

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

for the year ended March 2017

Government of Tamil Nadu

Report No. 6 of 2017



TABLE OF CONTENTS

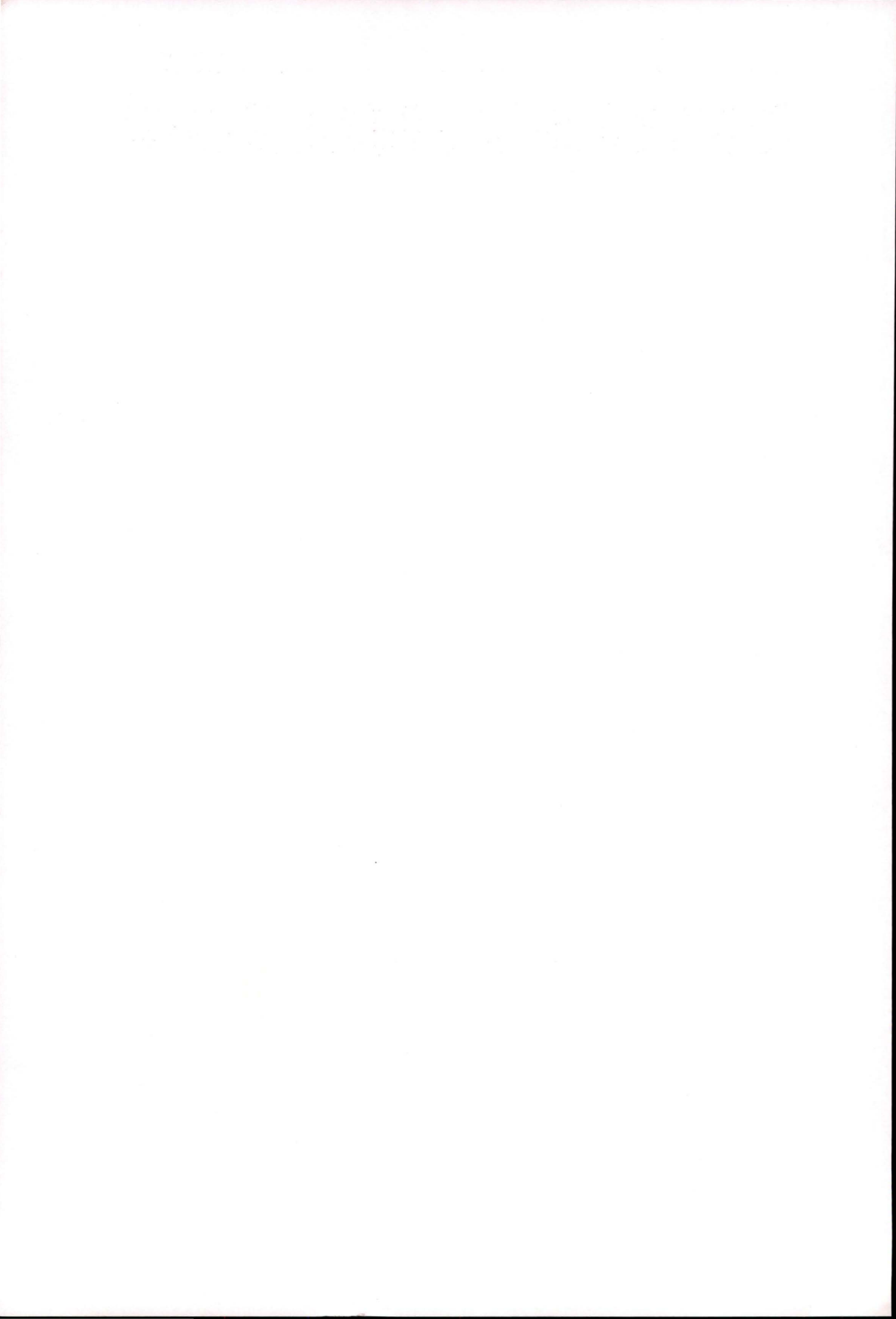
| | Paragraph | Page |
|----------------------------------------------------------------|-----------|------|
| Preface | | v |
| Executive Summary | | vii |
| CHAPTER I - FINANCES OF THE STATE GOVERNMENT | | |
| Profile of Tamil Nadu | | 1 |
| Gross State Domestic Product | | 1 |
| Introduction | 1.1 | 2 |
| Resources of the State | 1.2 | 7 |
| Revenue receipts | 1.3 | 10 |
| Capital receipts | 1.4 | 17 |
| Public account receipts | 1.5 | 17 |
| Application of resources | 1.6 | 18 |
| Quality of expenditure | 1.7 | 25 |
| Financial analysis of Government expenditure and investments | 1.8 | 29 |
| Assets and Liabilities | 1.9 | 33 |
| Debt management | 1.10 | 37 |
| Fiscal Imbalances | 1.11 | 38 |
| Follow-up action by State Government | 1.12 | 42 |
| Conclusion | 1.13 | 42 |
| CHAPTER II - FINANCIAL MANAGEMENT AND BUDGETARY CONTROL | | |
| Introduction | 2.1 | 45 |
| Summary of Appropriation Accounts | 2.2 | 45 |
| Financial accountability and budget management | 2.3 | 47 |
| Review of selected grants | 2.4 | 52 |
| Advances from the Contingency Fund | 2.5 | 57 |
| Conclusion | 2.6 | 58 |
| Recommendation | 2.7 | 59 |

| | Paragraph | Page |
|------------------------------------------------------|-----------|------|
| CHAPTER III - FINANCIAL REPORTING | | |
| Delay in furnishing of utilisation certificates | 3.1 | 61 |
| Non-reconciliation of receipts and expenditure | 3.2 | 61 |
| Non-submission/delay in submission of accounts | 3.3 | 62 |
| Non-adjustment of temporary advances | 3.4 | 63 |
| Operation of Personal Deposit Accounts | 3.5 | 63 |
| Misappropriations, losses, defalcations, etc. | 3.6 | 64 |
| Deficiencies noticed in the Pay and Accounts Offices | 3.7 | 65 |
| Amounts booked under Minor Head "800" | 3.8 | 66 |
| Conclusion | 3.9 | 67 |
| Recommendations | 3.10 | 67 |

APPENDICES

| Appendix No. | Subject | Reference to Paragraph | Page |
|--------------|-------------------------------------------------------------------------------------------------------------------------------|--------------------------|------|
| 1.1 | State Profile | 1.3, 1.3.1.1 and 1.3.1.2 | 69 |
| 1.2 | Structure and Form of Government Accounts | 1.1 | 70 |
| Part A | | | |
| Part B | Layout of Finance Accounts | 1.1 | 70 |
| 1.3 | Methodology adopted for assessment of fiscal position | 1.1 | 72 |
| Part A | | | |
| Part B | The Tamil Nadu Fiscal Responsibility Act, 2003 | 1.1 | 72 |
| 1.4 | Time series data on the State Government finances | 1.1, 1.3, 1.9.2 and 1.10 | 73 |
| 1.5 | Abstract of Receipts and Disbursements for the year 2016-17 | 1.1.1, 1.9.1 and 1.9.6 | 75 |
| Part A | | | |
| Part B | Summarised financial position of the Government of Tamil Nadu as on 31 March 2017 | 1.1.1, 1.9.1 and 1.9.6 | 77 |
| 1.6 | Details of incomplete projects | 1.8.2 | 78 |
| 1.7 | Maturity spread of market borrowings | 1.9.5 | 80 |
| 2.1 | Statement showing cases where savings exceeded ₹ 10 crore in each case and also by 20 per cent or more of the total provision | 2.3.1 | 81 |

| Appendix No. | Subject | Reference to Paragraph | Page |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------|
| 2.2 | List of Grants having savings of ₹ 50 crore and above | 2.3.1 | 83 |
| 2.3 | Excess over provisions relating to previous years requiring regularisation | 2.3.2 | 85 |
| 2.4 | List of Grants having Persistent Savings during 2012-17 | 2.3.4 | 86 |
| 2.5 | Expenditure incurred without provision (Original/ Supplementary) | 2.3.5 | 88 |
| 2.6 | Cases where supplementary provision (₹ 50 lakh or more in each case) proved unnecessary | 2.3.6 | 90 |
| 2.7 | Excessive/insufficient re-appropriation of funds | 2.3.7 (ii) | 92 |
| 2.8 | Injudicious re-appropriations | 2.3.7 (iii) | 97 |
| 2.9 | Cases of withdrawal of entire provision | 2.3.9 | 99 |
| 2.10 | Grants in which surrenders were made in excess of actual savings | 2.3.10 | 103 |
| 2.11 | Cases where savings of ₹ one crore and above not surrendered | 2.3.11 | 105 |
| 2.12 | Cases of surrender of funds in excess of ₹ 10 crore on 31 March 2017 | 2.3.11 | 107 |
| 2.13 | Rush of Expenditure | 2.3.12 | 110 |
| 2.14 | Details of Contingency Fund orders issued, utilisation as reported by AG (A&E) and the amount of expenditure incurred as at the end of the year | 2.5 | 117 |
| 3.1 | Utilisation Certificates outstanding as on 30 September 2017 | 3.1 | 119 |
| 3.2 | Lists of CCOs who have not reconciled accounts | 3.2 | 120 |
| 3.3 | Statement showing names of bodies and authorities, the accounts of which had not been received | 3.3 | 123 |
| 3.4 | Department/category-wise details of loss to Government due to theft, misappropriation, shortage, etc. | 3.6 | 132 |
| 3.5 | Operation of Minor Head '800 - Other Expenditure' (50 per cent and above) | 3.8 | 133 |
| 3.6 | Operation of Minor Head '800 - Other Receipts' (50 per cent and above) | 3.8 | 134 |
| | Glossary of terms and abbreviations used in the Report | - | 135 |



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 2017. 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 2017, 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 from time to time, Budget documents, Fourteenth 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 2017. It provides an insight into trends in committed expenditure and borrowing pattern.

Chapter II is based on the audit of Appropriation Accounts and it gives a 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 revenue surplus, which prevailed during 2012-13 turned negative in the succeeding years and stood at ₹ 12,964 crore in 2016-17. During 2016-17, the State failed to achieve revenue surplus as projected in the Medium Term Fiscal Plan (MTFP). Though, the State could contain its revenue deficit within the target proposed in the Budget, it could not contain the fiscal deficit to Gross State Domestic Product (GSDP) as envisaged under the Tamil Nadu Fiscal Responsibility (TNFR) Act, Fourteenth Finance Commission (FFC), Budget and MTFP. The fiscal deficit increased from ₹ 32,627 crore in 2015-16 to ₹ 56,170 crore, an increase of 72.16 per cent.

Accuracy of Revenue Deficit/Fiscal Deficit: There were short transfers of ₹ 3,011 crore to Sinking Fund, Guarantee Redemption Fund, various reserve funds and defined contributory pension scheme, which resulted in understatement of Revenue and Fiscal Deficits to that extent.

Revenue receipts: Revenue receipts of the State, grew by ₹ 11,223 crore in 2016-17 over the previous year and stood at ₹ 1,40,231 crore. The annual growth rate of revenue receipts during 2016-17 stood at 8.70 per cent, which was much less than growth rate (11.52 per cent) of the General Category

States. The fluctuating growth rate of revenue receipts, increased to 8.70 *per cent* during 2016-17 against 5.38 *per cent* in the previous year. The revenue receipts as a percentage of GSDP which ranged between 11.10 and 11.55 during 2012-16 dropped to 10.80 during 2016-17. The revenue buoyancy with reference to State's own taxes decreased from 2.33 in 2015-16 to 1.28 in 2016-17 due to drop in growth rate of State's own taxes and grants-in-aid.

Revenue expenditure: Of the total expenditure of ₹ 1,99,950 crore during 2016-17, revenue expenditure (₹ 1,53,195 crore) accounted for 76.62 *per cent*. Out of the revenue expenditure, 76.95 *per cent* (₹ 1,17,889 crore) was incurred on the non-plan component. The committed expenditure (₹ 94,750 crore) stood at 67.57 *per cent* of the total revenue receipts (₹ 1,40,231 crore) of the State during 2016-17, as against 64.58 *per cent* during 2015-16.

Capital expenditure: Capital expenditure increased by ₹ 1,714 crore (9.02 *per cent*) over the previous year as against 6.70 *per cent* in 2015-16. The increase in capital expenditure during the year was mainly under Energy, Water Supply, Sanitation, Housing & Urban Development, Irrigation & Flood control, Transport and Health & Family Welfare.

Adequacy and priority of expenditure: In 2016-17, the proportion of Aggregate Expenditure to GSDP was low as compared to General Category States. Similarly, the development expenditure as a proportion of Aggregate Expenditure (67.51 *per cent*) was also lower than the average of General Category States (70.90 *per cent*) during 2016-17.

