resource gap during 2012-13, the resource gap became negative during 2013-14.
- The net availability of borrowed funds increased from ₹ 7,519 crore during 2012-13 to ₹ 9,567 crore in 2013-14. This was mainly due to increase in receipts under internal debts from ₹ 19,860 crore in 2012-13 to ₹ 22,803 crore in 2013-14 (Appendix 1.4).
- The State did not have details of repayment schedule for an amount of ₹ 14,018 crore.
- Bunching of repayments in any particular year will cause financial stress to that year's budget. The maturity profile of the State's debt indicates a year-on-year increase in its repayment burden. The greater the awareness of future debt payments, the Government will be in a position to ensure that fresh borrowings will not have to be scheduled for repayment in those years where maximum repayment is due. In Tamil Nadu, greater portion of repayments would happen between the 5th and 7th years from borrowings and beyond seven years. Scheduling of huge repayment liabilities to future years is not prudent as Government may have difficulty to meet the liabilities at that time.

1.11 Fiscal Imbalances

Three key fiscal parameters - revenue, fiscal and primary deficits - indicate the extent of overall fiscal imbalances in the finances of the State Government during a specified period. The deficit in the Government accounts represents the gap between its receipts and expenditure. The nature of deficit is an indicator of the prudence of fiscal management of the Government. Further, the ways in which the deficit is financed and the resources raised are applied are important pointers to its fiscal health. This section presents trends, nature, magnitude and the manner of financing these deficits and also the assessment of actual levels of revenue and fiscal deficits *vis-à-vis* targets set for the financial year 2013-14 under TNFR Act.

1.11.1 Trends in Deficits

Charts 1.15 and 1.16 presents the trends in deficit indicators over the period 2009-14.



(Source: Finance Accounts for the respective years and Information from Ministry of Statistics and Programme Implementation)

- The revenue surplus, which prevailed during 2011-12 and 2012-13 turned negative in 2013-14 with a revenue deficit of ₹ 1,788 crore.
- The primary deficit which had decreased from ₹ 8,706 crore in 2010-11 to ₹ 6,314 crore in 2012-13 further increased to ₹ 8,178 crore during 2013-14.
- The fiscal deficit for the year 2013-14 stood at ₹ 20,583 crore as compared to ₹ 16,519 crore in 2012-13.
- Though the ratio of fiscal deficit to GSDP showed decreasing trend from 2010-11 to 2012-13 it increased by 0.19 per cent during 2013-14.

1.11.2 Composition of Fiscal Deficit and its Financing Pattern

The financing pattern of the fiscal deficit has undergone a compositional shift as reflected in Table 1.36.

Table 1.36: Components of Fiscal Deficit and its Financing Pattern

		(₹ in crore)				
Particulars		2009-10	2010-11	2011-12	2012-13	2013-14
Decomposition of Fiscal Deficit		(-) 11,807	(-) 16,646	(-) 17,275	(-) 16,519	(-) 20,583
1	Revenue Surplus/Deficit (-)	(-) 3,531	(-) 2,728	1,364	1,761	(-) 1,788
2	Net Capital Expenditure	(-) 8,573	(-) 12,436	(-) 16,336	(-) 14,568	(-) 17,173
3	Net Loans and Advances	297	(-) 1,482	(-) 2,303	(-) 3,712	(-) 1,622
Financing Pattern of Fiscal Deficit*						
1	Market Borrowings	11,725	8,704	13,109	15,670	18,681
2	Loans from GoI	698	1,036	594	833	1,314
3	Special Securities issued to National Small Savings Fund	271	1,540	(-) 1,024	(-) 661	(-) 733
4	Loans from Financial Institutions	351	(-) 85	270	363	575
5	Small Savings, Provident Fund, etc.	980	1,272	1,113	1,334	1,262
6	Deposits and Advances	712	1,426	1,727	3,203	3,174
7	Suspense and Miscellaneous	(-) 547	18	498	657	(-) 1,156
8	Remittances	57	131	136	(-) 7	27
9	Reserve Funds	817	(-) 1,106	287	1,148@	788
10	Contingency Fund	1	(-) 30	30	-	(-) 19
	Total	15,065	12,906	16,740	22,540	23,913
11	Overall Surplus(+)/Deficit (-) (Cash Balance)	3,258	(-) 3,740	(-) 535	6,021	3,330

(Source: Finance Accounts for respective years)

* All these figures are net of disbursements/outflows during the year

@ Differs from previous year closing balance due to recasting the transfer of cumulative interest on investment of Guarantee Redemption Fund in GoI Treasury Bills.

➤ One of the factors contributing to the increase in fiscal deficit was the increase in capital expenditure from ₹ 14,568 crore in 2012-13 to ₹ 17,173 crore in 2013-14.

➤ The fiscal deficit was largely managed by market borrowings, loan from GoI and other financial institutions and from the proceeds of small savings, deposits and advances.

1.11.3 Quality of Deficit/Surplus

The decomposition of primary deficit into primary revenue deficit and capital expenditure (including loans and advances) would indicate the quality of deficit in the States' finances. The bifurcation of the primary deficit (Table 1.37) would indicate the extent to which the deficit had been on account of enhancement in capital expenditure, which may have been desirable to improve the productive capacity of the State's economy.

Table 1.37: Primary deficit/Surplus - Bifurcation of factors

(₹ in crore)

Year	Non-debt receipts	Primary Revenue Expenditure	Capital Expenditure	Loans and Advances	Primary Expenditure	Primary revenue deficit (-) / surplus (+)	Primary deficit (-) / surplus (+)
1	2	3	4	5	6 (3+4+5)	7 (2-3)	8 (2-6)
2009-10	58,431	52,708	8,573	2,290	63,571	5,723	(-) 5,140
2010-11	70,958	64,976	12,436	2,252	79,664	5,982	(-) 8,706
2011-12	88,382	74,967	16,336	5,483	96,786	13,415	(-) 8,404
2012-13	99,885	86,862	14,568	4,769	1,06,199	13,023	(-) 6,314
2013-14	1,08,656	97,419	17,173	2,242	1,16,834	11,237	(-) 8,178

(Source: Finance Accounts for the respective years)

- The primary revenue expenditure increased by 12.15 *per cent* in 2013-14 over the previous year while the capital expenditure increased by 17.88 *per cent* in 2013-14 over the previous year and loans and advances decreased by 52.99 *per cent* in 2013-14 over the previous year.
- During the period 2009-10 to 2013-14, non-debt receipts increased from ₹ 58,431 crore to ₹ 1,08,656 crore (85.96 *per cent*) against an increase of 84.83 *per cent* in primary revenue expenditure, 100.31 *per cent* in capital expenditure and 83.79 *per cent* in primary expenditure indicating that the non-debt receipts did not match with the expenditure.
- Capital expenditure as a percentage of primary expenditure increased from 13.49 in 2009-10 to 14.70 in 2013-14. Loans and advances as a percentage of primary expenditure decreased from 3.60 in 2009-10 to 1.92 in 2013-14.
- The non-debt receipts were not enough to meet the primary expenditure requirements from 2009-10 onwards, resulting in primary deficit, which increased from ₹ 5,140 crore in 2009-10 to ₹ 8,178 crore in 2013-14.

1.12 Follow up action by State Government

In the Report of the Comptroller and Auditor General of India on State Finances for the year ended 31 March 2013, it was pointed out that an amount of ₹ 766.11 crore was pending to be transferred to various reserve funds. The State Government had taken action and the amount pending to be transferred has been reduced to ₹ 201 crore during the year 2013-14.

In case of inoperative Personal Deposit (PD) Account, a total of 527 cases were pointed out during 2012-13. The Government issued (September 2013) orders for closing all inoperative PD accounts. It was noticed that there were 408 inoperative PD accounts as of 31 March 2014 as against 527 in the previous year.

The large scale operation of additional financial sanctions was pointed out during 2012-13, however, no action has been taken to contain the operation of additional financial sanctions.

1.13 Conclusion

Fiscal position: The State which maintained revenue surplus during 2011-12 and 2012-13 turned revenue deficit during 2013-14 and failed to achieve one of the fiscal management targets as prescribed in the TNFR Act. It, however, kept fiscal deficit relative to GSDP within the limit laid down under the TNFR Act. The State's revenue deficit during 2013-14 was ₹ 1,788 crore. The fiscal deficit increased from ₹ 16,519 crore in 2012-13 to ₹ 20,583 crore during 2013-14 and the ratio of fiscal deficit to GSDP was 2.41 in 2013-14 which was within the target of three *per cent*. The factors contributing to the increase in fiscal deficit was increase in capital expenditure and poor recovery of loans and advances besides revenue deficit during the year.

Accuracy of Revenue Deficit/Fiscal Deficit: The revenue deficit and fiscal deficit were understated by ₹ 2,170 crore and ₹ 201 crore respectively.

Revenue Receipts: During the current year, the State's revenue receipts (₹ 1,08,036 crore) increased by 9.32 *per cent* over the previous year. The compound annual growth rate of revenue receipts stood at 14.27 *per cent* in the current decade, which was less than that of the other General Category States (16.93 *per cent*). The growth rate of revenue receipts decreased from 15.99 *per cent* in 2012-13 to 9.32 *per cent* in 2013-14 which was below the average annual growth rate of 16.13 *per cent* during 2009-13. The decrease in growth rate was mainly due to decrease in growth rate of State's own taxes. The own tax revenue of the State increased by ₹ 2,464 crore over the previous year and the growth rate, which was at 19.72 *per cent* in 2012-13 decreased sharply to 3.46 *per cent* in 2013-14. The State's revenue receipts, as a percentage of GSDP decreased from 13.27 in 2012-13 to 12.65 in 2013-14.

The non-tax revenue of the State increased by ₹ 2,789 crore in 2013-14 (42.55 *per cent*) over the previous year. As a proportion of the State's own resources, the non-tax revenue which stood at 12.09 *per cent* in 2009-10 showed a decreasing trend till 2012-13 and improved in 2013-14 and stood at 11.25 *per cent*.

Revenue expenditure: Of the total expenditure of ₹ 1,29,239 crore during 2013-14, revenue expenditure (₹ 1,09,824 crore) accounted for 84.98 *per cent*. Out of the revenue expenditure, 75.84 *per cent* (₹ 83,290 crore) was incurred on the non-plan components. The committed expenditure (₹ 66,527 crore) stood at 61.58 *per cent* of the total revenue receipts (₹ 1,08,036 crore) of the State during 2013-14 as against 59.53 *per cent* during 2012-13.

Capital expenditure: The capital expenditure (₹ 17,173 crore) during the current year increased by ₹ 2,605 crore (17.88 *per cent*) over the previous year due to more investment under Transport, Water Supply, Sanitation, Housing and Urban Development, Power and Social Welfare and Nutrition.

Adequacy and priority of expenditure: In 2013-14, the proportion of Aggregate Expenditure to GSDP (15.13 *per cent*) was marginally low as compared to the General Category States (15.92 *per cent*). Development expenditure as a proportion of aggregate expenditure in the State was lower (64.52 *per cent*) than the General Category States' average (66.45 *per cent*).

Investments and returns: The State invested ₹ 19,724 crore in various Government Companies and Corporations up to March 2014. While the Government paid interest at an average rate of 7.90 *per cent* on its borrowings during 2013-14, the average return on its investments was only 0.20 *per cent*.

Debt Management: The outstanding fiscal liabilities have shown a steady increase from ₹ 99,180 crore in 2009-10 to ₹ 1,66,681 crore at the end of 2013-14 and represented 154.28 *per cent* of the revenue receipts. However, the outstanding liabilities as a percentage of GSDP was 19.51, which was within the norm of 25 *per cent* prescribed for the year 2013-14 in the TNFR Act.

CHAPTER III

FINANCIAL MANAGEMENT AND BUDGETARY CONTROL

CHAPTER II

FINANCIAL MANAGEMENT AND BUDGETARY CONTROL

2.1 Introduction

2.1.1. The Appropriation Accounts are accounts of the expenditure, voted and charged, of the government for each financial year, compared with the amounts of the voted grants¹ and appropriations charged² for different purposes as specified in the schedules appended to the Appropriation Acts. These Accounts list the original budget estimates, supplementary grants, surrenders and re-appropriations and indicate the actual capital and revenue expenditure on various specified services *vis-à-vis* those authorised by the Appropriation Acts in respect of both charged and voted items of budget. The Appropriation Accounts, thus, facilitate the management of finances and monitoring of budgetary provisions and are, therefore, complementary to the Finance Accounts.

2.1.2 Audit of appropriations by the Comptroller and Auditor General of India seeks to ascertain whether the expenditure actually incurred under various grants is within the authorisation given under the Appropriation Acts and whether the expenditure required to be charged under the provisions of the Constitution is so charged. It also ascertains whether the expenditure so incurred is in conformity with the law, relevant rules and regulations and instructions.

2.2 Summary of Appropriation Accounts

There are 37 departments in the State at the Secretariat level headed by Principal Secretaries/Secretaries. Each department is operating one or more than one demand and the demand for grant generally reflects the allocation for a department. For the year 2013-14, there were 54 demands for grants and two appropriations (one each for Debt Charges and Public Debt - Repayment). The summarised position of actual expenditure during 2013-14 against 56 grants/appropriations is given in Table 2.1.

¹ Amounts voted by the State Legislature in respect of demands for grants for specific purposes

² Amounts directly charged to the Consolidated Fund of the State, which are not subject to the vote of the State Legislature

Table 2.1: Position of actual expenditure vis-à-vis original/supplementary provisions

(₹ in crore)

	Nature of expenditure	Original grant/ Appropriation	Supplementary grant/ Appropriation	Total	Actual expenditure	Saving (-)/ Excess (+)
Voted	I Revenue	1,05,390.25	7,518.58	1,12,908.83	1,00,137.19	(-)12,771.64
	II Capital	22,675.69	2,455.79	25,131.48	17,427.98	(-)7,703.50
	III Loans and Advances	1,436.82	1,831.72	3,268.54	2,242.15	(-)1,026.39
Total Voted		1,29,502.76	11,806.09	1,41,308.85	1,19,807.32	(-)21,501.53
Charged	IV Revenue	14,411.49	20.43	14,431.92	12,899.63	(-)1,532.29
	V Capital	1.00	7.46	8.46	8.13	(-)0.33
	VI Public Debt- Repayment	7,957.43	1.88	7,959.31	4,977.43	(-)2,981.88
Total Charged		22,369.92	29.77	22,399.69	17,885.19	(-)4,514.50
Appropriation to Contingency Fund (if any)		..	..	..	..	..
Grand Total		1,51,872.68	11,835.86	1,63,708.54	1,37,692.51	(-)26,016.03

(Source: Appropriation Accounts for 2013-14)

Supplementary provisions of ₹ 11,835.86 crore obtained during the year constituted 7.23 *per cent* of the total provision. The overall saving of ₹ 26,016.03 crore was the result of savings of ₹ 26,054.45 crore in 53 grants and 52 appropriations under Revenue section, 42 grants and three appropriations under capital section and 40 grants and one appropriation under loan section, offset by excess of ₹ 38.42 crore in two grants under Revenue section and two grants under Capital Section.

As against the original provisions of ₹ 1,51,872.68 crore, expenditure of ₹ 1,37,692.51 crore was incurred. In view of the overall savings of ₹ 26,016.03 crore, the Supplementary provisions of ₹ 11,835.86 crore proved wholly unnecessary. Cases of supplementary provisions that proved unnecessary are discussed in paragraph 2.3.6. The savings/excesses were intimated to the Controlling Officers, requesting them to state the reasons for significant variations. Out of 1,024 sub-heads, explanations for the variations were not received (September 2014) for 374 sub-heads (saving: 194 sub-heads and excess: 180 sub-heads).

The budgetary control is adversely affected by issue of 2,932 number of Additional Financial Sanctions for 4,159 head of accounts, which were to be funded out of savings in the regular budgetary allocations.

Further, it was seen that out of total of 2,511 items in Supplementary estimates (October 2013 and February 2014), in respect of 2,038 items (81 *per cent*), it was proposed to meet the expenditure by re-appropriation from savings that would arise in other heads of account. Such practice of meeting expenditure with an anticipation of savings was indicative of poor budgetary process.

The trend of savings and surrenders during the period from 2009-10 to 2013-14 is indicated in **Table 2.2**.

Table 2.2: Trend of savings and surrenders

(₹ in crore)				
Year	Total Provision	Expenditure	Savings	Surrender
2009-10	82,777.01	73,898.57	8,878.44 (10.7)	8,650.87 (10.5)
2010-11	1,00,467.34	94,218.57	6,248.77 (6.2)	5,904.86 (5.9)
2011-12	1,23,744.35	1,12,427.48	11,316.87 (9.1)	12,408.15 (10.0)
2012-13	1,40,235.43	1,23,755.97	16,479.46 (11.8)	14,455.80 (10.3)
2013-14	1,63,708.54	1,37,692.51	26,016.03 (15.9)	26,145.68 (16.0)

(Figures indicated in brackets are percentages to total provision)

(Source: Appropriation Accounts for the respective years)

It may be observed from the above that the savings varied between 6.2 and 15.9 *per cent*, while surrender of total provision varied between 5.9 and 16.0 *per cent* during 2009-14. Further, except in 2011-12 and 2013-14, in all the years the anticipated savings were not fully surrendered and in 2011-12 and 2013-14, the surrender was in excess of the savings indicating lack of budgetary control.

2.3 Financial Accountability and Budget Management

2.3.1 Appropriations *vis-à-vis* allocative priorities

The outcome of appropriation audit revealed that during 2013-14, savings in 40 cases exceeded ₹ 10 crore in each case and also by more than 20 *per cent* of the total provision (**Appendix 2.1**). Against the overall savings of ₹ 26,016.03 crore, savings of ₹ 25,139.99 crore (96.63 *per cent*) occurred in 48 grants and two appropriations involving ₹ 50 crore and above in each case (**Appendix 2.2**).

The departments that had major savings were Energy, Rural Development and Panchayat Raj Department, Municipal Administration and Water Supply Department and Debt Charges under Revenue section, Finance Department and Department of Special Programme Implementation under Capital section and Public Debt Repayment under Loan Section. Reasons furnished by the departments for the major savings, as reported in Appropriation Accounts, are given below:

Rural Development and Panchayat Raj Department

- An amount of ₹ 831 crore given as Grants to Village Panchayats as per the recommendation of State Finance Commission was surrendered by the Department for which no specific reasons were furnished.
- An amount of ₹ 225 crore provided for transfer to the Mahatma Gandhi Rural Employment Guarantee Fund including Special Component Plan was surrendered due to non-operation of the fund by the State Government.

Municipal Administration and Water Supply Department

- An amount of ₹ 660 crore and ₹ 225 crore provided as Grants to Municipalities and Town Panchayats respectively as per the recommendation of State Finance Commission was surrendered by the Department for which no specific reasons were furnished.

Debt charges

- An amount of ₹ 912 crore provided under 2408.00.200.AB under Non-obligatory Sinking Funds towards discharge of Open Market Loans, Central Government Loans and Special securities issued to National Small Savings Fund was surrendered due to decrease of interest on account of appropriation being restricted to internal interest accruals only.

Department of Special Programme Implementation

- Savings of ₹ 1,500 crore under major head '4202 Capital Outlay on Education, Sports, Art and Culture - Free Distribution of Laptop Computers to Students' was due to reclassification of expenditure from Capital to Revenue Section.

Public Debt Repayment

- Savings of ₹ 3,000 crore was due to non-utilisation of provision made for taking over the liabilities of Tamil Nadu Generation and Distribution Corporation Limited (TANGEDCO).

A test check of schemes in which there was huge savings/surrender revealed the following.

Finance Department

- In the Vision 2023 document, it was proposed to form Tamil Nadu Infrastructure Board. Accordingly a sum of ₹ 1,000 crore and ₹ 2,000 crore were provided under 'Capital Outlay on Other Administrative Services - Transfer to New Urban Infrastructure Development Fund' during 2012-13 and 2013-14 respectively. The entire provision given under capital outlay was surrendered in both the years. When this was taken up with the Government, it was stated (October 2014) that the infrastructure projects which were to be funded were under scrutiny and in various stages of structuring and finalisation. Hence it is evident from the reply that even before finalisation of the projects, huge funds were provided resulting in surrender of entire amount.

Energy Department

- Savings of ₹ 2,000 crore under major head '2801 Power - Assistance to Tamil Nadu Electricity Board' during 2012-13 was due to non-release of assistance during the year as the Government's proposal to take over loans of TANGEDCO was deferred to 2013-14. However, a sum of ₹ 3,000 crore provided as grant assistance to Tamil Nadu Electricity Board during 2013-14 was also not drawn and was surrendered by the Department. In reply, TANGEDCO stated that as part of financial restructuring plan the State Government had to take over the bond liability of TANGEDCO by issuance of special security in favour of participating lenders which could not be materialised. The Government reply has not yet been received (September 2014).

Highways and Minor Ports Department

- A sum of ₹ 50 crore was provided for in the Budget Estimate 2013-14 for new works likely to be sanctioned and the entire amount was surrendered. The reason for surrender was not furnished by the department (September 2014).
- Government of Tamil Nadu accorded administrative approval and sanction (August 2011) towards acquisition of 35.51 hectares of land at a cost of ₹ 84.50 crore for forming service road from Thuvakudi (Km.122/000) to Palpannai Round tana (Km.136/490) under National Highways 67 Tiruchirappalli sub urban limits. Based on the technical sanction of Chief Engineer, Construction and Maintenance, PWD, an amount of ₹ 50.70 crore was allotted in the budget estimate 2013-14. However, due to non-receipt of Demand note from the Project Director, National Highways Authority of India, Thanjavur, the amount was surrendered at the end of the year 2013-14. Further, it was seen that against a token provision of ₹ 2,000 in Budget estimate, the department has drawn (May 2014) the entire amount of ₹ 84.50 crore during 2014-15 based on additional sanction given (May 2014). Further, even in the Supplementary estimate (August 2014) the Government made only a token provision of ₹ 1,000 though entire amount was drawn before the supplementary estimates.

2.3.2 Persistent Savings

In 20 grants and four appropriations, there were persistent savings of more than five *per cent* of the total grant during the last five years as indicated in **Appendix 2.3**.

Savings in each financial year during 2009-14 ranged between 19 and 96 *per cent* of total provisions under Grant 27 - Industries - (Voted - Revenue) and 70 *per cent* of the total provision in 2013-14 under Grant 6 - Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department) (Voted - Capital). The persistent huge savings under the grants indicated unrealistic estimation of the anticipated expenditure during the period and poor control over expenditure.

2.3.3 Expenditure without provision of funds

Article 266 (3) of the Constitution of India prohibits withdrawal of money from the Consolidated Fund of the State unless relevant Appropriation Acts under Articles 204 and 205 of the Constitution of India are passed by the Legislature. As per Para 14 (ii) of the Tamil Nadu Budget Manual, expenditure should not be incurred on a scheme or service without provision of funds. It was, however, noticed that in 44 cases, ₹ 75.66 crore was incurred without appropriations by the Legislature either in the original or supplementary estimates as detailed in **Appendix 2.4**. Out of 44 cases, in one case the expenditure was ₹ 38.36 crore, in two cases the expenditure exceeded ₹ 10 crore and in three cases the expenditure exceeded ₹ one crore.

2.3.4 Excess over provisions relating to previous years requiring regularisation

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get the excess over a grant/appropriation regularised by the State Legislature. Although no time limit for regularisation of expenditure has been prescribed under the Article, the regularisation of excess expenditure is done after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee. Excess expenditure of ₹ 7,336.37 crore for the years 1998-2013 was yet to be regularised as detailed in **Appendix 2.5**.

2.3.5 Excess over provisions during 2013-14 requiring regularisation

Table 2.3 contains a summary of the excess expenditure under three grants and one appropriation amounting to ₹ 38.42 crore from the Consolidated Fund of the State over the amounts authorised by the State Legislature during 2013-14, which requires regularisation under Article 205 of the Constitution.

Table 2.3: Summary of excess expenditure

(₹ in crore)

Sl. No.		Grant Number and Description	Total grant	Expenditure	Excess
Voted Grants					
1.	09	Backward Classes, Most Backward Classes and Minorities Welfare Department - Capital	56.65	59.34	2.69
2.	19	Health and Family Welfare Department - Capital	329.56	346.47	16.91
3.	40	Irrigation (Public Works Department) - Revenue	1,681.80	1,700.59	18.79
Charged Appropriations					
4.	09	Backward Classes, Most Backward Classes and Minorities Welfare Department - Revenue	9.25	9.28	0.03
Total			2,077.26	2,115.68	38.42

(Source: Appropriation Accounts for 2013-14)

2.3.6 Unnecessary/Inadequate supplementary provision

Supplementary provisions aggregating ₹ 1,754.69 crore obtained in 45 cases of ₹ 50 lakh or more in each case during the year 2013-14 proved unnecessary as the expenditure did not come up to the level of the original provisions as detailed in **Appendix 2.6**. On the other hand, in three cases, supplementary provisions of ₹ 303.23 crore proved insufficient leaving an aggregate uncovered excess expenditure of ₹ 38.39 crore as detailed in **Table 2.4**.

**Table 2.4: Cases where supplementary provision proved insufficient
(excess expenditure more than ₹ one crore)**

(₹ in crore)

Sl. No.	Grant Number and Description	Original Provision	Supplementary Provision	Total Provision	Actual Expenditure	Excess Expenditure
Voted						
1	40 - Irrigation (Public Works Department) - Revenue	1,462.85	218.95	1,681.80	1,700.59	18.79
2	09 - Backward Classes, Most Backward Classes and Minorities Welfare Department - Capital	56.65	0.00*	56.65	59.34	2.69
3	19 - Health and Family Welfare Department - Capital	245.28	84.28	329.56	346.47	16.91
Total		1,764.78	303.23	2,068.01	2,106.40	38.39

(Source: Appropriation Accounts for 2013-14)

* ₹ 10,000 only

2.3.7 Excessive/insufficient re-appropriation of funds

(i) Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. It was seen that during 2013-14 re-appropriations were done between February 2014 and March 2014 after the sanction of final Supplementary estimates (February 2014). As an amount of ₹ 26,145.68 crore (16 per cent of the total provision) was surrendered only through re-appropriation by departments, the Government could not utilise the amount thus surrendered.

(ii) Injudicious re-appropriations proved excessive or insufficient and resulted in savings/excess of over ₹ 10 lakh under 810 sub-heads. The excess/savings of more than ₹ two crore each resulting from the injudicious re-appropriations was ₹ 1,269.62 crore (78 items under savings) and ₹ 1,479.93 crore (82 items under excess) in 160 sub-heads as detailed in **Appendix 2.7**.

(iii) Further, it was noticed that in 10 cases as detailed in **Appendix 2.8**, though the entire provision was fully withdrawn by re-appropriations, expenditure of ₹ 32.30 lakh, incurred by the Controlling Officers, resulted in injudicious re-appropriations.

2.3.8 Non-furnishing of valid reasons for re-appropriations

According to paragraph 151 (ii) of the Tamil Nadu Budget Manual, Volume-I, reasons for the additional expenditure and the savings should be explained in the re-appropriation statement and vague expressions such as “based on actuals”, “based on progress of expenditure”, etc., should be avoided. However, scrutiny of re-appropriation orders issued by the Finance

Department revealed that in respect of 14,662 out of 21,542 items (68.06 per cent), no valid reasons were given for additional provisions/ withdrawal of provisions in the re-appropriation orders.

2.3.9 Withdrawal of entire provision by re-appropriation

In 291 cases (each case more than ₹ 10 crore or 50 per cent of the total provision), the entire provision was withdrawn or partially withdrawn. In these cases, out of the total provision of ₹ 24,733.00 crore, ₹ 21,246.83 crore (85.90 per cent) was withdrawn. The details of 100 per cent withdrawal in 114 cases (₹ 12,760.57 crore) are given in **Appendix 2.9**. Some of the departments which made substantial withdrawals were Energy, Rural Development and Panchayat Raj, Department of Special Programme Implementation and Finance Department (including Debt Charges and Public Debt Repayments).

2.3.10 Surrender in excess of actual savings

In 29 grants and three appropriations, the amounts surrendered were in excess of the actual savings indicating incorrect assessment of probable savings by the departments concerned. As against savings of ₹ 6,861.15 crore, the amount surrendered was ₹ 8,048.70 crore resulting in excess surrender of ₹ 1,187.55 crore. Details are given in **Appendix 2.10**. Some of the departments which surrendered funds in excess of savings are Adi Dravidar and Tribal Welfare, Information Technology, School Education, Municipal Administration and Water Supply and Social Welfare and Nutritious Meal Programme Department.

2.3.11 Anticipated savings partially surrendered or not surrendered

As per Para 140 of the Tamil Nadu Budget Manual, the spending departments are required to surrender the grants/appropriations or portion thereof to the Finance Department as and when savings are anticipated. At the close of the year 2013-14, in three grants and one appropriation, no part of the savings was surrendered by the departments concerned. The amount involved in these cases was ₹ 27.85 crore as indicated in **Table 2.5**.

Table 2.5: Statement of grants/appropriations in which savings occurred but not surrendered at all

(₹ in lakh)

Sl. No.	Grant Number	Name of grant/appropriation	Savings
		Revenue - Voted	
1	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	1,909.99
		Capital - Voted	
2	48	Transport Department	1.03
		Capital - Charged	
3	21	Highways and Minor Ports Department	2.84
		Loans - Voted	
4	23	Fire and Rescue Services (Home, Prohibition and Excise Department)	871.00
		Total	2,784.86

(Source: Appropriation Accounts for 2013-14)

Details of 30 grants and one appropriation where savings of ₹ one crore and above was not surrendered fully are given in **Appendix 2.11**. Out of the total savings of ₹ 9,988.79 crore in the 34 cases, savings of ₹ 1,055.53 crore was not surrendered. In 73 cases of surrender of funds in excess of ₹ 10 crore, ₹ 9,031.62 crore (**Appendix 2.12**), were surrendered on the last day of the year indicating inadequate financial control.