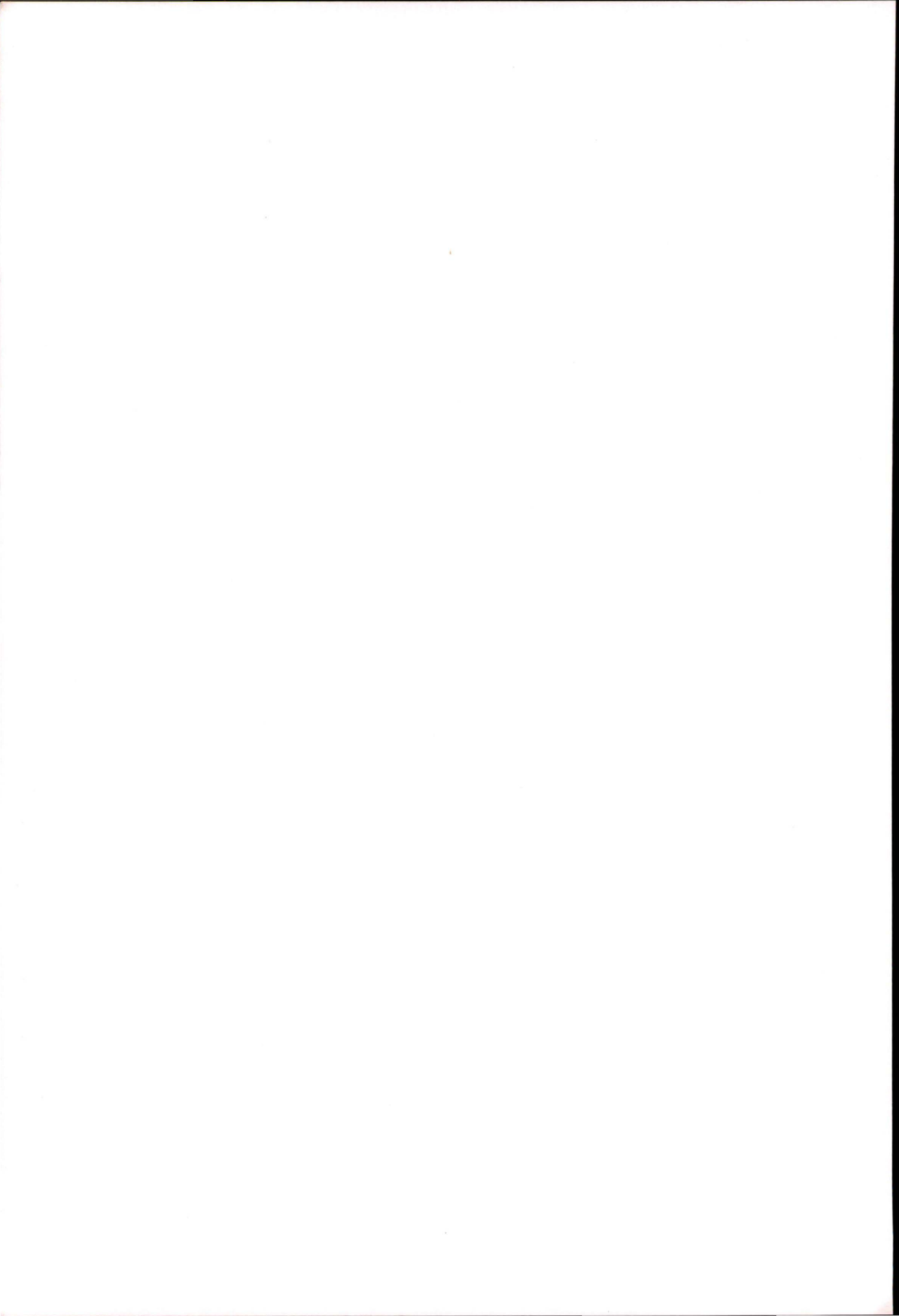
Investments and returns: Government invested ₹ 29,811 crore in statutory corporations, Government companies, joint stock companies and co-operatives. Though the average rate of return increased from 0.20 *per cent* in 2012-13 to 0.62 *per cent* in 2016-17, the return on investment during 2012-17 was meagre. On the other hand, Government paid interest at an average rate of 8.11 *per cent* on its borrowings during 2016-17.

Debt Management: The outstanding fiscal liabilities had increased from ₹ 2,23,030 crore at the end of 2015-16 to ₹ 2,83,394 crore at the end of 2016-17. The fiscal liabilities at the end of 2016-17 represented 202.09 *per cent* of the revenue receipts during the year as against 172.88 *per cent* of the revenue receipts during 2015-16. The outstanding liabilities as a percentage of GSDP was 21.82, which was marginally above the norm of 21.72 prescribed for the year 2016-17 as per FFC.

Financial management and budgetary control: During 2016-17, expenditure of ₹ 2,11,641.78 crore was incurred against the total grants and appropriations of ₹ 2,33,667.47 crore, resulting in savings of ₹ 22,025.69 crore. In view of the overall savings of ₹ 22,025.69 crore, the supplementary provisions of ₹ 33,739.27 crore proved unnecessary to the tune of ₹ 11,713.58 crore. Excess expenditure of ₹ 932.42 crore pertaining to the period of 2012 to 2016 was pending regularisation. In 21 cases, an expenditure of ₹ 0.93 crore was incurred without appropriation by the

Legislature either in the Original or Supplementary estimates. There were persistent savings of more than five *per cent* of the total provision in 22 grants and five appropriations. Supplementary provisions of ₹ 50 lakh or more in each case aggregating ₹ 1,007.07 crore obtained in 31 cases during the year 2016-17 proved unnecessary, as the expenditure did not come upto the level of original provisions. As an amount of ₹ 11,704.13 crore (5.01 *per cent* of the total provision) was surrendered by the departments on the last day of the financial year, Government could not utilise the surrendered amount for other development purposes. Rush of expenditure at the end of the year was noticed, as more than 50 *per cent* of the total expenditure was incurred in March 2017 in 103 sub-heads reflecting poor expenditure control.

Financial reporting: Departmental officers failed to ensure adherence to the terms and conditions relating to timely submission of Utilisation Certificates in respect of grants released. Similarly, 367 autonomous bodies/institutions did not submit their accounts due up to 2016-17 to Audit. Temporary advances drawn up to 31 March 2017 by the DDOs involving an amount of ₹ 183.86 crore in 452 cases remained unadjusted. Due to operation of multiple schemes under one PD Account, only 78 PD accounts were opened against 198 authorisations. The State Government departments reported 392 cases of misappropriations, losses, defalcation, etc., involving a total amount of ₹ 14.88 crore up to March 2017 on which final action was pending. There were 56,739 number of cheques amounting to ₹ 306.23 crore remaining uncashed due to non-initiation of timely action by PAOs.



CHAPTER I
FINANCES OF THE
STATE GOVERNMENT

CHAPTER I

FINANCES OF THE STATE GOVERNMENT

Profile of Tamil Nadu

The State of Tamil Nadu 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 2016-17 at current prices was ₹ 12,98,511 crore. The literacy rate increased from 73.45 *per cent* in 2001 to 80.1 *per cent* in 2011. General data relating to the State is given in **Appendix 1.1**.

Gross State Domestic Product

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**.

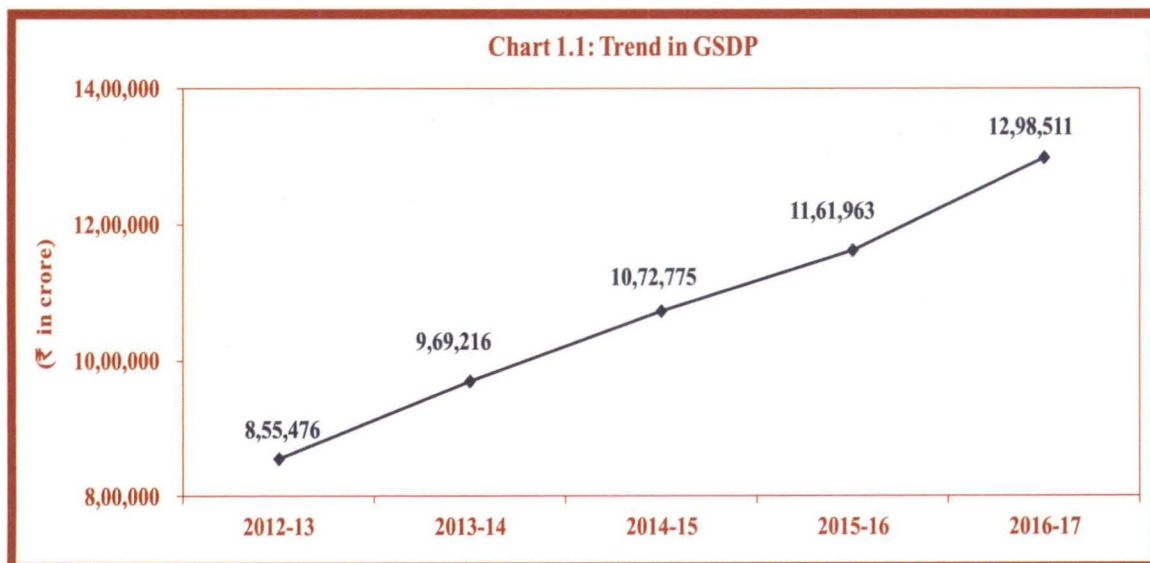
Table 1.1: Trends in Gross Domestic Product and Gross State Domestic Product

| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17** |
|-----------------------------------------|-----------|-------------|-------------|-------------|-------------|
| India's GDP* (₹ in crore) | 99,44,013 | 1,12,33,522 | 1,24,45,128 | 1,36,82,035 | 1,51,83,709 |
| Growth rate of GDP (<i>per cent</i>) | 13.82 | 12.97 | 10.79 | 9.94 | 10.98 |
| GSDP* (₹ in crore) | 8,55,476 | 9,69,216 | 10,72,775 | 11,61,963 | 12,98,511 |
| Growth rate of GSDP (<i>per cent</i>) | 13.84 | 13.30 | 10.68 | 8.31 | 11.75 |

* GDP and GSDP figures are with reference to the base year 2011-12

** Provisional figures

(Source: Department of Economics and Statistics and Central Statistics Office)



1.1 Introduction

This chapter provides a broad perspective of the finances of the Government of Tamil Nadu (GoTN) during the current year (2016-17) and analyses critical changes in the major fiscal aggregates relative to the previous year (2015-16), 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; the Tamil Nadu Motor Vehicles Taxation Act, 1974; the Tamil Nadu Prohibition Act, 1937; the Medicinal and Toilet Preparations (Excise Duties) Act, 1955; the 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.

GoTN enacted the Tamil Nadu Fiscal Responsibility Act, 2003 (TNFR Act) and amended from time to time (last amended in 2017), to ensure long-term financial stability by eliminating revenue deficit, containing fiscal deficit and through prudent debt management. It also fixed the timeframe for achieving the fiscal targets.

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**. The salient features of the TNFR Act, 2003 (as amended till March 2017) are given in **Appendix 1.3 - Part B**. A time series data on the State Government's finances are given in **Appendix 1.4**.

1.1.1 Summary of fiscal transactions in 2016-17

Table 1.2 presents the summary of the State Government's fiscal transactions during the current year (2016-17) *vis-à-vis* the previous year (2015-16), 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 2016-17

| (₹ in crore) | | | | | | | |
|----------------------------------|-----------------|-----------------|---------------------------------|-----------------|----------|--------|-----------------|
| Receipts | 2015-16 | 2016-17 | Disbursements | 2015-16 | 2016-17 | | |
| Section-A: Revenue | | | | | Non-Plan | Plan | Total |
| Revenue receipts | 1,29,008 | 1,40,231 | Revenue expenditure | 1,40,993 | 1,17,889 | 35,306 | 1,53,195 |
| Tax revenue | 80,476 | 85,941 | General Services | 45,512 | 51,368 | 84 | 51,452 |
| Non-tax revenue | 8,918 | 9,914 | Social Services | 54,806 | 31,530 | 23,767 | 55,297 |
| Share of Union Taxes/Duties | 20,354 | 24,538 | Economic Services | 29,943 | 25,427 | 8,553 | 33,980 |
| Grants from Government of India | 19,260 | 19,838 | Grants-in-aid and Contributions | 10,732 | 9,564 | 2,902 | 12,466 |
| Section-B: Capital and Others | | | | | | | |
| Miscellaneous Capital Receipts | 0 | 1 | Capital Outlay | 18,995 | 416 | 20,293 | 20,709 |
| Recoveries of Loans and Advances | 684 | 3,548 | Loans and Advances disbursed | 2,331 | 25,174 | 872 | 26,046 |
| Public Debt receipts | 36,066 | 66,143 | Repayment of Public Debt | 6,605 | * | * | 8,200 |
| Contingency Fund | 0 | 19 | Contingency Fund | 19 | -- | -- | 0 |
| Public Account receipts | 1,82,545 | 1,81,475 | Public Account disbursements | 1,77,442 | * | * | 1,73,007 |
| Opening Cash Balance | 26,335 | **28,262 | Closing Cash Balance | 28,253 | * | * | 38,522 |
| Total | 3,74,638 | 4,19,679 | Total | 3,74,638 | | | 4,19,679 |

* Bifurcation of Plan and Non-Plan disbursement is not available

** Differs from previous year by ₹ 9 crore (₹ 10 crore invested with State Bank of India as a Term Deposit in respect of Tamil Nadu Consumer Welfare Fund has been included - ₹ 1 crore rounding off)

(Source: Finance Accounts for the respective years)

The significant changes that occurred during 2016-17, as compared to the previous year are enumerated below:

- **Revenue receipts** of the State increased by ₹ 11,223 crore (8.70 *per cent*) over the previous year. This was due to increase in the State's own tax revenue (₹ 5,465 crore), State's share of Union taxes and duties (₹ 4,184 crore), Non-Tax revenue (₹ 996 crore) and Grants from Government of India (GoI) (₹ 578 crore).
- **Revenue expenditure** increased by ₹ 12,202 crore (8.65 *per cent*) over the previous year due to increase in expenditure on General Services (₹ 5,940 crore), Economic Services (₹ 4,037 crore), Grants-in-aid and contributions (₹ 1,734 crore) and Social Services (₹ 491 crore).
- The expenditure on General Services, Economic Services, Grants-in-aid and contributions registered an increase of 13.05 *per cent*, 13.48 *per cent* and 16.16 *per cent* respectively in 2016-17 as against 9.26 *per cent*, 11.55 *per cent* and 7.52 *per cent* respectively in 2015-16. There was a sharp decline in the growth rate of expenditure on Social Services which was only 0.9 *per cent* in 2016-17 while it grew by 8.85 *per cent* in 2015-16.
- **Capital expenditure** increased by ₹ 1,714 crore (9.02 *per cent*) over the previous year as against 6.70 *per cent* in 2015-16. The increase during the year was mainly under Energy, Water Supply, Sanitation, Housing & Urban Development, Irrigation & Flood Control, Transport and Health & Family Welfare.
- **Recoveries of loans and advances** during the year increased by ₹ 2,864 crore (418.71 *per cent*) mainly due to increase in recoveries under Energy, Water Supply, Sanitation, Housing & Urban Development and Agriculture & Allied Activities, partly offset by decrease in recoveries under Industries & Minerals and Transport. It was noticed that an amount of ₹ 1,415 crore was disbursed as soft loans to industrial units under structured assistance package controlled by Industries Commissioner and Director of Industries and Commerce (6860.60.600.AC) from 2008-09 to 2016-17, out of which only ₹ 8.73 crore was recovered during 2011-12 and no recovery was made thereafter.
- **Loans and advances** disbursed during the year increased sharply by ₹ 23,715 crore (1,017.37 *per cent*), mainly due to increase in loans disbursed under Energy. An amount of ₹ 22,815 crore was disbursed on account of taking over of Tamil Nadu Generation and Distribution Corporation (TANGEDCO) loan as part of Ujwal DISCOM Assurance

Yojana (UDAY) scheme, a Government of India (GoI) initiative, for revival of electricity distribution companies.

- **Public Account receipts and disbursements** decreased by ₹ 1,070 crore (0.58 per cent) and by ₹ 4,435 crore (2.5 per cent) respectively. Net receipts under Public Account increased by ₹ 3,365 crore over the previous year.
- The net impact of these transactions led to an increase of ₹ 10,260 crore¹ in the **cash balance** at the end of the year over the previous year.

1.1.2 Review of the fiscal situation

The targeted timeline to eliminate revenue deficit and reduce fiscal deficit was extended by GoTN from time to time by amending the TNFR Act, 2003. As per the amended Act, the State was to eliminate revenue deficit by the end of 2019-20 and contain the fiscal deficit as a percentage of GSDP within three per cent, by 31 March 2018 and adhere to it thereafter. In compliance with the provisions of TNFR Act, 2003, the State Government prepared a Medium Term Fiscal Plan (MTFP) for the period 2016-17 wherein the State had projected to have a revenue surplus.

Major fiscal variables provided in the budget based on recommendations of the Fourteenth Finance Commission (FFC) and as targeted in the TNFR Act, 2003 along with actuals thereof are given in **Table 1.3**.

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

| Fiscal variables | 2016-17 | | | | Actuals |
|-------------------------------------------------------------------------|---------------------------|------------------------------------------------------------------|--------------------------------|--------------------------|------------|
| | FFC targets for the State | Targets as prescribed in TNFR Act | Targets proposed in the Budget | Projections made in MTFP | |
| Revenue Deficit (-)/ Surplus(+) (₹ in crore) | -- | Eliminate revenue deficit by 2019-20 and adhere to it thereafter | (-) 15,854.47 | 311.45 | (-) 12,964 |
| Fiscal Deficit/GSDP (in per cent) | 3 | 3 | 2.96 | 2.43 | 4.33 |
| Ratio of total outstanding debt of the Government to GSDP (in per cent) | 21.72 | 25.2 | 18.43 | 18.43 | 21.82 |

(Source: (i) FFC recommendations; (ii) TNFR Act; (iii) State's MTFP and (iv) Budget Speech - 2016-17)

The State was able to achieve revenue surplus during 2012-13, however, from 2013-14 onwards, the State had become revenue deficit. The revenue deficit increased from ₹ 1,788 crore during 2013-14 to ₹ 12,964 crore (one per cent of GSDP) during 2016-17.

¹ Differs by ₹ 1 crore from the figures given in **Paragraph 1.8.5** and **Table 1.31** due to rounding off

During 2016-17, the State failed to achieve revenue surplus as projected in the MTFP. Though, the State could contain its revenue deficit within the target proposed in the Budget, it could not contain the fiscal deficit to GSDP as envisaged under the TNFR Act, 2003, FFC, Budget and MTFP.

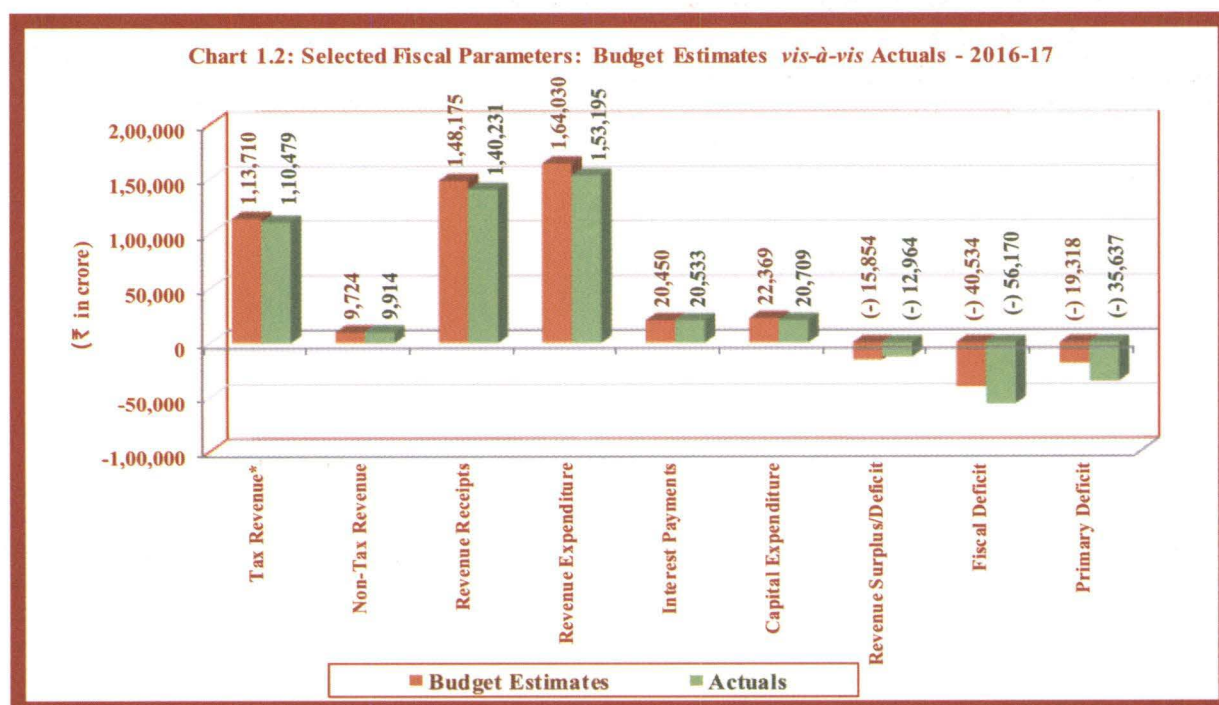
The Revenue deficit of ₹ 12,964 crore was understated by ₹ 3,011 crore due to

- short contribution to Sinking Fund (₹ 1,095 crore),
- short contribution to Guarantee Redemption Fund (₹ 244 crore),
- short transfer to Reserve Funds (₹ 1,600 crore), including ₹ 1,448 crore in respect of National Disaster Response Fund, which was released by GoI on 31 March 2017 and
- short contribution to Defined Contributory Pension Scheme (₹ 72 crore).

1.1.3 Budget estimates and actuals

The budget documents presented by the State Government provide descriptions of projections and 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 2016-17.



* Tax revenue includes State's share of Union taxes and duties
(Source: Annual Financial Statement and Finance Accounts for 2016-17)

The variations between the estimates and actuals were as under:

- The actual tax revenue was less than the estimates by ₹ 3,231 crore. The decrease in tax revenue with respect to estimates was mainly due to reduction in collection under Taxes on Sales, Trade, etc., by ₹ 1,601 crore, Stamps and Registration Fees by ₹ 2,621 crore and State Excise by ₹ 388 crore, which was off set mainly by increase in share of Union taxes and duties by ₹ 1,520 crore.
- Non-tax revenue was marginally higher than the estimate by ₹ 190 crore (1.95 per cent).
- Capital expenditure was less than the estimate by ₹ 1,660 crore (7.42 per cent).
- The actual fiscal deficit was more than the budget estimate mainly due to assistance given in the form of loan to TANGEDCO as part of UDAY scheme assistance.

1.1.4 Non-implementation of major policy initiatives

The major policy initiatives that were announced in the Budget, but not implemented were 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 Tamil Nadu Infrastructure Development Fund | 2,000 | 1,970 |
| 2. | Grants to Tamil Nadu Infrastructure Development Board for Project Preparation Fund | 100 | 100 |

(Source: Budget Speech and Appropriation Accounts for 2016-17)

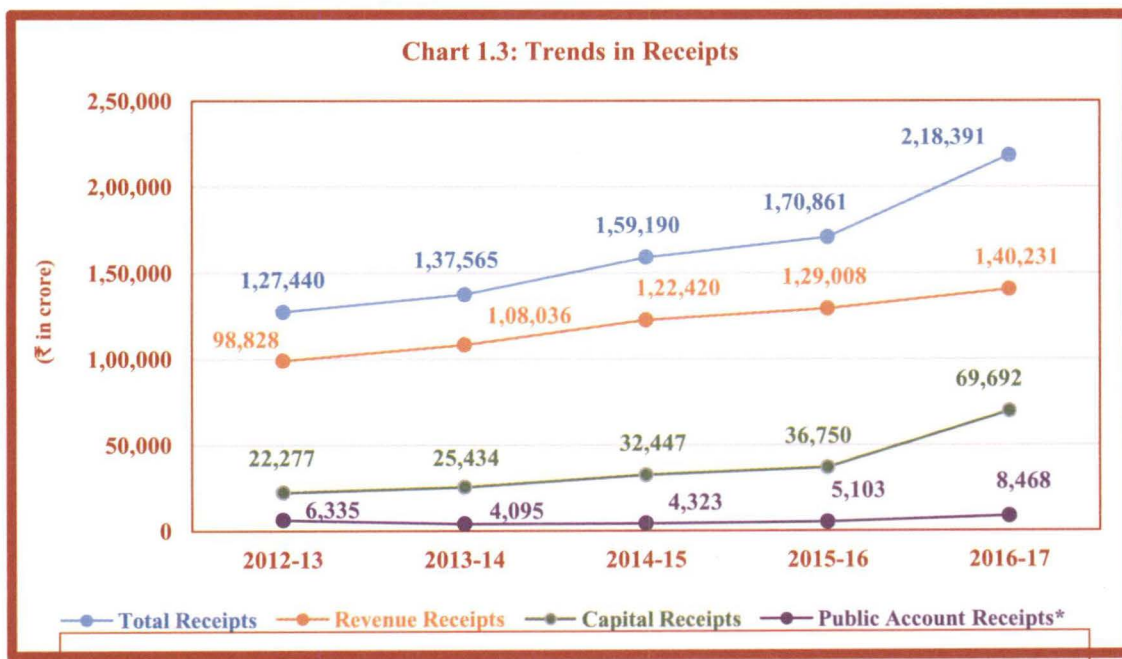
During the year 2016-17, provisions made for two major schemes viz., Tamil Nadu Infrastructure Development and Project Preparation Fund were not utilised. In respect of the former 98.5 per cent of the funds provided was withdrawn and in the latter the entire provision was withdrawn.

1.2 Resources of the State

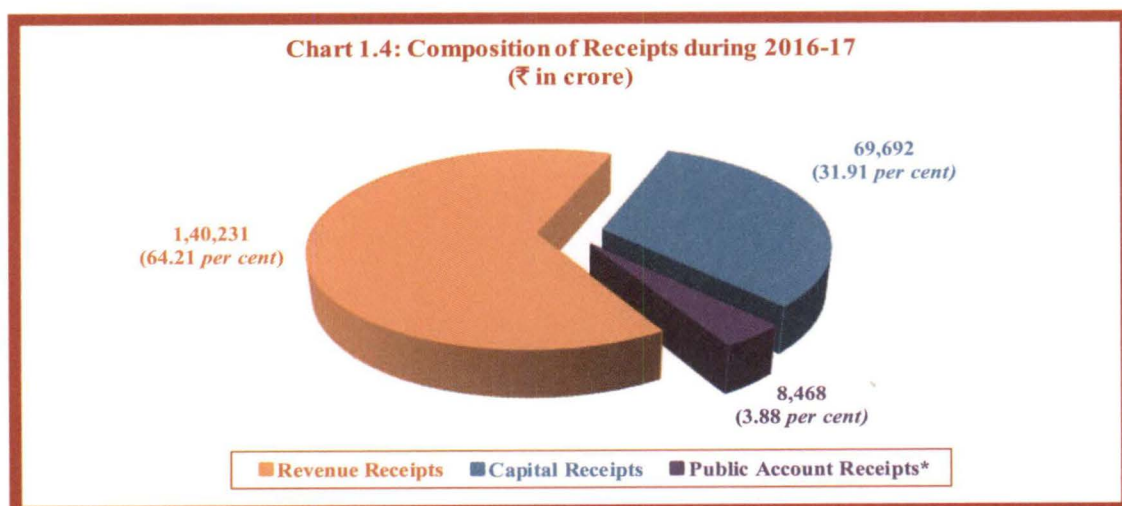
1.2.1 Resources of the State as per the Annual Finance Accounts

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. **Chart 1.3** depicts the trends in various components of the receipts of the State during 2012-17. **Chart 1.4** depicts the composition of receipts of the State during the current year.

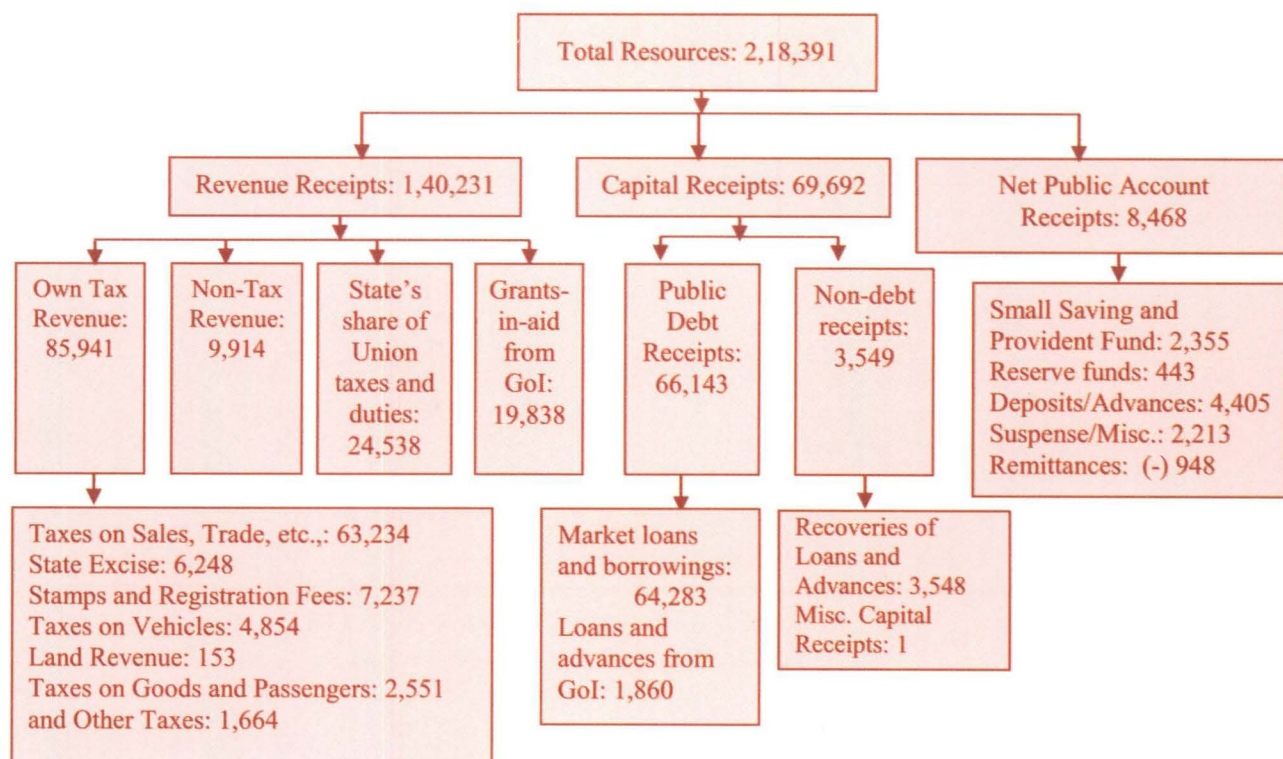


(Source: Finance Accounts for the respective years)



(Source: Finance Accounts for 2016-17)

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 2016-17 were ₹ 2,18,391 crore. Of these, revenue receipts were ₹ 1,40,231 crore, constituting 64.21 *per cent* of total resources. The capital receipts (₹ 69,692 crore) and net public account receipts (₹ 8,468 crore) constituted 31.91 and 3.88 *per cent* of the total resources respectively.
- The total resources of the State increased by ₹ 47,530 crore (27.82 *per cent*) over the previous year due to increase of ₹ 11,223 crore (8.70 *per cent*) in revenue receipts, ₹ 32,942 crore (89.64 *per cent*) in capital receipts and ₹ 3,365 crore (65.94 *per cent*) in net public account receipts.
- The increase in capital receipts (₹ 32,942 crore) by 89.64 *per cent* over the previous year was mainly due to increase in recoveries of loans and advances by ₹ 2,864 crore, an increase of 418.71 *per cent* and increase in Public Debt receipts by ₹ 30,077 crore (83.39 *per cent*).
- The State's tax revenue increased from ₹ 80,476 crore in 2015-16 to ₹ 85,941 crore in 2016-17 (increase of 6.79 *per cent*) while the percentage of tax receipts to revenue receipts decreased by 1.09 i.e., from 62.38 in 2015-16 to 61.29 in 2016-17.
- The increase in tax revenue (₹ 5,465 crore) in 2016-17 when compared to the previous year was mainly due to increase under (i) Taxes on

Sales, Trade, etc.,: ₹ 5,712 crore, (ii) Taxes on vehicles: ₹ 621 crore, (iii) State Excise: ₹ 412 crore and (iv) Taxes on goods and passengers: ₹ 398 crore, which was offset by decrease in collections under (i) Stamps and Registration fees (₹ 1,484 crore), (ii) Land Revenue (₹ 105 crore) and (iii) other taxes (₹ 89 crore).