2.3.12 Rush of expenditure

According to Article 39 of the Tamil Nadu Financial Code, rush of expenditure in the closing month of the financial year should be avoided. Contrary to this, in 98 sub-heads as listed in **Appendix 2.13**, it was noticed that more than 50 *per cent* of the total expenditure in each sub-head was incurred in March 2014. Rush of expenditure at the end of the year shows poor expenditure control.

2.3.13 Classification of Revenue expenditure as Capital

As per Chapter I of Tamil Nadu Budget Manual, Paragraph 4 related to Division of Consolidated Fund, “Capital Account is the account of expenditure incurred with the object of increasing concrete assets of a material character and which are more or less of permanent value as in the case of building, etc. Expenditure on assets which do not vest in Government is not treated as capital expenditure”.

It was seen that the State Government had taken up construction of houses for certain section of citizens like Weavers, individuals affected by Thane Cyclone and for people below poverty line as detailed in **Table 2.6**, and classified the expenditure of ₹ 1,969 crore under capital.

The head of account and amount of money spent during 2013-14 for the schemes are detailed in **Table 2.6**.

Table 2.6: Details of expenditure incurred on houses

(₹ in lakh)

Sl. No.	Head of Account	Description	Expenditure
1	4216.03.789.JF	Solar Powered Green House Scheme for Weavers	1,656.00
2	4216.03.796.JF	Solar Powered Green House Scheme for Weavers	92.00
3	4216.03.800.JF	Solar Powered Green House Scheme for Weavers	7,452.00
4	4216.03.789.JB	Solar Powered Green House Scheme	36,783.60
5	4216.03.796.JB	Solar Powered Green House Scheme	1,268.40
6	4216.03.800.JB	Solar Powered Green House Scheme	87,971.34
7	4216.03.789.JD	Special Housing Programme for THANE affected region	12,333.33
8	4216.03.796.JD	Special Housing Programme for THANE affected region	616.67
9	4216.03.800.JD	Special Housing Programme for THANE affected region	48,716.67
		Total	1,96,890.01

(Source: Appropriation Accounts for 2013-14)

As the scheme guidelines stipulate that the houses were to be constructed in the plots owned by the individuals with financial assistance from State Government, the asset so created do not vest with Government. Hence the expenditure should have been classified as revenue instead of capital.

2.4 Review of a selected Grant

A review of budgetary procedure and control over expenditure was conducted in respect of Grant Number 45 - Social Welfare and Nutritious Meal Programme Department (SW&NMP). The Department is functioning with three Directorates viz., Directorate of Social Welfare, Directorate of Social Defence and Directorate of Integrated Child Development Services.

2.4.1 Allocation and Expenditure

Summary of actual expenditure vis-à-vis original/supplementary provisions made during the year 2013-14 is given in Table 2.7.

Table 2.7: Details of Budget Provision and Actual Expenditure under Grant No. 45

(₹ in crore)								
	Nature of expenditure	Original	Supplementary	Total	Expenditure	Savings(-)/ Excess (+)	Percentage of savings/ Excess	Amount surrendered
Voted	I Revenue	3,860.49	240.24	4,100.73	3,482.47	(-) 618.26	15.07	716.62
	II Capital	359.70	1.00	360.70	359.69	(-) 1.01	0.28	0.56
	III Loans and Advances	0.00@	0.46	0.46	0.00	(-) 0.46	100	0.00@@
Total Voted (A)		4,220.19	241.70	4,461.89	3,842.16	(-) 619.73	13.88	717.18
Charged	IV Revenue	0.00*	0.00	0.00*	0.00	0.00*	100	0.00**
Total Charged (B)		0.00	0.00	0.00	0.00	0.00	100	0.00
Grand Total (A+B)		4,220.19	241.70	4,461.89	3,842.16	(-) 619.73	13.88	717.18

(Source: Appropriation Accounts for 2013-14)

@ ₹ 2,000 given as token provision; @@ ₹ 2,000 surrendered; * ₹ 4,000 given as token provision; ** ₹ 3,000 surrendered

Surrender in excess of actual savings

Under Revenue Section, the Department surrendered in excess of the actual savings indicating lack of budgetary control. As against savings of ₹ 618.26 crore, the amount actually surrendered was ₹ 716.62 crore resulting in excess surrender of ₹ 98.36 crore. Reasons for surrender in excess of savings were not yet received (September 2014).

Re-appropriation done after incurring expenditure

An amount of ₹ 25.46 crore was provided through re-appropriation on last day of the year (31 March 2014) of which only ₹ 1.61 lakh was spent, implying that re-appropriation was done only for adjusting the expenditure already incurred by the department in violation of codal provisions.

2.4.2 Savings due to unrealistic budget proposals

Scrutiny of records revealed that due to unrealistic budget proposal, savings/surrenders were made under the following scheme:

(a) *Construction of Dormitory room in Service Home*

An amount of ₹ one crore was provided in the Final Supplementary Estimates (February 2014) towards construction of dormitory room for the girl students accommodated in the Service Home at Tambaram. Details of Budget provision and actual expenditure are given in Table 2.8.

Table 2.8: Details of Budget Provision and Actual Expenditure

(₹ in crore)

Head of account	Original	Supple- mentary	Total Provision	Expenditure	Savings
4235.02.103.JD	0.00	1.00	1.00	0.00	1.00
Total	0.00	1.00	1.00	0.00	1.00

(Source: Appropriation Accounts for 2013-14)

Scrutiny of records revealed that based on the proposal (March 2013) of the Department, Government accorded sanction (January 2014) for ₹ one crore and instructed the Department to submit proposals for drawal of the amount from the Contingency Fund of the State. Though proposals for obtaining Contingency Fund advance was furnished (February 2014) by Commissioner of Social Welfare, the amount was not sanctioned by the Government. The funds were not utilised resulting in savings of ₹ one crore.

When the reasons for the savings were called for, the Department replied (October 2014) that due to model code of conduct for Lok Sabha elections which came into force from 5 March 2014, tender could not be finalised.

Thus, the action of the Department to seek allocation of funds even before finalisation of estimates, tender etc., resulted in unnecessary provision of funds in the Supplementary Estimates which led to the savings of the entire amount.

(b) Specialised Adoption Agencies

With a view to forming Specialised Adoption Agencies under Integrated Child Protection Scheme (ICPS), GoI has been extending financial assistance of 90 per cent of the recurring expenditure in respect of 15 NGO-run Specialised Adoption Agencies. The balance amount of 10 per cent has to be borne by the NGOs concerned.

During the year 2013-14, the Department provided ₹ 97.80 lakh in the budget estimate. However, the entire amount was surrendered in Final Modified Appropriation (FMA) as shown in the **Table 2.9**.

Table 2.9: Details of Budget Provision and Actual Expenditure

(₹ in lakh)

Head of account	Original	Supple- mentary (S1+S2)	Total Provision	Surrender (R1 + R2)	FMA	Expendi- ture	Savings
2235.02.102.SG	97.80	0	97.80	(-) 97.80	0	0	0.00
Total	97.80	0	97.80	(-) 97.80	0	0	0.00

(Source: Appropriation Accounts for 2013-14)

Scrutiny of records revealed that, GoI released (July 2013) ₹ 45.97 lakh as first instalment of the financial assistance for the Centrally Sponsored Scheme. As the funds received were to be utilised component wise only, the State Government required the Commissioner of Social Welfare to furnish the break up details of NGOs to whom the amount of ₹ 45.97 lakh was to be distributed. However, inspite of reminders from Government the particulars were not

furnished by the Commissioner of Social Welfare till March 2014 which resulted in surrender of entire amount.

2.4.3 Funds kept outside Government account

Government of India sanctioned (October 2013) ₹ 6.41 crore for procurement of kitchen devices under National Programme of Midday meal. The entire amount was drawn by the Commissioner of Social Welfare (March 2014) to avoid lapse of provision and kept in bank account without being spent till August 2014.

2.4.4 Non-utilisation of Central assistance

Non-construction of buildings for Kitchen-cum-stores

Government of Tamil Nadu submitted (June 2012) a proposal to GoI for the construction of 14,130 Kitchen-cum-Stores buildings under the National Programme of Midday meal in schools in the State of Tamil Nadu. GoI accorded approval and released (September 2012) an amount of ₹ 269.78 crore being the Central share of 75 per cent of the estimated cost of construction of the buildings. The buildings were proposed to be constructed by the Rural Development Department in Rural areas and Municipalities and Corporations in Urban areas in which the schools were situated.

Details of budget allocation, expenditure and surrender/savings for the above work are detailed in Table 2.10.

Table 2.10: Details of Budget Provision and Actual Expenditure

(₹ in crore)							
Head of account	Original	Supple- mentary (S1+S2)	Total Provision	R1	R2	FMA	Expendi- ture
4236.80.800.UA.16.00	359.70	0.00*	359.70	0.00	(-) 0.56	359.14	359.69
Total	359.70	0.00	359.70	0.00	(-) 0.56	359.14	359.69

(Source: Appropriation Accounts for 2013-14)

- ₹ 1,000 only

GoTN sanctioned (March 2013) ₹ 359.70 crore, including State share of ₹ 89.92 crore which was redistributed (October 2013) to all districts.

Scrutiny of records revealed that as of September 2014, only 385 kitchen-cum-stores out of 14,130 have been completed by incurring an expenditure of ₹ 32.70 crore and the remaining amount of ₹ 327 crore was lying unspent with the District Collectors of the respective Districts.

When reasons for non-construction of Kitchen-cum-stores buildings were called for, the Department stated (October 2014) that it was due to non-availability of land and poor response from the contractors.

2.5 Advances from the Contingency Fund

The Contingency Fund (CF) of the State has been established under the Tamil Nadu Contingency Fund Act, 1954 in terms of provisions of Article 267 (2) and 283 (2) of the Constitution of India. Advances from the fund are to be made only for meeting expenditure of an unforeseen and emergent character,

postponement of which, till its authorisation by the Legislature, would be undesirable. The fund is in the nature of an imprest and its corpus is ₹ 150 crore.

A review of operation of Contingency Fund was taken up and the CF orders issued for the years 2011-12 to 2013-14 were reviewed. Number of Contingency Fund Advance (CFA) orders issued and utilisation thereof are detailed in **Table 2.11**.

Table 2.11: Number of CFA orders issued and utilisation of contingency fund

(₹ in crore)

Year	Number of CFA orders issued	Amount	Number of CFA utilised	Amount	Percentage of Number of CFA utilised over Number issued
2011-12	105	169.18	43	86.93	41
2012-13	87	111.39	55	65.61	63
2013-14	50	95.87	25	74.94	50

(Source: Information furnished by Principal Accountant General (A&E), Tamil Nadu)

During 2013-14, an amount of ₹ 19.02 crore issued vide five CFA orders were not recouped. As at the end of the year, an amount of ₹ 0.25 crore remained unspent, leaving an amount of ₹ 18.77 crore un-recouped.

The exact non-utilisation of CF could not be ascertained as the Treasury/ Department while incurring expenditure drew bills against the service head instead of under Major Head 8000. Though the Principal Accountant General (A&E) (Pr. AG (A&E)) took up the matter with the Government in the past, the same procedure still continued.

Details of CF orders issued, utilisation as reported by Principal Accountant General (A&E) and the amount of expenditure incurred as at the end of the year have been given in **Appendix 2.14**. It could be seen that out of 50 cases, in three cases no expenditure was incurred. Such non-utilisation shows that CF orders were issued for meeting expenditure which was not emergent in nature.

Even in those cases where the CFA was drawn, test check revealed that, the amount drawn was either lying unutilised in Personal Deposit (PD) Account or was drawn partially rendering operation of CF unnecessary. Illustrative cases of such unnecessary operation of CF are discussed in the following paragraphs.

2.5.1 Non- utilisation of the amount drawn through CFA

(a) National Control Programme on Brucellosis (NCPB)

A sum of ₹ 92 lakh was sanctioned (February 2011) by GoI for implementation of NCPB. As this was not spent within the year, the same was revalidated and released (May 2011) during 2011-12 by GoI.

Government of Tamil Nadu operated CF and authorised (December 2011) an advance of ₹ 92 lakh. Rupees 72.55 lakh was drawn and deposited (March 2012) in PD account of Tamil Nadu Medical Services Corporation, out of which ₹ 32.55 lakh was earmarked for procurement of vaccines (Brucella abortus S19). However, the vaccines were procured during November 2013 and December 2013 and vaccination was carried out during April 2014.

(b) Establishment of poultry clusters in non-poultry regions

Government sanctioned ₹ 22.35 crore towards the scheme of 'Establishment of Poultry clusters in non-poultry backward regions' in 2012-13. Since it was a 'New Service', in order to meet the expenditure initially, a sum of ₹ five crore was sanctioned (January 2013) from CF.

The Director of Animal Husbandry allocated the funds to the Regional Joint Director of Animal Husbandry who in turn re-allotted the amount to the concerned Assistant Director of Animal Husbandry (ADAH) so as to distribute the same to beneficiaries account as front end subsidy, only after completion of construction of poultry shed.

Against the issue of ₹ five crore from CF, ₹ 4.05 crore and ₹ 0.94 crore were distributed to seven and 16 districts for establishment of broiler units and native chickens respectively.

However, an amount of ₹ 2.33 crore out of ₹ 4.05 crore was lying unutilised (September 2014) in bank account of ADAH in the respective districts.

2.5.2 Issue of CFA orders for release of GoI funds for Centrally Sponsored Schemes

During the period from 2011-12 to 2013-14, 12 CFAs were sanctioned for Centrally Sponsored schemes. Illustrative cases of the schemes, which were not actually new schemes but were designated as New Instrument of Service or New Service for the purpose of meeting expenditure from CF are discussed below.

(a) Swarna Jayanthi Shahari Rozgar Yojana (SJSRY) Scheme

Government of India, Ministry of Housing and Urban Poverty Alleviation had approved (December 2012) three innovative projects viz., Extraction of banana fibre from banana pseudo stem, Kulithalai, shoe making unit, Ambur municipality and Skills for Poverty Alleviation and Rehabilitation through Knowledge Led Entrepreneurship project (SPARKLE) by REC, Tiruchirappalli under Swarna Jayanthi Shahari Rozgar Yojana (SJSRY) Scheme.

As the projects were to be implemented from 2012-13 onwards, GoI released (December 2012) ₹ 47.17 lakh. Government of Tamil Nadu sanctioned (April 2013) ₹ 49.83 lakh as grants-in-aid towards this scheme.

Though the Commissioner, Municipal Administration and Water Supply department requested (December 2012) the Government to provide allotment of funds for the scheme, the same was not done. Instead of making provision for the same during Supplementary estimates of 2012-13 or in the Budget estimate of 2013-14, the GoTN operated (August 2013) CF for release of ₹ 49.83 lakh (central share ₹ 47.17 lakh + state share ₹ 2.66 lakh) though the funds from GoI were received in 2012-13 itself.

(b) Pre-matric scholarship scheme for students of Classes IX and X

Pre-matric scholarship scheme was introduced (July 2012) by GoI to benefit students of classes IX and X whose parent's income does not exceed ₹ two lakh per annum. Though the funds amounting to ₹ 26 lakh was released by GoI during 2012-13, GoTN had ordered (August 2013) the release of the

amount from the CF. However, the expenditure was incurred only after December 2013.

As the funds were provided through Supplementary estimates (November 2013) and expenditure was incurred only after December 2013 the operation of CF was unnecessary.

2.5.3 Operation of Contingency Fund for Additional Sanctions

Government of Tamil Nadu issued several Government orders for implementation of various announcements made in the Legislature. As these are considered 'New Service' (NS) or 'New Instrument of Service' (NIS), the Government Order authorises drawal of funds from CF through additional sanctions. As per Paragraph 153 (g) of the Tamil Nadu Budget Manual, when an additional appropriation is required urgently in a case not involving NS or NIS and no savings are foreseen, the authority concerned should apply to the administrative department of the Government for permission to incur the expenditure.

During 2013-14, 2,932 additional sanctions were issued for 4,159 heads of account amounting to ₹ 13,343 crore. Although issue of additional sanction was pointed out in the Comptroller and Auditor General's Report on State Finances for the year 2012-13 (Para No.2.3.4), the Government continued to issue such additional sanctions.

Though Additional sanctions were issued with instructions to operate CF, it was seen that in the following cases CF was not operated.

Non-operation of CF despite issue of Additional sanctions

(a) During 2013-14, 55 additional sanctions for ₹ 13,496.14 lakh were issued under the head of Account 4055.00.211.AK.1607 "Payment to Tamil Nadu Police Housing Corporation for construction works - controlled by Director General of Police". Out of these, in respect of five additional sanctions exceeding ₹ 500 lakh listed in **Table 2.12**, no funds were provided through Supplementary estimates for 2013-14. Although Government Orders were issued authorising drawal of CF in these cases, no CFA orders were issued resulting in non-operation of CF.

Table 2.12: Additional sanctions issued and funds not provided

GO no. pertaining to Home Department and date	Additional Sanction Ledger (ASL) No	Subject	(₹ in lakh) Amount sanctioned
G.O.Ms.No.1158 dated 23.12.2013	2450	Construction of new building for Special Task Force at Sathyamangalam	900.00
G.O.Ms.No.653 dated 11.9.2013	1159	Construction of buildings for headquarters of DV&AC at Alandur	784.91
G.O.Ms.No.1120 dated 9.12.2013	2303	Construction of Dormitory for police personnel at Ooty	503.82
G.O.Ms.No.1159 dated 23.12.2013	2451	Construction of permanent barracks at Tiruvottiyur and Redhills	922.77
G.O.Ms.No.693 dated 13.9.2013	1192	Construction of District Police Office building at Coimbatore	636.28

(Source: Information furnished by the State Government)

(b) Similarly, against the head of Account 4210.01.110.JA .1602 “Buildings”, 21 additional sanctions were issued for ₹ 21,969 lakh out of which two additional sanctions were for more than ₹ 500 lakh as detailed in **Table 2.13**. Although the Government Orders were issued authorising the drawal of CF, no CFA orders were issued. No provisions were made in Supplementary Estimates I and II for 2013-14 and ₹ 0.27 lakh was provided through re-appropriation for the expenditure incurred. As such, the purpose of according financial sanctions through additional sanction was unwarranted.

Table 2.13: Additional sanctions issued and funds provided

(₹ in lakh)

GO no. pertaining to Health and Family Welfare Department and date	ASL No	Subject	Amount sanctioned	Amount provided
G.O. Ms. No. 228 dated 15.10.2013	1587	Construction of Radiation Oncology block in Multi Super Speciality Hospital, Chennai	533.63	Nil
G.O. Ms. No. 205 dated 17.9.2013	1147	Opening of new college of nursing at Periyakulam, Theni	775.00	0.27

(Source: Information furnished by the State Government)

2.5.4 Recoupment of Contingency Fund

Advances sanctioned from the CF were recouped *vide* Government orders relating to the First/Final Supplementary Estimates stating that advances sanctioned from the CF to meet the expenditure on certain “New Service” and other New Schemes sanctioned and all the items of expenditure have been included. Further, the advances from the CF utilised for meeting the initial expenditure on the schemes which had been included in the Supplementary Estimates will be recouped by debiting them to the appropriate service heads under the Consolidated Fund of the State. However, a review of the Supplementary Estimates revealed that in respect of CFA detailed in **Appendix 2.15**, only a token provision of ₹ 1,000/₹ 2,000 was provided for, with explanatory notes stating that the balance amount would be met during re-appropriation from savings within the grant.

On this being pointed out, Finance Department, GoTN replied (November 2014) that as per the Explanation (ii) under Rule 5 of the Tamil Nadu Contingency Fund Rules, 1963, in case where large savings within the grant are anticipated the amount sanctioned from the CF could be met therefrom. However, it was seen that in case of Grant 40 related to Irrigation (Public Works Department), recoupment orders were issued by making token provision in supplementary estimates with explanatory notes stating that the balance amount would be met during re-appropriation from savings within the grant. But the grant turned out to be excess.

Further, in respect of other points under the review, it was replied that case wise justification could only be given by the heads of department concerned.

2.6 Conclusion

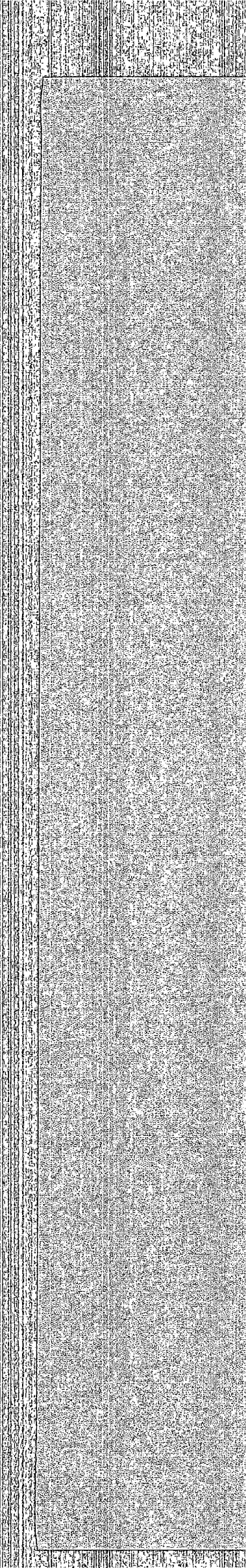
During 2013-14, expenditure of ₹ 1,37,692.51 crore was incurred against the total grants and appropriations of ₹ 1,63,708.54 crore resulting in savings of ₹ 26,016.03 crore. In 81 *per cent* of the items included in the Supplementary estimates it was proposed to meet the expenditure by re-appropriation from savings that would arise in other heads of accounts. These overall savings were the net result of savings of ₹ 26,054.45 crore offset by excess expenditure of ₹ 38.42 crore. There were persistent savings of more than five *per cent* of the total provision in 20 grants and four appropriations. Expenditure of ₹ 75.66 crore was incurred in 44 cases without appropriations by the Legislature. Excess expenditure of ₹ 7,336.37 crore pertaining to the period 1998 to 2013 was pending for regularisation. Supplementary provisions of ₹ 1,754.69 crore obtained in 45 cases of ₹ 50 lakh or more in each case during 2013-14 proved unnecessary as the expenditure was less than the original provisions. As an amount of ₹ 26,145.68 crore (16 *per cent* of the total provision) was surrendered only through re-appropriation by departments, the Government could not utilise the amount thus surrendered. In 29 grants and three appropriations, as against the savings of ₹ 6,861.15 crore, the amount surrendered was ₹ 8,048.70 crore resulting in excess surrender of ₹ 1,187.55 crore. Rush of expenditure at the end of the year shows poor expenditure control. In three out of 50 CF orders issued, no expenditure was incurred resulting in unnecessary operation of CF.

2.7 Recommendations

- Government may consider issuing instructions to all the departments to ensure surrender of unutilised allocations as soon as they are foreseen so that the funds could be allocated to other needy departments.
- Excess expenditure over provision in the grants out of the Consolidated Fund of the State needs to be regularised.

CHAPTER III

FINANCIAL REPORTING



CHAPTER III

FINANCIAL REPORTING

A sound internal financial reporting system and the availability of relevant and reliable information significantly contribute to efficient and effective governance by a State Government. Compliance with financial rules, procedures and directives as well as timeliness and quality of reporting are some of the attributes of good governance. Reports on compliance and controls, if effective and operational, assist State Governments in meeting their basic stewardship responsibilities, including strategic planning and decision-making. This chapter provides an overview of the State Government's compliance with some of the financial rules, procedures and directives during 2013-14.

3.1 Delay in furnishing of Utilisation Certificates

Article 210A of the Tamil Nadu Financial Code provided that for grants released during a year for specific purposes, Utilisation Certificates (UCs) should be obtained by the departmental officers from the organisations to whom grants were given and after verification, the UCs should be forwarded to the Principal Accountant General (A&E) (Pr. AG (A&E)) within 18 months from the date of release of the grants, unless specified otherwise.

It was found that in respect of grants released up to 2012-13, 28 UCs for ₹ 106.52 crore were not furnished by the grantees as of September 2014. Department/Chief Controlling Officer-wise break-up of outstanding UCs is given in **Appendix 3.1** and the year-wise analysis of delays in submission of UCs is summarised in **Table 3.1**.

Table 3.1: Year-wise position of the Utilisation Certificates

(₹ in crore)

Period	Utilisation certificates outstanding	
	Number	Amount
2012-13	13	62.98
2007-12	15	43.54
Total	28	106.52

(Source: Compiled from the information furnished by the Principal Accountant General (A&E), Tamil Nadu)

Non-receipt of UCs for huge amounts indicates that the departmental officers failed to comply with the rules to ensure accountability of the agencies that received Government funds.

3.2 Non-reconciliation of Receipts and Expenditure

As per Rules 124 and 127 of the Tamil Nadu Budget Manual, departmental accounts maintained by the Chief Controlling Officers (CCOs) and the progressive actuals, month by month are required to be reconciled with those

entered in the books of the Pr. AG (A&E), so as to ensure that the departmental accounts are sufficiently accurate to secure departmental financial control and also to ensure accuracy of the accounts maintained by the Pr. AG (A&E) from which final published accounts are compiled. As per Rule 128 of the Tamil Nadu Budget Manual, the CCO is required to send a reconciliation certificate to the Pr. AG (A&E) after necessary adjustments are made either in the accounts of the CCO or in the books of the Pr. AG (A&E).

However, it was seen that out of 209 CCOs in the State, eight CCOs for expenditure and 17 CCOs for receipts did not reconcile their accounts with Pr. AG (A&E) as detailed in **Table 3.2**.

Table 3.2: Lists of CCOs who have not reconciled accounts

Sl. No.	CCO No	Department	Major Head
Expenditure			
1.	1301	Commissioner of Civil Supplies & Consumer Protection	2235
2.	2603	Registrar of Co-op. Societies (Housing)	2216
3.	3508	Commissioner of Disciplinary Proceedings	2052
4.	3801	Secretary to Government, Public Department	2052 and 2075
5.	4103	Commissioner of Land Reforms	2515
6.	5000	Secretary to Government, Finance Department	2235
7.	5401	Forest Department	2225, 2504, 2415, 2402 and 2501
8.	5600	Secretary to Government, Finance Department	2049
Receipts			
1.	0502	Director of Agriculture	0435 and 0415
2.	1601	Secretary to Government, Finance Department	0049 and 0075
3.	1605	Director of Raffles	0075
4.	2003	Director of Technical Education	0216
5.	2005	Commissioner of Archives and Historical Research	0202
6.	2401	Director General of Prisons	0056
7.	2501	Commissioner of Transport	0075
8.	2601	Secretary to Government, Finance Department	0049
9.	2802	Director of Information and Public Relations	0075
10.	2901	Secretary, Tourism, Culture and Religious Endowments Department	0202
11.	3604	State Planning Commission	0075
12.	3801	Secretary to Government, Public Department	0075
13.	4103	Commissioner of Land Reforms	0049
14.	4104	Commissioner of Agricultural Income Tax	0075

Sl. No.	CCO No	Department	Major Head
15.	4503	Director of Social Welfare	0235
16.	4504	Tamil Nadu Integrated Nutrition Project	0235
17.	4504	Commissioner of Rehabilitation of the Disabled	0235

(Source: Finance Accounts 2013-14)

Non-reconciliation of accounts has an impact on the assurance on the completeness and correctness of receipts and expenditure figures depicted in the accounts.

3.3 Non-submission/delay in submission of Accounts

In order to identify the institutions which attract audit under Sections 14 and 15 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, the heads of department are required to furnish to Audit every year, detailed information about the financial assistance given to various institutions, the purposes for which the assistance was granted and the total expenditure of these institutions.

The annual accounts of 393 autonomous bodies/authorities due up to 2013-14 were not received (June 2014). The details are given in **Appendix 3.2** and their age-wise pendency is presented in **Table 3.3**.

Table 3.3: Age-wise arrears of Annual Accounts due from Autonomous Bodies/Authorities

Sl. No.	Delay in Number of Years	Number of the Bodies/Authorities
1.	Up to one year	55
2.	More than one year and upto three years	111
3.	More than three years and upto five years	122
4.	Five years and above	105
Total		393

(Source: Data compiled from information furnished by the Heads of Department)

The major defaulters were educational institutions receiving Government grants for salaries, maintenance, etc. The heads of department failed to ensure that the bodies/authorities submit their accounts to Audit.

3.4 Non-adjustment of Temporary Advances

The Drawing and Disbursing Officers (DDOs) draw temporary advances for the purpose of meeting contingent expenditure either on the authority of standing orders or specific sanctions of the State Government. According to Article 99 of the Tamil Nadu Financial Code, the advances should be adjusted by presenting detailed bills and vouchers as soon as possible.

It was noticed that 4,273 temporary advances drawn up to 31 March 2014 by DDOs through Pay and Accounts offices/District Treasury Offices amounting

to ₹ 294.32 crore were remaining unadjusted as on 30 June 2014. Age-wise analysis of the advances pending is given in **Table 3.4**.

Table 3.4: Age-wise analysis of advances pending

(₹ in crore)			
Sl. No	Pendency	No of Advances	Amount
1	More than 10 years	83	4.66
2	More than five years up to 10 years	173	32.25
3	More than one year but less than five years	1,038	80.89
4	Less than one year	2,979	176.52
Total		4,273	294.32

(Source: Data compiled by the Principal Accountant General (A&E), Tamil Nadu)

The pendency involving substantial amount indicated laxity on the part of departmental officers in enforcing the codal provisions regarding adjustment of the advances.