- State's share of Union taxes and duties increased by ₹ 4,184 crore (20.56 per cent) over the previous year.

1.3 Revenue receipts

Statement-14 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 2012-17 are presented in **Appendix 1.4** and depicted in **Charts 1.5** and **1.6** respectively.

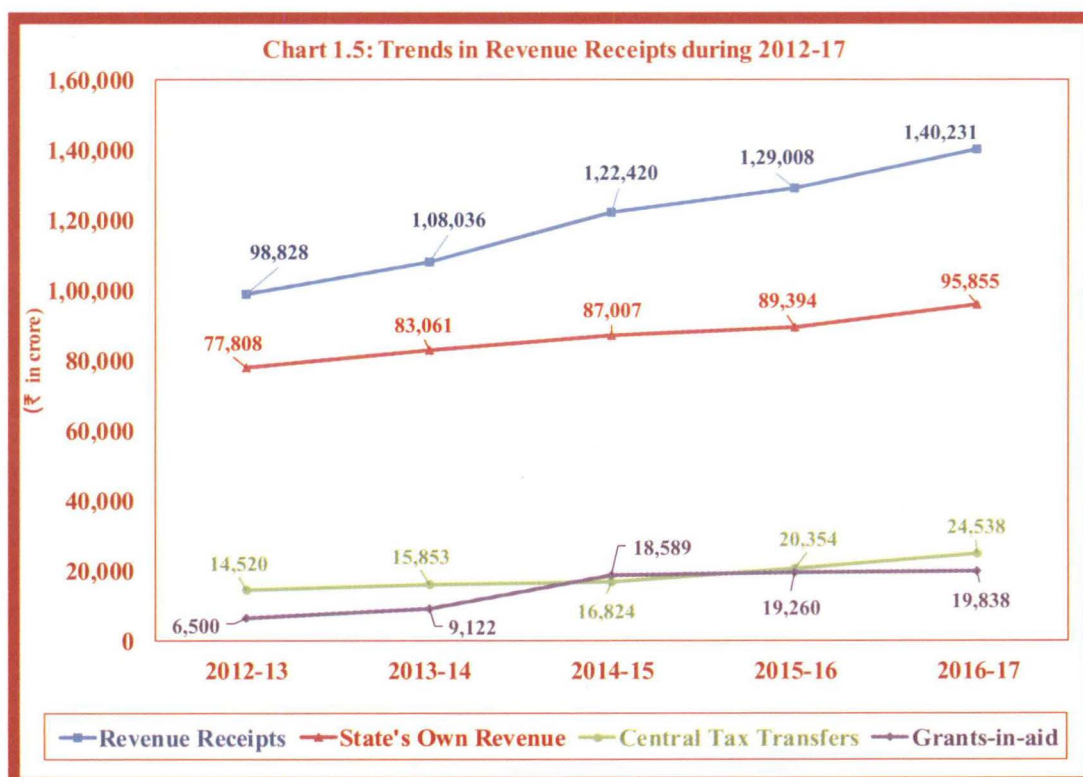
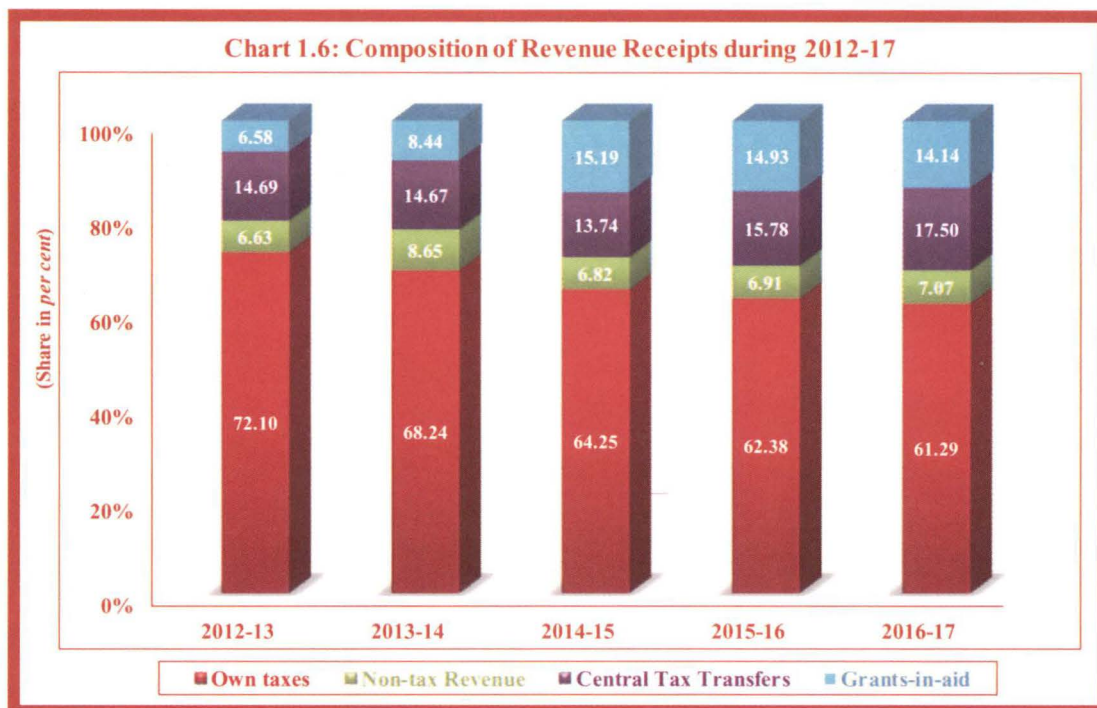


Chart 1.6: Composition of Revenue Receipts during 2012-17



(Source: Finance Accounts for the respective years)

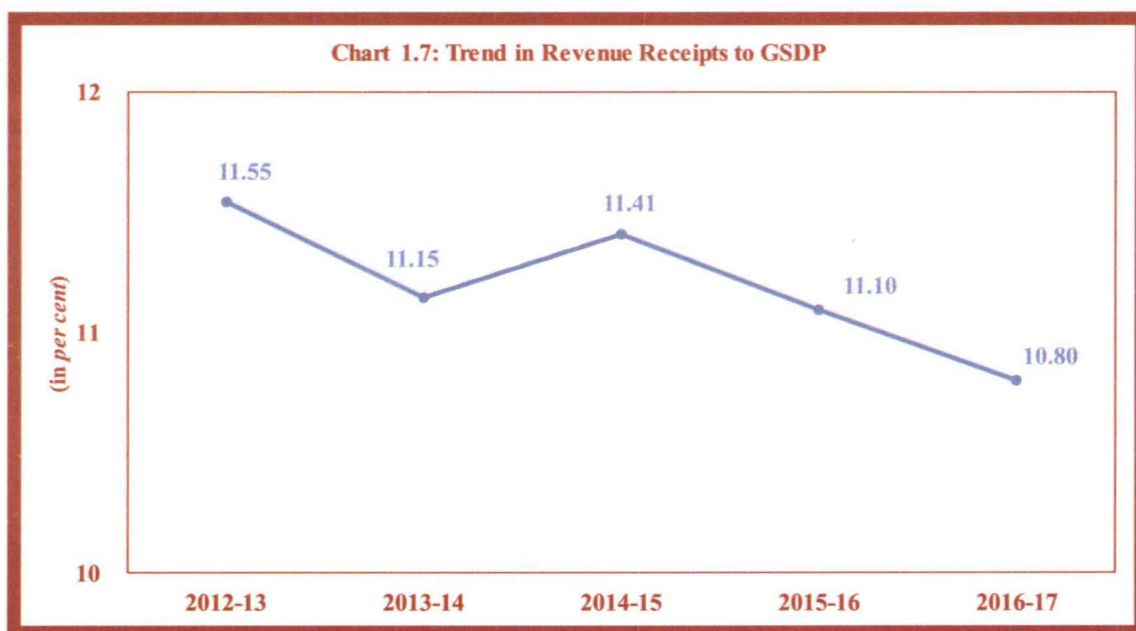
- The annual growth rate of revenue receipts during 2016-17 stood at 8.70 *per cent*, which was much less than the growth rate (11.52 *per cent*) of the General Category States (GCS) (**Appendix 1.1**).
- Revenue receipts of the State grew by ₹ 11,223 crore in 2016-17 over the previous year. The growth rate of revenue receipts, which decreased from 15.99 *per cent* in 2012-13 to 9.32 *per cent* during 2013-14, increased to 13.31 *per cent* during 2014-15. It dropped to a five year low of 5.38 *per cent* during 2015-16 and again increased to 8.70 *per cent* during 2016-17, as given in **Table 1.5**.
- Grants-in-aid as a percentage of revenue receipts decreased from 14.93 in 2015-16 to 14.14 in 2016-17.
- The non-tax revenue hovered around 6 to 7 *per cent* in the last five years except during 2013-14 when it stood at 8.65 *per cent*.
- The central tax transfers increased from 15.78 *per cent* in 2015-16 to 17.50 during 2016-17 due to FFC recommendations.

The trends in revenue receipts relative to GSDP are presented in **Table 1.5** and **Chart 1.7**.

Table 1.5: Trends in revenue receipts relative to GSDP

| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|--------------------------------------------------------|---------|----------|----------|----------|----------|
| Revenue Receipts (₹ in crore) | 98,828 | 1,08,036 | 1,22,420 | 1,29,008 | 1,40,231 |
| Rate of growth of Revenue Receipts (<i>per cent</i>) | 15.99 | 9.32 | 13.31 | 5.38 | 8.70 |
| Revenue Receipts/GSDP (<i>per cent</i>) | 11.55 | 11.15 | 11.41 | 11.10 | 10.80 |
| Buoyancy Ratios² | | | | | |
| Revenue Buoyancy with reference to GSDP | 1.16 | 0.70 | 1.25 | 0.65 | 0.74 |
| State's own tax buoyancy with reference to GSDP | 1.42 | 0.26 | 0.63 | 0.28 | 0.58 |
| Revenue Buoyancy with reference to State's own taxes | 0.81 | 2.69 | 1.99 | 2.33 | 1.28 |

(Source: Finance Accounts for the respective years and Department of Economics and Statistics for GSDP figures)



(Source: Finance Accounts for the respective years and Department of Economics and Statistics for GSDP figures)

- The GSDP at current prices was estimated to increase from ₹ 11,61,963 crore in 2015-16 to ₹ 12,98,511 crore in 2016-17, representing an increase of 11.75 *per cent*.
- The revenue receipts as a percentage of GSDP which ranged between 11.10 and 11.55 during 2012-16 dropped to 10.80 during 2016-17.
- Revenue buoyancy and State's own tax buoyancy with reference to GSDP increased by 0.09 and 0.30 *per cent* respectively during the year.

² See glossary

- The revenue buoyancy with reference to State's own taxes decreased from 2.33 in 2015-16 to 1.28 in 2016-17 due to drop in growth rate of State's own taxes and grants-in-aid.

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 own tax and non-tax revenue receipts for the year 2016-17 *vis-à-vis* assessment made by FFC, its Budget and MTFP are given in the **Table 1.6**.

Table 1.6: State's actual tax and non-tax revenue receipts

| | (₹ in crore) | | | |
|-----------------|---------------------------|--------------------------------|--------------------------|---------|
| | FFC targets for the State | Targets proposed in the Budget | Projections made in MTFP | Actuals |
| Own Tax Revenue | 1,28,008 | 90,692 | 1,09,815 | 85,941 |
| Non-tax Revenue | 11,302 | 9,724 | 9,294 | 9,914 |

(Source: FFC recommendations and Budget Speech - 2016-17)

While the own tax revenue during 2016-17 fell short of the targets and projections made, the non-tax revenue exceeded the MTFP projections and targets fixed under the budget but did not meet the FFC.

1.3.1.1 Own tax revenue

The gross collection in respect of major taxes and duties are given in **Table 1.7**.

Table 1.7: Components and trend of State's own tax revenue

| | (₹ in crore) | | | | | |
|--------------------------------------------------------------|--------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------------------------|
| Revenue Head | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | Variation over previous year (in per cent) |
| Taxes on Sales, Trade, etc. | 44,041 | 53,532 | 57,191 | 57,522 | 63,234 | 9.93 |
| State Excise | 12,126 | 5,035 | 5,731 | 5,836 | 6,248 | 7.06 |
| Taxes on Vehicles | 3,928 | 3,684 | 3,829 | 4,233 | 4,854 | 14.67 |
| Stamps and Registration Fees | 7,645 | 8,251 | 8,362 | 8,721 | 7,237 | (-) 17.02 |
| Land Revenue | 131 | 273 | 170 | 258 | 153 | (-) 40.70 |
| Taxes on Goods and Passengers | 2,252 | 1,843 | 1,909 | 2,153 | 2,551 | 18.49 |
| Other Taxes ³ | 1,131 | 1,100 | 1,464 | 1,753 | 1,664 | (-) 5.08 |
| Total (Growth rate over previous year in per cent) | 71,254 (19.72) | 73,718 (3.46) | 78,656 (6.70) | 80,476 (2.31) | 85,941 (6.79) | 6.79 |

(Source: Finance Accounts for the respective years)

³ Other taxes include taxes on immovable property other than agricultural land, taxes and duties on electricity and agricultural income

- The annual growth rate of own tax revenue during 2016-17 stood at 6.79 per cent, which was less than the average growth rate (13.5 per cent) of the GCS (**Appendix 1.1**).
- The own tax revenue of the State increased by ₹ 5,465 crore over the previous year. The growth rate of State's own tax revenue, which was at 19.72 per cent in 2012-13 had a declining trend, dropped significantly to 2.31 per cent in 2015-16 and increased to 6.79 per cent in 2016-17.
- The increase in growth rate of own tax revenue over the previous year was mainly due to increase in collection of Taxes on Goods and Passengers (18.49 per cent), Taxes on vehicles (14.67 per cent) and Taxes on sales, trade etc. (9.93 per cent).

1.3.1.2 Non-tax revenue

The details of collection of non-tax revenue for the period 2012-17 are given in **Table 1.8**.

Table 1.8: Components and trend of State's non-tax revenue

(₹ in crore)

| Revenue Head | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | Variation over previous year (in per cent) |
|------------------------|------------------------|-------------------------|------------------------|------------------------|-------------------------|--------------------------------------------|
| Interest receipts | 2,010 | 3,347 | 2,490 | 2,953 | 4,319 | 46.26 |
| Dividends and Profits | 43 | 75 | 99 | 140 | 185 | 32.14 |
| Other non-tax receipts | 4,501 | 5,921 | 5,762 | 5,825 | 5,410 | (-) 7.12 |
| Total | 6,554 (8.42) | 9,343 (11.25) | 8,351 (9.60) | 8,918 (9.98) | 9,914 (10.34) | 11.17 |

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

(Source: Finance Accounts for the respective years)

- The compound annual growth rate of non-tax revenue of the State during 2007-16 was higher (13.21 per cent) when compared to GCS (9.45 per cent), which declined to 11.17 per cent when compared with GCS (12.10 per cent) during 2016-17 (**Appendix 1.1**).
- The non-tax revenue of the State increased by ₹ 996 crore in 2016-17 over the previous year. As a proportion of the State's own resources, the non-tax revenue which stood at 9.98 per cent in 2015-16 increased slightly to 10.34 per cent in 2016-17.

1.3.2 Grants-in-aid from GoI

The Grants-in-aid received from GoI are given in **Table 1.9**.

Table 1.9: Grants-in-aid

| (₹ in crore) | | | | | |
|----------------------------------------------------|--------------|--------------|---------------|---------------|---------------|
| Particulars | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| Non-plan Grants | 1,311 | 3,194 | 6,078 | 5,832 | 6,757 |
| Grants for State Plan Schemes | 2,765 | 3,348 | 11,255 | 12,017 | 10,550 |
| Grants for Central Plan Schemes | 224 | 264 | 282 | 694 | 496 |
| Grants for Centrally Sponsored Schemes | 2,200 | 2,316 | 974 | 717 | 2,035 |
| Total | 6,500 | 9,122 | 18,589 | 19,260 | 19,838 |
| Percentage of increase/decrease over previous year | (-) 10.80 | 40.34 | 103.78 | 3.61 | 3.00 |
| Total grants as a percentage of Revenue Receipts | 6.58 | 8.44 | 15.18 | 14.93 | 14.15 |

(Source: Finance Accounts for the respective years)

The percentage of increase in grants-in-aid over the previous year was lower (3.00) in 2016-17 when compared to the percentage of increase in 2015-16 (3.61). As a percentage of revenue receipts also, it was only marginally lower when compared to the previous year. In terms of value, the increase in Grants-in-aid from GoI in 2016-17 as compared to 2015-16 was due to increase in receipt of GoI grants for Non-Plan (₹ 925 crore) and Centrally Sponsored Schemes (₹ 1,318 crore), off-set by decrease in grants for State Plan Scheme (₹ 1,467 crore) and grants of Central Plan Scheme (₹ 198 crore).

1.3.3 Central tax transfers

Central Tax transfers during the last five years are given in **Table 1.10**.

Table 1.10: Central tax transfers

| (₹ in crore) | | | | | |
|-------------------------------------------|---------|---------|---------|---------|---------|
| Particulars | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| State's share of Union taxes and duties | 14,520 | 15,853 | 16,824 | 20,354 | 24,538 |
| Percentage of increase over previous year | 14.20 | 9.18 | 6.13 | 20.98 | 20.56 |

(Source: Finance Accounts for the respective years)

- The growth rate of State's share of Union taxes and duties which was on a decreasing trend during 2012-15, improved considerably during 2015-16 (20.98 per cent), however, declined marginally (20.56 per cent) in 2016-17. In terms of value, the increase was mainly due to increased transfers under Corporation tax (₹ 1,483 crore), Union excise duties (₹ 1,372 crore) and Taxes on income other than Corporation Tax (₹ 1,061 crore).

1.3.4 Optimisation of the FFC grants

Transfers to the State on recommendations of FFC during 2016-17 are given in **Table 1.11**.

Table 1.11: Transfers on recommendations of FFC

| (₹ in crore) | | | | |
|--------------------------------------------|---------------------------|----------------|--------------------------------------------------|----------------------------------------------------------|
| Particulars | Recommendation of the FFC | Actual release | Expenditure under relevant Revenue/ Capital Head | Unutilised amount/Excess expenditure col. (3) - col. (4) |
| (1) | (2) | (3) | (4) | (5) |
| Basic grants to Panchayat Raj Institutions | 1,312 | 1,312 | 1,312 | 0.00 |
| Basic Grants to Urban Local Bodies | 1,094 | 1,094 | 1,094 | 0.00 |
| Disaster Relief | 535 | 535 | 535 | 0.00 |
| Total | 2,941 | 2,941 | 2,941 | 0.00 |

(Source: Information obtained from Finance Department)

The FFC grants of ₹ 2,941 crore were fully utilised by the State.

1.3.5 Foregone revenue

Discounts, waivers and exemptions, deferments, write off, etc., in the collection of Sales tax leading to revenue foregone by the State are given in **Table 1.12**.

Table 1.12: Discounts, waivers, exemptions, deferments and write-off in collection of Sales Tax

| (₹ in crore) | | | | | |
|--------------|---------------|--------------|--------------|------------|------------|
| Particulars | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| Discount | 26 | 0 | 0 | 0 | 0 |
| Waiver | 131 | 114 | 0 | 60 | 120 |
| Exemption | 22 | * | 8 | 4 | 0 |
| Deferment | 3,522 | 1,174 | 2,903 | 237 | 0 |
| Write-off | Not available | 448 | 0 | 461 | 466 |
| Total | 3,701 | 1,736 | 2,911 | 762 | 586 |

* ₹ 1 lakh

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

Waivers, deferments and write-off of taxes registered a healthy decline over the past five years.

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 1.13**.

Table 1.13: Trends in growth and composition of capital receipts

(Amount ₹ in crore)

| Particulars | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|---------------------------------------------|---------------|---------------|---------------|---------------|---------------|
| Capital Receipts | 22,277 | 25,434 | 32,447 | 36,750 | 69,692 |
| Miscellaneous capital receipts | 0 | 0 | 16 | 0 | 1 |
| Recovery of loans and advances | 1,057 | 620 | 1,351 | 684 | 3,548 |
| Public debt receipts | 21,220 | 24,814 | 31,080 | 36,066 | 66,143 |
| Rate of growth of public debt receipts | 26.46 | 16.94 | 25.25 | 16.04 | 83.39 |
| Rate of growth of non-debt capital receipts | (-) 66.76 | (-) 41.34 | 120.48 | (-) 49.96 | 418.86 |
| Rate of growth of GSDP | 13.84 | 13.30 | 10.68 | 8.31 | 11.75 |
| Rate of growth of capital receipts | 11.61 | 14.17 | 27.57 | 13.26 | 89.64 |

(Source: Finance Accounts for the respective years and Information on GSDP from Department of Economics and Statistics)

- The recoveries of loans and advances increased significantly during 2016-17 due to recoveries of Ways and Means advances for Electrical schemes under Energy Department amounting to ₹ 2,401 crore during 2016-17, which in turn increased the growth rate of non-debt capital receipts which stood at (-) 49.96 *per cent* in 2015-16 considerably to 418.86 *per cent* during 2016-17.
- Public debt receipts in terms of value increased gradually from ₹ 21,220 crore during 2012-13 to ₹ 36,006 crore in 2015-16. It, however, registered a steep increase of 83.39 *per cent* and increased to ₹ 66,143 crore in 2016-17 due to increase in receipts under market loans and bonds during the current year.

1.5 Public account receipts

Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds and deposits and advances 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 for the period 2012-17 are given in **Table 1.14**.

Table 1.14: Trends in growth and composition of public account receipts

(₹ in crore)

| Particulars | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|-------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Public Account Receipts | | | | | |
| Small Savings, Provident Fund, etc. | 6,055 | 6,485 | 6,826 | 7,491 | 8,107 |
| Reserve Fund | 2,218 | 2,539 | 1,769 | 3,308 | 2,674 |
| Deposits and Advances | 28,988 | 30,833 | 32,820 | 40,022 | 36,989 |
| Suspense and Miscellaneous | 98,242 | 1,03,333 | 1,16,364 | 1,25,672 | 1,33,686 |
| Remittances | 3,933 | 4,927 | 5,927 | 6,052 | 19 |
| Total (a) | 1,39,436 | 1,48,117 | 1,63,706 | 1,82,545 | 1,81,475 |
| Public Account Disbursements | | | | | |
| Small Savings, Provident Fund, etc. | 4,720 | 5,223 | 5,503 | 5,853 | 5,752 |
| Reserve Fund | 1,070 | 1,751 | 1,410 | 2,907 | 2,231 |
| Deposits and Advances | 25,784 | 27,659 | 30,298 | 35,876 | 32,584 |
| Suspense and Miscellaneous | 97,586 | 1,04,489 | 1,16,417 | 1,26,574 | 1,31,473 |
| Remittances | 3,940 | 4,900 | 5,756 | 6,232 | 967 |
| Total (b) | 1,33,100 | 1,44,022 | 1,59,384 | 1,77,442 | 1,73,007 |
| Public Account Net (a)-(b) | 6,336 | 4,095 | 4,322 | 5,103 | 8,468 |

(Source: Finance Accounts for the respective years)

- The Public Account receipts which increased gradually in terms of value from 2012-13, decreased during the current year when compared with 2015-16 by ₹ 1,070 crore.
- The net Public Account receipts, which was ₹ 6,336 crore during 2012-13 decreased by ₹ 2,241 crore (35.36 per cent) in 2013-14, showed an increasing trend thereafter and stood at ₹ 8,468 crore during the current year.

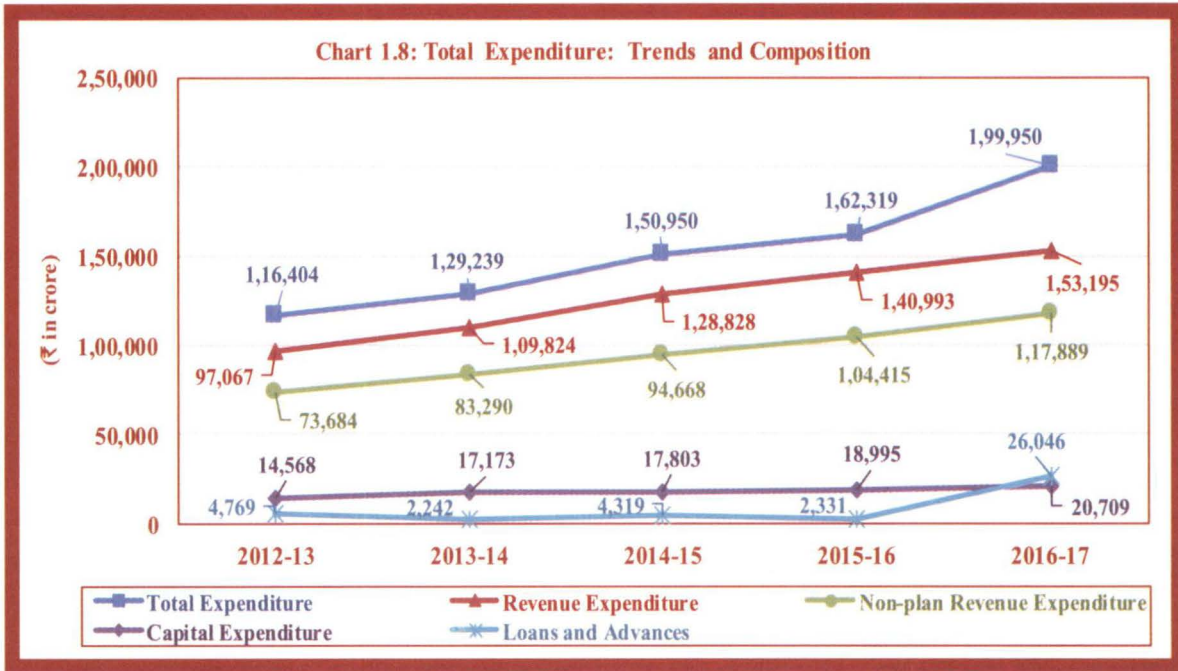
1.6 Application of resources

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

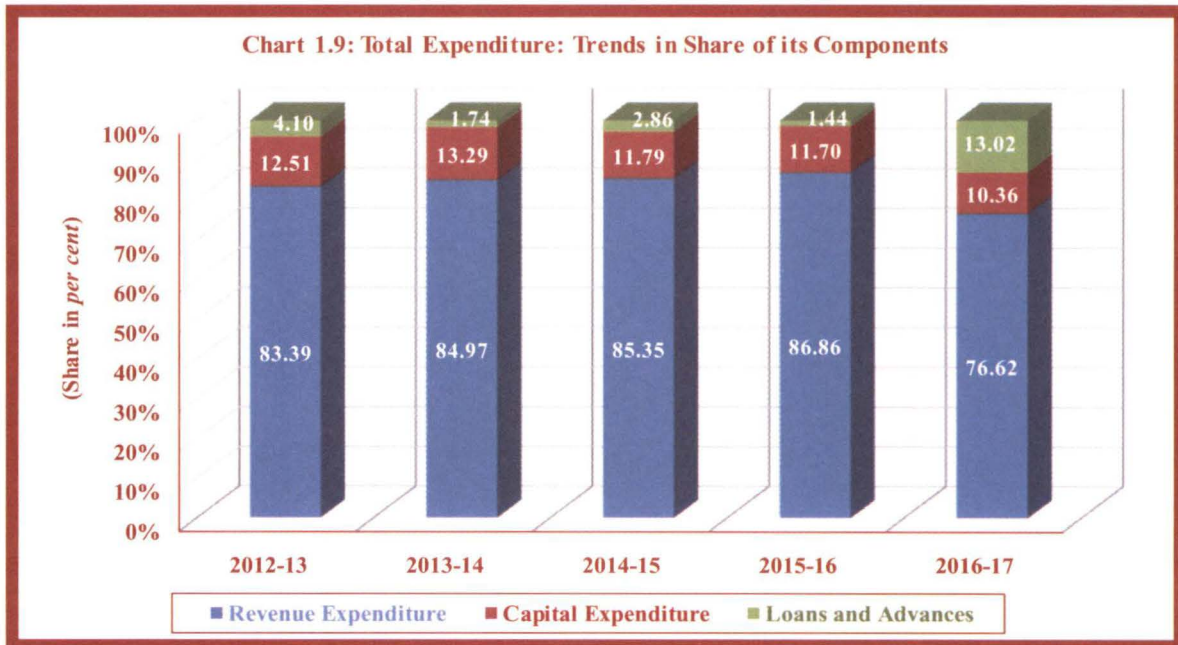
Chart 1.8 presents the trends in total expenditure⁴ over a period of five years (2012-17) and its composition both in terms of 'economic classification' and 'expenditure by activities' is depicted in **Charts 1.9** and **1.10** respectively.