3.5 Operation of Personal Deposit Accounts

Personal Deposit (PD) Accounts are created for specific purposes by debiting the service heads in the Consolidated Fund of the State and crediting Personal Deposits (Minor head- 106 under 8443 Civil Deposits) which are required to be closed by the administrators of PD Accounts at the end of the financial year by minus debiting the unspent balances, if any, to the relevant service heads. There were 935 PD accounts in operation in 31 District Treasuries (DTs) and five Pay and Accounts Offices (PAOs) with closing balance at year end. Details of PAOs and DTs having more than ₹ one crore closing balance (across 732 PD accounts) totalling ₹ 362.79 crore are indicated in **Table 3.5**.

Table 3.5: PAOs/District Treasuries having more than ₹ one crore closing balances

(₹ in crore)			
Sl. No.	Name of the PAO/District Treasury	Number of accounts	Amount
1.	PAO South	46	102.48
2.	PAO East	31	88.51
3.	PAO Sectt	7	60.32
4.	Salem	32	32.30
5.	PAO North	58	16.63
6.	Tiruchirappalli	51	10.49
7.	Coimbatore	57	7.19
8.	Vellore	21	6.92
9.	Villupuram	35	6.89
10.	Tirunelveli	47	5.54
11.	Tiruvannamalai	14	5.05
12.	Nagapattinam	13	3.36
13.	Erode	25	2.75

(₹ in crore)			
Sl. No.	Name of the PAO/District Treasury	Number of accounts	Amount
14.	Thanjavur	59	2.72
15.	PAO Madurai	32	2.31
16.	Krishnagiri	31	1.78
17.	Kanyakumari	36	1.77
18.	Kancheepuram	48	1.72
19.	Nilgiris	37	1.65
20.	Cuddalore	40	1.26
21.	Theni	12	1.15
	Total	732	362.79

(Source: Data compiled by Principal Accountant General (A&E), Tamil Nadu)

There were also negative balances as on 31 March 2014 in respect of 33 PD accounts aggregating to ₹ 16.28 crore. Further, 16 PD Accounts whose closing balance turned negative in 2012-13 were reviewed and reasons for negative balances were called for. Replies in respect of only two Administrators were received which revealed that the closing balance stated by them did not tally with the closing balances as per the figures of the Pr. AG (A&E) which were compiled from the figures furnished by District Treasuries/PAOs. This showed non-reconciliation of the PD Accounts by the Administrators with the Office of the Pr. AG (A&E).

The Government issued (September 2013) instructions for reconciliation and closing of all inoperative PD Accounts. It was noticed that there were 408 inoperative PD Accounts as on 31 March 2014 as against 527 inoperative PD accounts in the previous year.

3.6 Misappropriations, losses, defalcations, etc.

Article 294 of the Tamil Nadu Financial Code stipulates that heads of office should report all cases of defalcations or loss of public moneys, stores or other movable or immovable properties to the Accountant General. Further, the Financial Code prescribes the principles and procedures to be followed for enforcing responsibility for losses and disposal of such cases.

The State Government departments reported to audit, 417 cases of misappropriation, shortages, theft and loss involving a total amount of ₹ 13.22 crore up to March 2014 on which final action was pending. The department-wise break-up of pending cases and the nature of these cases are given in **Appendix 3.3**. The age-profile of the pending cases and the number of cases pending in each category – misappropriation, loss, theft, etc., are summarised in **Table 3.6**.

Table 3.6: Profile of misappropriations, shortages, thefts, losses, etc.

(₹ in lakh)

Age-Profile of the Pending Cases			Nature of the Pending Cases		
Range in years	Number of cases	Amount involved	Nature of the cases	Number of cases	Amount involved
0 - 5	19	184.53	Theft	42	15.96
6 - 10	44	369.55	Loss and Shortages	149	231.84
11 - 15	41	382.40	Misappropriation	226	1,074.64
16 - 20	81	194.36	Cases of losses, written off during the year	Nil	Nil
21 and above	232	191.60			
Total	417	1,322.44	Total pending cases	417	1,322.44

(Source: Information received from Heads of Department)

The reasons for the outstanding cases are classified under the categories listed in Table 3.7.

Table 3.7: Reasons for the outstanding cases of misappropriations, shortages, thefts, losses etc.

(₹ in lakh)

Reasons for the delays		Number of cases	Amount
(i)	Awaiting departmental and criminal investigation	192	598.10
(ii)	Departmental action initiated but not finalised	131	270.33
(iii)	Criminal proceedings finalised but recovery of the amount still pending	20	174.00
(iv)	Awaiting orders for recovery or write off	50	75.32
(v)	Pending in courts of law	24	204.69
Total		417	1,322.44

(Source: Information received from Heads of Department)

3.7 Deficiencies noticed in the Pay and Accounts Offices

Accumulation of uncashed cheques

Paragraph 92 (iii) of the Pay and Accounts Office Manual and Rule 49 of Tamil Nadu Treasury Code specify that in cases where cheques are not encashed within three months after the month of their issue, the payees should be advised by the PAO of the fact of those cheques having become time-barred and should be requested to obtain fresh cheques surrendering the time-barred cheques. If no reply is received from the payee within a month after the issue of intimation by the PAO/Treasury and the fact of non-payment of cheque is also certified by the bank, action should be taken to cancel the cheque.

It was noticed from the details of uncashed cheques furnished by PAOs that 24,845 cheques for ₹ 32.25 crore remained uncashed (March 2014) for periods

up to 27 years. The age-wise profile of the number of cases and the value of cheques depicted as uncashed as per the books of PAOs are summarised in **Table 3.8**.

Table 3.8: Details of uncashed cheques

(₹ in crore)		
Delay in number of years	Number of cases	Value of cheques
0 - 5 years	2,422	6.54
5 - 10 years	6,677	2.04
Beyond 10 years	15,746	23.67
Total	24,845	32.25

(Source: Information furnished by PAOs)

Information furnished by the PAOs on the pendency of huge number of such cheques for a long period reflects that the PAOs failed to exercise the required action and in the process some of the payees might have lost the payment due to them.

3.8 Large scale booking under Minor Head “800”

Booking of receipts or expenditure under the minor head – “800 - Other Receipts” and “800 - Other Expenditure” is considered opaque classification of receipts and expenditure as these heads do not disclose the schemes, programmes, etc., to which the amounts relate. These minor heads normally accommodate the receipts/expenditure which cannot be classified under the available programme minor heads or due to incorrect identification of receipts/expenditure under the available heads of account at the stage of budget preparation.

During 2013-14, under 12 major heads in the Revenue and Capital sections, expenditure aggregating ₹ 8,107.46 crore (72.34 *per cent* of the total expenditure of ₹ 11,206.78 crore in these heads) was classified under the minor head – 800 – Other Expenditure. The entire expenditure under “Capital Outlay on Nutrition”, “Flood Control and Drainage” and “Capital Outlay on Other Administrative Services” were classified under the omnibus minor head 800-Other Expenditure, instead of depicting the same under relevant minor heads below the functional major heads as indicated in **Appendix 3.4**.

Similarly, under eight major heads, revenue receipts aggregating ₹ 1,842.52 crore (85.69 *per cent* of the total receipt of ₹ 2,150.25 crore), were classified under minor head – 800 – Other Receipts. The entire receipts under “Urban Development” and “Family Welfare” were classified under the omnibus minor head 800 – Other Receipts as indicated in **Appendix 3.5**.

Classification of the large amount under the omnibus minor head “800 – Other Expenditure/Receipts” reflected lack of transparency in financial reporting.

3.9 Government Funds kept in bank accounts

Cases of Government funds lying unutilised in bank accounts have been discussed in the succeeding paragraphs.

(a) The Government permitted the DDOs and agencies under their control to keep funds of certain schemes in bank accounts, so that the funds could be easily accessed. As and when a new scheme is implemented, a new bank account is to be opened for each scheme in each financial year. After the completion of the scheme or when the objective of the scheme is achieved, the balance amount, if any, should be remitted back into the Government Account. Scrutiny of cash books and pass books maintained in the offices of the Project Directors, DRDA for the year 2013-14 detailed in **Table 3.9** revealed that unutilised balance amount of the inoperative /closed schemes were kept idle in savings bank accounts without remitting into the Government Account.

Table 3.9: Details of amount lying in Bank Account

(₹ in crore)			
Sl. No.	DRDA	No. of schemes closed / inoperative	Amount
1.	Virudhunagar	44	1.95
2.	Pudukottai	40	22.90
3.	Ramanathapuram	24	11.52
	Total		36.37

(Source: Details collected from DRDAs)

The funds were lying idle in respect of schemes closed as early as in February 2005.

(b) Further, test check of records of tourism department revealed that Government sanctioned (October 2012), a sum of ₹ 10 crore towards transferring and installing decommissioned submarine 'INS VAGLI' from Visakhapatnam to Mamallapuram in connection with Establishment of Tamil Nadu Maritime Heritage Museum at Mamallapuram. The entire amount was drawn (November 2012) and disbursed to Tamil Nadu Tourism Development Corporation, the nodal agency for implementing the Project. Though an amount of ₹ 4.25 crore was spent, the Project suffered a set-back as the submarine could not be towed to the destination due to technical difficulties. The balance amount of ₹ 7.26 crore (including interest) is kept as Fixed deposit in a cooperative bank (July 2014).

(c) An amount of ₹ 1,000 crore was sanctioned (August 2012) by GoTN under Special Housing Programme for THANE cyclone affected region. It was seen that an amount of ₹ 333 crore and ₹ 617 crore were drawn during 2012-13 and 2013-14 respectively for Cuddalore and Villupuram Districts by the Commissioner of Rural Development for construction of houses for individuals affected by THANE cyclone, out of which, only ₹ 700 crore was released to the respective District Collectors and ₹ 250 crore was lying in the Savings Bank account (March 2014) of Commissioner of Rural Development.

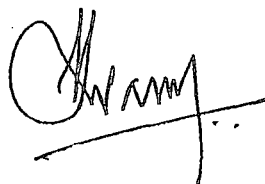
3.10 Conclusion

Some departmental officers failed to ensure adherence to the terms and conditions relating to timely submission of utilisation certificates in respect of grants released. Similarly, 393 autonomous bodies / authorities did not submit their accounts due up to 2013-14 to audit. Temporary advances drawn up to

31 March 2014 by the DDOs involving an amount of ₹ 294.32 crore in 4,273 cases remained unadjusted. There were 408 inoperative PD accounts at the end of the year which were required to be closed. The State Government departments reported 417 cases of misappropriation, losses, defalcation, etc., involving a total amount of ₹ 13.22 crore up to March 2014 on which final action was pending.

3.11 Recommendations

- The pendency in submission of Utilisation Certificates should be cleared by addressing the departmental officers to obtain Utilisation Certificates from the organisations to whom grants were given.
- In respect of outstanding cases of misappropriations, losses, defalcations, etc., in the first instance, the Government may prioritise and finalise cases where departmental action has been initiated and cases awaiting orders for recovery or write off.

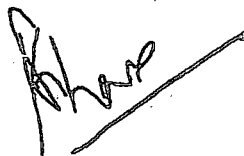


(K. SRINIVASAN)

Principal Accountant General
(General and Social Sector Audit),
Tamil Nadu and Puducherry

Chennai
The 13 February 2015

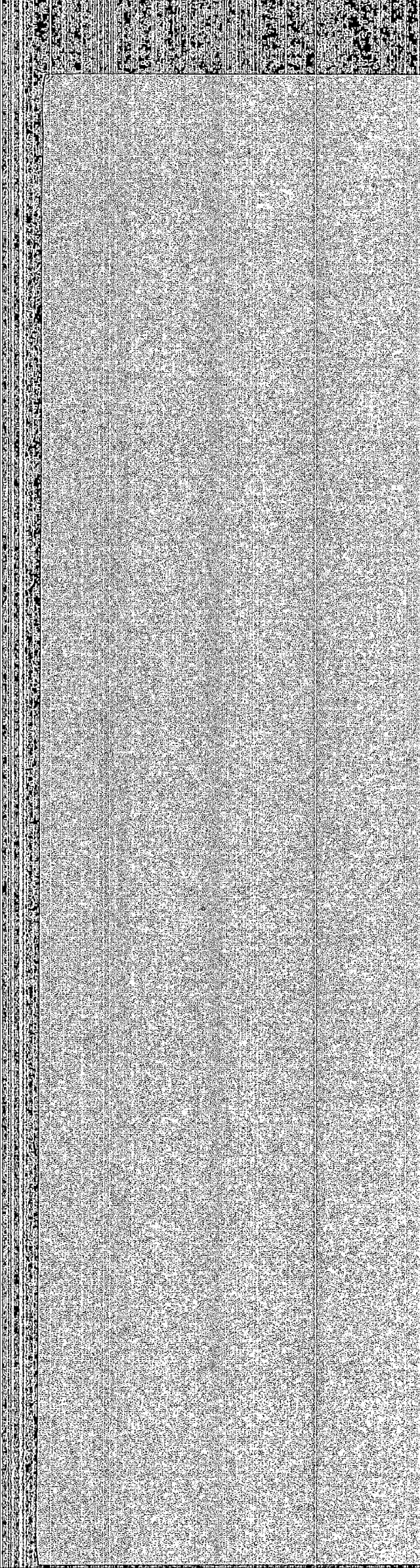
Countersigned



(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

New Delhi
The 18 February 2015

APPENDICES



Appendix 1.1
(Reference: Page 1 and Paragraphs 1.3 and 1.3.1.1; Pages 12 and 15)
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 = 21.9 <i>per cent</i>)		20.10 <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 1,000 live births). (All India Average = 40 per 1,000 live births)		21	
7	Life Expectancy at birth*** (All India Average =65.8 years)		66.2	
8	Gini Coefficient****			
	(a) Rural (All India = 0.29)		0.26	
	(b) Urban (All India = 0.38)		0.33	
9	Gross State Domestic Product (GSDP) 2013-14 at current prices		₹ 8,54,238 crore	
	Per capita GSDP CAGR (2004-05 to 2013-14)	Tamil Nadu	12.94 <i>per cent</i>	
		General Category States	14.88 <i>per cent</i>	
10	GSDP CAGR (2004-05 to 2013-14)	Tamil Nadu	14.58 <i>per cent</i>	
		General Category States	15.49 <i>per cent</i>	
11	Population Growth (2004-05 to 2013-14)	Tamil Nadu	6.24 <i>per cent</i>	
		General Category States*****	12.94 <i>per cent</i>	
B. Financial Data				
	Particulars			
CAGR@	2004-05 to 2012-13		2004-05 to 2013-14	
	General Category States	Tamil Nadu	Tamil Nadu	
	(In <i>per cent</i>)			
a.	of Revenue Receipts	16.93	13.26	14.27
b.	of Tax Revenue	16.42	13.92	14.31
c.	of Non Tax Revenue	12.49	11.49	15.52
d.	of Total Expenditure	15.37	12.83	14.02
e.	of Capital Expenditure	17.01	12.31	14.17
f.	of Revenue Expenditure on Education	17.44	14.41	16.49
g.	of Revenue Expenditure on Health	16.50	14.35	15.33
h.	of Salary and Wages	14.73	10.45	12.04
i.	of Pension	18.34	12.22	13.57

* Press note July 2013 Planning Commission BPL 2011-12 by Tendulkar methodology

** Infant mortality rate (SRS Bulletin September 2013)

*** Economic survey indicators for 2010-11 as shown in Economic survey of 2012-13

**** Planning Commission data for 2009-10

***** Projected total population 2001-2026 by Census India

@ CAGR = Compound Annual Growth Rate – Details worked out on the basis of information furnished by the 16 General category states excluding Delhi, Goa and Puducherry.

(Source: Financial data is based on Finance Accounts of State Government)

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, 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 Government departments.
Statement No.8	Statement of Grants-in-aid given by the Government	This Statement has been 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 is 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 is 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 are 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	Details of loans and advances given by the Government, the changes in loan balances, loans written off, interest received on loans etc., are 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	This 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	
<p>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 definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:</p>	
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 receipts as percentage of outstanding Loans and Advances	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Surplus	Revenue Receipt – Revenue Expenditure
Fiscal Surplus	Revenue Receipts + Miscellaneous Capital Receipts – (Revenue Expenditure + Capital Expenditure + Net Loans and Advances)
Primary Surplus	Fiscal Surplus – 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 or Avoidance of debt
Part B: The Tamil Nadu Fiscal Responsibility Act, 2003	
<p>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:</p>	
(a) Reduce the ratio of revenue deficit to revenue receipt every year by three to five <i>per cent</i> depending on the economic situation in that year beginning from financial year 2002-03 to a level not exceeding five <i>per cent</i> by 31 st march 2011, eliminate revenue deficit by 2011-12 and adhere to it thereafter.	
(b) Reduce the ratio of fiscal deficit to Gross State Domestic Product every year by 0.25 to 0.30 <i>per cent</i> beginning from financial year 2002-03 with medium term goal of not being more than three <i>per cent</i> of fiscal deficit to Gross State Domestic Product to be attained by 31 st march 2012 and adhere to it thereafter.	
(bb) maintain the ratio of total outstanding debt to GSDP with medium term goal of not being more than 24.5 <i>per cent</i> during 2011-12; 24.8 <i>per cent</i> during 2012-13; 25.0 <i>per cent</i> during 2013-14; 25.2 <i>per cent</i> during 2014-15 and thereafter maintain such <i>per cent</i> as may be prescribed.	
(c) Cap outstanding guarantees within 100 <i>per cent</i> of revenue receipts of previous year or 10 <i>per cent</i> of GSDP, whichever is lower.	

Appendix 1.4
(Reference: Paragraphs 1.1, 1.3, 1.7.2, 1.9.2 and 1.10; Pages 2, 11, 28, 36 and 40)

Time series data on the State Government finances

(₹ in crore)

	2009-10	2010-11	2011-12	2012-13	2013-14
Part A. Receipts					
1. Revenue Receipts	55,844 (35)	70,188 (37)	85,202 (37)	98,828 (38)	1,08,036 (38)
(i) Tax Revenue	36,547 (65)	47,782 (68)	59,517 (70)	71,254 (72)	73,718 (68)
Taxes on Agricultural Income	..	1	..	..	(-) 2
Taxes on Sales, Trade, etc	22,662 (62)	28,614 (60)	36,289 (61)	44,041 (62)	53,532 (73)
State Excise	6,741 (18)	8,116 (17)	9,975 (17)	12,126 (17)	5,035 (7)
Taxes on Vehicles	2,025 (6)	2,660 (6)	3,101 (5)	3,928 (6)	3,684 (5)
Stamps and Registration fees	3,662 (10)	4,651 (10)	6,581 (11)	7,645 (11)	8,251 (11)
Land Revenue	117 (..)	113 (..)	87 (..)	131 (..)	273 (..)
Taxes on Goods and Passengers	1,092 (3)	1,626 (3)	2,123 (4)	2,252 (3)	1,843 (3)
Other Taxes	248 (1)	2,001 (4)	1,361 (2)	1,131 (2)	1,102 (1)
(ii) Non-Tax Revenue	5,027 (9)	4,652 (7)	5,684 (7)	6,554 (7)	9,343 (9)
(iii) State's share of Union taxes and duties	8,756 (16)	10,914 (15)	12,715 (15)	14,520 (15)	15,853 (15)
(iv) Grants-in-aid from Government of India	5,514 (10)	6,840 (10)	7,286 (8)	6,500 (6)	9,122 (8)
2. Miscellaneous Capital Receipts	..	..	..	..	..
3. Recoveries of Loans and Advances	2,587 (2)	770 (..)	3,180 (2)	1,057 (..)	620 (..)
4. Total Revenue and Non debt capital receipts (1+2+3)	58,431	70,958	88,382	99,885	1,08,656
5. Public Debt Receipts	15,557 (9)	14,492 (8)	16,780 (7)	21,220 (8)	24,814 (9)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	14,527	13,045	15,600	19,860	22,803
Net transactions under Ways and Means Advances and Overdrafts	..	..	..	..	..
Loans and Advances from Government of India	1,030	1,447	1,180	1,360	2,011
6. Total Receipts in the Consolidated Fund (4+5)	73,988	85,450	1,05,162	1,21,105	1,33,470
7. Contingency Fund Receipts	1	..	30	..	..
8. Public Account Receipts	87,275 (54)	1,06,700 (55)	1,24,713 (54)	1,39,436 (54)	1,48,117 (53)
9. Total Receipts of the State (6+7+8)	1,61,264	1,92,150	2,29,905	2,60,541	2,81,587
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	59,375 (38)	72,916 (37)	83,838 (36)	97,067 (38)	1,09,824 (39)
Plan	12,773 (22)	14,267 (20)	17,576 (21)	23,383 (24)	26,534 (24)
Non Plan	46,602 (78)	58,649 (80)	66,262 (79)	73,684 (76)	83,290 (76)
General Services (including interest payments)	20,297	25,924	28,941	31,652	35,729
Social Services	22,957	28,909	33,262	38,623	45,276
Economic Services	12,122	12,222	14,142	17,628	19,644
Grants-in-aid and contributions	3,999	5,861	7,493	9,164	9,175
11. Capital Expenditure	8,573 (5)	12,436 (6)	16,336 (7)	14,568 (16)	17,173 (6)
Plan	8,425 (98)	12,219 (98)	16,216 (99)	14,351 (99)	16,872 (98)
Non Plan	148 (2)	217 (2)	120 (1)	217 (1)	301 (2)
General Services	530	742	274	457	602
Social Services	2,151	4,123	4,823	5,150	6,709
Economic Services	5,892	7,571	11,239	8,961	9,862
12. Disbursement of Loans and Advances	2,290 (1)	2,252 (1)	5,483 (2)	4,769 (2)	2,242 (1)
13. Total (10+11+12)	70,238	87,604	1,05,657	1,16,404	1,29,239
14. Repayments of Public Debt	2,512 (2)	3,297 (2)	3,830 (2)	5,015 (2)	4,977 (2)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2,180	2,886	3,245	4,488	4,280
Net transactions under Ways and Means Advances and Overdraft	..	..	..	..	..
Loans and Advances from Government of India	332	411	585	527	697

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

Report on State Finances for the year ended 31 March 2014

	(₹ in crore)				
	2009-10	2010-11	2011-12	2012-13	2013-14
15. Appropriation to Contingency Fund	..	..	..	..	..
16. Total disbursement out of Consolidated Fund (13+14+15)	72,750	90,901	1,09,487	1,21,419	1,34,216
17. Contingency Fund disbursements	..	30	..	..	19
18. Public Account disbursements	85,256 (54)	1,04,959 (54)	1,20,953 (53)	1,33,101 (52)	1,44,022 (52)
19. Total disbursement by the State (16+17+18)	1,58,006	1,95,890	2,30,440	2,54,520	2,78,257
Part C. Deficits/Surplus					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(-) 3,531	(-) 2,728	(+) 1,364	(+) 1,761	(-) 1,788
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-) 11,807	(-) 16,646	(-) 17,275	(-) 16,519	(-) 20,583
22. Primary Deficit (21+23)	(-) 5,140	(-) 8,706	(-) 8,404	(-) 6,314	(-) 8,178
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	6,667	7,940	8,871	10,205	12,405
24. Financial Assistance to Local Bodies etc.,	10,817	13,915	15,926	21,213	24,849
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) [@]	4,79,733	5,84,896	6,67,202	7,44,859	8,54,238
28 Outstanding Fiscal liabilities (year end)	99,180	1,11,657	1,27,128	1,47,416	1,66,681
29. Outstanding guarantees (year end) (including interest)	6,297	15,955	9,751	24,070	49,499
30. Maximum amount guaranteed (year end)	12,830	16,884	10,431	22,117	33,617
31. Number of incomplete projects (in numbers)	59	62	35	48	19
32. Capital blocked in incomplete projects	723	1,209	2,917	10,868	357
Part E: Fiscal Health Indicators					
I Resource Mobilization					
33. Own Tax revenue/GSDP	7.6	8.17	8.92	9.57	8.63
34. Own Non-Tax Revenue/GSDP	1.1	0.80	0.85	0.88	1.09
35. Central Transfers/GSDP	3.0	3.04	3.00	2.82	2.92
II Expenditure Management					
36. Total Expenditure/GSDP	14.6	14.98	15.84	15.63	15.13
37. Total Expenditure/Revenue Receipts	125.8	124.81	124.01	117.78	119.63
38. Revenue Expenditure/Total Expenditure	84.5	83.23	79.35	83.39	84.98
39. Revenue Expenditure on Social Services/Total Expenditure	32.7	33.00	31.48	33.18	35.03
40. Revenue Expenditure on Economic Services/Total Expenditure	17.3	13.95	13.38	15.14	15.20
41. Capital Expenditure/Total Expenditure	12.2	14.20	15.46	12.52	13.29
42. Capital Expenditure on Social and Economic Services/Total Expenditure	11.5	13.34	15.20	12.12	12.82
III Management of Fiscal Imbalances					
43. Revenue surplus (deficit)/GSDP	(-) 0.7	(-) 0.47	(+) 0.20	(+) 0.24	(-) 0.21
44. Fiscal deficit/GSDP	(-) 2.5	(-) 2.85	(-) 2.59	(-) 2.22	(-) 2.41
45. Primary Deficit (surplus) /GSDP	(-) 1.1	(-) 1.49	(-) 1.26	(-) 0.85	(-) 0.96
46. Revenue Deficit (surplus)/Fiscal Deficit	29.9	16.39	(-) 7.90	(-) 10.66	(-) 8.69
47. Primary Revenue Balance/GSDP	0.7	0.95	1.53	1.61	1.24
IV Management of Fiscal Liabilities					
48. Fiscal Liabilities/GSDP	20.8	19.09	19.05	19.79	19.51
49. Fiscal Liabilities/RR	177.6	159.08	149.21	149.16	154.28
50. Primary deficit vis-à-vis quantum spread	(-) 133.9	(-) 109.18	(-) 139.63	(-) 111.10	(-) 81.82
51. Debt Redemption (Principal +Interest)/ Total Debt Receipts	16.1	22.75	22.82	23.63	20.06
V Other Fiscal Health Indicators					
52. Return on Investment	0.4	0.22	0.21	0.2	0.2
53. Balance from Current Revenue (₹ in crore)	5,710	7,709	14,458	20,739	19,106
54. Financial Assets/Liabilities	0.80	0.80	0.84	0.87	0.88

[@] GSDP - Information from Ministry of Statistics and Programme Implementation

Appendix 1.5
(Reference: Paragraphs 1.1.1, 1.9.1 and 1.9.4; Pages 3, 35 and 38)
Part A: Abstract of Receipts and Disbursements for the year 2013-14

(₹ in crore)

Receipts				Disbursements							
2012-13				2013-14	2012-13			Non-Plan	Plan	Total	2013-14
		Section-A: Revenue									
98,827.70	I	Revenue receipts		1,08,036.42	97,067.44	I	Revenue expenditure				1,09,824.67
71,254.27		Tax revenue	73,718.11		31,652.12		General services	35,667.93	61.31	35,729.24	
					38,622.88		Social Services	23,102.86	22,173.04	45,275.90	
6,554.26		Non-tax revenue	9,343.27		17,661.84		Education, Sports, Art and Culture	16,724.76	4,431.08	21,155.84	
					4,986.27		Health and Family Welfare	3,485.94	1,944.85	5,430.79	
14,519.69		State's share of Union Taxes	15,852.76		2,341.87		Water Supply, Sanitation, Housing and Urban Development	246.11	2,657.74	2,903.85	
					70.01		Information and Broadcasting	95.69	2.95	98.64	
1,310.98		Non-Plan grants	3,194.50		1,999.14		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	725.90	2,107.86	2,833.76	
2,765.38		Grants for State Plan Schemes	3,348.55		302.48		Labour and labour Welfare	233.86	138.83	372.69	
					11,160.17		Social Welfare and Nutrition	1,510.89	10,824.83	12,335.72	
2,423.12		Grants for Central and Centrally sponsored Plan Schemes	2,579.23		101.10		Others	79.71	64.90	144.61	
					17,628.36		Economic Services	16,192.55	3,451.90	19,644.45	
					5,827.58		Agriculture and Allied Activities	4,483.92	2,314.96	6,798.88	
					850.01		Rural Development	667.19	306.15	973.34	
					9.87		Special Areas Programmes	1.05	3.75	4.80	
					721.68		Irrigation and Flood control	1,219.24	54.29	1,273.53	
					1,869.29		Energy	1,865.66	2.72	1,868.38	
					1,647.35		Industry and Minerals	958.80	588.87	1,547.67	
					1,513.18		Transport	1,888.63	58.61	1,947.24	
					13.99		Science, Technology and Environment	3.98	8.75	12.73	
					5,175.41		General Economic Services	5,104.08	113.80	5,217.88	
					9,164.08		Grants-in-aid and Contributions	8,327.24	847.84	9,175.08	
98,827.70		Total of I		1,08,036.42	97,067.44		Total of I	83,290.58	26,534.09	1,09,824.67	
..	II	Revenue deficit carried over to Section B		1,788.25	1,760.26	II	Revenue Surplus carried over to Section B			..	
98,827.70		Total		1,09,824.67	98,827.70		Total				1,09,824.67
		Section-B : Others									
15,211.63	III	Opening Cash balance including Permanent Advances and Cash Balance Investment		21,233.54 [#]	..	III	Opening Overdraft from Reserve Bank of India				..
..	IV	Miscellaneous Capital receipts		..	14,567.68	IV	Capital Outlay-				17,173.05
					456.66		General Services	267.60	334.12	601.72	
					5,149.67		Social Services	43.98	6,665.01	6,708.99	
					208.00		Education, Sports, Art and Culture	29.96	334.79	364.75	
					303.88		Health and Family Welfare	..	588.84	588.84	
					4,511.55		Water Supply, Sanitation, Housing and Urban Development	(-) 1.24	5,168.52	5,167.28	
					15.20		Information and Broadcasting	15.26	16.71	31.97	

Differs from previous year closing balance due to recasting the transfer of cumulative interest on investment of Guarantee Redemption Fund in Government of India Treasury Bills. (contd...)

Report on State Finances for the year ended 31 March 2014

Receipts				Disbursements					
2012-13			2013-14	2012-13		Non-Plan	Plan	Total	2013-14
				71.69	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	..	159.65	159.65	
				23.25	Social Welfare and Nutrition	..	380.31	380.31	
				16.10	Others	..	16.19	16.19	
				8,961.35	Economic Services	(-) 10.51	9,872.85	9,862.34	
				786.28	Agriculture and Allied Activities	(-) 12.04	706.42	694.38	
				1,387.29	Rural Development	..	1,428.73	1,428.73	
				37.87	Special Areas Programmes	..	33.60	33.60	
				1,592.70	Irrigation and Flood Control	..	974.50	974.50	
				1,500.00	Energy	..	2,153.00	2,153.00	
				3.68	Industry and Minerals	..	38.91	38.91	
				3,526.85	Transport	1.53	4,361.52	4,363.05	
				91.44	Science Technology and Environment	..	107.16	107.16	
				35.24	General Economic Services	..	69.01	69.01	
				14,567.68	Total of IV				17,173.05
1,057.56	V	Recoveries of Loans and Advances	619.97	4,769.14	V	Loans and Advances disbursed			2,242.15
481.26		From Power Projects	23.23	3,261.00		For Power Projects		999.50	
120.86		From Government Servants	142.51	257.33		To Government Servants		348.54	
455.44		From Others	454.23	1,250.81		To Others		894.11	
1,760.26	VI	Revenue Surplus	..	..	VI	Revenue Deficit brought down			1,788.25
21,219.88	VII	Public debt receipts	24,814.56	5,014.79	VII	Repayment of Public debt			4,977.43
..		External debt	..	..		External debt		..	
19,859.53		Internal debt other than Ways and Means Advances and overdrafts	22,803.22	4,487.84		Internal debt other than Ways and Means Advances and Overdrafts		4,280.52	
..		Net transactions under Ways and Means Advances	..	..		Net transactions under Ways and Means Advances		..	
..		Net transactions under overdraft	..	526.95		Repayment of Loans and Advances to Central Government		696.91	
1,360.35		Loans and Advances from Central Government	2,011.34						
..	VIII	Appropriation to Contingency Fund	..	..	VIII	Appropriation to Contingency Fund		..	
..	IX	Amount transferred to Contingency Fund	..	..	IX	Expenditure from Contingency Fund			18.78
1,39,436.45	X	Public Account receipts-	1,48,117.28	1,33,100.63	X	Public Account disbursements-			1,44,022.03
6,054.66		Small Savings and Provident Funds	6,485.14	4,720.36		Small Savings and Provident Funds		5,222.80	
2,218.32		Reserve Funds	2,538.91	1,070.00		Reserve Funds		1,750.69	
98,242.67		Suspense and Miscellaneous	1,03,332.77	97,586.01		Suspense and Miscellaneous		1,04,488.99	
3,932.99		Remittance	4,926.85	3,939.92		Remittances		4,900.06	
28,987.81		Deposits and Advances	30,833.61	25,784.34		Deposits and Advances		27,659.49	
..	XI	Closing Overdraft from Reserve Bank of India		21,233.54	XI	Closing Cash Balance			24,563.66
				16.80		Cash in Treasuries and Local Remittances		16.80	
				(-) 1,062.77		Deposits with Reserve Bank		(-) 279.27	
				9.37		Departmental Cash Balance including permanent Advances		9.84	
				22,270.14		Cash Balance Investment and Investment from earmarked funds		24,816.29	
2,77,513.48	Total		3,04,610.02	2,77,513.48	Total				3,04,610.02

Appendix 1.5 (concl.d.)
Part B: Summarised financial position of the Government of Tamil Nadu
as on 31 March 2014

(₹ in crore)

As on 31.03.2013		Liabilities	As on 31.03.2014	
1,09,383.44		Internal Debt -		1,27,906.13
	78,500.72	Market Loans bearing interest	97,181.56	
	1.29	Market Loans not bearing interest	1.18	
	829.36	Loans from Life Insurance Corporation of India	756.71	
	30,052.07	Loans from other Institutions	29,966.68	
	..	Ways and Means Advances	..	
	..	Overdrafts from Reserve Bank of India	..	
10,821.23		Loans and Advances from Central Government -		12,135.66
	5.62	Pre 1984-85 Loans	5.62	
	80.79	Non-Plan Loans	75.16	
	10,734.51	Loans for State Plan Schemes	12,054.57	
	0.31	Loans for Central Plan Schemes	0.31	
	..	Loans for Centrally Sponsored Plan Schemes	..	
150.00		Contingency Fund		131.22
12,747.10		Small Savings, Provident Funds, etc.		14,009.44
14,395.53		Deposits		17,570.23
5,039.53 [#]		Reserve Funds		5,827.75
724.57		Remittance Balances		751.36
1,53,261.40		Total		1,78,331.79
Assets				
1,00,815.63		Gross Capital Outlay on Fixed Assets -		1,17,988.69
	15,718.00	Investments in shares of Companies, Corporations, etc.	19,723.59	
	85,097.63	Other Capital Outlay	98,265.10	
15,013.06		Loans and Advances -		16,635.24
	4,343.58	Loans for Power Projects	5,319.85	
	9,968.19	Other Development Loans	10,408.27	
	701.29	Loans to Government servants and Miscellaneous loans	907.12	
3,707.65		Reserve Fund Investments		4,637.77
1,271.57		Advances		6,139.26
(-) 3,608.75		Suspense and Miscellaneous Balances		(-) 2,452.53
16,262.45		Cash -		13,795.32
	16.80	Cash in Treasuries and Local Remittances	16.80	
	(-) 1,062.77	Deposits with Reserve Bank	(-) 279.27	
	9.37	Departmental Cash Balance including Permanent Advances	9.84	
	17,299.05	Cash Balance Investments	14,047.95	
19,799.79		Deficit on Government Account -		21,588.04
	1,760.26	(i) Revenue Deficit of the current year	1,788.25	
	0.62	(ii) Miscellaneous Deficit	..	
	21,559.43	Accumulated deficit at the beginning of the year	19,799.79	
1,53,261.40 [#]		Total		1,78,331.79

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 ₹ 18.64 crore (Net Debit) comprising of ₹ 297.91 crore (Debit) and ₹ 279.27 crore (Credit) between the figures reflected in the Accounts – Difference to the extent of ₹ 2.55 crore (Debit) stands cleared at the end of June 2014 leaving a balance of ₹ 16.09 crore (Debit).

[#] Differs from previous year closing balance due to recasting the transfer of cumulative interest on investment of Guarantee Redemption Fund in Government of India Treasury Bills

Appendix 1.6

(Reference: Paragraph 1.9.5; Page 38)

Maturity spread of market borrowings

Maturity year	Maturity amount (₹ in crore)	Maturity as a percentage of market borrowings outstanding as on 31 March 2014
2014-15	2,406.05	2.48
2015-16	2,151.99	2.21
2016-17	2,257.33	2.32
2017-18	4,942.44	5.09
2018-19	9,597.73	9.88
2019-20	12,598.96	12.96
2020-21	9,981.11	10.27
2021-22	14,500.00	14.92
2022-23	17,996.81	18.52
2023-24	20,749.15	21.35
		100.00

Appendix 2.1
(Reference: Paragraph 2.3.1; Page 49)

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

Sl. No.	Grant Number	Name of Grant	Provi- sion	Actual expen- diture	Saving	Percentage of Savings
				(₹ in crore)		
		Voted Grants				
		(A) Revenue				
1	08	Dairy Development (Animal Husbandry, Dairying and Fisheries Department)	88.94	43.49	45.45	51.10
2	14	Energy Department	5,388.93	1,881.91	3,507.02	65.08
3	16	Finance Department	954.02	685.33	268.69	28.16
4	23	Fire and Rescue Services (Home, Prohibition and Excise Department)	241.37	188.01	53.36	22.11
5	25	Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department)	199.31	117.43	81.88	41.08
6	27	Industries Department	1,181.97	564.33	617.64	52.25
7	29	Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	112.16	78.95	33.21	29.61
8	31	Information Technology Department	105.69	75.83	29.86	28.26
9	36	Planning, Development and Special Initiatives Department	128.85	80.50	48.35	37.52
10	38	Public Department	376.13	297.60	78.53	20.88
11	44	Micro, Small and Medium Enterprises Department	274.42	195.20	79.22	28.87
12	53	Department of Special Programme Implementation	3,002.21	2,352.22	649.99	21.65
		(B) Capital				
13	04	Adi Dravidar and Tribal Welfare Department	143.38	91.98	51.40	35.85
14	05	Agriculture Department	193.98	153.89	40.09	20.66
15	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	144.77	44.14	100.63	69.51
16	12	Cooperation (Cooperation, Food and Consumer Protection Department)	229.97	91.31	138.66	60.29
17	13	Food and Consumer Protection (Cooperation, Food and Consumer Protection Department)	580.75	47.62	533.13	91.80
18	15	Environment (Environment and Forests Department)	200.00	107.16	92.84	46.42
19	16	Finance Department	2,000.00	0.00	2,000.00	100.00
20	20	Higher Education Department	238.35	114.12	124.23	52.12
21	22	Police (Home, Prohibition and Excise Department)	287.76	222.48	65.28	22.69
22	24	Prisons (Home, Prohibition and Excise Department)	62.25	27.94	34.31	55.12
23	25	Motor Vehicles Acts - Administration (Home,	79.77	28.26	51.51	64.57

Sl. No.	Grant Number	Name of Grant	Provision	Actual expenditure	Saving	Percentage of Savings
			(₹ in crore)			
		Prohibition and Excise Department)				
24	26	Housing and Urban Development Department	856.00	444.32	411.68	48.09
25	29	Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	51.50	26.55	24.95	48.45
26	30	Stationery and Printing (Tamil Development and Information Department)	25.88	2.86	23.02	88.95
27	32	Labour and Employment Department	35.81	15.56	20.25	56.55
28	35	Personnel and Administrative Reforms Department	34.42	23.37	11.05	32.10
29	40	Irrigation (Public Works Department)	1,851.66	1,069.82	781.84	42.22
30	41	Revenue Department	106.70	40.34	66.36	62.19
31	43	School Education Department	294.85	169.01	125.84	42.68
32	44	Micro, Small and Medium Enterprises Department	92.21	43.43	48.78	52.90
33	53	Department of Special Programme Implementation	1,500.00	0.00	1,500.00	100.00
		(C) Loans				
34	15	Environment (Environment and Forests Department)	20.00	0.00	20.00	100.00
35	21	Highways and Minor Ports Department	177.00	0.00	177.00	100.00
36	22	Police (Home, Prohibition and Excise Department)	296.70	100.00	196.70	66.30
37	27	Industries Department	637.50	187.50	450.00	70.59
38	38	Public Department	41.56	0.00	41.56	100.00
39	43	School Education Department	87.05	(-) 0.09	87.14	100.10
		Charged Appropriation				
40	57	Public Debt Repayment	7,959.31	4,977.43	2,981.88	37.46

Appendix 2.2
(Reference: Paragraph 2.3.1; Page 49)

List of Grants having savings of ₹ 50 crore and above

(₹ in crore)

Sl. No.	Grant No	Name of the Grant/ Appropriation	Original Grant / Appropriation	Supplementary Grant / Appropriation	Total	Actual Expenditure	Savings
		(A) Revenue - Voted					
1	03	Administration of Justice	604.54	38.74	643.28	566.22	77.06
2	04	Adi Dravidar and Tribal Welfare Department	1,446.54	570.63	2,017.17	1,930.01	87.16
3	05	Agriculture Department	4,873.58	176.85	5,050.43	4,913.95	136.48
4	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	707.78	108.76	816.54	717.4	99.14
5	10	Commercial Taxes (Commercial Taxes and Registration Department)	293.04	0.17	293.21	239.81	53.40
6	13	Food and Consumer Protection (Cooperation, Food and Consumer Protection Department)	5,041.63	380.15	5,421.78	4,985.92	435.86
7	14	Energy Department	5,388.93	..	5,388.93	1,881.91	3,507.02
8	16	Finance Department	954.02	..	954.02	685.33	268.69
9	19	Health and Family Welfare Department	6,265.95	6.13	6,272.08	5,973.35	298.73
10	20	Higher Education Department	2,985.76	19.5	3,005.26	2,860.22	145.04
11	22	Police (Home, Prohibition and Excise Department)	4,396.22	239.08	4,635.30	4,122.35	512.95
12	23	Fire and Rescue Services (Home, Prohibition and Excise Department)	208.47	32.90	241.37	188.01	53.36
13	25	Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department)	170.86	28.45	199.31	117.43	81.88
14	27	Industries Department	1,181.97	..	1,181.97	564.33	617.64
15	32	Labour and Employment Department	725.51	7.37	732.88	656.90	75.98
16	34	Municipal Administration and Water Supply Department	6,431.97	0.50	6,432.47	5,505.19	927.28
17	38	Public Department	286.41	89.72	376.13	297.60	78.53
18	41	Revenue Department	5,047.28	847.88	5,895.16	5,751.38	143.78
19	42	Rural Development and Panchayat Raj Department	9,239.71	23.19	9,262.90	7,892.13	1,370.77
20	43	School Education Department	16,670.40	100.58	16,770.98	16,611.50	159.48

(₹ in crore)

Sl. No.	Grant No	Name of the Grant/ Appropriation	Original Grant / Appropriation	Supplementary Grant / Appropriation	Total	Actual Expenditure	Savings
21	44	Micro, Small and Medium Enterprises Department	272.42	2.00	274.42	195.20	79.22
22	45	Social Welfare and Nutritious Meal Programme Department	3,860.49	240.24	4,100.73	3,482.47	618.26
23	50	Pension and Other Retirement Benefits	16,641.90	2.85	16,644.75	14,932.68	1,712.07
24	51	Relief on account of Natural Calamities	382.88	1,483.07	1,865.95	1,815.57	50.38
25	53	Department of Special Programme Implementation	1,502.21	1,500.00	3,002.21	2,352.22	649.99
26	54	Forests (Environment and Forests Department)	368.98	19.04	388.02	318.93	69.09
		(A) Revenue - Charged					
27	56	Debt Charges	14,230.52	0.01	14,230.53	12,711.16	1,519.37
		(B) Capital - Voted					
28	04	Adi Dravidar and Tribal Welfare Department	143.38	..	143.38	91.98	51.40
29	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	144.77	..	144.77	44.14	100.63
30	12	Cooperation (Cooperation, Food and Consumer Protection Department)	229.97	..	229.97	91.31	138.66
31	13	Food and Consumer Protection (Cooperation, Food and Consumer Protection Department)	580.75	..	580.75	47.62	533.13
32	15	Environment (Environment and Forests Department)	200.00	..	200.00	107.16	92.84
33	16	Finance Department	2,000.00	..	2,000.00	..	2,000.00
34	20	Higher Education Department	238.35	..	238.35	114.12	124.23
35	21	Highways and Minor Ports Department	4,571.72	2.92	4,574.64	4,022.88	551.76
36	22	Police (Home, Prohibition and Excise Department)	287.76	..	287.76	222.48	65.28
37	25	Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department)	79.77	..	79.77	28.26	51.51
38	26	Housing and Urban Development Department	856.00	..	856.00	444.32	411.68
39	34	Municipal Administration and Water Supply Department	2,963.35	216.69	3,180.04	2,851.13	328.91
40	39	Buildings (Public Works Department)	868.27	5.00	873.27	725.34	147.93

(₹ in crore)

Sl. No.	Grant No	Name of the Grant/ Appropriation	Original Grant / Appropriation	Supplementary Grant / Appropriation	Total	Actual Expenditure	Savings
41	40	Irrigation (Public Works Department)	1,850.65	1.01	1,851.66	1,069.82	781.84
42	41	Revenue Department	106.70	..	106.70	40.34	66.36
43	42	Rural Development and Panchayat Raj Department	3,170.40	440.03	3,610.44	3,263.77	346.66
44	43	School Education Department	294.85	..	294.85	169.01	125.84
45	53	Department of Special Programme Implementation	1,500.00	..	1,500.00	..	1,500.00
(C) Loans - Voted							
46	21	Highways and Minor Ports Department	177.00	..	177.00	..	177.00
47	22	Police (Home, Prohibition and Excise Department)	20.00	276.70	296.70	100.00	196.70
48	27	Industries Department	500.00	137.50	637.50	187.50	450.00
49	43	School Education Department	0.05	87.00	87.05	(-) 0.09	87.14
(C) Loans - Charged							
50	57	Public Debt Repayment	7,957.43	1.88	7,959.31	4,977.43	2,981.88
Total			1,38,921.14	7,086.54	1,46,007.68	1,20,867.69	25,139.99

(Source: Appropriation Accounts for 2013-14)

Appendix 2.3
(Reference: Paragraph 2.3.2; Page 51)

List of Grants having Persistent Savings during 2009-14

(₹ in crore)

Sl. No.	Name of the Grant	Amount of Savings				
		2009-10	2010-11	2011-12	2012-13	2013-14
	(A) Revenue - Voted					
1.	1 - State Legislature	3.22 (10.33)	2.89 (7.95)	3.78 (10.00)	3.76 (9.53)	7.72 (18.28)
2.	2 - Governor and Council of Ministers	4.43 (17.90)	3.76 (14.44)	6.91 (22.60)	2.06 (7.22)	1.83 (6.39)
3.	3 - Administration of Justice	17.87 (5.40)	60.06 (12.78)	40.98 (7.30)	119.35 (19.34)	77.06 (11.98)
4.	9 - Backward Classes, Most Backward Classes and Minorities Welfare Department	37.37 (8.58)	56.75 (11.06)	48.02 (8.40)	93.70 (13.00)	99.15 (12.14)
5.	10 - Commercial Taxes (Commercial Taxes and Registration Department)	57.58 (21.79)	60.51 (20.33)	39.85 (15.11)	70.16 (24.12)	53.4 (18.21)
6.	23 - Fire and Rescue Services (Home, Prohibition and Excise Department)	43.95 (24.61)	21.92 (12.05)	11.68 (6.80)	46.31 (22.80)	53.36 (22.11)
7.	27 - Industries Department	658.18 (94.44)	158.09 (19.10)	1,136.89 (96.30)	282.24 (24.40)	617.64 (52.25)
8.	32 - Labour and Employment Department	38.49 (8.63)	70.85 (13.21)	47.21 (9.14)	94.01 (15.13)	75.99 (10.37)
9.	34 - Municipal Administration and Water Supply Department	162.90 (5.63)	531.62 (12.76)	823.96 (16.20)	649.43 (11.40)	927.28 (14.42)
10.	35 - Personnel and Administrative Reforms Department	4.51 (10.06)	4.07 (8.08)	3.89 (6.70)	8.08 (11.70)	4.96 (7.30)
11.	36 - Planning, Development and Special Initiatives Department	5.66 (11.12)	7.99 (13.75)	8.24 (12.50)	35.21 (36.80)	48.34 (37.52)
12.	39 - Buildings (Public Works) Department	12.44 (8.23)	9.39 (5.26)	13.42 (6.72)	24.00 (11.22)	17.34 (7.74)
13.	46 - Tamil Development (Tamil Development and Information Department)	2.76 (8.86)	24.97 (11.17)	3.80 (12.30)	4.28 (12.10)	7.21 (15.52)
	(A) Revenue - Charged					
14.	4 - Adi- Dravidar and Tribal Welfare Department	4.00 (100.00)	2.10 (50.03)	1.95 (21.19)	1.00 (23.30)	0.51 (10.58)
15.	19 - Health and Family Welfare Department	0.06 (9.61)	0.51 (51.42)	0.60 (54.20)	0.39 (51.73)	0.47 (32.49)
16.	22 - Police (Home, Prohibition and Excise Department)	0.35 (33.53)	0.65 (35.55)	0.37 (16.62)	0.41 (18.48)	0.47 (19.03)
17.	43 - School Education Department	0.06 (100.00)	0.13 (100.00)	0.06 (100.00)	0.25 (100.00)	0.09 (100.00)

(₹ in crore)

Sl. No.	Name of the Grant	Amount of Savings				
		2009-10	2010-11	2011-12	2012-13	2013-14
	(B) Capital - Voted					
18.	4 - Adi- Dravidar and Tribal Welfare Department	6.40 (6.77)	5.70 (11.28)	5.44 (6.37)	89.97 (66.54)	51.40 (35.85)
19.	5- Agriculture Department	11.33 (9.73)	33.52 (20.34)	55.45 (20.24)	30.15 (11.11)	40.09 (20.66)
20.	6 - Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	1.20 (35.04)	0.35 (18.03)	9.58 (27.92)	30.40 (30.4)	100.63 (69.51)
21.	7 - Fisheries (Animal Husbandry, Dairying and Fisheries Department)	30.33 (92.5)	48.99 (69.3)	17.6 (26.14)	20.59 (13.93)	27.97 (15.33)
22.	15 - Environment (Environment and Forests Department)	11.49 (9.19)	29.53 (23.55)	50.00 (50.00)	108.56 (54.28)	92.84 (46.42)
23.	22 - Police (Home, Prohibition and Excise Department)	11.75 (7.98)	12.97 (5.64)	82.58 (41.39)	25.33 (10.47)	65.28 (22.69)
24.	40 - Irrigation (Public Works Department)	237.83 (24.77)	226.54 (21.54)	195.64 (11.26)	543.34 (25.60)	781.84 (42.22)

(Figures in brackets = *per cent* savings)

(Source: Appropriation Accounts for the respective years)

Appendix 2.4
(Reference: Paragraph 2.3.3; Page 51)

Expenditure incurred without provision (Original and Supplementary)

Sl. No.	Grant No.	Description	Head of Account	Description	Expenditure (in ₹)
1	05	Agriculture Department	2401.00.796.UB (V)	State Extension Programme for extension reform	1,11,100
2			2852.08.201.AJ (V)	Grants to Tamil Nadu Sugarcane Farms Corporation	25,000
3	08	Dairy Development (Animal Husbandry, Dairying and Fisheries Department)	2404.00.102.AC (V)	Establishment of Deputy Registrar (Dairying) Offices	12,87,243
4	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	2225.03.001.BC (V)	Prizes to the Urdu Language Students Securing High Marks	99,000
5	19	Health and Family Welfare Department	4210.02.103.JH (V)	Construction of Buildings for Primary Health Centres	17,70,826
6	21	Highways and Minor Ports Department	3054.80.004.JE (V)	Operation and Maintenance of Advanced Data Collection Equipments (ADCEs) in respect of SH/MDR/NHAI roads	1,18,951
7	29	Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	2205.00.103.JI (V)	Awareness of Monuments	1,94,200
8	34	Municipal Administration and Water Supply Department	2515.00.102.RB (V)	Asian Development Bank assisted scheme under Tsunami Emergency Assistance Project (TEAP) - Town Panchayats - Livelihood Programme	3,46,447
9			4215.01.101.JW (V)	Assistance from Infrastructure and Amenities Fund for Construction of Sewerage Treatment Plant implemented by CMWSSB	38,36,00,000
10			4215.01.800.KA (V)	Rejuvenation works pertaining to infiltration wells	1,13,50,000
11	35	Personnel and Administrative Reforms Department	2070.00.003.AO (V)	Civil Service Training - Director General of Training	8,39,129
12	38	Public Department	2070.00.105.CW (V)	Justice Thiru.S.R. Singaravelu Commission of Inquiry	6,32,148
13	39	Buildings (Public Works Department)	2059.60.800.AA (V)	Dismantling of Buildings within the Old Central Prison Complex	4,63,227

Sl. No.	Grant No.	Description	Head of Account	Description	Expenditure (in ₹)
14	40	Irrigation (Public Works Department)	2711.01.800.AB (V)	Improvements to Adyar River	73,47,286
15			2711.01.800.AD (V)	Lower Coleroon Anicut	6,60,225
16			2711.01.800.AE (V)	Diversion of surplus flood from Vaigai Basin	10,14,66,720
17			2711.01.800.AF (V)	Flood Control Works	4,93,69,517
18			2711.03.800.AA (V)	Interest Charges	80,51,414
19			4701.03.248.JA (V)	Formation of Poigaiyar Reservoir Project	83,962
20			4701.03.257.JA (V)	Canals	19,24,096
21			4701.03.263.JA (V)	Providing controlling arrangements to the open off take in Vaigai River between Virahanur and Parthibanur Regulator	3,76,463
22			4701.03.267.PA (V)	Formation of a Reservoir across Vadakku Pachaiyar near Manjuvilai Village in Nanguneri Taluk in Tirunelveli District	3,98,180
23			4701.03.285.JB (V)	Rehabilitation and Modernisation of Puthen Dam	1,92,680
24			4701.03.303.JA (V)	Reservoirs	2,09,78,970
25			4701.03.318.JA (V)	Canals	30,76,396
26			4701.03.345.JA (V)	Construction of new Tanks, canals and Renovation of existing irrigation system with loan assistance from NABARD under RIDF X Schemes	13,81,88,332
27			4701.03.345.JY (V)	Rehabilitation of Sempoondi anaicut across Killiyar river in Maduranthagam Taluk of Kancheepuram District with loan assistance from NABARD	3,78,727
28			4701.03.345.KH (V)	Permanent restoration of Breached Thally Big Tank in Denkanikottai Taluk of Krishnagiri District with loan assistance from NABARD Special	16,04,911
29			4701.03.356.PA (V)	Renovation of Dams and Canals of Pambar (Pudukkottai) Sub Basin under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management Project (IAMWARM)	26,45,096

Sl. No.	Grant No.	Description	Head of Account	Description	Expenditure (in ₹)
30	40	Irrigation (Public Works Department)	4701.03.363.PA (V)	Renovation of Dam and Canals in Agniyar (Pudukottai) Sub Basin under Tamil Nadu IAMWARM Project	48,80,612
31			4701.03.373.PA (V)	Renovation of Dam and Canals in Coovum (Chennai) Sub Basin under Tamil Nadu IAMWARM Project	49,99,181
32			4701.03.379.JA (V)	Buckingham Canal Section	2,03,941
33			4701.03.379.KG (V)	Construction of Assistant Engineer/Junior Engineer Quarters at Katpadi Taluk in Vellore District	4,95,948
34			4701.03.380.JA (V)	Construction and Renovation of Compound wall, watchman shed and conference hall	6,28,313
35			4701.03.380.KO (V)	Construction of Office Building for Virusuliyar Basin Sub Division Thiruppathur, Section Office and Jeep shed at Tiruppathur in Sivagangai District	15,03,928
36			4701.03.380.KP (V)	Construction of Office Building for Planning and Design Sub Division with Section Office at Tiruppathur Taluk in Sivagangai District	10,42,863
37			4701.03.391.PA (V)	Renovation of Dams and Canals of Pambar to Thirukoilur Sub Basin under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management Project(IAMWARM)	14,76,804
38			4701.03.392.PA (V)	Renovation of Dam and Canals of Markandeya Nadhi Sub Basin under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management Project (TN IAMWARM)	16,86,308
39			4701.03.421.PA (V)	Rehabilitation and Improvement of Dams	10,97,059
40	44	Micro, Small and Medium Enterprises Department	2851.00.102.CY (V)	Assistance towards reimbursement of hall rent sponsoring exhibition by MSME Associations	4,31,150

Sl. No.	Grant No.	Description	Head of Account	Description	Expenditure (in ₹)
41	52	Department for the Welfare of Differently Abled Persons	2235.02.101.MX (V)	Assistance to the NGOs for Special Institution for Children with Autism	47,000
42	54	Forests (Environment and Forests Department)	4406.02.110.TI (V)	Scheme for Development of Sakkarakottai Bird Sanctuary	3,65,992
43	56	Debt Charges	2049.01.200.AJ (C)	Loans from National Co-operative Development Corporation payable by Industries and Commerce Department	10,404
44			2049.03.117.AD (C)	Interest rate on Defined Contributory Pension Scheme for Tamil Nadu State Public Works Department / Divisional Accountants / Divisional Accounts Officers (Deputed from Central Government)	1,93,020
		Total			75,66,42,769

Appendix 2.5
(Reference: Paragraph 2.3.4; Page 52)