⁴ Total expenditure includes revenue expenditure, capital expenditure and disbursement of loans and advances and excludes public debt repayment

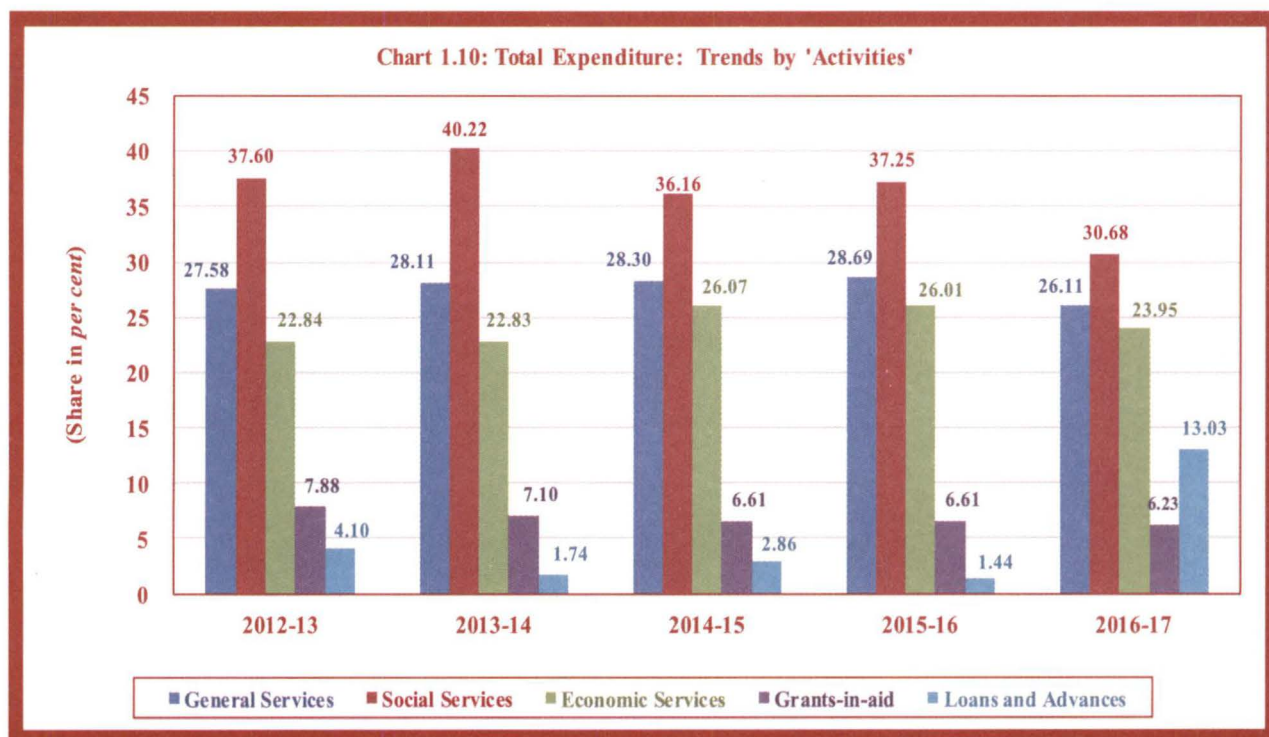


(Source: Finance Accounts for the respective years)

- Of the total expenditure of ₹ 1,99,950 crore during 2016-17, revenue expenditure (₹ 1,53,195 crore) accounted for 76.62 per cent. Out of the revenue expenditure, 76.95 per cent (₹ 1,17,889 crore) was incurred on the non-plan component.
- During the current year, the capital expenditure increased marginally by ₹ 1,714 crore (9.02 per cent) over the previous year.



(Source: Finance Accounts for the respective years)



(Source: Finance Accounts for the respective years)

- The expenditure on General Services, Social Services and Economic Services during 2016-17 was 26.11, 30.68 and 23.95 *per cent* of the total expenditure and grew by 12.10, 1.44 and 13.44 *per cent* respectively over the previous year.
- The higher growth rate of expenditure on Economic Services in 2016-17 was mainly on account of increased spending of ₹ 26,873 crore on Energy, ₹ 2,108 crore on Agriculture & Allied Activities and ₹ 940 crore on Industry & Minerals which was partly offset by reduction in expenditure (₹ 1,615 crore) on Rural Development.
- During 2012-17, while the ratio of expenditure on General Services, Social Services and Economic Services to total expenditure remained more or less at the same levels till 2015-16, there was drastic decrease in spending on Social Services during 2016-17. However, the expenditure on Loans and Advances increased significantly to 13.03 *per cent* of total expenditure during the current year which was mainly due to the State taking part in UDAY scheme for restructuring TANGEDCO.

1.6.2 Revenue expenditure

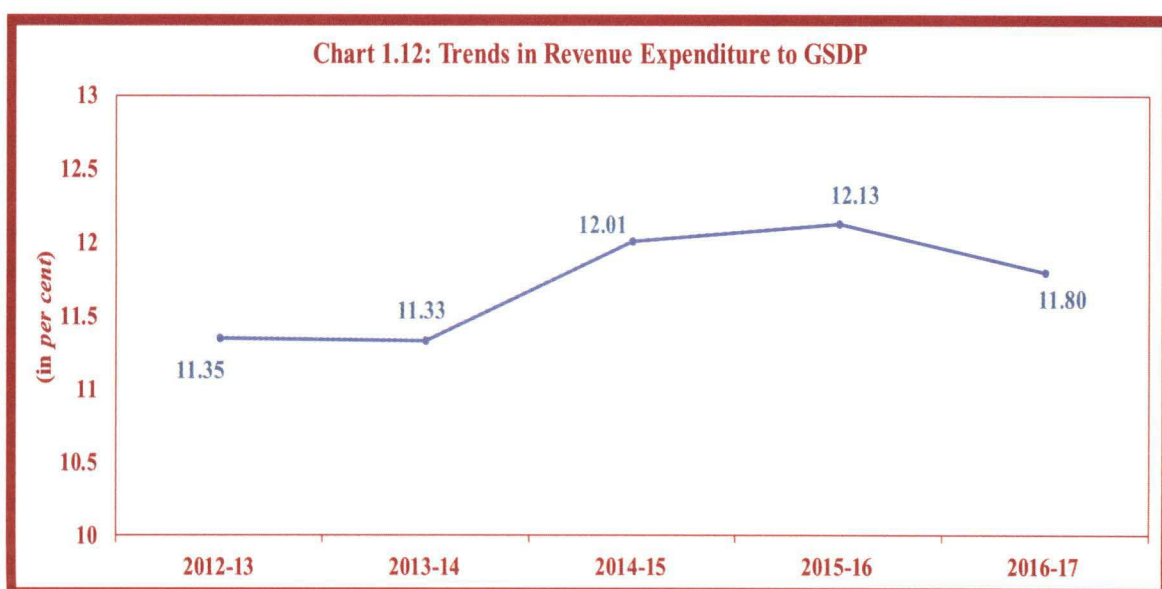
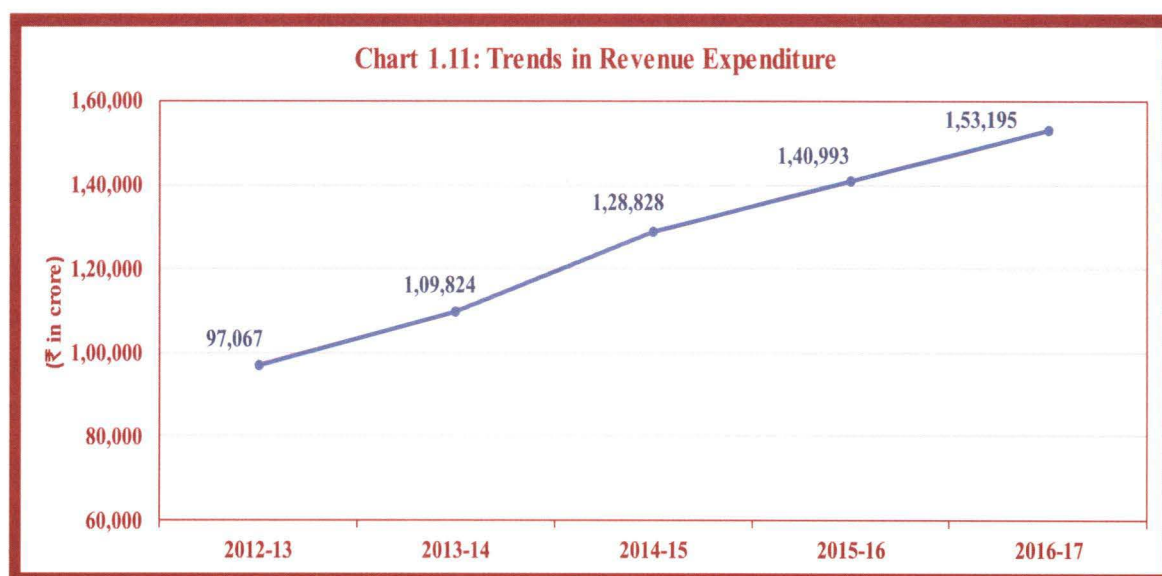
The trend of revenue expenditure of the State is given in **Table 1.15** and **Chart 1.11** and the trend of revenue expenditure to GSDP is given in **Chart 1.12**.

Table 1.15: Trends in growth and composition of revenue expenditure

₹ in crore)

| Particulars | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|-------------------------------------------------|----------|-----------|-----------|------------|------------|
| Revenue Receipts | 98,828 | 1,08,036 | 1,22,420 | 1,29,008 | 1,40,231 |
| Revenue Expenditure | 97,067 | 1,09,824 | 1,28,828 | 1,40,993 | 1,53,195 |
| Revenue Deficit/Surplus | 1,761 | (-) 1,788 | (-) 6,408 | (-) 11,985 | (-) 12,964 |
| GSDP | 8,55,476 | 9,69,216 | 10,72,775 | 11,61,963 | 12,98,511 |
| Revenue Receipt to GSDP (in per cent) | 11.55 | 11.15 | 11.41 | 11.10 | 10.80 |
| Revenue Expenditure to GSDP (in per cent) | 11.35 | 11.33 | 12.01 | 12.13 | 11.80 |
| Revenue surplus (deficit) to GSDP (in per cent) | 0.21 | (-) 0.18 | (-) 0.60 | (-) 1.03 | (-) 1.00 |

(Source: Finance Accounts for the respective years and information on GSDP from Department of Economics and Statistics)



(Source: Finance Accounts for the respective years and information on GSDP from Department of Economics and Statistics)

- The State has been registering revenue deficit since 2013-14 and the deficit stood at ₹ 12,964 crore during 2016-17.
- The ratio of revenue expenditure to GSDP which was on an increasing trend since 2013-14, declined during 2016-17 and stood at 11.8 per cent.

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 1.16** presents the trend in the expenditure on these components during 2012-17.

Table 1.16: Components of committed expenditure

(₹ in crore)

| Components of committed expenditure | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|-----------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Salaries and wages, of which | 22,255 (22.52) | 25,688 (23.78) | 28,663 (23.41) | 30,664 (23.77) | 33,158 (23.65) |
| Non-Plan Head | 20,109 | 23,055 | 25,794 | 27,940 | 30,134 |
| Plan Head* | 2,146 | 2,633 | 2,869 | 2,724 | 3,024 |
| Salary grants** | 4,416 (4.47) | 4,861 (4.50) | 5,392 (4.40) | 5,712 (4.43) | 6,088 (4.34) |
| Interest payments | 10,205 (10.33) | 12,405 (11.48) | 14,550 (11.89) | 17,391 (13.48) | 20,533 (14.64) |
| Expenditure on pension | 12,365 (12.51) | 13,927 (12.89) | 16,360 (13.36) | 17,235 (13.36) | 18,879 (13.46) |
| Subsidies | 9,592 (9.71) | 9,646 (8.93) | 10,373 (8.47) | 12,315 (9.55) | 16,092 (11.48) |
| Total | 58,833 | 66,527 | 75,338 | 83,317 | 94,750 |
| Total as a percentage of revenue receipts | 59.53 | 61.58 | 61.54 | 64.58 | 67.57 |
| Total as a percentage of revenue expenditure | 60.61 | 60.58 | 58.48 | 59.09 | 61.85 |

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

(Source: Finance Accounts for the respective years)

- The committed expenditure (₹ 94,750 crore) stood at 67.57 per cent of the total revenue receipts (₹ 1,40,231 crore) of the State during 2016-17, as against 64.58 per cent during 2015-16. The committed expenditure in terms of value was on an increasing trend during 2012-17 along with ratio of revenue receipts except for the marginal decrease during 2014-15.
- The committed expenditure (₹ 94,750 crore) stood at 61.85 per cent of the total revenue expenditure (₹ 1,53,195 crore) of the State during 2016-17, as against 59.09 per cent during 2015-16. The committed expenditure as a percentage of revenue expenditure gradually declined from 60.61 per cent in 2012-13 to 58.48 per cent in 2014-15, before registering increase in 2015-16 and 2016-17.