Excess over provisions relating to previous years requiring regularisation

Year	Number of grants/ appropriations	Grant/ appropriation numbers	Amount of excess (₹ in crore)
1998-99	16 Grants	3, 5, 6, 17, 20, 27, 30, 33, 35, 38, 39, 40, 48, 50, 52 and 57	232.85
	2 Appropriations	45 and Debt Charges	
1999-2000	9 Grants	2, 17, 26, 33, 35, 38, 41, 45 and 46	362.99
	1 Appropriation	29	
2000-01	6 Grants	6, 21, 29, 35, 47 and 61	2,239.47
	7 Appropriations	Debt Charges, 29, 35, 41, 42, 54 and Public Debt-Repayment	
2001-02	3 Grants	32, 35 and 41	379.38
	4 Appropriations	16, 42, 54 and Public Debt - Repayment	
2002-03	12 Grants	Revenue - 1, 14, 16, 20, 35, 38, 48 and 49 Capital - 6 and 26 Loans - 5, 20 and 40	2,436.71
	4 Appropriations	Revenue - 1 and 21 Capital - 20 Loans - Public Debt - Repayment	
2003-04	7 Grants	Revenue - 33 and 40 Capital - 5, 27, 28, 43 and 47	154.61
	5 Appropriations	Revenue - 1, 14, 38, 48 and Debt Charges	
2004-05	7 Grants	Revenue - 14, 33 and 36 Capital - 19 and 22 Loans - 20 and 21	2.82
	5 Appropriations	Revenue - 1, 14, 37, 40 and 48	
2005-06	6 Grants	Revenue - 8 and 38 Capital - 3 and 46 Loans - 12 and 21	9.00
	4 Appropriations	Revenue - 22, 23, 37 and 48	
2006-07	6 Grants	Revenue - 40 Capital - 5, 28, 44 and 47 Loans - 49	95.61
	2 Appropriations	Revenue - 2 and 38	
2007-08	6 Grants	Revenue - 18, 40, 42 and 51 Capital - 35 and 48	113.04
2008-09	4 Grants	Revenue - 40 Capital - 48 Loans - 12 and 26	153.65
	2 Appropriations	Revenue - 3 Capital - 21	
2009-10	8 Grants	Revenue - 26, 40 and 43 Capital - 14, 44 and 47 Loans - 16 and 43	54.60
	2 Appropriations	Revenue - 2 and 50	
2010-11	7 Grants	Revenue - 8, 11, 33 and 37 Capital - 32 and 48 Loans - 16	12.78
	2 Appropriations	Revenue - 38 and 40	
2011-12	5 Grants	Revenue - 11, 37 and 50 Loans - 12 and 16	355.57
2012-13	4 Grants	Revenue - 11, 51 and 53 Capital - 48	733.29
		Total	7,336.37

Appendix 2.6
(Reference: Paragraph 2.3.6; Page 52)

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

(₹ in lakh)

Sl. No.	Grant Number	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
(A) Revenue (Charged)					
1.	02	858.66	814.13	44.53	51.13
2.	03	10,769.30	10,754.96	14.34	507.38
3.	35	5,267.76	5,081.97	185.79	144.47
Total - Revenue (Charged)		16,895.72	16,651.06	244.66	702.98
(A) Revenue (Voted)					
4.	03	60,454.04	56,622.00	3,832.04	3,873.94
5.	13	5,04,163.04	4,98,592.40	5,570.64	38,015.21
6.	18	14,945.27	13,695.81	1,249.46	178.04
7.	19	6,26,594.58	5,97,335.12	29,259.46	612.63
8.	20	2,98,575.55	2,86,022.10	12,553.45	1,949.67
9.	22	4,39,621.65	4,12,234.69	27,386.96	23,907.85
10.	23	20,847.43	18,801.12	2,046.31	3,289.65
11.	25	17,086.08	11,742.76	5,343.32	2,845.11
12.	30	7,970.96	7,793.72	177.24	116.11
13.	32	72,551.36	65,689.69	6,861.67	736.91
14.	34	6,43,196.56	5,50,519.31	92,677.25	50.26
15.	35	6,584.92	6,300.25	284.67	211.28
16.	36	9,420.61	8,050.49	1,370.12	3,464.21
17.	37	9,239.94	8,573.91	666.03	578.95
18.	42	9,23,971.39	7,89,212.50	1,34,758.89	2,318.85
19.	43	16,67,040.10	16,61,149.93	5,890.17	10,058.22
20.	44	27,242.21	19,520.31	7,721.90	200.07
21.	45	3,86,049.21	3,48,247.42	37,801.79	24,023.57
22.	47	9,117.18	9,027.50	89.68	500.04
23.	50	16,64,190.37	14,93,267.65	1,70,922.72	284.93
24.	54	36,898.09	31,893.21	5,004.88	1,903.81
Total - Revenue (Voted)		74,45,760.54	68,94,291.89	5,51,468.65	1,19,119.31
(B) Capital (Voted)					
25.	05	16,527.51	15,389.40	1,138.11	2,870.40

(₹ in lakh)

Sl. No.	Grant Number	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
26.	21	4,57,172.13	4,02,287.97	54,884.16	292.25
27.	23	0.02	..	0.02	191.10
28.	28	90.00	85.66	4.34	650.00
29.	29	4,180.09	2,654.96	1,525.13	969.72
30.	34	2,96,334.80	2,85,112.57	11,222.23	21,669.39
31.	36	7,500.06	7,021.50	478.56	990.19
32.	39	86,827.14	72,534.31	14,292.83	500.34
33.	40	1,85,064.64	1,06,982.05	78,082.59	101.36
34.	44	6,654.02	4,342.87	2,311.15	2,567.01
35.	45	35,970.01	35,969.35	0.66	100.00
36.	54	28,419.28	24,749.17	3,670.11	281.20
Total - Capital (Voted)		11,24,739.70	9,57,129.81	1,67,609.89	31,182.96
(C) Loans (Charged)					
37.	57	7,95,742.86	4,97,743.08	2,97,999.78	188.34
Total - Loans (Charged)		7,95,742.86	4,97,743.08	2,97,999.78	188.34
(C) Loans (Voted)					
38.	16	8,950.24	8,476.39	473.85	121.52
39.	26	17,000.05	16,386.19	613.86	1,280.19
40.	27	50,000.05	18,750.00	31,250.05	13,750.00
41.	32	0.01	..	0.01	71.99
42.	35	0.01	..	0.01	189.99
43.	38	4,050.00	..	4,050.00	106.07
44.	43	5.40	(-) 8.81	14.21	8,700.00
45.	46	0.01	..	0.01	55.51
Total - Loans (Voted)		80,005.77	43,603.77	36,402.00	24,275.27
Grand Total		94,63,144.59	84,09,419.61	10,53,724.98	1,75,468.86 or 1,754.69 crore

Appendix 2.7
(Reference: Paragraph 2.3.7 (ii); Page 53)
Excessive/insufficient re-appropriation of funds

(₹ in lakh)

Sl. No.	Grant No.	Name of the grant	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1.	03	Administration of Justice	2014.00.105.AB	(-) 1,851.59	409.62
2.	04	Adi Dravidar and Tribal Welfare Department	2225.01.001.AC	(-) 138.70	(-) 206.86
3.	04	Adi Dravidar and Tribal Welfare Department	2225.01.277.AA	(-) 3,337.32	2,358.96
4.	04	Adi Dravidar and Tribal Welfare Department	2225.01.277.KD	242.52	458.10
5.	04	Adi Dravidar and Tribal Welfare Department	2225.01.277.KM	(-) 1,269.41	640.93
6.	04	Adi Dravidar and Tribal Welfare Department	2225.01.277.SA	(-) 1,216.60	1,424.45
7.	04	Adi Dravidar and Tribal Welfare Department	2225.01.283.JA	(-) 277.40	565.19
8.	04	Adi Dravidar and Tribal Welfare Department	2225.02.277.AA	(-) 125.28	458.83
9.	05	Agriculture Department	2401.00.119.LA	(-) 5,625.51	4,111.29
10.	05	Agriculture Department	2401.00.119.LB	2,499.99	(-) 4,131.67
11.	05	Agriculture Department	2415.01.120.JA	1,717.10	384.33
12.	05	Agriculture Department	2415.01.120.PE	664.16	(-) 384.33
13.	05	Agriculture Department	4401.00.103.KE	(-) 4,778.34	236.35
14.	05	Agriculture Department	4401.00.103.SA	538.40	(-) 243.65
15.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	2403.00.001.AC	70.23	(-) 291.35
16.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	2403.00.101.AA	3,475.46	332.77
17.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	2403.00.101.AC	30.29	(-) 256.49
18.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	2403.00.102.KR	(-) 985.47	(-) 212.36
19.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	4403.00.106.JA	(-) 10,508.32	(-) 360.81
20.	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	4225.03.277.JY	(-) 1,442.13	235.68
21.	11	Stamps and Registration (Commercial Taxes and Registration Department)	2030.03.001.AB	316.18	361.63
22.	12	Cooperation (Cooperation, Food and Consumer Protection Department)	2425.00.001.AC	659.70	(-) 357.68
23.	14	Energy Department	2801.80.101.AH	(-) 33,957.54	(-) 5,201.46
24.	15	Environment (Environment and Forests Department)	7610.00.201.AF	(-) 1,685.95	(-) 314.05
25.	16	Finance Department	2054.00.096.AA	(-) 1,013.34	358.04

(₹ in lakh)

Sl. No.	Grant No.	Name of the grant	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
26.	16	Finance Department	2059.01.053.AK	(-) 703.27	656.57
27.	16	Finance Department	2425.00.101.AC	296.46	(-) 873.49
28.	19	Health and Family Welfare Department	2210.01.110.AB	(-) 1,377.57	858.01
29.	19	Health and Family Welfare Department	2210.01.110.AK	(-) 366.73	(-) 232.90
30.	19	Health and Family Welfare Department	2210.01.110.AO	79.37	(-) 235.03
31.	19	Health and Family Welfare Department	2210.01.110.AW	(-) 3,832.23	(-) 416.94
32.	19	Health and Family Welfare Department	2210.01.110.DJ	540.42	(-) 227.07
33.	19	Health and Family Welfare Department	2210.01.110.DK	669.90	(-) 208.69
34.	19	Health and Family Welfare Department	2210.01.110.DN	231.81	(-) 306.87
35.	19	Health and Family Welfare Department	2210.01.110.DO	34.71	607.00
36.	19	Health and Family Welfare Department	2210.01.110.EC	1,548.57	(-) 281.99
37.	19	Health and Family Welfare Department	2210.03.103.BI	(-) 6,964.73	(-) 382.03
38.	19	Health and Family Welfare Department	2210.05.001.AA	1,591.09	1,047.08
39.	19	Health and Family Welfare Department	2210.05.104.AC	(-) 345.80	376.13
40.	19	Health and Family Welfare Department	2210.05.105.AA	(-) 46.87	357.80
41.	19	Health and Family Welfare Department	2210.05.105.AB	(-) 459.16	290.23
42.	19	Health and Family Welfare Department	2210.05.105.AC	69.63	499.19
43.	19	Health and Family Welfare Department	2210.05.105.AL	(-) 732.76	(-) 2,531.59
44.	19	Health and Family Welfare Department	2210.05.105.BI	1,228.77	(-) 1,326.63
45.	19	Health and Family Welfare Department	2210.05.105.BR	1,053.70	232.91
46.	19	Health and Family Welfare Department	2210.06.101.AT	72.59	(-) 377.68
47.	19	Health and Family Welfare Department	2210.06.101.CA	(-) 2,138.55	(-) 500.87
48.	19	Health and Family Welfare Department	2211.00.793.SA	137.66	(-) 689.34
49.	19	Health and Family Welfare Department	2235.60.200.KG	(-) 8,530.38	299.89
50.	20	Higher Education Department	2202.03.103.AA	1,242.82	(-) 984.83
51.	20	Higher Education Department	2203.00.800.SA	(-) 356.50	322.40
52.	21	Highways and Minor Ports Department	3054.80.001.AA	(-) 46.32	(-) 265.43
53.	21	Highways and Minor Ports Department	5054.03.337.JJ	1,819.39	(-) 220.01
54.	21	Highways and Minor Ports Department	5054.03.337.JK	6,699.98	(-) 258.98
55.	22	Police (Home, Prohibition and Excise Department)	2055.00.001.AA	(-) 8,700.53	266.02
56.	22	Police (Home, Prohibition and Excise Department)	2055.00.003.AA	(-) 2,209.28	736.14
57.	22	Police (Home, Prohibition and Excise Department)	2055.00.101.AB	(-) 395.04	206.72
58.	22	Police (Home, Prohibition and Excise Department)	2055.00.104.AA	(-) 12,335.17	223.57

(₹ in lakh)

Sl. No.	Grant No.	Name of the grant	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
59.	22	Police (Home, Prohibition and Excise Department)	2055.00.108.AA	1,438.09	(-) 661.88
60.	22	Police (Home, Prohibition and Excise Department)	2055.00.108.AB	3,825.92	(-) 4,056.85
61.	22	Police (Home, Prohibition and Excise Department)	2055.00.108.AC	2,603.53	(-) 1,862.07
62.	22	Police (Home, Prohibition and Excise Department)	2055.00.108.AD	(-) 758.18	(-) 631.88
63.	22	Police (Home, Prohibition and Excise Department)	2055.00.109.AA	(-) 13,764.14	(-) 944.22
64.	22	Police (Home, Prohibition and Excise Department)	2055.00.114.AA	(-) 2,858.57	(-) 247.92
65.	22	Police (Home, Prohibition and Excise Department)	2055.00.800.AL	179.87	343.57
66.	22	Police (Home, Prohibition and Excise Department)	2235.02.105.AB	(-) 3,626.56	350.91
67.	22	Police (Home, Prohibition and Excise Department)	7610.00.201.AE	(-) 1,469.55	(-) 530.45
68.	24	Prisons (Home, Prohibition and Excise Department)	7610.00.201.JD	(-) 7.07	(-) 369.36
69.	25	Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department)	2041.00.800.AG	(-) 5,458.16	(-) 291.66
70.	25	Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department)	5055.00.800.JA	(-) 5,862.01	399.44
71.	26	Housing and Urban Development Department	7610.00.201.AB	(-) 4,287.80	2,399.74
72.	30	Stationery and Printing (Tamil Development, Religious Endowments and Information Department)	2058.00.103.AA	(-) 385.70	(-) 215.12
73.	31	Information Technology Department	2852.07.800.JD	(-) 7,399.14	3,871.90
74.	31	Information Technology Department	2852.07.800.JM	9.98	1,200.47
75.	32	Labour and Employment Department	2230.01.789.JA	(-) 2,126.25	(-) 217.37
76.	32	Labour and Employment Department	2230.03.101.AA	(-) 2,843.56	304.48
77.	32	Labour and Employment Department	2230.03.101.KB	(-) 94.77	(-) 474.34
78.	32	Labour and Employment Department	4250.00.203.JG	(-) 2,555.80	482.55
79.	34	Municipal Administration and Water Supply Department	2215.01.800.JE	1,855.91	(-) 381.51
80.	34	Municipal Administration and Water Supply Department	2217.05.800.JY	(-) 420.00	390.00
81.	34	Municipal Administration and Water Supply Department	3475.00.108.UC	(-) 389.33	431.07
82.	34	Municipal Administration and Water Supply Department	4215.01.800.PB	(-) 15,884.00	338.13
83.	36	Planning, Development and Special Initiatives Department	4551.60.139.JA	879.95	(-) 937.53
84.	38	Public Department	2015.00.103.AA	(-) 2,413.05	(-) 236.20
85.	38	Public Department	2070.00.114.AB	45.42	(-) 229.09
86.	39	Buildings (Public Works Department)	2059.80.001.AA	(-) 324.67	373.17
87.	39	Buildings (Public Works Department)	2059.80.001.BF	(-) 454.54	(-) 430.69
88.	39	Buildings (Public Works Department)	2059.80.001.BH	(-) 1,106.42	325.36

(₹ in lakh)

Sl. No.	Grant No.	Name of the grant	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
89.	40	Irrigation (Public Works Department)	2701.80.001.AF	(-) 362.37	(-) 368.14
90.	40	Irrigation (Public Works Department)	2701.80.800.AA	1,513.15	(-) 61,460.02
91.	40	Irrigation (Public Works Department)	2701.80.800.AB	(-) 14.70	(-) 348.67
92.	40	Irrigation (Public Works Department)	4701.03.381.JA	(-) 420.00	405.37
93.	40	Irrigation (Public Works Department)	4701.03.431.JA	1,406.05	500.34
94.	40	Irrigation (Public Works Department)	4702.00.102.JD	39.78	342.91
95.	41	Revenue Department	2029.00.001.AB	74.95	(-) 453.04
96.	41	Revenue Department	2029.00.102.AG	(-) 1,005.38	204.82
97.	41	Revenue Department	2053.00.094.AC	(-) 3,051.34	357.07
98.	41	Revenue Department	2053.00.094.ED	73.28	(-) 709.53
99.	41	Revenue Department	2235.60.102.JA	726.63	(-) 338.92
100.	41	Revenue Department	2235.60.200.JC	(-) 609.97	656.29
101.	41	Revenue Department	2235.60.200.JR	381.50	(-) 418.13
102.	41	Revenue Department	2235.60.200.JS	(-) 796.00	435.96
103.	41	Revenue Department	2235.60.200.KL	1,524.21	(-) 570.62
104.	41	Revenue Department	2235.60.789.JE	72.53	207.41
105.	41	Revenue Department	2235.60.789.JF	(-) 185.62	493.63
106.	41	Revenue Department	2235.60.789.JO	(-) 776.07	(-) 231.99
107.	43	School Education Department	2202.01.101.AA	(-) 1,618.04	(-) 2,150.77
108.	43	School Education Department	2202.01.101.AB	(-) 226.04	(-) 490.36
109.	43	School Education Department	2202.01.101.AC	(-) 18,563.28	7,636.59
110.	43	School Education Department	2202.01.101.AD	(-) 2,622.95	28,294.77
111.	43	School Education Department	2202.01.101.JD	(-) 11,833.16	964.35
112.	43	School Education Department	2202.01.102.AD	(-) 33,729.32	11,736.75
113.	43	School Education Department	2202.01.102.AG	(-) 19.19	(-) 337.53
114.	43	School Education Department	2202.01.104.AA	(-) 845.83	(-) 2,785.24
115.	43	School Education Department	2202.01.800.KG	3,224.45	215.94
116.	43	School Education Department	2202.02.101.AA	207.32	(-) 305.27
117.	43	School Education Department	2202.02.105.UA	(-) 789.25	285.39
118.	43	School Education Department	2202.02.109.AA	(-) 4,514.66	14,578.82
119.	43	School Education Department	2202.02.109.AB	1,299.22	(-) 5,552.20

(₹ in lakh)

Sl. No.	Grant No.	Name of the grant	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
120.	43	School Education Department	2202.02.109.AZ	(-) 13,365.14	1,422.61
121.	43	School Education Department	2202.02.109.KH	9,019.85	2,632.48
122.	43	School Education Department	2202.02.110.AA	(-) 29,830.92	26,587.26
123.	43	School Education Department	2225.01.789.JA	(-) 1,148.65	788.82
124.	43	School Education Department	4202.01.202.JG	(-) 8,568.58	(-) 684.76
125.	43	School Education Department	4202.01.789.JA	(-) 2,634.40	(-) 426.95
126.	45	Social Welfare and Nutritious Meal Programme Department	2235.02.104.AO	(-) 254.87	(-) 270.96
127.	45	Social Welfare and Nutritious Meal Programme Department	2235.60.200.KQ	(-) 5.87	(-) 294.68
128.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.101.JN	(-) 6,380.62	(-) 764.92
129.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.101.SF	(-) 8,506.80	875.00
130.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.102.KB	(-) 2,269.52	423.93
131.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.102.KC	(-) 2,105.72	591.15
132.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.102.KL	(-) 25,797.44	4,078.16
133.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.102.KN	(-) 2,449.13	432.35
134.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.102.KP	(-) 334.64	608.07
135.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.102.KW	(-) 2,521.21	647.82
136.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.102.KX	(-) 157.73	626.15
137.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.102.SA	235.10	828.45
138.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.789.JD	449.49	(-) 218.61
139.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.789.JK	(-) 98.71	1,099.07
140.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.789.JL	(-) 11.13	232.33
141.	50	Pension and Other Retirement Benefits	2071.01.101.AA	(-)1,26,704.62	4,434.28
142.	50	Pension and Other Retirement Benefits	2071.01.105.AA	(-) 14,341.02	705.69

(₹ in lakh)

Sl. No.	Grant No.	Name of the grant	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
143.	50	Pension and Other Retirement Benefits	2071.01.109.AB	(-) 28,348.30	307.97
144.	51	Relief on account of Natural Calamities	2245.01.800.AD	(-) 3.67	(-) 608.49
145.	51	Relief on account of Natural Calamities	2245.01.800.AF	(-) 372.06	(-) 2,982.82
146.	54	Forests (Environment and Forests Department)	2225.02.277.AP	(-) 100.44	202.38
147.	54	Forests (Environment and Forests Department)	2406.01.001.AB	(-) 3,117.61	229.17
148.	54	Forests (Environment and Forests Department)	2406.01.102.PE	(-) 1,340.80	(-) 372.35
149.	54	Forests (Environment and Forests Department)	2406.01.102.PF	1,453.56	(-) 1,044.17
150.	54	Forests (Environment and Forests Department)	2406.01.800.JC	(-) 347.86	(-) 347.40
151.	54	Forests (Environment and Forests Department)	3604.00.196.AB	(-) 870.75	(-) 541.82
152.	54	Forests (Environment and Forests Department)	4406.01.102.JR	(-) 31.98	(-) 309.33
153.	54	Forests (Environment and Forests Department)	4406.01.102.PD	(-) 1,500.00	228.85
154.	54	Forests (Environment and Forests Department)	4406.02.110.JK	468.43	431.63
155.	54	Forests (Environment and Forests Department)	4406.02.110.JM	(-) 24.47	1,497.80
156.	54	Forests (Environment and Forests Department)	4406.02.110.JQ	(-) 157.63	238.61
157.	54	Forests (Environment and Forests Department)	4406.02.800.JK	(-) 141.20	(-) 358.72
158.	56	Debt Charges	2049.01.305.AA	315.35	(-) 200.71
159.	56	Debt Charges	2049.03.104.AA	(-) 4,330.14	(-) 5,676.15
160.	56	Debt Charges	2049.60.101.AE	1,415.03	(-) 339.36
Total - Savings					(-) 1,26,961.86
Total - Excess					1,47,993.04

Appendix 2.8
(Reference: Paragraph 2.3.7 (iii); Page 53)

Injudicious re-appropriations

(In ₹)

Sl. No	Grant No	Name of the Grant	Head of Account	Original Provision	Supplementary Provision	Re-appropriation	Actual Expenditure
1.	05	Agriculture Department	2435.01.102.JA (V)	4,000	..	(-) 4,000	30,000
2.	05	Agriculture Department	2705.00.122.UA (V)	96,33,000	..	(-) 96,33,000	3,011
3.	05	Agriculture Department	2705.00.125.UA (V)	45,63,000	..	(-) 45,63,000	1,970
4.	10	Commercial Taxes (Commercial Taxes and Registration Department)	3604.00.103.AC (V)	1,000	..	(-) 1,000	23,59,047
5.	36	Planning, Development and Special Initiatives Department	4551.60.114.JB (V)	1,000	..	(-) 1,000	1,00,000
6.	40	Irrigation (Public Works Department)	4701.03.374.PB (V)	7,50,000	..	(-) 7,50,000	2,71,302
7.	41	Revenue Department	2070.00.800.AT (V)	5,76,000	..	(-) 5,76,000	1,74,633
8.	41	Revenue Department	3454.01.800.SB (V)	4,000	..	(-) 4,000	1,57,800
9.	45	Social Welfare and Nutritious Meal Programme Department	2235.02.001.AH (V)	2,65,000	..	(-) 2,65,000	8,160
10.	51	Relief on account of Natural Calamities	2245.80.800.AA (V)	2,000	..	(-) 2,000	1,23,816
Total				1,57,99,000	..	(-) 1,57,99,000	32,29,739 or 32.30 lakh

Appendix 2.9
(Reference: Paragraph 2.3.9; Page 54)
Cases of withdrawal of entire provision

(In ₹)

Sl. No.	Grant No.	Name of the grant	Head of Account	Provision
1.	05	Agriculture Department	2401.00.105.JR(V)	50,00,00,000
2.	05	Agriculture Department	2401.00.796.JK(V)	4,37,89,000
3.	05	Agriculture Department	2402.00.102.UM(V)	7,47,46,000
4.	05	Agriculture Department	2435.01.800.JA(V)	3,87,29,000
5.	05	Agriculture Department	4401.00.119.JJ(V)	12,93,71,000
6.	05	Agriculture Department	4402.00.102.UA(V)	9,60,00,000
7.	05	Agriculture Department	4551.01.101.JA(V)	1,93,60,000
8.	05	Agriculture Department	4551.01.102.JB(V)	4,80,00,000
9.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	2403.00.103.SD(V)	3,48,33,000
10.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	2415.03.277.JD(V)	21,61,69,000
11.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	4403.00.102.JV(V)	8,04,80,000
12.	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	2405.00.103.JZ(V)	5,00,00,000
13.	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	2405.00.103.UC(V)	6,00,00,000
14.	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	2405.00.190.JA(V)	5,00,00,000
15.	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	4405.00.103.JW(V)	1,17,50,000
16.	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	4405.00.104.JB(V)	20,00,00,000
17.	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	4405.00.104.JF(V)	50,00,00,000
18.	13	Food and Consumer Protection (Cooperation, Food and Consumer Protection Department)	3456.00.102.SA(V)	2,21,60,000
19.	13	Food and Consumer Protection (Cooperation, Food and Consumer Protection Department)	4408.02.101.SA(V)	7,74,57,000
20.	13	Food and Consumer Protection (Cooperation, Food and Consumer Protection Department)	4408.02.800.JB(V)	45,00,00,000
21.	14	Energy Department	2801.80.101.AB(V)	30,00,00,00,000

(In ₹)

Sl. No.	Grant No.	Name of the grant	Head of Account	Provision
22.	15	Environment (Environment and Forests Department)	5425.00.797.JA(V)	1,00,00,00,000
23.	16	Finance Department	4070.00.800.KF(V)	20,00,00,00,000
24.	17	Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)	2851.00.103.KP(V)	5,45,00,000
25.	17	Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)	2851.00.103.KV(V)	36,00,00,000
26.	18	Khadi, Village Industries and Handicrafts (Handlooms, Handicrafts, Textiles and Khadi Department)	2851.00.105.AB(V)	4,09,20,000
27.	20	Higher Education Department	2202.03.102.JQ(V)	5,67,90,000
28.	20	Higher Education Department	2202.03.102.JZ(V)	3,55,19,000
29.	20	Higher Education Department	2202.03.102.KB(V)	3,55,19,000
30.	21	Highways and Minor Ports Department	4551.01.102.JA(V)	1,00,04,000
31.	21	Highways and Minor Ports Department	5054.80.800.KM(V)	2,00,02,000
32.	21	Highways and Minor Ports Department	5054.80.800.SA(V)	10,00,00,000
33.	21	Highways and Minor Ports Department	7075.01.800.JE(V)	1,77,00,00,000
34.	22	Police (Home, Prohibition and Excise Department)	4055.00.211.JD(V)	50,00,00,000
35.	23	Fire and Rescue Services (Home, Prohibition and Excise Department)	4070.00.800.JT(V)	1,91,12,000
36.	27	Industries Department	2852.08.600.JB(V)	3,00,00,000
37.	27	Industries Department	2852.80.800.JJ(V)	15,00,00,000
38.	27	Industries Department	2852.80.800.JK(V)	2,00,00,000
39.	29	Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	4202.04.106.KA(V)	2,00,00,000
40.	29	Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	4202.04.106.SA(V)	2,35,00,000
41.	29	Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	5054.80.800.KC(V)	5,00,00,000
42.	29	Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	5452.01.101.PA(V)	15,00,00,000
43.	31	Information Technology Department	3451.00.090.JA(V)	10,00,00,000
44.	32	Labour and Employment Department	2230.01.109.JA(V)	1,20,00,000
45.	32	Labour and Employment Department	2230.03.101.JT(V)	2,26,43,000
46.	32	Labour and Employment Department	4250.00.203.JZ(V)	1,34,64,000
47.	33	Law Department	2052.00.091.BM(V)	1,16,86,000
48.	34	Municipal Administration and Water Supply	2217.05.800.JT(V)	1,50,00,00,000

(In ₹)

Sl. No.	Grant No.	Name of the grant	Head of Account	Provision
		Department		
49.	34	Municipal Administration and Water Supply Department	2217.05.800.JU(V)	50,00,00,000
50.	34	Municipal Administration and Water Supply Department	2217.05.800.JY(V)	4,20,00,000
51.	34	Municipal Administration and Water Supply Department	3604.00.103.AF(V)	10,00,00,000
52.	34	Municipal Administration and Water Supply Department	4215.02.190.JA(V)	24,00,00,000
53.	34	Municipal Administration and Water Supply Department	4217.60.800.PD(V)	21,80,00,000
54.	34	Municipal Administration and Water Supply Department	6217.60.190.PF(V)	50,00,00,000
55.	39	Buildings (Public Works Department)	4235.02.103.JC(V)	11,72,64,000
56.	40	Irrigation (Public Works Department)	4701.03.381.JC(V)	40,00,00,000
57.	40	Irrigation (Public Works Department)	4701.03.429.PB(V)	1,00,81,000
58.	40	Irrigation (Public Works Department)	4701.03.429.PE(V)	13,12,11,000
59.	40	Irrigation (Public Works Department)	4701.03.429.PL(V)	4,94,11,000
60.	40	Irrigation (Public Works Department)	4701.03.429.PM(V)	5,50,00,000
61.	40	Irrigation (Public Works Department)	4701.03.429.PN(V)	1,73,44,30,000
62.	40	Irrigation (Public Works Department)	4701.03.429.PO(V)	2,09,60,000
63.	40	Irrigation (Public Works Department)	4701.03.429.PP(V)	6,32,20,000
64.	40	Irrigation (Public Works Department)	4701.03.429.PQ(V)	2,78,00,000
65.	40	Irrigation (Public Works Department)	4701.03.429.PS(V)	1,62,30,000
66.	40	Irrigation (Public Works Department)	4701.03.429.PT(V)	14,67,90,000
67.	40	Irrigation (Public Works Department)	4701.03.429.PU(V)	13,82,40,000
68.	40	Irrigation (Public Works Department)	4701.03.429.PV(V)	10,16,70,000
69.	40	Irrigation (Public Works Department)	4701.03.429.PW(V)	5,43,40,000
70.	40	Irrigation (Public Works Department)	4701.03.429.PX(V)	3,20,50,000
71.	40	Irrigation (Public Works Department)	4701.03.429.PY(V)	2,52,30,000
72.	40	Irrigation (Public Works Department)	4701.03.429.PZ(V)	4,67,10,000
73.	40	Irrigation (Public Works Department)	4701.03.429.QA(V)	5,41,10,000
74.	40	Irrigation (Public Works Department)	4701.03.429.QB(V)	2,75,90,000
75.	40	Irrigation (Public Works Department)	4701.03.429.QC(V)	2,63,10,000
76.	40	Irrigation (Public Works Department)	4701.03.429.QD(V)	1,18,30,000
77.	40	Irrigation (Public Works Department)	4701.03.429.QE(V)	47,34,80,000

(In ₹)

Sl. No.	Grant No.	Name of the grant	Head of Account	Provision
78.	40	Irrigation (Public Works Department)	4701.03.429.QF(V)	2,84,80,000
79.	40	Irrigation (Public Works Department)	4701.03.429.QG(V)	3,50,40,000
80.	40	Irrigation (Public Works Department)	4701.03.429.QH(V)	4,38,10,000
81.	40	Irrigation (Public Works Department)	4701.03.429.QI(V)	8,46,30,000
82.	40	Irrigation (Public Works Department)	4701.03.429.QJ(V)	8,49,80,000
83.	40	Irrigation (Public Works Department)	4701.03.429.QK(V)	3,62,20,000
84.	40	Irrigation (Public Works Department)	4701.03.429.QL(V)	1,35,40,000
85.	40	Irrigation (Public Works Department)	4701.03.429.QM(V)	2,06,10,000
86.	40	Irrigation (Public Works Department)	4701.03.429.QN(V)	4,80,20,000
87.	41	Revenue Department	2075.00.800.IA(V)	29,12,00,000
88.	41	Revenue Department	2235.60.200.KO(V)	1,07,51,000
89.	42	Rural Development and Panchayat Raj Department	2505.01.797.JA(V)	2,25,00,00,000
90.	42	Rural Development and Panchayat Raj Department	2515.00.800.PA(V)	20,87,00,000
91.	42	Rural Development and Panchayat Raj Department	3604.00.197.JF(V)	3,14,99,95,000
92.	43	School Education Department	2202.02.109.UB(V)	27,76,70,000
93.	43	School Education Department	2202.02.789.UA(V)	15,04,98,000
94.	43	School Education Department	2202.02.796.UA(V)	15,04,98,000
95.	43	School Education Department	2202.02.800.SI(V)	34,26,24,000
96.	43	School Education Department	6202.01.201.AA(V)	87,00,00,000
97.	44	Micro, Small and Medium Enterprises Department	4851.00.102.LG(V)	50,00,00,000
98.	46	Tamil Development (Tamil Development and Information Department)	4202.01.205.JB(V)	2,00,00,000
99.	50	Pension and Other Retirement Benefits	2235.60.800.AM(V)	10,00,00,000
100.	53	Department of Special Programme Implementation	4202.01.789.JB(V)	3,75,00,00,000
101.	53	Department of Special Programme Implementation	4202.01.796.JB(V)	15,00,00,000
102.	53	Department of Special Programme Implementation	4202.01.800.JA(V)	11,10,00,00,000
103.	54	Forests (Environment and Forests Department)	2406.02.111.AB(V)	3,26,99,000
104.	54	Forests (Environment and Forests Department)	3054.04.337.AK(V)	3,22,84,000

(In ₹)

Sl. No.	Grant No.	Name of the grant	Head of Account	Provision
105.	54	Forests (Environment and Forests Department)	4406.01.070.AA(V)	1,48,00,000
106.	54	Forests (Environment and Forests Department)	4406.01.070.JF(V)	35,62,00,000
107.	54	Forests (Environment and Forests Department)	4406.01.800.UA(V)	4,19,26,000
108.	54	Forests (Environment and Forests Department)	4406.02.111.UD(V)	1,18,59,000
109.	54	Forests (Environment and Forests Department)	4551.01.106.JB(V)	3,13,71,000
110.	56	Debt Charges	2049.01.101.AB(C)	3,01,78,73,000
111.	56	Debt Charges	2049.01.101.AC(C)	6,15,00,00,000
112.	56	Debt Charges	2049.60.101.DB(C)	1,50,00,000
113.	56	Debt Charges	2049.60.101.EE(C)	1,20,01,000
114.	57	Public Debt Repayment	6003.00.106.AC(C)	30,00,00,00,000
Total				1,27,60,57,39,000 (or) 12,760.57 crore

Appendix 2.10
(Reference: Paragraph 2.3.10; Page 54)

Grants in which surrenders were made in excess of actual savings

(₹ in crore)

Sl. No.	Grant Number	Name of the grant/ appropriation	Total grant/ appropriation	Saving	Amount surrendered	Amount surrendered in excess
		Revenue - Voted				
1.	03	Administration of Justice	643.28	77.06	82.66	5.60
2.	04	Adi Dravidar and Tribal Welfare Department	2,017.17	87.16	144.32	57.16
3.	05	Agriculture Department	5,050.43	136.48	137.79	1.31
4.	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	285.01	14.84	15.30	0.46
5.	08	Dairy Development (Animal Husbandry, Dairying and Fisheries Department)	88.94	45.45	45.52	0.07
6.	11	Stamps and Registration (Commercial Taxes and Registration Department)	249.18	21.62	26.63	5.01
7.	15	Environment (Environment and Forests Department)	13.37	0.20	0.26	0.06
8.	18	Khadi, Village Industries and Handicrafts (Handlooms, Handicrafts, Textiles and Khadi Department)	151.23	14.28	14.42	0.14
9.	23	Fire and Rescue Services (Home, Prohibition and Excise Department)	241.37	53.36	56.20	2.84
10.	28	Information and Publicity (Tamil Development, Religious Endowments and Information Department)	109.75	6.79	7.05	0.26
11.	31	Information Technology Department	105.69	29.86	73.87	44.01
12.	34	Municipal Administration and Water Supply Department	6,432.47	927.28	932.38	5.10
13.	39	Buildings (Public Works Department)	224.10	17.34	18.08	0.74
14.	42	Rural Development and Panchayat Raj Department	9,262.90	1,370.78	1,373.97	3.19
15.	43	School Education Department	16,770.98	159.48	986.11	826.63
16.	44	Micro, Small and Medium Enterprises Department	274.42	79.22	80.14	0.92
17.	45	Social Welfare and Nutritious Meal Programme Department	4,100.73	618.25	716.62	98.37
18.	48	Transport Department	1,215.25	7.53	7.59	0.06
19.	50	Pension and Other Retirement Benefits	16,644.75	1,712.08	1,766.55	54.47
		Revenue - Charged				
20.	01	State Legislature	0.42	0.01	0.04	0.03
21.	03	Administration of Justice	112.77	5.22	6.65	1.43

(₹ in crore)

Sl. No.	Grant Number	Name of the grant/ appropriation	Total grant/ appropriation	Saving	Amount surrendered	Amount surrendered in excess
22.	13	Food and Consumer Protection (Cooperation, Food and Consumer Protection Department)	0.05	0.00	0.01	0.01
		Capital - Voted				
23.	05	Agriculture Department	193.98	40.09	42.49	2.40
24.	12	Cooperation (Cooperation, Food and Consumer Protection Department)	229.97	138.65	138.66	0.01
25.	13	Food and Consumer Protection (Cooperation, Food and Consumer Protection Department)	580.75	533.12	534.24	1.12
26.	15	Environment (Environment and Forests Department)	200.00	92.84	93.94	1.10
27.	20	Higher Education Department	238.35	124.22	125.07	0.85
28.	25	Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department)	79.77	51.51	58.62	7.11
29.	30	Stationery and Printing (Tamil Development, Religious Endowments and Information Department)	25.88	23.02	23.52	0.50
30.	32	Labour and Employment Department	35.81	20.25	26.62	6.37
31.	34	Municipal Administration and Water Supply Department	3,180.04	328.92	332.50	3.58
32.	35	Personnel and Administrative Reforms Department	34.42	11.06	13.42	2.36
33.	44	Micro, Small and Medium Enterprises Department	92.21	48.78	50.93	2.15
34.	54	Forests (Environment and Forests Department)	287.00	39.51	62.53	23.02
		Loans - Voted				
35.	16	Finance Department	90.72	5.95	11.12	5.17
36.	26	Housing and Urban Development Department	182.80	18.94	42.88	23.94
		Total	69,445.96	6,861.15	8,048.70	1,187.55

Appendix 2.11
(Reference: Paragraph 2.3.11; Page 55)

Cases where savings of ₹ one crore and above not surrendered

(₹ in crore)

SL No.	Grant Number	Name of Grant/Appropriation	Savings	Surrenders	Savings which remained to be surrendered
I Grants					
		A - Revenue			
1.	10	Commercial Taxes (Commercial Taxes and Registration Department)	53.40	51.62	1.78
2.	12	Cooperation (Cooperation, Food and Consumer Protection Department)	20.82	17.25	3.57
3.	13	Food and Consumer Protection (Cooperation, Food and Consumer Protection Department)	435.86	386.05	49.81
4.	14	Energy Department	3,507.02	3,455.09	51.93
5.	16	Finance Department	268.70	266.21	2.49
6.	19	Health and Family Welfare Department	298.72	261.83	36.89
7.	20	Higher Education Department	145.03	141.16	3.87
8.	21	Highways and Minor Ports Department	28.00	24.16	3.84
9.	22	Police (Home, Prohibition and Excise Department)	512.95	447.14	65.81
10.	25	Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department)	81.88	78.58	3.30
11.	26	Housing and Urban Development Department	49.85	45.29	4.56
12.	27	Industries Department	617.64	616.26	1.38
13.	29	Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	33.21	31.22	1.99
14.	30	Stationery and Printing (Tamil Development, and Information Department)	2.93	0.78	2.15
15.	32	Labour and Employment Department	75.99	71.37	4.62
16.	35	Personnel and Administrative Reforms Department	4.96	3.90	1.06
17.	37	Prohibition and Excise (Home, Prohibition and Excise Department)	12.45	8.44	4.01
18.	38	Public Department	78.53	65.05	13.48
19.	41	Revenue Department	143.78	133.27	10.51
20.	47	Hindu Religious and Charitable Endowments (Tourism, Culture and Religious Endowments Department)	5.90	4.59	1.31
21.	49	Youth Welfare and Sports Development Department	4.25	1.69	2.56

(₹ in crore)

Sl. No.	Grant Number	Name of Grant/Appropriation	Savings	Surrenders	Savings which remained to be surrendered
22.	51	Relief on account of Natural Calamities	50.37	11.54	38.83
23.	54	Forests (Environment and Forests Department)	69.09	44.97	24.12
		B - Capital			
24.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	100.63	96.12	4.51
25.	21	Highways and Minor Ports Department	551.76	220.02	331.74
26.	29	Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	24.95	22.79	2.16
27.	36	Planning, Development and Special Initiatives Department	14.69	5.32	9.37
28.	39	Buildings (Public Works Department)	147.93	145.89	2.04
29.	40	Irrigation (Public Works Department)	781.84	505.92	275.92
30.	43	School Education Department	125.83	114.12	11.71
		C - Loans			
31.	15	Environment (Environment and Forests Department)	20.00	16.71	3.29
32.	22	Police (Home, Prohibition and Excise Department)	196.70	190.82	5.88
33.	24	Prisons (Home, Prohibition and Excise Department)	3.76	0.07	3.69
		Total	8,469.42	7,485.24	984.18
II Appropriations					
		A - Revenue			
34.	56	Debt Charges	1,519.37	1,448.02	71.35
		Total	1,519.37	1,448.02	71.35
		Grand Total	9,988.79	8,933.26	1,055.53

Appendix 2.12
(Reference: Paragraph 2.3.11; Page 55)

Cases of surrender of funds in excess of ₹ 10 crore on 31 March 2014

(₹ in crore)

Sl. No.	Grant Number	Major Head	Description	Amount surrendered
I Grants				
1.	03	2014	Administration of Justice	83.54
2.	04	2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	96.31
3.	05	2435	Other Agricultural Programmes	11.60
4.	07	2405	Fisheries	11.81
5.	08	2404	Dairy Development	13.75
6.	09	2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	97.77
7.	10	2040	Taxes on Sales, Trade etc.	25.97
8.	11	2030	Stamps and Registration	11.68
9.	12	2425	Co-operation	17.05
10.	13	3456	Civil Supplies	383.08
11.	14	2801	Power	1,000.00
12.	16	2054	Treasury and Accounts Administration	16.12
13.	16	2052	Secretariat - General Services	34.07
14.	17	2235	Social Security and Welfare	12.61
15.	17	2851	Village and Small Industries	21.47
16.	19	2235	Social Security and Welfare	67.99
17.	19	2210	Medical and Public Health	173.82
18.	20	2202	General Education	79.45
19.	20	2203	Technical Education	55.82
20.	21	3054	Roads and Bridges	24.05
21.	22	2235	Social Security and Welfare	17.13
22.	22	2055	Police	422.01
23.	23	2070	Other Administrative Services	56.20
24.	24	2056	Jails	11.72
25.	25	2041	Taxes on Vehicles	77.18
26.	26	2216	Housing	17.84
27.	26	2217	Urban Development	26.45
28.	27	2852	Industries	607.39
29.	31	2852	Industries	12.00
30.	32	2230	Labour and Employment	62.15

(₹ in crore)

Sl. No.	Grant Number	Major Head	Description	Amount surrendered
31.	34	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	520.32
32.	34	2217	Urban Development	369.45
33.	36	3454	Census Surveys and Statistics	44.31
34.	38	2015	Elections	54.71
35.	41	2029	Land Revenue	45.57
36.	41	2075	Miscellaneous General Services	30.62
37.	41	2053	District Administration	100.28
38.	42	2216	Housing	320.42
39.	42	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	415.68
40.	42	2505	Rural Employment	67.84
41.	43	2202	General Education	257.35
42.	45	2236	Nutrition	241.96
43.	45	2235	Social Security and Welfare	122.15
44.	50	2071	Pensions and other Retirement Benefits	234.52
45.	51	2245	Relief on account of Natural Calamities	11.54
46.	52	2235	Social Security and Welfare	27.09
47.	53	2235	Social Security and Welfare	150.00
48.	54	2406	Forestry and Wild Life	35.46
49.	04	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	14.27
50.	05	4401	Capital Outlay on Crop Husbandry	31.29
51.	07	4405	Capital Outlay on Fisheries	19.14
52.	13	4408	Capital Outlay on food Storage and Warehousing	66.54
53.	16	4070	Capital Outlay on Other Administrative Services	250.00
54.	20	4202	Capital Outlay on Education, Sports, Art and Culture	19.17
55.	21	5054	Capital Outlay on Roads and Bridges	23.99
56.	22	4055	Capital Outlay on Police	27.57
57.	24	4070	Capital Outlay on Other Administrative Services	34.31
58.	25	5055	Capital Outlay on Road Transport	18.85
59.	30	4058	Capital Outlay on Stationery and Printing	23.52
60.	32	4250	Capital Outlay on other Social Services	16.80
61.	34	4215	Capital Outlay on Water Supply and Sanitation	24.00
62.	34	4217	Capital Outlay on Urban Development	300.00
63.	40	4215	Capital Outlay on Water Supply and Sanitation	17.53

(₹ in crore)

Sl. No.	Grant Number	Major Head	Description	Amount surrendered
64.	40	4701	Capital Outlay on Major and Medium Irrigation	37.98
65.	44	4851	Capital Outlay on Village and Small Industries	50.00
66.	54	4406	Capital Outlay on Forestry and Wild Life	24.18
67.	16	7610	Loans to Government Servants etc.	11.12
68.	21	7075	Loans for other Transport Services	17.00
69.	26	7610	Loans to Government Servants etc.	42.88
70.	27	6860	Loans for Consumer Industries	250.00
71.	43	6202	Loans for Education, Sports, Art and Culture	87.00
II Appropriations				
72.	56	2049	Interest Payments	23.07
73.	57	6003	Internal Debt of the State Government	1,004.11
			Total	9,031.62

Appendix 2.13
(Reference: Paragraph 2.3.12; Page 55)

Rush of Expenditure

(₹ in crore)

Sl. No.	Grant No	Head of Account	Description	Expenditure incurred during January to March 2014	Expenditure incurred in March 2014	Total expenditure	Percentage to total expenditure	
							January to March 2014	March 2014
1.	04	2225.01.277.JG	School Education under Special Component Plan	18.90	18.24	25.62	73.77	71.19
2.	04	2225.01.283.JA	House sites/Infrastructure facilities for Adi-Dravidars	8.38	7.03	9.72	86.21	72.33
3.	05	2401.00.001.JA	Strengthening of Regional and District Staff	10.14	9.97	11.96	84.78	83.36
4.	05	2401.00.102.JE	Payment of Production Incentive to the Farmers for supply of Paddy to Tamil Nadu Civil Supplies Corporation	62.00	57.60	70.20	88.32	82.05
5.	05	2401.00.102.SB	Production and Distribution of quality Seeds	11.96	9.54	15.72	76.08	60.69
6.	05	2401.00.103.AC	Multiplication and Distribution of Pulses Seeds	12.32	9.56	17.90	68.83	53.41
7.	05	2401.00.119.LB	Installation of Drip and Sprinklers Irrigation System in farmers' holdings in Ground Water Stresses Blocks	58.56	58.68	58.68	99.80	100.00
8.	05	2401.00.119.LC	Assistance to TANHODA under National Horticulture Mission	14.00	14.00	17.88	78.30	78.30
9.	05	2401.00.119.LG	Revolving fund for procurement of Fertilizers and seeds	50.00	50.00	50.00	100.00	100.00
10.	05	2401.00.119.PB	Improved Horticulture for Tank Irrigation under TNIAMWARM Project	12.26	8.04	12.35	99.27	65.10
11.	05	2401.00.789.JA	Procurement and Distribution of Paddy and Millet seeds	6.96	6.38	12.19	57.10	52.34
12.	05	2401.00.789.JK	National Agriculture Development Programme (NADP-RKVY) under Special Component Plan - Agriculture Department	20.20	16.94	30.95	65.27	54.73

(₹ in crore)

Sl. No.	Grant No	Head of Account	Description	Expenditure incurred during January to March 2014	Expenditure incurred in March 2014	Total expenditure	Percentage to total expenditure	
							January to March 2014	March 2014
13.	05	2401.00.789.JQ	Incentive to Farmers during Paddy Procurement under Special Component Plan for Scheduled Castes	46.80	38.40	46.80	100.00	82.05
14.	05	2501.05.101.UB	Integrated Watershed Management Programme	9.71	10.34	17.02	57.05	60.75
15.	05	4435.01.101.PA	Marketing Systems for Tank Irrigated Areas under TNIAMWARM Project	15.68	15.68	15.68	100.00	100.00
16.	07	2415.05.120.JB	Institute of Fisheries Technology	11.00	11.00	11.00	100.00	100.00
17.	09	2225.03.277.SC	Scholarships to Students belonging to minority communities	38.41	27.15	44.73	85.87	60.70
18.	11	2030.03.001.AD	Computerisation of Registration Department under Simplified and Transparent Administration of Registration (STAR) Project	7.69	7.69	11.64	66.07	66.07
19.	12	4425.00.200.JB	Construction of Godowns with loan assistance from NABARD	41.32	41.32	41.32	100.00	100.00
20.	14	4801.80.101.JA	Share Capital Assistance to Tamil Nadu Electricity Board	1,653.00	1,653.00	2,153.00	76.78	76.78
21.	16	2235.60.200.BE	Tamil Nadu Government Employees Special Provident Fund-cum-Gratuity Scheme	25.29	25.28	25.33	99.84	99.80
22.	17	2851.00.103.UX	Marketing Incentive under Integrated Handloom Development Scheme	82.35	82.35	82.35	100.00	100.00
23.	19	2210.01.110.EC	CEMONC Posts in Taluk Head Quarters Hospitals	12.67	11.07	12.67	100.00	87.37
24.	19	2210.05.105.KA	Reimbursement of Tuition Fees for First Generation Graduates	21.76	19.25	31.08	70.01	61.94
25.	19	2210.80.800.JF	Ineligible Cost of Emergency Ambulance Service under National Rural Health Mission Schemes	27.50	27.50	48.50	56.70	56.70

(₹ in crore)

Sl. No.	Grant No	Head of Account	Description	Expenditure incurred during January to March 2014	Expenditure incurred in March 2014	Total expenditure	Percentage to total expenditure	
							January to March 2014	March 2014
26.	20	2202.03.102.AA	Madras University	21.90	21.91	33.49	65.39	65.42
27.	20	2202.03.102.AC	Madurai Kamaraj University	15.22	12.42	21.36	71.25	58.15
28.	20	2202.03.102.KC	Grants to Bharathidasan University Constituent Colleges	15.46	15.46	15.46	100.00	100.00
29.	20	2203.00.102.AA	Anna University	30.61	27.69	33.62	91.05	82.36
30.	20	2203.00.108.AA	Conduct of Examinations	23.22	20.89	37.14	62.52	56.25
31.	20	2203.00.112.JK	Government College of Engineering, Salem	11.11	11.11	17.38	63.92	63.92
32.	20	2203.00.112.JL	Government College of Technology, Coimbatore	11.90	11.90	19.64	60.59	60.59
33.	20	2203.00.112.JO	Government College of Engineering, Tirunelveli	6.39	6.39	12.10	52.81	52.81
34.	20	4202.01.203.JG	Infrastructure Improvement of Arts and Science Colleges	17.01	16.91	17.01	100.00	99.41
35.	20	4202.02.104.JA	Buildings	34.59	24.82	34.80	99.40	71.32
36.	20	4202.02.105.JA	Buildings	18.41	17.65	19.83	92.84	89.01
37.	21	3054.04.337.AG	Maintenance of Sugarcane Roads	11.96	10.36	17.61	67.92	58.83
38.	21	3054.04.337.AM	Maintenance of Panchayat and Panchayat Union Roads through CE (Gl) Highways	244.09	165.34	318.02	76.75	51.99
39.	21	4059.01.051.KT	Construction of Buildings- Chief Engineer (General) Highways	19.01	14.03	28.03	67.82	50.05
40.	21	5054.03.337.JK	Outer Ring Road	84.96	79.52	114.41	74.26	69.50
41.	21	5054.04.337.KB	Schemes implemented under State Infrastructure and Amenities Fund - Controlled by Chief Engineer(Construction and Maintenance), Highways	34.89	31.97	35.73	97.65	89.48
42.	21	5054.80.800.JJ	Construction of over and under bridges in lieu of existing level crossings	47.03	33.73	61.33	76.68	55.00
43.	21	5054.80.800.JS	Road works under Bharath Nirman	11.05	8.35	11.87	93.09	70.35

(₹ in crore)

Sl. No.	Grant No	Head of Account	Description	Expenditure incurred during January to March 2014	Expenditure incurred in March 2014	Total expenditure	Percentage to total expenditure	
							January to March 2014	March 2014
44.	22	2059.01.053.AP	Buildings - Police Department - Administered by the Director General of Police	24.49	24.22	24.98	98.04	96.96
45.	22	4055.00.800.JE	Strengthening Infrastructure Facilities to provide training to Police Personnel by using Thirteenth Finance Commission Grants	11.94	11.94	11.94	100.00	100.00
46.	24	2056.00.001.AA	Inspector General of Prisons	10.88	10.05	14.74	73.81	68.18
47.	24	4070.00.800.KE	Construction of Buildings for Prison Department	24.04	20.17	27.83	86.38	72.48
48.	26	2217.04.190.JT	Grants to Tamil Nadu Slum Clearance Board for improvement to tenements including Repairs, Renovation, Sewerage, Water Supply etc.,	10.00	10.00	13.55	73.80	73.80
49.	27	2852.80.800.BC	Value Added Tax Refund Subsidy for Promotion of Industries	500.00	500.00	500.00	100.00	100.00
50.	27	5054.80.800.KD	Improvement of access roads to Industrial Centres/Estates	27.57	27.57	27.57	100.00	100.00
51.	31	2852.07.800.JM	Assistance from State towards establishment of State Data Centre	9.90	9.90	12.10	81.82	81.82
52.	34	2215.01.101.AP	Grants to Chennai Metropolitan Water Supply and Sewerage Board for water charges to Slum Tenements	8.92	8.92	15.52	57.47	57.47
53.	34	2215.01.800.JE	Grants to TNUDF for assisting Vellore water supply scheme	14.74	14.74	14.74	100.00	100.00
54.	34	2217.01.191.PE	Tamil Nadu Urban Development Project III under the control of Commissioner of Municipal Administration	40.00	40.00	40.00	100.00	100.00
55.	34	2217.05.800.JV	Urban Infrastructure Development in Sriperumbudur Town panchayat	10.16	10.16	10.16	100.00	100.00

(₹ in crore)

Sl. No.	Grant No	Head of Account	Description	Expenditure incurred during January to March 2014	Expenditure incurred in March 2014	Total expenditure	Percentage to total expenditure	
							January to March 2014	March 2014
56.	34	2217.80.800.AH	Grants for Clean Village Campaign Scheme	43.73	43.73	43.73	100.00	100.00
57.	34	2217.80.800.PA	Grants to Tamil Nadu Urban Development Fund (Grant Fund II) for detailed Project Report preparation for innovative Project Studies	7.40	7.40	13.40	55.22	55.22
58.	34	3604.00.191.AB	Contribution to the Infrastructure Gap filling Fund	73.75	58.28	89.23	82.65	65.31
59.	34	3604.00.193.AC	Contribution to the Infrastructure Gap filling fund	39.53	39.53	71.30	55.44	55.44
60.	34	4215.01.101.JW	Assistance from Infrastructure and Amenities Fund for Construction of Sewerage Treatment Plant implemented by CMWSSB	38.36	38.36	38.36	100.00	100.00
61.	34	4215.01.800.JF	Implementation of Combined Water Supply Scheme in Vellore Corporation and surrounding areas	11.26	11.26	12.40	90.81	90.81
62.	34	4217.01.800.JA	Chennai Mega City Development Mission	366.20	350.00	500.00	73.24	70.00
63.	34	4217.60.800.JN	Eradication of open defecation in public places in Town Panchayats	11.30	11.30	11.30	100.00	100.00
64.	34	4217.60.800.PA	Capital grant contribution to General Fund I under Tamil Nadu Urban Development Project - III	125.00	125.00	200.00	62.50	62.50
65.	34	4217.60.800.PF	Capital Grant to Grant Fund I- German development bank (KFW) line of credit under Sustainable Municipal Infrastructure financing (SMIF) in Tamil Nadu Phase II- Part I	30.00	30.00	30.00	100.00	100.00
66.	36	5475.00.800.JA	Tamil Nadu Balanced Development Fund	31.25	26.96	39.12	79.88	68.92

(₹ in crore)

Sl. No.	Grant No	Head of Account	Description	Expenditure incurred during January to March 2014	Expenditure incurred in March 2014	Total expenditure	Percentage to total expenditure	
							January to March 2014	March 2014
67.	38	2015.00.103.AA	Legislative Assembly Constituencies	43.59	39.49	57.35	76.01	68.86
68.	38	2015.00.105.AB	Election to Lok Sabha	20.14	17.97	21.56	93.41	83.35
69.	39	4220.60.101.JA	Buildings	10.96	10.21	14.10	77.73	72.41
70.	40	2215.01.101.JN	Capital Grant to Andhra Pradesh for Tamil Nadu Krishna Water Supply Project	100.00	100.00	100.00	100.00	100.00
71.	40	2701.01.102.AA	Periyar System	10.08	7.95	14.47	69.66	54.94
72.	40	2711.01.800.AC	Cauvery Delta System	98.72	98.72	98.72	100.00	100.00
73.	40	2711.01.800.AE	Diversion of surplus flood from Vaigai Basin	10.15	10.15	10.15	100.00	100.00
74.	40	4215.01.101.JV	Formation of new reservoir near Kannankottai and Theruvaikandigai at Gummidipoondi Taluk of Tiruvallur District	91.68	51.53	93.42	98.14	55.16
75.	40	4701.03.345.JA	Construction of new Tanks, canals and Renovation of existing irrigation system with loan assistance from NABARD under RIDF X Schemes	13.82	13.82	13.82	100.00	100.00
76.	40	4701.03.345.KT	Rehabilitation of Kalingarayan Channel at Erode Taluk and District with loan assistance from NABARD	17.97	17.97	17.97	100.00	100.00
77.	40	4701.03.345.KU	Construction of 11 Grade Walls and 14 Check Dams across the various tributaries of Cauvery river and Drainages in Thanjavur District with loan assistance from NABARD	15.01	15.01	15.01	100.00	100.00
78.	40	4701.03.387.PA	Renovation of Dam and Canals of Kosasthalayar Sub Basin under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management Project (TN IAMWARM)	19.07	17.63	29.19	65.33	60.40

(₹ in crore)