- During 2016-17, expenditure on salaries and wages, inclusive of salary grants was ₹ 39,246 crore which accounted for 34.49 per cent of the revenue expenditure excluding interest payments and pension.
- The expenditure towards interest payments increased by ₹ 3,142 crore (18.07 per cent) during 2016-17 over the previous year. This was mainly due to increase in payment of interest on Market loans, State Provident funds and Special Securities issued to National Small Savings Fund of the Central Government by State Government to the extent of ₹ 2,446 crore, ₹ 474 crore and ₹ 191 crore respectively. As a percentage of non-plan revenue expenditure, it was on an increasing trend from 2012-13 and stood at 17.42 in 2016-17.

Subsidies

In a welfare State, it is common 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 subsidies⁵.

(a) Explicit subsidies were on a continuous increase. They went up by ₹ 3,777 crore (30.67 per cent) in 2016-17 when compared to the previous year. A list of schemes for which the State Government provided subsidy during 2012-17 is given in **Table 1.17**.

Table 1.17: List of schemes for which subsidy was given by the State Government

(₹ in crore)

| Name of the scheme | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|--------------------------------------------------------------------------------------------------------------------|--------------|--------------|---------------|---------------|---------------|
| Social Safety Net - Food Security - Public Distribution System Support | 4,900 | 4,900 | 5,000 | 5,300 | 5,500 |
| Electricity - Compensation to Tamil Nadu Electricity Board (TNEB) due to reduction in tariff to domestic consumers | 1,838 | 1,842 | 2,482 | 2,885 | 4,271 |
| Subsidy to farmers for Agricultural inputs | 0 | 0 | 0 | 0 | 1,626 |
| Subsidy to farmers for Horticultural inputs | 0 | 0 | 0 | 0 | 152 |
| Value Added Tax Refund Subsidy for Promotion of Industries | 825 | 500 | 600 | 1,000 | 1,600 |
| Reimbursement of Social cost on student concessions in bus fares | 336 | 623 | 448 | 480 | 505 |
| Free distribution of handloom clothes to the people below poverty line | 358 | 486 | 519 | 484 | 472 |
| National Agriculture Development Programme - Agriculture Department | 125 | 110 | 75 | 135 | 186 |
| Payment to TNEB on behalf of Powerloom weavers | 178 | 235 | 269 | 312 | 386 |
| Installation of Drip and Sprinklers Irrigation System in farmers' holdings in Ground Water Stresses Blocks | 104 | 59 | 125 | 156 | 246 |
| Other subsidies schemes | 928 | 891 | 855 | 1,563 | 1,148 |
| Total | 9,592 | 9,646 | 10,373 | 12,315 | 16,092 |

(Source: Finance Accounts for the respective years)

⁵ Subsidies which were not booked under the object head "11-Subsidies" under the relevant major head of account are "Implicit Subsidies"

(b) In addition to the subsidies classified in the accounts under the object head '11-Subsidies', the State Government also provided implicit subsidies during 2012-17, some of which are listed in **Table 1.18**.

Table 1.18: Implicit subsidies given during 2012-17

(₹ in crore)

| Name of the scheme | Expenditure incurred | | | | |
|------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------|--------------|--------------|--------------|
| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| Free supply of grinders, mixies, fans, etc. | 1,311 | 1,350 | 1,262 | 2,000 | 933 |
| Marriage Assistance Scheme - Distribution of four gram gold coins for Thirumangalyam | 674 | 563 | 644 | 630 | 721 |
| Free supply of uniforms to school children | 298 | 388 | 425 | 382 | 410 |
| Free supply of bicycles to students studying in Standard XI and XII in Government/ Government aided Higher Secondary Schools | 138 | 217 | 218 | 235 | 250 |
| Free distribution of sheep/goat to the persons living below poverty line under Special Component Plan | 141 | 195 | 197 | 194 | 29 |
| Menstrual Hygiene Programme (Providing sanitary napkins free of cost to adolescent girls) | 55 | 55 | 55 | 45 | 45 |
| Free distribution of milch cows to each family living below poverty line under Special Component Plan | 43 | 42 | 43 | 42 | 14 |
| Free distribution of laptops | 1,387 | 1,045 | 828 | 1,100 | 511 |
| Dr. Muthulakshmi Reddy Maternity Assistance Scheme | 643 | 642 | 619 | 600 | 928 |
| Chief Minister's Comprehensive Health Insurance Scheme | 248 | 739 | 758 | 928 | 593 |
| Total | 4,938 | 5,236 | 5,049 | 6,156 | 4,434 |

(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, mixies and fans), (iii) 10-Contributions (health insurance), etc. This accounting does not transparently disclose the nature of expenditure as is required. From **Table 1.17** and **Table 1.18**, it could be seen that apart from ₹ 16,092 crore incurred on explicit subsidy, the State Government also provided implicit subsidies. Further, the implicit subsidy for the schemes listed in **Table 1.18** was at an all time low during 2016-17, compared to the preceding four years.

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 1.19**.

Table 1.19: Financial assistance to Local Bodies, etc.

(₹ in crore)

| Financial Assistance to Institutions | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|------------------------------------------------------------------------------|---------------|---------------|---------------|---------------|---------------|
| Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.) | 2,550 | 3,111 | 4,446 | 3,989 | 3,526 |
| Urban Local Bodies | 3,460 | 3,548 | 4,142 | 4,083 | 5,020 |
| Panchayat Raj Institutions | 4,502 | 4,376 | 4,868 | 5,433 | 6,196 |
| Development Agencies | 253 | 646 | 899 | 610 | 1,192 |
| Hospitals and Other Charitable Institutions | 483 | 448 | 1,131 | 1,497 | 1,294 |
| Other Institutions ⁶ | 9,965 | 12,720 | 18,734 | 20,696 | 22,169 |
| Total | 21,213 | 24,849 | 34,220 | 36,308 | 39,397 |
| Assistance as percentage of Revenue Expenditure | 21.85 | 22.63 | 26.56 | 25.75 | 25.72 |

(Source: Finance Accounts for the respective years)

- Financial assistance to the local bodies and other institutions increased from ₹ 21,213 crore in 2012-13 to ₹ 39,397 crore in 2016-17. During 2016-17, financial assistance to local bodies and other institutions increased by ₹ 3,089 crore (8.51 *per cent*) over the previous year. As a percentage of revenue expenditure, it increased from 21.85 in 2012-13 to 25.72 in 2016-17.

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

⁶ Institutions/agencies connected with water supply and sanitation, housing, social welfare, labour and employment, forestry and wildlife, agriculture and allied activities, industries and minerals, relief on account of natural calamities and village and small industries

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 and health. 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 1.20** analyses the fiscal priority of the State Government with regard to development expenditure⁷, social sector expenditure and capital expenditure during 2013-14, 2015-16 and 2016-17.

Table 1.20: Fiscal priority of the State in 2013-14, 2015-16 and 2016-17

| 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) | 2013-14 | 14.80 | 70.00 | 38.20 | 13.70 | 17.70 | 4.60 |
| | 2015-16 | 16.05 | 70.63 | 36.29 | 14.89 | 15.63 | 4.45 |
| | 2016-17 | 16.70 | 70.90 | 32.20 | 19.70 | 15.20 | 4.80 |
| Tamil Nadu State (Ratio) | 2013-14 | 15.13 | 64.52 | 40.54 | 13.29 | 16.65 | 4.66 |
| | 2015-16 | 13.97 | 64.53 | 37.46 | 11.70 | 16.09 | 5.14 |
| | 2016-17 | 15.40 | 67.51 | 31.06 | 10.36 | 13.51 | 4.32 |

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

(Source: For GSDP, information from Department of Economics and Statistics)

- In 2016-17, the proportion of AE to GSDP was low as compared to GCS. As compared to 2013-14, the AE to GSDP ratio increased from 15.13 to 15.40.
- The development expenditure as a proportion of AE of the State was lower than the average of GCS during 2016-17. It, however, increased from 64.52 per cent in 2013-14 to 67.51 per cent in 2016-17.
- During 2016-17, the State gave lesser priority to social sector in comparison with GCS. The proportion of the expenditure on social sector to AE declined from 40.54 in 2013-14 to 31.06 in 2016-17.
- The proportion of capital expenditure to aggregate expenditure of the State at 10.36 during 2016-17 was much less than the average of 19.70 in GCS.

⁷ See glossary

- The proportion of the expenditure on Education and Health to AE were also less than the average proportion in GCS in 2016-17.

1.7.2 Efficiency of expenditure

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 goods⁸. Apart from improving the allocation towards development expenditure, the efficiency of expenditure 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 1.21** presents the trends in development expenditure relative to the aggregate expenditure of the State during 2012-17.

Table 1.21: Development expenditure

(₹ in crore)

| Components of Development Expenditure | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|---------------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| Development Expenditure (a to c) | 74,874 (64.32) | 83,385 (64.52) | 97,869 (64.84) | 1,04,739 (64.53) | 1,34,991 (67.51) |
| (a) Development Revenue Expenditure | 56,251 (48.32) | 64,920 (50.23) | 77,192 (51.14) | 84,749 (52.21) | 89,277 (44.65) |
| (b) Development Capital Expenditure | 14,111 (12.12) | 16,571 (12.82) | 16,739 (11.09) | 17,941 (11.05) | 19,959 (9.98) |
| (c) Development Loans and Advances | 4,512 (3.88) | 1,894 (1.47) | 3,938 (2.61) | 2,049 (1.26) | 25,755 (12.88) |

Figures in brackets indicate percentage of aggregate expenditure

(Source: Finance Accounts for the respective years)

Development expenditure increased continuously during 2012-17, and hovered around 64 per cent of aggregate expenditure up to 2012-16. It increased significantly to 67.51 per cent during 2016-17.

⁸ 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.

The increase was mainly due to increase in Development loans and advances which increased drastically from 1.26 *per cent* of the aggregate expenditure in 2015-16 to 12.88 *per cent* in 2016-17. The surge in the development loans and advances during the current year was basically attributable to disbursement of ₹ 22,815 crore as loan to TANGEDCO under UDAY scheme. If this amount is discounted then the State would have incurred only ₹ 1,12,176 crore towards Development Expenditure which would account for 56.10 *per cent* of aggregate expenditure.

Table 1.22 provides the details of capital expenditure and the components of revenue expenditure incurred on the maintenance of the selected Social and Economic Services during 2015-16 and 2016-17.

Table 1.22: Efficiency of expenditure use in selected Social and Economic Services

(in per cent)

| Social/Economic infrastructure | 2015-16 | | 2016-17 | |
|---------------------------------------------------------|-------------------|--------------------|-------------------|--------------------|
| | 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 | 4.21 | 53.44 | 3.66 | 55.47 |
| Health and Family Welfare | 6.94 | 52.71 | 7.95 | 57.16 |
| Water Supply, Sanitation, Housing and Urban Development | 53.47 | 1.94 | 48.79 | 1.63 |
| Total (SS) | 9.31 | 48.94 | 9.72 | 50.60 |
| Economic Services (ES) | | | | |
| Agriculture and Allied Activities | 11.59 | 20.09 | 8.93 | 16.45 |
| Irrigation and Flood Control | 34.72 | 25.09 | 42.94 | 25.10 |
| Energy | 41.96 | 0.03 | 13.06 | 0.02 |
| Transport | 74.75 | 19.28 | 76.90 | 16.66 |
| Total (ES) | 27.95 | 15.03 | 19.09 | 11.69 |
| Total (SS+ES) | 17.13 | 39.23 | 14.78 | 37.49 |

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

(Source: Finance Accounts for the respective years)

Expenditure on Social Services

- While capital expenditure on Social Services, as a percentage of total expenditure marginally increased over previous year, Capital expenditure on Economic Service drastically decreased over previous year, mainly due to less capital expenditure on energy.
- The ratio of expenditure on salaries and wages to revenue expenditure in respect of Water Supply, Sanitation, Housing and Urban Development under selected Social Services decreased from 1.94 in 2015-16 to 1.63 in 2016-17, while in respect of other selected services it increased.

Expenditure on Economic Services

- Capital expenditure on Economic Services, as a percentage of total expenditure of selected services, decreased overall except under Irrigation and Flood Control where the ratio rose to 42.94.
- There was only a marginal decline in the ratio of expenditure on salaries and wages to revenue expenditure under selected economic services except Irrigation and Flood Control. Whereas, the ratio of expenditure on salaries and wages to revenue expenditure under selected social services registered increase except under water supply, sanitation, Housing and Urban Development.

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 (₹ 36 crore) declined to 2.83 *per cent* from 3.33 *per cent* (2015-16) of the maintenance expenditure (₹ 1,271 crore) during 2016-17.

The financial results of five major and 47 medium irrigation projects are depicted in Appendix VIII of the Finance Accounts for 2016-17. The revenue realised from these projects during 2016-17 was ₹ 11 crore. After meeting the working and maintenance expenditure (₹ 297 crore) and interest charges (₹ 123 crore), these 52 projects suffered a net loss of ₹ 409 crore during 2016-17.

1.8.2 Incomplete projects

The department-wise information pertaining to incomplete projects as on 31 March 2017 is given in **Table 1.23**. Details of incomplete projects are given in **Appendix 1.6**.

Table 1.23: 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 2017 |
|-------------------|-----------------------------|-----------------------|----------------------------------|-----------------------------|---------------------------------------------------|
| Roads and Bridges | 25 | 113.24 | 113.24 | 33.62 | 55.10 |
| Buildings | 1 | 40.00 | 97.40 | 10.00 | 83.00 |
| Total | 26 | 153.24 | 210.64 | 43.62 | 138.10 |

* Only those projects scheduled to be completed before 31 March 2017 were included

** Indicates the revised total cost of the projects as per the last revision by the State Government up to March 2017

(Source: Collected from various sources by Accountant General (Accounts & Entitlements) and included in Appendix IX of Finance Accounts for 2016-17)

Failure to complete the projects in 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 2017) ₹ 29,811 crore in statutory corporations, rural banks, joint stock companies and co-operatives (Table 1.24).

Table 1.24: Return on investments

| Investment/Return/Cost of Borrowings | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|----------------------------------------------------------------|---------|---------|---------|---------|---------|
| Investment at the end of the year (₹ in crore) | 15,718 | 19,724 | 23,065 | 25,725 | 29,811 |
| Return (₹ in crore) | 31 | 40 | 97 | 156 | 185 |
| Return (in per cent) | 0.20 | 0.20 | 0.42 | 0.61 | 0.62 |
| Average rate of interest on Government borrowing (in per cent) | 7.43 | 7.90 | 8.12 | 8.38 | 8.11 |
| Difference between interest rate and return (in per cent) | 7.23 | 7.70 | 7.70 | 7.77 | 7.49 |

(Source: Finance Accounts for the respective years)

Government invested (up to March 2017) in two Statutory corporations (₹ 22,450 crore), 58 Government companies (₹ 6,838 crore), five Joint Stock companies (₹ 1 crore) and 9,149 Co-operatives (₹ 522 crore). During 2016-17, Government infused an additional capital of ₹ 204.50 crore into four ailing State Transport Undertakings which had an accumulated loss of ₹ 7,543 crore.