Sl. No.	Grant No	Head of Account	Description	Expenditure incurred during January to March 2014	Expenditure incurred in March 2014	Total expenditure	Percentage to total expenditure	
							January to March 2014	March 2014
79.	40	4701.03.398.PA	Renovation of Dam and Canals of Gadilam Sub Basin under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management Project (TN IAMWARM)	9.03	9.03	10.13	89.14	89.14
80.	40	4701.03.406.PA	Renovation of Dam and Canals of Grithamal Sub basin under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management Project (TN IAMWARM)	34.84	34.84	34.84	100.00	100.00
81.	40	4701.03.428.PA	Renovation of Dams & Canals of Amaravathy Sub-Basin under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management Project (TN IAMWARM)	28.98	24.24	46.42	62.43	52.22
82.	40	4701.03.438.PA	Renovation of Mettur Canal in Mettur Taluk of Salem district under Tamil Nadu IAMWARM Project	11.08	11.08	11.08	100.00	100.00
83.	41	2059.01.053.AJ	Buildings-Land Revenue (Administered by Chief Engineer (Buildings))	26.43	20.91	28.90	91.45	72.35
84.	41	2059.01.053.AL	Buildings-District Administration (Administered by Chief Engineer (Buildings))	10.41	8.27	12.07	86.25	68.52
85.	42	2215.02.105.JL	Total Sanitation Campaign	61.23	61.21	101.33	60.43	60.41
86.	42	2501.06.003.JD	Aajeevika(NRLM)	50.70	50.70	79.00	64.18	64.18
87.	42	2501.06.789.JC	Aajeevika(NRLM)	12.83	12.83	20.00	64.15	64.15
88.	42	4216.03.789.JD	Special Housing Programme for THANE affected region	81.00	81.00	123.33	65.68	65.68
89.	43	2202.01.800.KS	Provision for shortfall in Salaries for Block resource teacher Educators / Cluster resource Educators	125.00	125.00	125.00	100.00	100.00

(₹ in crore)

Sl. No.	Grant No	Head of Account	Description	Expenditure incurred during January to March 2014	Expenditure incurred in March 2014	Total expenditure	Percentage to total expenditure	
							January to March 2014	March 2014
90.	45	2236.02.102.SA	National Programme of Nutritional Support to Primary Education (Mid-day Meals Scheme)	24.65	24.65	27.41	89.93	89.93
91.	48	3055.00.190.JB	Grants of Institute of Road Transport, Taramani, Chennai	15.00	15.00	15.00	100.00	100.00
92.	48	5055.00.190.KC	Share Capital Assistance to State Transport Undertakings	350.00	350.00	350.00	100.00	100.00
93.	49	2204.00.104.AN	Grants to Sports Development Authority of Tamil Nadu	9.14	9.14	17.46	52.35	52.35
94.	51	2245.02.122.AA	Repairs to irrigation sources (items eligible for assistance from Union Government)	8.20	8.02	13.49	60.79	59.45
95.	51	2245.80.800.AB	Assistance for undertaking relief works in Tsunami affected areas	21.60	14.86	27.28	79.18	54.47
96.	54	2406.01.101.AP	Maintenance of Forests-Grants-in-Aid recommended by 13th Finance Commission	34.86	34.86	34.86	100.00	100.00
97.	54	4406.01.102.PD	Tamil Nadu Afforestation Project (Phase II) funded by Japan Bank for International Co-operation	11.22	6.48	12.29	91.29	52.73
98.	54	4406.02.110.JM	Asian Elephant Depredation and mitigation measures	23.92	17.70	25.18	95.00	70.29
Total				5,809.40	5,516.22	7,085.92	81.99	77.85

Appendix 2.14
(Reference: Paragraph 2.5; Page 59)

**Details of Contingency Fund orders issued, utilisation as reported by
Pr. AG (A&E) and the amount of expenditure incurred as at the end of the year**

(In ₹)

Contingency Fund Order	Date of Issue of Government order	Head of Account	Provision as per CF order	Amount	
				Expenditure at the end of the year	Amount utilised out of CF as reported by Pr. AG (A&E)
1	29-04-2013	3435.04.103.AB.51.02	2,77,00,000	2,77,00,000	2,77,00,000
2	29-05-2013	2204.00.104.AW.09.03	18,51,99,000	27,04,57,450	18,51,98,700
3	03-06-2013	2236.02.102.KD.67.04	35,56,000	10,54,75,017	0
		2236.02.789.JG.67.04	15,60,000	4,96,97,449	0
		2236.02.789.JH.67.04	84,000	0	0
4	04-06-2013	2235.02.103.SG.09.01	5,00,000	16,38,000	5,00,000
5	13-06-2013	2202.03.102.BP.01.01	18,38,000	76,45,016	18,38,000
		2202.03.102.BP.01.02	9,000	0	9,000
		2202.03.102.BP.01.03	5,000	0	5,000
		2202.03.102.BP.01.06	1,40,000	0	1,40,000
		2202.03.102.BP.01.10	13,08,000	0	13,08,000
		2202.03.102.BP.03.01	2,00,000	0	2,00,000
		2202.03.102.BP.04.01	20,000	0	20,000
		2202.03.102.BP.05.02	2,50,000	0	2,50,000
		2202.03.102.BP.13.00	10,000	0	10,000
6	15-06-2013	2210.80.800.AD.09.01	5,00,00,000	6,81,98,210	5,00,00,000
7	18-06-2013	2070.00.800.BR.76.01	16,15,000	0	0
8	25-07-2013	2202.05.001.JA.72.00	10,00,000	36,93,080	10,00,000
9	26-07-2013	2202.03.102.BO.09.01	1,00,00,000	1,00,00,000	1,00,00,000
10	05-08-2013	2204.00.104.JL.09.02	5,00,00,000	36,90,30,000	5,00,00,000
11	08-08-2013	2225.03.277.LA.67.09	52,000	35,53,825	40,000
12	13-08-2013	4210.01.110.JA.16.00	3,00,00,000	186,07,47,878	0
13	19-08-2013	2210.01.110.EA.01.01	2,74,000	70,05,305	2,74,000
		2210.01.110.EA.01.02	1,000	1,349	1,000
		2210.01.110.EA.01.06	29,000	34,144	29,000
		2210.01.110.EA.01.08	6,000	7,001	6,000
		2210.01.110.EA.03.01	2,19,000	2,64,225	1,90,000
14	20-08-2013	2013.00.800.AA.21.01	13,40,000	55,77,072	13,39,497

(In ₹)

Contingency Fund Order	Date of Issue of Government order	Head of Account	Provision as per CF order	Amount	
				Expenditure at the end of the year	Amount utilised out of CF as reported by Pr. AG (A&E)
15	20-08-2013	2055.00.113.AI.10.01	20,00,000	10,70,000	0
16	23-08-2013	3475.00.108.JD.09.03	49,83,000	49,83,000	0
17	23-08-2013	2225.02.277.SE.12.01	26,00,000	15,56,750	0
18	03-09-2013	2401.00.113.JJ.11.01	6,00,00,000	9,23,22,004	6,00,00,000
19	10-09-2013	4701.03.435.JA.16.00	50,00,000	2,08,24,870	0
20	11-09-2013	5054.04.101.JE.16.00	88,29,000	8,00,91,374	88,29,000
21	12-09-2013	2202.02.109.AA.01.01	2,26,39,000	19,90,02,63,107	2,26,39,000
		2202.02.109.AA.01.03	1,61,000	44,307	1,61,000
		2202.02.109.AA.01.06	14,15,000	1,13,64,64,707	14,15,000
		2202.02.109.AA.01.08	3,22,000	6,87,79,904	3,22,000
		2202.02.109.AA.03.01	92,50,000	17,18,18,29,658	92,50,000
		2202.02.109.AB.01.01	10,15,000	1,51,90,53,496	10,15,000
		2202.02.109.AB.01.03	7,000	-7,804	7,000
		2202.02.109.AB.01.06	63,000	12,88,89,753	63,000
		2202.02.109.AB.01.08	14,000	2,28,18,751	14,000
		2202.02.109.AB.03.01	4,14,000	1,31,89,27,285	4,14,000
22	17-09-2013	2415.03.277.AA.09.03	11,35,000	1,08,50,68,000	11,35,000
23	17-09-2013	2425.00.800.AE.33.04	6,60,000	5,14,390	0
24	17-09-2013	4210.01.110.JA.16.00	1,00,00,000	1,86,07,47,878	0
25	18-09-2013	2220.01.105.AE.09.03	10,00,00,000	10,50,00,000	10,00,00,000
26	24-09-2013	2053.00.094.AB.05.02	5,00,00,000	12,81,20,780	25,53,324
27	25-09-2013	2014.00.105.AB.01.01	22,79,000	93,12,62,554	0
		2014.00.105.AB.01.02	31,000	1,10,20,060	0
		2014.00.105.AB.01.04	2,000	3,64,89,577	0
		2014.00.105.AB.01.06	1,02,000	4,84,56,089	0
		2014.00.105.AB.03.01	18,23,000	80,05,84,294	0
28	26-09-2013	2235.60.102.AF.27.05	92,82,000	15,60,37,225	0
		2235.60.102.AG.05.04	4,65,000	27,14,265	4,44,000
29	08-10-2013	2055.00.001.AA.59.00	1,20,00,000	4,43,52,875	0
30	09-10-2013	2425.00.800.AE.01.01	55,000	44,57,935	0
		2425.00.800.AE.01.02	1,000	15,081	0

(In ₹)

Contingency Fund Order	Date of Issue of Government order	Head of Account	Provision as per CF order	Amount	
				Expenditure at the end of the year	Amount utilised out of CF as reported by Pr. AG (A&E)
		2425.00.800.AE.01.06	6,000	3,13,249	0
		2425.00.800.AE.01.08	2,000	72,677	0
		2425.00.800.AE.03.01	43,000	28,04,883	0
31	17-10-2013	2055.00.001.AA.59.00	2,55,00,000	4,43,52,875	0
32	17-10-2013	2701.03.204.PA.33.03	45,00,000	8,21,42,724	0
32	17-10-2013	2701.03.204.PC.33.04	5,00,000	90,77,941	0
33	18-11-2013	2204.00.104.AS.09.01	2,00,00,000	6,15,75,500	2,00,00,000
34	25-11-2013	2055.00.104.AA.72.00	44,75,000	62,92,761	0
		4055.00.211.AK.16.00	50,00,000	2,00,64,51,006	0
35	23-12-2013	2851.00.102.MG.09.02	40,00,000	1,21,78,000	0
36	06-01-2014	2202.03.102.AH.09.03	32,50,000	32,50,000	32,50,000
37	06-01-2014	2205.00.102.AM.09.01	32,75,000	66,30,215	0
38	10-01-2014	2055.00.001.AA.05.02	13,02,000	1,44,31,000	0
		2055.00.001.AA.05.04	9,48,000	9,47,500	0
		2055.00.001.AA.08.01	10,00,000	24,21,460	0
		2055.00.001.AA.71.00	7,50,000	10,58,432	0
39	13-01-2014	2701.03.180.PI.33.03	33,24,000	31,74,000	0
40	20-01-2014	2220.60.001.AA.01.01	2,27,000	2,22,82,740	0
		2220.60.001.AA.01.02	1,000	1,01,318	0
		2220.60.001.AA.01.04	3,000	6,80,592	0
		2220.60.001.AA.01.06	16,000	24,54,532	0
		2220.60.001.AA.01.08	3,000	5,93,050	0
		2220.60.001.AA.03.01	2,04,000	1,88,83,224	0
41	03-02-2014	2406.01.001.AB.11.02	10,00,000	12,17,025	0
42	04-02-2014	2701.80.001.JI.17.00	37,50,000	1,62,81,622	0
43	05-02-2014	2225.01.001.AC.01.01	79,000	-35,66,798	79,000
		2225.01.001.AC.01.02	1,000	1,01,706	0
		2225.01.001.AC.01.04	1,000	4,47,978	0
		2225.01.001.AC.01.06	9,000	22,87,126	0
		2225.01.001.AC.01.08	3,000	5,94,635	0
		2225.01.001.AC.03.01	71,000	1,76,33,510	19,540
44	05-02-2014	2225.01.277.AA.33.04	12,86,000	11,41,582	0
		2225.01.277.JL.33.04	2,55,000	1,48,267	0
		2225.01.277.KF.33.04	2,38,000	2,34,947	0

(In ₹)

Contingency Fund Order	Date of Issue of Government order	Head of Account	Provision as per CF order	Amount	
				Expenditure at the end of the year	Amount utilised out of CF as reported by Pr. AG (A&E)
45	18-02-2014	4210.01.110.JA.16.00	1,00,00,000	1,86,07,47,878	0
46	27-02-2014	3604.00.191.JC.09.01	2,51,35,000	1,09,95,22,432	2,51,35,000
		3604.00.192.JD.09.01	2,75,68,000	1,20,59,30,531	2,75,68,000
		3604.00.192.JE.09.01	56,26,000	24,60,95,000	56,26,000
47	27-02-2014	3604.00.193.JD.09.01	2,27,53,000	99,53,20,000	2,27,53,000
48	03-03-2014	3604.00.197.JE.09.01	10,54,08,000	4,61,11,00,000	10,54,08,000
49	21-03-2014	2059.80.00.BH.60.00	12,61,000	12,60,289	12,60,289
50	28-03-2014	2406.01.101.AL.09.02	25,00,000	0	0

Appendix 2.15
(Reference: Paragraph 2.5.4; Page 62)

Details of Contingency Fund orders issued, provision in supplementary estimate and utilisation as reported by Pr. AG (A&E)

(In ₹)

Contingency Fund Order	Date of Issue of Government order	Head of Account	Provision as per Government order	Supplementary estimate	Amount utilised out of CF as reported by Pr. AG (A&E)
5	13-06-2013	2202.03.102.BP.01.01	18,38,000	1,000	18,38,000
		2202.03.102.BP.01.02	9,000	0	9,000
		2202.03.102.BP.01.03	5,000	0	5,000
		2202.03.102.BP.01.06	1,40,000	0	1,40,000
		2202.03.102.BP.01.10	13,08,000	0	13,08,000
		2202.03.102.BP.03.01	2,00,000	0	2,00,000
		2202.03.102.BP.04.01	20,000	0	20,000
		2202.03.102.BP.05.02	2,50,000	0	2,50,000
		2202.03.102.BP.13.00	10,000	0	10,000
13	19-08-2013	2210.01.110.EA.01.01	2,74,000	1,000	2,74,000
		2210.01.110.EA.01.02	1,000	0	1,000
		2210.01.110.EA.01.06	29,000	0	29,000
		2210.01.110.EA.01.08	6,000	0	6,000
		2210.01.110.EA.03.01	2,19,000	0	1,90,000
27	25-09-2013	2014.00.105.AB.01.01	22,79,000	0	0
		2014.00.105.AB.01.02	31,000	0	0
		2014.00.105.AB.01.04	2,000	0	0
		2014.00.105.AB.01.06	1,02,000	0	0
		2014.00.105.AB.03.01	18,23,000	6,54,70,000	0
34	25-11-2013	2055.00.104.AA.72.00	44,75,000	1,000	0
		4055.00.211.AK.16.00	50,00,000	2,000	0
35	23-12-2013	2851.00.102.MG.09.02	40,00,000	1,000	0
36	06-01-2014	2202.03.102.AH.09.03	32,50,000	1,000	32,50,000
37	06-01-2014	2205.00.102.AM.09.01	32,75,000	1,000	0
38	10-01-2014	2055.00.001.AA.05.02	13,02,000	0	0
		2055.00.001.AA.05.04	9,48,000	0	0
		2055.00.001.AA.08.01	10,00,000	1,000	0
		2055.00.001.AA.71.00	7,50,000	1,000	0
39	13-01-2014	2701.03.180.PI.33.03	33,24,000	1,000	0

(In ₹)

Contingency Fund Order	Date of Issue of Government order	Head of Account	Provision as per Government order	Supplementary estimate	Amount utilised out of CF as reported by Pr. AG (A&E)
41	03-02-2014	2406.01.001.AB.11.02	10,00,000	1,000	0
42	04-02-2014	2701.80.001.JI.17.00	37,50,000	1,000	0
44	05-02-2014	2225.01.277.AA.33.04	12,86,000	1,000	0
		2225.01.277.JL.33.04	2,55,000	1,000	0
		2225.01.277.KF.33.04	2,38,000	1,000	0
46	27-02-2014	3604.00.191.JC.09.01	2,51,35,000	1,000	2,51,35,000
		3604.00.192.JD.09.01	2,75,68,000	1,000	2,75,68,000
		3604.00.192.JE.09.01	56,26,000	0	56,26,000
47	27-02-2014	3604.00.193.JD.09.01	2,27,53,000	1,000	2,27,53,000
49	21-03-2014	2059.80.001.BH.60.00	12,61,000	0	12,60,289

Appendix 3.1
(Reference: Paragraph 3.1; Page 65)

Utilisation certificates outstanding as on 30 September 2014

Sl. No.	Department/CCO	Utilisation certificate outstanding	
		Number	Amount (₹ in crore)
1.	Information Technology	2	1.72
2.	Rural Development and Panchayat Raj	16	100.89
3.	Adi-Dravidar and Tribal Welfare	4	1.54
4.	Agriculture (Includes Hill Area Development)	2	0.37
5.	Industries (Includes Khadi)	2	0.78
6.	Municipal Administration and Water Supply	1	1.20
7.	Planning, Development and Special Initiatives	1	0.02
	Total	28	106.52

Appendix 3.2
(Reference: Paragraph 3.3; Page 67)

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	2011-12 to 2013-14
2.	Anna University, Chennai	2010-11 to 2013-14
3.	Annamalai University, Annamalai Nagar, Chidambaram, Cuddalore	2013-14
4.	Avinashilingam Institute for Home Science & Higher Education for Women (DEEMED UNIVERSITY) Coimbatore	2012-13 & 2013-14
5.	Bharathiar University, Coimbatore	2012-13 & 2013-14
6.	Bharathidasan University, Trichy	2011-12 to 2013-14
7.	Madurai Kamarajar University, Madurai	2012-13 & 2013-14
8.	Manonmaniam Sundaranar University, Tirunelveli	2010-11 to 2013-14
9.	Mother Teresa Women's University, Kodaikanal	2012-13 & 2013-14
10.	Periyar University, Salem	2012-13 & 2013-14
11.	Shri. Chandrasekarendra Saraswathi Vishwa Vidyalaya, Chennai	2012-13 & 2013-14
12.	Thiruvallur University, Fort Campus, Vellore	2012-13 & 2013-14
13.	University of Madras, Chennai	2013-14
14.	Tamil Nadu Open University, Guindy, Chennai	2012-13 & 2013-14
15.	Tamil University - Thanjavur	2011-12 to 2013-14
16.	Dr. Ambedkar Law University	2011-12 & 2012-13
17.	Tamil Nadu Agricultural University, Coimbatore	2010-11 to 2013-14
18.	Tamil Nadu Veterinary & Animal Sciences University, Madhavaram	2013-14
Colleges		
19.	D.D.G.D. Vaishnav College, Arumbakkam, Chennai	2010-11 to 2013-14
20.	Meston College of Education, Royapettah, Chennai	2013-14
21.	Sri Ramakrishna Mission Vivekananda College, Chennai	2011-12 & 2013-14
22.	Loyola College, Nungambakkam, Chennai	2013-14
23.	Sri Thyagaraja College, Old Washermanpet, Chennai	2013-14
24.	Ethiraj College for Women, Chennai	2011-12 to 2013-14
25.	Chellammal Women's College, Chennai	2011-12 to 2013-14
26.	The New College, Peter's Road, Royapettah, Chennai	2010-11 to 2013-14
27.	Gurunanak College, Guindy, Chennai	2012-13 & 2013-14
28.	St. Christopher's College of education, Vepery, Chennai	2011-12 & 2013-14
29.	Meenakshi College for Women, Chennai	2010-11 to 2013-14

Sl.No.	Name of the body/authority	Year for which accounts have not been received
30.	C. Kandaswamy Naidu College for Men, Anna Nagar, Chennai	2010-11 to 2013-14
31.	Pachaiappaa's College, Chetpet, Chennai	2013-14
32.	Stella Maris College, Chennai	2011-12 & 2013-14
33.	Stella Matutina College of Education, Ashok Nagar, Chennai	2013-14
34.	N.K.T. National College of Education, Dr. Besant Road, Chennai	2009-10 & 2013-14
35.	The Women's Christian College, Chennai	2013-14
36.	Madras Christian College, Tambaram, East Tambaram, Kancheepuram	2010-11 & 2013-14
37.	S I V E T College, Gowrivakkam, Chennai	2013-14
38.	The Quaid-E-Milleth College for Men, Medavakkam, Chennai	2010-11 to 2013-14
39.	Dharmamurthi .Rao Bahadur.Calavala .Cunnan.Chettys. Hindu College, Pattabiram, Chennai	2011-12 & 2013-14
40.	S D N B Vaishnav for Women, Chromepet, Chennai	2011-12 to 2013-14
41.	D B Jain College, Thoraipakkam, Chennai	2005-06 to 2013-14
42.	A M Jain College, Meenambakkam, Chennai	2010-11 to 2013-14
43.	D.K.M. College for Women, Vellore	2011-12 to 2013-14
44.	Auxilium College for Women, Vellore	2010-11 to 2013-14
45.	Voorhees College, Vellore	2005-06 to 2013-14
46.	C. Abdul Hakkam College, Melvisharam	2010-11 to 2011-12 & 2013-14
47.	Islamiah College, Vaniambadi, Vellore Dist	2009-10 to 2013-14
48.	Mazharul Uloom College, Ambur	2010-11 to 2013-14
49.	Sacred Heart College, Tirupattur	2012-13 & 2013-14
50.	Pachiyappa's College for Men, Kancheepuram	2009-10 to 2013-14
51.	Pachiyappa's College for Women, Kancheepuram	2011-12 to 2013-14
52.	Jamia Darussalam Arabic College, Oomerabad	2005-06 to 2013-14
53.	Nirmala College for Women, Coimbatore	2008-09 to 2013-14
54.	P S G R Krishnammal College for Women, Coimbatore	2013-14
55.	Kongunadu Arts and Science College, G N Mills P.O., Coimbatore	2009-10 to 2011-12 & 2013-14
56.	Sri Ramakrishna Mission Vidyalaya College Arts & Science, Periyanaicken Palayam, Coimbatore	2013-14
57.	P S G College of Arts & Science Civil Aerodrome Post, Vidya Nagar, Coimbatore	2010-11, 2012-13 & 2013-14
58.	C B M College, Sakethapuri, Kovaipudur, Coimbatore	2013-14
59.	Thavathiru Santhalinga Adigalar Arts & Science & Tamil College, Perur Post, Coimbatore	2011-12 to 2013-14
60.	Nallamuthu Gownder Mahalingam College, Pollachi	2007-08 to 2013-14
61.	G V G Visalakshi College for Women, Udumalpet	2013-14
62.	Providence College for Women, Coonoor	2013-14

Sl.No.	Name of the body/authority	Year for which accounts have not been received
63.	Emerald Heights College for Women, Uthagamandalam	2009-10 to 2011-12 & 2013-14
64.	Vellalar College for Women, Erode	2011-12 to 2013-14
65.	Erode Arts College, Erode	2013-14
66.	Chikkiah Naicker College, Erode	2011-12 to 2013-14
67.	Sri Vasavi College, Erode	2008-09 to 2013-14
68.	Gobi Arts & Science college, , Karattadipalayam, Gobichettipalayam	2008-09 to 2011-12 & 2013-14
69.	Salem Sowdeswari College, Salem	2009-10 to 2013-14
70.	Sri Sarada College for Women, Fair Lands, Salem	2013-14
71.	Sri Sarada College of Education, Fair Lands, Salem	2013-14
72.	Kandasami Kandar's College, Namakkal Dist.	2009-10 to 2013-14
73.	J.K.K. Nataraja College of Art's & Science, Natarajapuram, Komarapalayam, Namakkal	2013-14
74.	C. Kandaswami Naidu College for Women, Cuddalore	2006-07 to 2013-14
75.	A.D.M. College for Women, Vellipalayam, Nagapattinam	2011-12 & 2013-14
76.	Dharmapuram Adinam Arts College, Dharmapuram, Mayiladuthurai	2005-06 to 2013-14
77.	Poombuhar College, Malaiyur, Mayiladuthurai	2005-06 to 2013-14
78.	T.B. Manickam Luthern College, Porayar	2010-11 to 2013-14
79.	Ganesan Senthamil College, Melasivapuri, Pudukottai	2005-06 to 2013-14
80.	A.V.V.M Sri Pushpam College, Poondi, Thanjavur	2009-10 to 2013-14
81.	Khadir Mohideen College, Adirampattinam, Thanjavur	2013-14
82.	Rajah's College for Sanskrit & Tamil, Thiruvaiyaru, Thanjavur	2010-11 to 2013-14
83.	Sri K.V.S.S. Art's College, Tirupanandal, Thanjavur	2005-06 to 2013-14
84.	Tamizavel Uma Maheswaranar Karanthi Art's College, Thanjavur	2011-12 to 2013-14
85.	Bishop Herber College, Trichy	2009-10 to 2013-14
86.	Holy Cross College, Teppakulam, Trichy	2013-14
87.	Kalai kaveri College, Trichy	2011-12 to 2013-14
88.	Jamal Mohamed College, Khaja Nagar, Trichy	2011-12 & 2013-14
89.	National College, Trichy	2011-12 & 2013-14
90.	Nehru Memorial College, Puthanampatti	2013-14
91.	Seetha Lakshmi Ramaswamy College for Women, Trichy	2013-14
92.	St. Joseph's College, Trichy	2012-13 & 2013-14
93.	Urumu Dhanalakshmi College, Trichy	2010-11 to 2013-14
94.	Srimath Siva Gnana balaya Swamigal Tamil College, Mailam	2013-14
95.	Sri-La-Sri Kasivasi Swaminatha Swamigal Art's College, Trichy	2009-10 to 2013-14
96.	The American College, Madurai	2005-06 to 2013-14

Sl.No.	Name of the body/authority	Year for which accounts have not been received
97.	Madura College, Madurai	2005-06 to 2013-14
98.	Arulanandar College, (Autonomous) Karumathur	2010-11 to 2013-14
99.	Muqyyath Sha Sirfura Wakf Board College, Madurai	2011-12 to 2013-14
100.	Mannar Thirumalai Naicker College, Pasumalai, Madurai	2011-12 & 2013-14
101.	Madurai Institute of Social Sciences, Alagar Koil Road, Madurai	2006-07 to 2013-14
102.	Saraswathi Narayanan College, Madurai	2007-08 to 2013-14
103.	Senthamil College, Tamil Sangam Salai, Madurai	2006-07 to 2013-14
104.	Senthamil Oriental College, Maduai	2006-07 to 2013-14
105.	Sourastra College, Madurai	2013-14
106.	Sri Satguru Sangeetha Vidyalayam (College of Music), Ghokale Road, Madurai	2006-07 to 2013-14
107.	Thiagarajar College of Preceptors, Madurai	2011-12 & 2013-14
108.	Nadar Mahajana Sangam SVN College, Nagamalai, Madurai	2009-10 to 2013-14
109.	Yadava College, Madurai	2012-13 & 2013-14
110.	Vivekananda College, Tiruvengdam West, Scholavandan Railway Station	2013-14
111.	Fathima College, Madurai	2012-13 & 2013-14
112.	E M G Kone Yadava Women's College, Madurai	2012-13 & 2013-14
113.	Lady Doak College, Madurai	2013-14
114.	St. Justin's College of Education, Madurai	2011-12 to 2013-14
115.	Pasumpon Thiru Muthuramalinga Thever College, Usilampatti	2010-11 to 2013-14
116.	H.K.R. Howdia College, Uthamapalayam	2009-10 & 2013-14
117.	Cardomom Planter's Association College, Bodinayakanur	2011-12 to 2013-14
118.	Jayaraj Annapackiam College for Women, Periakulam	2013-14
119.	Arulmigu Palani Andaver College of Art's & Culture, Palani	2011-12 & 2013-14
120.	Arulmigu Palani Andaver College for Women, Palani	2010-11 to 2013-14
121.	G.T.N Art's College, Dindigul	2005-06 to 2013-14
122.	Lakshmi College of Education, Gandhipuram Post	2010-11, 2011-12 & 2013-14
123.	Arumugam Pillai Seethaiyammal College, Tirupattur	2010-11 to 2013-14
124.	Dr. Zakir Hussain College, Ilayankudi	2009-10 to 2013-14
125.	Sree Sevugan Annamalai College, Devakottai	2010-11 to 2013-14
126.	Ramasamy Tamil College, Karaikudi	2008-09 to 2013-14
127.	Seethalakshmi Achi College for Women, Pallathur	2012-13 & 2013-14
128.	Pasumpon Muthuramalinga Thever Memorial College, Kamuthi, Ramanathapuram Dist.	2008-09 to 2013-14
129.	Ayya Nadir Janaki Ammal College, Sivakasi	2013-14

Sl.No.	Name of the body/authority	Year for which accounts have not been received
130.	Saiva Banu Kshatriya College, Aruppukottai	2010-11 to 2013-14
131.	Sri Ramasamy Naidu Memorial College, Sattur	2013-14
132.	The S F R Women's College for Women, Sivakasi	2011-12 & 2013-14
133.	Devanga Art's College, Aruppukottai	2010-11 to 2013-14
134.	Rajapalayam Raju's College, Rajapalayam	2013-14
135.	VHNSN College, Virudhunagar	2012-13 & 2013-14
136.	V.V.Vanniaperumal College for Women, Virudhunagar	2010-11 to 2013-14
137.	Ambai Art's College, Ambasamudram	2007-08 to 2013-14
138.	The M D T Hindu College, Tirunelveli	2010-11 to 2013-14
139.	Sadhakathullah Appa College, Tirunelveli	2008-09 to 2013-14
140.	Sarah Taucker College, Palayamkottai, Tirunelveli	2008-09 to 2011-12 & 2013-14
141.	Sri Paramakalyani College, Alwarkurichi	2011-12 to 2013-14
142.	Sri Parasakthi College for Women, Courtallam	2007-08 to 2013-14
143.	St. John's College, Tirunelveli	2006-07 to 2013-14
144.	St. Xavier's College, Tirunelveli	2013-14
145.	Tirunelveli Dakshinamara Nadir Sangam College, T. Kallikulam	2011-12 to 2013-14
146.	Thiruvallur College, Pothigaiyadi, Papanasam	2007-08 to 2013-14
147.	St. Ignatius College of Education, Palayamkottai	2012-13 & 2013-14
148.	Madras school of social work, Egmore Chennai	2012-13 & 2013-14
149.	Aditanar College of Art's and Science, Tiruchendur	2012-13 & 2013-14
150.	A P C Mahalaksmi College for Women, Tuticorin	2011-12 & 2013-14
151.	G V N College, Kovilpatti	2013-14
152.	Kamaraj College, Turicorin	2012-13 & 2013-14
153.	Nazareth Margosis College, Pillaiyanmamal, Nazareth	2008-09 to 2013-14
154.	Pope's College, Sayarpuram	2011-12 & 2013-14
155.	Sri Kumaragurupara Swamigal Art's College, Padmanabhamangalam, Srivaikuntam	2011-12 to 2013-14
156.	St. Mary's College, Turicorin	2008-09 to 2013-14
157.	V.O. Chidambaram College, Turicorin	2013-14
158.	Annammal College of Education for Women, Tuticorin	2010-11 to 2013-14
159.	V O C College of Education, Tuticorin	2011-12 & 2013-14
160.	Arignar Anna College, Aralvoymoli	2013-14
161.	Holy Cross College, Nagercoil	2011-12 & 2013-14
162.	Lakshmipuram College of Art's & Science, Neyyar	2006-07 to 2013-14
163.	Nesamony Memorial Christian College, Marthandam	2011-12 to 2013-14

Sl.No.	Name of the body/authority	Year for which accounts have not been received
164.	Pioneer Kumaraswamy College, Nagercoil	2010-11 to 2012-13 & 2013-14
165.	S T Hindu College, Nagercoil	2011-12 & 2013-14
166.	Scot Christian College, Nagercoil	2007-08 to 2011-12 & 2013-14
167.	Sri Ayyappa College for Women, Nagercoil	2007-08 to 2013-14
168.	Sree Devikumari Women's College, Kuzhithurai	2008-09 to 2013-14
169.	St. Judes College, Thoothoor	2006-07 to 2013-14
170.	Vivekananda College, Agasteeswaram	2012-13 & 2013-14
171.	Women's Christian College, Nagercoil	2010-11, 2011-12 & 2013-14
172.	N V K S D College of Education, Tiruvattar	2013-14
173.	Justice Basheer Ahamed Syed Womens College, Teynampet, Chennai	2010-11 to 2013-14
174.	PSG College of Technology, Coimbatore	2012-13 & 2013-14
175.	PMT College, Melaneelithanallur, Tirunelveli	2008-09 to 2013-14
176.	Sacred Heart College, Trichy	2008-09 to 2013-14
177.	Anbanathapuram Vahaira Charities College (AVC), Mayiladudurai, Nagapatinam	2013-14
178.	Ramakrishna Mission Vidyalaya college of Education, Coimbatore	2011-12 & 2013-14
Polytechnics		
179.	Annamalai Polytechnic College, Chettinad	2011-12 to 2013-14
180.	A.M.K. Technology Polytechnic College, Chennai-Bangalore Road, Sembarambakkam, Chennai	2010-11 to 2013-14
181.	Bhaktavachalam Polytechnic College, Kariapettai, Kanchipuram	2009-10 to 2013-14
182.	CIT Sandwich Polytechnic College, Aerodrome Post, Coimbatore	2012-13 & 2013-14
183.	P.T. Lee Chengalvaraya Naickar Polytechnic, Vepery, Chennai	2011-12 to 2013-14
184.	GRG Polytechnic College for Women, Kuppepalayam, Sarcarsamkulam Post, Coimbatore	2011-12 to 2013-14
185.	Murugappa Polytechnic College, Sathiyamurthy Nagar, Thirumullaivoil Village, Avadi, Chennai	2012-13 & 2013-14
186.	Nachimuthu Polytechnic College, Mackinaickenpatty Post, Pollachi	2010-11 to 2013-14
187.	NPA Centenary Polytechnic College, Belvedeve, Kothagiri	2010-11 to 2013-14
188.	Pattukottai Polytechnic College, Pattukkottai	2011-12 & 2013-14
189.	PSN Ramasamy Ayyar Memorial Polytechnic College for Girls, Trichy	2011-12 to 2013-14
190.	Periyar Centenary Polytechnic College, Vallam	2011-12 to 2013-14
191.	PSG Polytechnic College, Peelamedu, Coimbatore	2011-12 to 2013-14
192.	Rajagopal Polytechnic College, Gandhi Nagar, Gudiyatham	2011-12 & 2013-14
193.	Ramakrishna Mission Polytechnic College, Mylapore, Chennai	2011-12 & 2013-14

Sl.No.	Name of the body/authority	Year for which accounts have not been received
194.	Sri Ramakrishna Mission Vidyalaya Polytechnic College, Coimbatore	2012-13 & 2013-14
195.	Sakthi Polytechnic College, Sakthinagar	2010-11 to 2013-14
196.	SSM Institute of Textile Technology Polytechnic, SSM Nagar, Valayakarnoor, Komarapalayam	2013-14
197.	Thiyagarajar Polytechnic College, Salem	2012-13 & 2013-14
198.	Seshasayee Institute of Technology, Trichy	2009-10 to 2013-14
199.	Vallivalam Desikar polytechnic, Nagapattinam	2011-12 to 2013-14
200.	VLB Janaki Ammal Polytechnic College, Kovaipudur, Coimbatore	2011-12 to 2013-14
201.	A.D.J. Dharmambal Polytechnic College, Nagapattinam	2011-12 to 2013-14
202.	Kamaraj Polytechnic College, Pazhavilai	2012-13 & 2013-14
203.	Mohammed Sathak Polytechnic College, Chairman Sathak Salai, Kilakarai	2010-11 to 2013-14
204.	PAC Ramasamy Raja Polytechnic College, Kumarasamy Raja Nagar P.O. Rajapalayam	2010-11 to 2013-14
205.	Rukmani Shanmugam Polytechnic College, Varichiyur, Madurai	2010-11 to 2013-14
206.	Sankar Polytechnic College, Talaiyuthy R.S. Sankarnagar	2008-09 to 2013-14
207.	VSV Nadar Polytechnic College, Virudhunagar	2010-11 to 2013-14
208.	Arasan Ganesan Polytechnic College, Virudhunagar Main Road, Annaikuttam P.O., Sivakasi	2012-13 & 2013-14
209.	Ayya Nadar Janaki Ammal Polytechnic College, Chinnakkamanpatti, Sivakasi East	2013-14
210.	Arulmigu Palaniandavar Polytechnic College, Palani	2011-12 to 2013-14
211.	Muthiah Polytechnic College, Annamalai Nagar, Chidambaram	2013-14
212.	Erode Institute of Technology (EIT), Kavidapadi	2012-13 & 2013-14
213.	CM Kothari Technological Institute	2007-08 to 2013-14
214.	St. Mary's Industrial Institute	2007-08 to 2013-14
215.	Sri Krishna Polytechnic College, Kovaipudur, Coimbatore	2013-14
Other Institutions		
216.	Tamil Nadu Institute of Labour Studies	2012-13 & 2013-14
217.	Madras Institute of Development Studies	2013-14
218.	Tamil Nadu Manual Workers Welfare Board	2010-11 to 2013-14
219.	Tamil Nadu Labour Welfare Board	2012-13 & 2013-14
220.	Science City	2010-11 to 2013-14
221.	Tamil Nadu State Council for Higher Education	2010-11 to 2013-14
222.	Tamil Nadu State Council for Science & Technology	2010-11 to 2013-14
223.	Tamil Nadu Science & Tech Centre	2009-10 to 2013-14
224.	Tamil Nadu Livestock Development Agency	2013-14

Sl.No.	Name of the body/authority	Year for which accounts have not been received
225.	State Agriculture Marketing Board, Chennai	2009-10 to 2013-14
226.	Tamil Nadu Horticulture Agency (TANHODA)	2010-11 to 2013-14
227.	Tamil Nadu Watershed Development Agency, Chennai	2010-11 & 2013-14
228.	Tamil Nadu Pollution Control Board, Chennai	2011-12 to 2013-14
229.	District Forest Development Agency, Nagapattinam	2010-11 to 2013-14
230.	District Forest Development Agency, Srivilliputhur	2010-11 to 2013-14
231.	District Forest Development Agency, Coimbatore	2012-13 & 2013-14
232.	District Forest Development Agency, Theni	2012-13 & 2013-14
233.	District Forest Development Agency, Vellore	2006-07 to 2013-14
234.	District Forest Development Agency, Thirupathur	2012-13 & 2013-14
235.	District Forest Development Agency, Namakkal	2007-08 to 2013-14
236.	District Forest Development Agency, Thanjavur	2012-13 & 2013-14
237.	District Forest Development Agency, Kodaikanal	2010-11 to 2013-14
238.	District Forest Development Agency, Trichy	2010-11 to 2013-14
239.	District Forest Development Agency, Attur	2010-11 to 2013-14
240.	District Forest Development Agency, Pudukkottai	2010-11 to 2013-14
241.	District Forest Development Agency, Hosur	2010-11 to 2013-14
242.	District Forest Development Agency, Salem	2010-11 to 2013-14
243.	District Forest Development Agency, Thiruvannamalai	2012-13 & 2013-14
244.	District Forest Development Agency, Kanyakumari	2010-11 to 2013-14
245.	District Forest Development Agency, Erode	2010-11 to 2013-14
246.	District Forest Development Agency, Sathyamangalam	2012-13 & 2013-14
247.	District Forest Development Agency, Sivagangai	2009-10 to 2013-14
248.	District Forest Development Agency, Kallakurichi	2010-11 to 2013-14
249.	District Forest Development Agency, Chengalpet @ Kancheepuram	2010-11 to 2013-14
250.	District Forest Development Agency, Villupuram	2010-11 to 2013-14
251.	District Forest Development Agency, Dharmapuri	2012-13 & 2013-14
252.	District Forest Development Agency, Thiruvarur	2010-11 to 2013-14
253.	District Forest Development Agency, North, Ooty	2009-10 to 2013-14
254.	District Forest Development Agency, Dindigul	2000-01 to 2011-12
255.	District Forest Development Agency, KMTR, Ambasamudram	2010-11 to 2013-14
256.	Mudumalai Tiger Conservation Foundation, Tamil Nadu Trust	2010-11 to 2013-14
257.	Tamil Nadu Khadi & Village Industries Board, Kuralagam, Chennai	2011-12 to 2013-14
258.	Andhra Mahila Sabha Chennai	2013-14
259.	Avvai Home, Chennai	2007-08 to 2013-14
260.	Cancer Institute, Chennai	2012-13 to 2013-14

Sl.No.	Name of the body/authority	Year for which accounts have not been received
261.	Kandaswamy Kandar's Trust, Chennai	2005-06 to 2013-14
262.	Kuppusamy Shastri Research Institute, Chennai	2010-11 & 2013-14
263.	New Century Welfare Society, Chennai	2005-06 to 2013-14
264.	Nilgiris Adivasi Association, Kothagiri	2010-11 to 2011-12 & 2013-14
265.	Salem District Blindness Control Society, Chennai	2007-08 to 2013-14
266.	Society for Community Organisation and Peoples Education, Trichy	2010-11 to 2013-14
267.	Spastic Society of Tamil Nadu	2010-11 to 2013-14
268.	Squash Federation of India, Chennai	2007-08 to 2013-14
269.	Sri Avinashilingam Education Trust Institute, Coimbatore	2005-06 to 2013-14
270.	Stree Seva Mandir Chennai	2010-11 to 2013-14
271.	Tamil Nadu Basket Ball Association, Chennai	2005-06 to 2013-14
272.	Tamil Nadu Social Welfare Board, Chennai	2011-12 & 2013-14
273.	Women's Indian Association, Chennai	2007-08 to 2013-14
274.	Working Women's Forum, Chennai	2008-09 to 2013-14
275.	Women's Voluntary Service of Tamil Nadu, Chennai	2005-06 to 2013-14
276.	Tamil Nadu Wakf Board	2009-10 to 2013-14
277.	Little Flower Convent Higher Secondary School for Deaf	2011-12 to 2013-14
278.	Little Flower Convent Higher Secondary School for Blind	2011-12 to 2013-14
279.	St. Louis Institute for Deaf and Blind	2011-12 to 2013-14
280.	Director Irrigation Management Training Institute, Trichy	2012-13 & 2013-14
281.	District Health Society, Aranthangi	2005-06 to 2013-14
282.	District Health Society, Chennai-Saidapet	2005-06 to 2013-14
283.	District Health Society, Chennai-Ponnamalle	2005-06 to 2013-14
284.	District Health Society, Cheyyar	2005-06 to 2013-14
285.	District Health Society, Coimbatore	2005-06 to 2013-14
286.	District Health Society, Cuddalore	2005-06 to 2013-14
287.	District Health Society, Dharapuram	2012-13 to 2013-14
288.	District Health Society, Dharmapuri	2005-06 to 2013-14
289.	District Health Society, Dindigul	2005-06 to 2013-14
290.	District Health Society, Erode	2005-06 to 2013-14
291.	District Health Society, Kallakurichi	2005-06 to 2013-14
292.	District Health Society, Kancheepuram	2005-06 to 2013-14
293.	District Health Society, Karur	2005-06 to 2013-14
294.	District Health Society, Kovilpatti	2005-06 to 2013-14
295.	District Health Society, Krishnagiri	2005-06 to 2013-14
296.	District Health Society, Madurai	2005-06 to 2013-14

Sl.No.	Name of the body/authority	Year for which accounts have not been received
297.	District Health Society, Nagappattinam	2005-06 to 2013-14
298.	District Health Society, Nagercoil	2005-06 to 2013-14
299.	District Health Society, Namakkal	2005-06 to 2013-14
300.	District Health Society, Palani	2005-06 to 2013-14
301.	District Health Society, Paramakudi	2005-06 to 2013-14
302.	District Health Society, Perambalur	2005-06 to 2013-14
303.	District Health Society, Pudukottai	2005-06 to 2013-14
304.	District Health Society, Ramanathapuram	2005-06 to 2013-14
305.	District Health Society, Salem	2005-06 to 2013-14
306.	District Health Society, Sankarankoil	2005-06 to 2013-14
307.	District Health Society, Sivanganga	2005-06 to 2013-14
308.	District Health Society, Tiruvannamalai	2005-06 to 2013-14
309.	District Health Society, Tiruchirapalli	2005-06 to 2013-14
310.	District Health Society, Tiruvarur	2005-06 to 2013-14
311.	District Health Society, Villupuram	2005-06 to 2013-14
312.	District Health Society, Theni	2005-06 to 2013-14
313.	District Health Society, Thoothukudi	2005-06 to 2013-14
314.	District Health Society, Tirunelveli	2005-06 to 2013-14
315.	District Health Society, Tirupattur	2005-06 to 2013-14
316.	District Health Society, Tiruppur	2005-06 to 2013-14
317.	District Health Society, Tiruvallur	2005-06 to 2013-14
318.	District Health Society, Udagamandalam	2005-06 to 2013-14
319.	District Health Society, Vellore	2013-14
320.	District Health Society, Virudhunagar	2005-06 to 2013-14
321.	District Health Society, Sivakasi	2005-06 to 2013-14
322.	District Health Society, Thanjavur	2013-14
323.	Tamil Nadu Voluntary Health Association, Chennai	2008-09 to 2013-14
324.	Tamil Nadu Health System Project, Chennai	2010-11 to 2013-2014
325.	Scheiffelein Leprosy Research and Training Centre, Vellore	2010-11 to 2013-2014
326.	Dr. MGR Medical University	2011-12 to 2013-14
327.	Voluntary Health Services Chennai	2011-12 to 2013-14
328.	Sarva Shiksha Abhiyan, Nagapattinam	2012-13 & 13-14
329.	Sarva Shiksha Abhiyan, Kanyakumari	2012-13 & 13-14
330.	Sarva Shiksha Abhiyan, Erode	2013-14
331.	Sarva Shiksha Abhiyan, Trichy	2013-14
332.	Sarva Shiksha Abhiyan, Ramanathapuram	2012-13 & 2013-14

Sl.No.	Name of the body/authority	Year for which accounts have not been received
333.	Sarva Shiksha Abhiyan, Sivaganaga	2010-11 to 2013-14
334.	Sarva Shiksha Abhiyan, Kancheepuram	2012-13 & 2013-14
335.	Sarva Shiksha Abhiyan, Chennai	2013-14
336.	Sarva Shiksha Abhiyan, Salem	2011-12 to 2013-14
337.	Sarva Shiksha Abhiyan, Madurai	2012-13 & 2013-14
338.	Sarva Shiksha Abhiyan, Perambalur	2012-13 & 2013-14
339.	Sarva Shiksha Abhiyan, Coimbatore	2013-14
340.	Sarva Shiksha Abhiyan, Dharmapuri	2010-11 to 2013-14
341.	Sarva Shiksha Abhiyan, Dindigul	Accounts not received till date
342.	Sarva Shiksha Abhiyan, Karur	Accounts not received till date
343.	Sarva Shiksha Abhiyan, Krishnagiri	2010-11 to 2013-14
344.	Sarva Shiksha Abhiyan, Pudukottai	2010-11 to 2013-14
345.	Sarva Shiksha Abhiyan, Thanjavur	2010-11 to 2013-14
346.	Sarva Shiksha Abhiyan, Theni	2010-11 to 2013-14
347.	Sarva Shiksha Abhiyan, Ooty	2010-11 to 2013-14
348.	Sarva Shiksha Abhiyan, Tirunelveli	Accounts not received till date
349.	Sarva Shiksha Abhiyan, Thiruvallore	2010-11 to 2013-14
350.	Sarva Shiksha Abhiyan, Thiruvannamalai	Accounts not received till date
351.	Sarva Shiksha Abhiyan, Vellore	2010-11 to 2013-14
352.	Sarva Shiksha Abhiyan, Villupuram	Accounts not received till date
353.	Sarva Shiksha Abhiyan, Virudhunagar	2010-11 to 2013-14
354.	Sarva Shiksha Abhiyan, Cuddalore	2010-11 to 2013-14
355.	Sarva Shiksha Abhiyan, Namakkal	Accounts not received till date
356.	Sarva Shiksha Abhiyan, Tiruarur	Accounts not received till date
357.	Sarva Shiksha Abhiyan, Tuticorin	2010-11 to 2013-14
358.	Rashtriya Madhyamik Shiksha Abhiyan, Tiruvarur	Accounts not received till date
359.	Rashtriya Madhyamik Shiksha Abhiyan, Coimbatore	Accounts not received till date
360.	Rashtriya Madhyamik Shiksha Abhiyan, Namakkal	Accounts not received till date
361.	Rashtriya Madhyamik Shiksha Abhiyan, Dharmapuri	Accounts not received till date
362.	Rashtriya Madhyamik Shiksha Abhiyan, Theni	2012-13 & 2013-14
363.	Rashtriya Madhyamik Shiksha Abhiyan, Salem	Accounts not received till date
364.	Rashtriya Madhyamik Shiksha Abhiyan, Ariyalur	2012-13 & 2013-14
365.	Rashtriya Madhyamik Shiksha Abhiyan, Tirunelveli	2012-13 & 2013-14
366.	Rashtriya Madhyamik Shiksha Abhiyan, Cuddalore	2013-14
367.	Rashtriya Madhyamik Shiksha Abhiyan, Erode	2013-14
368.	Rashtriya Madhyamik Shiksha Abhiyan, Virudhunagar	Accounts not received till date

Sl.No.	Name of the body/authority	Year for which accounts have not been received
369.	Rashtriya Madhyamik Shiksha Abhiyan, Perambalur	Accounts not received till date
370.	Rashtriya Madhyamik Shiksha Abhiyan, Karur	Accounts not received till date
371.	Rashtriya Madhyamik Shiksha Abhiyan, Pudukkottai	Accounts not received till date
372.	Rashtriya Madhyamik Shiksha Abhiyan, Nagapattinam	Accounts not received till date
373.	Rashtriya Madhyamik Shiksha Abhiyan, Tuticorin	Accounts not received till date
374.	Rashtriya Madhyamik Shiksha Abhiyan, Ramanad	Accounts not received till date
375.	Rashtriya Madhyamik Shiksha Abhiyan, Sivaganga	Accounts not received till date
376.	Rashtriya Madhyamik Shiksha Abhiyan, Madurai	Accounts not received till date
377.	Rashtriya Madhyamik Shiksha Abhiyan, Kancheepuram	Accounts not received till date
378.	Rashtriya Madhyamik Shiksha Abhiyan, Tiruvannamalai	Accounts not received till date
379.	Rashtriya Madhyamik Shiksha Abhiyan, Thiruvallur	Accounts not received till date
380.	Rashtriya Madhyamik Shiksha Abhiyan, Chennai	2011-12 to 2012-13
381.	Rashtriya Madhyamik Shiksha Abhiyan, Vellore	Accounts not received till date
382.	Rashtriya Madhyamik Shiksha Abhiyan, Trichy	Accounts not received till date
383.	Rashtriya Madhyamik Shiksha Abhiyan, Dindigul	Accounts not received till date
384.	Rashtriya Madhyamik Shiksha Abhiyan, Tiruppur	Accounts not received till date
385.	Rashtriya Madhyamik Shiksha Abhiyan, Krishnagiri	Accounts not received till date
386.	Rashtriya Madhyamik Shiksha Abhiyan, Nagercoil	Accounts not received till date
387.	Rashtriya Madhyamik Shiksha Abhiyan, Nilgiris	Accounts not received till date
388.	Rashtriya Madhyamik Shiksha Abhiyan, Thanjavur	Accounts not received till date
389.	Rashtriya Madhyamik Shiksha Abhiyan, Vilupuram	2012-13 & 2013-14
390.	Rashtriya Madhyamik Shiksha Abhiyan, Kanyakumari	Accounts not received till date
391.	Sports Development Authority of Tamil Nadu	2013-14
392.	Institute of Asian Studies - Chennai	Accounts not received till date
393.	International Institute of Tamil Studies	Accounts not received till date

Appendix 3.3
(Reference: Paragraph 3.6; Page 69)

**Department/category-wise details of loss to Government
due to theft, misappropriation, shortage, etc.**

Sl. No.	Name of the department	Theft		Shortage		Misappropriation		Total	
		Number of cases	Amount (₹ in lakh)	Number of cases	Amount (₹ in lakh)	Number of cases	Amount (₹ in lakh)	Number of cases	Amount (₹ in lakh)
1.	Agriculture	8	1.53	104	163.15	26	235.42	138	400.10
2.	Animal Husbandry	9	0.25	2	0.13	2	88.12	13	88.50
3.	Higher Education	8	1.08	6	16.29	7	21.09	21	38.46
4.	Commercial Tax	..	..	..	..	3	127.68	3	127.68
5.	Co-operation	1	0.02	..	..	1	0.14	2	0.16
6.	Election	..	..	1	0.23	..	..	1	0.23
7.	Elementary Education	1	..	..	..	2	68.51	3	68.51
8.	Energy	1	0.07	..	..	..	..	1	0.07
9.	Finance	..	..	..	..	3	48.11	3	48.11
10.	Forest	1	0.01	3	2.41	..	..	4	2.42
11.	Health & Family Welfare	4	2.30	7	6.64	26	174.53	37	183.47
12.	Highways	..	..	2	16.79	..	..	2	16.79
13.	Home	1	0.97	1	0.00	7	22.60	9	23.57
14.	Horticulture	..	..	4	12.95	1	1.14	5	14.09
15.	Inspector of factories	1	..	..	..	1	1.43	2	1.43
16.	Labour and Employment	2	1.18	..	..	4	5.69	6	6.87
17.	Museum	..	..	..	..	1	14.57	1	14.57
18.	Public	..	..	..	..	1	1.04	1	1.04
19.	Public Works	..	..	9	3.46	..	..	9	3.46
20.	Rural Development and Panchayati Raj	1	3.60	5	4.16	1	7.16	7	14.92
21.	Revenue	..	..	2	1.27	119	188.14	121	189.41
22.	School Education	..	..	..	..	11	52.38	11	52.38
23.	Sericulture	1	0.05	..	..	3	1.75	4	1.80
24.	Social Welfare	2	2.93	2	0.36	6	2.34	10	5.63
25.	Transport	1	1.97	..	..	1	12.80	2	14.77
26.	Treasury	..	..	1	4.00	..	..	1	4.00
Total		42	15.96	149	231.84	226	1,074.64	417	1,322.44

Appendix 3.4
(Reference: Paragraph 3.8; Page 71)

Operation of Minor Head '800 - Other Expenditure' (50 per cent and above)

(₹ in crore)

Sl.No.	Major Head	Description	Total Expenditure	Expenditure under minor head - 800	Percentage of Col. 5 to Col. 4
(1)	(2)	(3)	(4)	(5)	(6)
1	4216	Capital Outlay on Housing	2,118.69	1,529.26	72.18
2	4217	Capital Outlay on Urban Development	1,774.16	1,411.67	79.57
3	4515	Capital Outlay on Other Rural Development Programmes	1,458.20	813.81	55.80
4	2401	Crop Husbandry	4,338.26	2,808.68	64.74
5	2852	Industries	588.14	575.32	97.82
6	4236	Capital Outlay on Nutrition	359.69	359.69	100.00
7	2075	Miscellaneous General Services	254.34	252.73	99.36
8	2711	Flood Control and Drainage	115.73	115.73	100.00
9	4070	Capital Outlay on Other Administrative Services	52.32	52.32	100.00
10	4408	Capital Outlay on Food Storage and Warehousing	46.80	39.80	85.04
11	5475	Capital outlay on Other General Economic Services	39.12	49.65	78.78
12	4702	Capital outlay on Minor Irrigation	61.33	98.80	61.97
		Total	11,206.78	8,107.46	72.34

Appendix 3.5
(Reference: Paragraph 3.8; Page 71)

Operation of Minor Head '800 - Other Receipts' (50 per cent and above)

(₹ in crore)

Sl.No.	Major Head	Description	Total Receipts	Receipts under minor head-800	Percentage of Col. 5 to Col. 4
(1)	(2)	(3)	(4)	(5)	(6)
1	0217	Urban Development	972.87	972.87	100.00
2	0210	Medical and Public Health	503.95	318.01	63.10
3	0075	Miscellaneous General Services	263.44	245.86	93.32
4	0070	Other Administrative Services	179.92	91.44	50.82
5	0211	Family Welfare	74.74	74.74	100.00
6	1054	Roads and Bridges	65.49	64.59	98.63
7	0235	Social Security and Welfare	49.12	48.96	99.67
8	0851	Village and Small Industries	40.72	26.05	63.97
		Total	2,150.25	1,842.52	85.69

Glossary of terms and abbreviations used in the Report

Terms	Description
GSDP	GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production at current prices.
Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.6 implies that revenue receipts tend to increase by 0.6 percentage points, if the GSDP increases by one <i>per cent</i> .
Development expenditure	The analysis of expenditure data is disaggregated into development and non- development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorised into Social Services, Economic Services and General Services. Broadly, the Social and Economic Services constitute development expenditure, while expenditure on General Services is treated as non-development expenditure.
Average interest rate	Average interest rate is defined as the percentage of interest payment made to average financial liabilities of the State during the year i.e.(sum of opening and closing balances of fiscal liabilities /2) x 100
Debt sustainability	Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. It also refers to the sufficiency of liquid assets to meet current or committed obligations and the capacity to keep a balance between the costs of additional borrowings and the returns from such borrowings.
Debt stabilization	A necessary condition for stability states that if the rate of growth of the economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero, positive or moderately negative. Given the rate spread (GSDP growth rate - interest rate) and the quantum spread (Debt X rate spread), the debt sustainability condition states that if the quantum spread together with the primary deficit is zero, the debt-GSDP ratio would be constant or the debt would stabilise eventually. On the other hand, if the primary deficit together with the quantum spread turns out to be negative, the debt-GSDP ratio would be rising. In case it is positive, the debt-GSDP ratio would eventually be falling.
Sufficiency of Non-debt receipts	Adequacy of incremental non-debt receipts of the State to cover incremental interest liabilities and incremental primary expenditure. Debt sustainability could be significantly facilitated if incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.

Terms	Description
Net availability of borrowed funds	Defined as the ratio of the debt redemption (principal + interest payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption, indicating the net availability of borrowed funds.
Primary revenue deficit	Primary revenue deficit defined as gap between non-interest revenue expenditure of the State and its non-debt receipts indicates the extent to which the non-debt receipts of the State are able to meet the primary expenditure incurred under revenue account.
Primary expenditure	Primary expenditure of the State, defined as the total expenditure net of the interest payments, indicates the expenditure incurred on the transactions undertaken during the year.

Abbreviations	Full form
CAGR	Compound Annual Growth Rate
CCOs	Chief Controlling Officers
CF	Contingency Fund
CFA	Contingency Fund Advance
CMWSSB	Chennai Metropolitan Water Supply and Sewerage Board
DDOs	Drawing and Disbursing Officers
DRDA	District Rural Development Agencies
DSW	Department of Social Welfare
FMA	Final Modified Appropriation
GDP	Gross Domestic Product
GoI	Government of India
GoTN	Government of Tamil Nadu
GSDP	Gross State Domestic Product
ICPS	Integrated Child Protection Scheme
IGAS	Indian Government Accounting Standards
MTFP	Medium Term Fiscal Plan
NS or NIS	New Service or New Instrument of Service
Pr. AG (A&E)	Principal Accountant General (Accounts & Entitlements)
PAOs	Pay and Accounts Offices
PD	Personal Deposit
SSL	Southern Structurals Limited
TANGEDCO	Tamil Nadu Generation and Distribution Corporation
ThFC	Thirteenth Finance Commission
TNFR Act	Tamil Nadu Fiscal Responsibility Act, 2003
UCs	Utilisation Certificates