Though the average rate of return increased from 0.20 per cent in 2012-13 to 0.62 per cent in 2016-17, the return on investment during 2012-17 was meagre

compared to Government's average rate of borrowing of 8.11 *per cent* during the year.

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 1.25** presents the outstanding loans and advances as on 31 March 2017 and interest receipts *vis-à-vis* interest payments during the last five years.

Table 1.25: Average interest received on loans advanced by the State Government

| | (₹ in crore) | | | | |
|-------------------------------------------------------------------------------------------|--------------|---------|---------|---------|---------|
| Quantum of loans/interest receipts/cost of borrowings | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| Opening balance | 11,302 | 15,014 | 16,636 | 19,604 | 21,251 |
| Amount advanced during the year | 4,769 | 2,242 | 4,319 | 2,331 | 26,046 |
| Amount repaid during the year | 1,057 | 620 | 1,351 | 684 | 3,548 |
| Closing balance | 15,014 | 16,636 | 19,604 | 21,251 | 43,749 |
| Net increase (+)/decrease (-) | 3,712 | 1,622 | 2,968 | 1,647 | 22,498 |
| Interest receipts | 365 | 748 | 130 | 186 | 1,372 |
| Interest receipts as percentage of outstanding loans and advances | 2.77 | 4.73 | 0.72 | 0.91 | 4.22 |
| Interest payments as percentage of outstanding fiscal liabilities of the State Government | 7.43 | 7.90 | 8.12 | 8.38 | 8.11 |
| Difference between interest payments and interest receipts (<i>per cent</i>) | 4.66 | 3.17 | 7.40 | 7.47 | 3.89 |

(Source: Finance Accounts for the respective years)

- The recovery of loans and advances which was at ₹ 684 crore in 2015-16 had improved to ₹ 3,548 crore in 2016-17. The increase was mainly due to repayment of Ways and Means advances for electricity schemes which was ₹ 2,401 crore during 2016-17.
- The interest receipts which was at ₹ 186 crore in 2015-16 had improved to ₹ 1,372 crore in 2016-17. This was mainly due to repayment of interests in respect of Ways and Means Advances to Statutory Corporations, Boards and Government Companies under which there was an increase of ₹ 1,059 crore.
- Under Social Sector, the major recipients of loans and advances were Loans for Metro Rail Project in Chennai with assistance of Japan International Co-operation Agency (JICA) (₹ 500 crore) and Loans to TNUDF for implementing World Bank assisted Tamil Nadu Sustainable Urban Development Project (TNSUDP) (₹ 150 crore).

- Under Economic Sector, an amount of ₹ 23,806 crore was advanced during 2016-17 for Energy Sector, which included ₹ 22,815 crore for taking over the debt of TANGEDCO under UDAY scheme, ₹ 400 crore for Ways and Means Advances for electricity schemes and ₹ 591 crore to Tamil Nadu Transmission Corporation Limited (TANTRANSCO) for Tamil Nadu Transmission System Improvement Project. Another major recipient of loans and advances under this sector was Industry and Minerals (₹ 594 crore).

1.8.5 Cash balances and investment of cash balances

Table 1.26 depicts the cash balances and investments made by the State Government out of cash balances during the year.

Table 1.26: Cash balances and investment of cash balances

(₹ in crore)

| Sl. No. | Particulars | As on 31 March 2016 | As on 31 March 2017 |
|---------|---------------------------------------------------------------------------|---------------------|---------------------|
| (a) | General Cash Balance | | |
| 1. | Cash in Treasuries | 0.00 | 0.00 |
| 2. | Deposits with Reserve Bank of India | (-) 54.51 | (-) 305.55 |
| 3. | Remittances in Transit | 16.80 | 16.80 |
| | Total | (-) 37.71 | (-) 288.55 |
| 4. | Investments held in the Cash Balance Investment Account | 9,415.86 | 15,144.29 |
| | Total (a) | 9,378.15 | 14,855.54 |
| (b) | Other Cash Balances and Investments | | |
| 1. | Cash with Departmental Officers viz., Public Works and Forest Departments | 4.16 | 4.16 |
| 2. | Permanent advances for contingent expenditure with Departmental Officers | 8.37 | 8.39 |
| 3. | Investments of earmarked funds | 18,872.00* | 23,653.91 |
| | Total (b) | 18,884.53 | 23,666.46 |
| | Total (a) and (b) | 28,262.68 | 38,522.00 |

* Differs from previous year by ₹ 10 crore as the amount invested with SBI as a Term Deposit in respect of Tamil Nadu Consumer Welfare Fund has been included.

(Source: Finance Accounts for the respective years)

- The State Government maintained the minimum required daily cash balance of ₹ 3.25 crore with the Reserve Bank of India during 2016-17. No ways and means advance or overdraft was taken during the year.
- The general cash balance as on 31 March 2017 increased to ₹ 14,856 crore as the Government could not incur the budgeted expenditure on various programmes leading to savings of ₹ 22,026 crore out of total appropriation of ₹ 2,33,667 crore.

- The total cash balance as on 31 March 2017 increased by ₹ 10,259 crore⁹. The increase over the previous year was mainly under investments held in the Cash Balance Investment Account and investments of earmarked funds.

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 Part B** gives an abstract of such liabilities and assets as on 31 March 2017, compared with the corresponding position on 31 March 2016. While the liabilities 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, 2003 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.

The ratio of financial assets and liabilities as on 31 March 2017 was 0.83, indicating that asset creation was not keeping pace with the liabilities.

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 last five years is presented in **Table 1.27** and for 2016-17 in **Chart 1.13**.

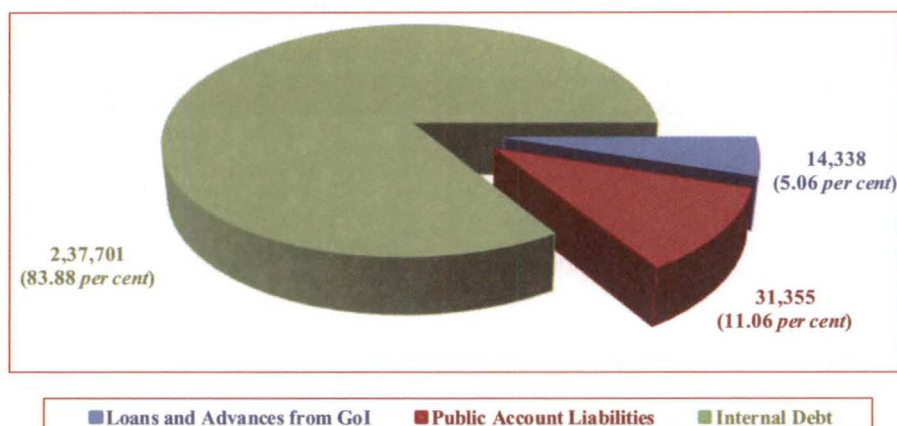
Table 1.27: Trends in outstanding fiscal liabilities

| Particulars | (₹ in crore) | | | | |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| Internal Debt | 1,09,384 (74.20) | 1,27,906 (76.74) | 1,51,736 (79.09) | 1,80,693 (81.02) | 2,37,701 (83.88) |
| Public Account Liabilities | 27,211 (18.46) | 26,639 (15.98) | 27,213 (14.19) | 28,934 (12.97) | 31,355 (11.06) |
| Loans and Advances from GoI | 10,821 (7.34) | 12,136 (7.28) | 12,898 (6.72) | 13,403 (6.01) | 14,338 (5.06) |
| Total | 1,47,416 | 1,66,681 | 1,91,847 | 2,23,030 | 2,83,394 |

Figures in brackets indicate percentage to outstanding fiscal liabilities
(Source: Finance Accounts for the respective years)

⁹ Differ by ₹ 1 crore from figures in **Paragraph 1.1.1** due to rounding off

Chart 1.13: Composition of Outstanding Fiscal Liabilities as on 31.03.2017 (₹ in crore)



(Source: Finance accounts for 2016-17)

- The share of internal debt, which constitutes a major component of outstanding fiscal liabilities has progressively increased both in value and as a percentage of outstanding fiscal liabilities from ₹ 1,09,384 crore (74.2 per cent) in 2012-13 to ₹ 2,37,701 crore (83.88 per cent) in 2016-17. In contrast, the percentage share of Public Account Liabilities and Loans and Advances from GoI have been on a declining trend from 2012-13.
- The outstanding fiscal liabilities had increased from ₹ 2,23,030 crore at the end of 2015-16 to ₹ 2,83,394 crore at the end of 2016-17.
- The fiscal liabilities at the end of 2016-17 represented 202.09 per cent of the revenue receipts during the year as against 172.88 per cent of the revenue receipts during 2015-16. However, the outstanding liabilities as a percentage of GSDP was 21.82, which was marginally above the norm of 21.72 prescribed for the year 2016-17 as per FFC.
- Public Account liabilities as a percentage of the total fiscal liabilities decreased from 12.97 in 2015-16 to 11.06 in 2016-17. Internal debt at 83.88 per cent of the fiscal liabilities was higher than that of the previous year (81.02 per cent), whereas the percentage of outstanding loans and advances from GoI decreased from 6.01 in 2015-16 to 5.06 in 2016-17.

1.9.3 Transactions under Reserve Fund

There were 23 Reserve Funds earmarked for specific purposes, out of which six funds were inoperative for 1 to 11 years. The total accumulated balance as on 31 March 2017 under Reserve Funds was ₹ 7,040 crore (₹ 6,833 crore in active funds and ₹ 207 crore in inoperative funds) out of which ₹ 5,699 crore (80.95 per cent) was invested.

There was short transfer of ₹ 1,600 crore to Reserve Funds during 2016-17, which resulted in understatement of Revenue and Fiscal Deficits to that extent. The short transfer which stood at ₹ 27 crore at the end of 2015-16 rose to ₹ 1,600 crore mainly on account of non transfer of ₹ 1,448 crore which related to National Disaster Response Fund which could not be transferred as it was received on 31 March 2017.

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 five years are given in **Table 1.28**.

Table 1.28: Guarantees given by Government of Tamil Nadu

(₹ in crore)

| Guarantees | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|----------------------------------------------------------------------------------------|---------|---------|---------|---------|---------|
| Outstanding amount of guarantees | 24,070 | 49,499 | 53,698 | 51,586 | 29,145 |
| Percentage of outstanding amount guaranteed to total Revenue receipts of previous year | 28.25 | 50.09 | 49.70 | 42.14 | 22.59 |
| Percentage of outstanding amount guaranteed to GSDP | 2.81 | 5.11 | 5.01 | 4.44 | 2.24 |

(Source: Finance Accounts for the respective years)

- GoTN constituted (March 2003) a “Guarantee Redemption Fund” for discharge of invoked guarantees. An amount of ₹ 14 crore being the contribution and ₹ 10 crore being gain on sale of securities were transferred to this Fund during the year, leaving a closing balance of ₹ 231 crore at the end of the year. As of 31 March 2017, an amount of ₹ 199 crore was invested in GoI Treasury bills out of the Fund.
- The maximum amount guaranteed was well within the stipulations (i.e. within cent *per cent* revenue receipts of the previous year or 10 *per cent* of GSDP whichever is lower) of the TNFR Act, 2003. As a percentage of revenue receipts of previous year, it had decreased from 42.14 in 2015-16 to 22.59 in 2016-17. Similarly, as a percentage of GSDP, it decreased from 4.44 in 2015-16 to 2.24 in 2016-17.

1.9.5 Analysis of market borrowings of Government

The market borrowings of the State increased from ₹ 17,997 crore in 2012-13 to ₹ 37,250 crore in 2016-17 and the outstanding market borrowings at the end of the year increased from ₹ 78,502 crore in 2012-13 to ₹ 1,82,942 crore in 2016-17.

The percentage of outstanding market borrowings of the State to its total liabilities (₹ 2,83,394 crore) was 64.55 at the end of 2016-17, which was

higher than the all India average of 51.5. The percentage of outstanding market borrowings to GSDP stood at 14.09 at the end of 2016-17.

Since 50 *per cent* of the outstanding market borrowings on 31 March 2017 has to be repaid during the period 2017-24 (**Appendix 1.7**), this 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 includes loans obtained from financial institutions booked under the Major Head 6003-109. A comment had been made in the Report of the Comptroller and Auditor General of India on State Finances for the year ended 31 March 2016 regarding net minus balance of ₹ 73 crore. No effective action had been taken by Government to reconcile the minus balances and the net minus balance had increased to ₹ 86 crore during 2016-17. The net minus balance was a result of net of adverse balances of ₹ 471 crore and positive balance of ₹ 385 crore.

The State Government stated that it would obtain item-wise details from the Office of the Accountant General (Accounts & Entitlements), Tamil Nadu and take remedial action as it would also have an impact on the Revenue and Fiscal Deficits.

1.9.6 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**, companies/corporations borrow funds from the market/financial institutions for implementation of various State Plan programmes projected outside the State budget. These borrowings were repaid by the companies/corporates through funds specifically provided by Government and ultimately turn out to be liabilities on the State Government. These are termed as 'off-budget borrowings'. Though off-budget borrowings are not permissible under Article 293 (3), the State Government undertook such off-budget borrowings. Details of such borrowings collected from three agencies as on 31 March 2017 are given in **Table 1.29**.

Table 1.29: Details of off-budget borrowings

(₹ in crore)

| Sl. No. | Name of Agency | Off-budget borrowings as of March 2017 | Borrowings repaid by Government |
|---------|-----------------------------------------------------------------------------------------------|----------------------------------------|---------------------------------|
| 1. | Tamil Nadu Rural Housing and Infrastructure Development Corporation | 617 | 51 |
| 2. | Tamil Nadu Co-operative Housing Federation Limited | 2 | 4 |
| 3. | Water and Sanitation Pooled Fund - Tamil Nadu Urban Infrastructure Financial Services Limited | 310 | 53 |

(Source: Information furnished by the Agencies)

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

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 sustainability¹⁰ of the State. This section assesses the sustainability of debt of the State Government in terms of (i) debt as a percentage of GSDP, (ii) rate of growth of outstanding debts, (iii) interest payments/revenue receipts ratio and (iv) net availability of borrowed funds¹¹ and the maturity profile of State Government debts. **Table 1.30** analyses the debt sustainability of the State according to these indicators for a period of five years beginning from 2012-13.

Table 1.30: Debt sustainability: indicators and trends

(₹ in crore)

| Indicators of Debt Sustainability | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|-----------------------------------------------------------------------|-------------------|-------------------|----------------------|----------------------|------------------------|
| Rate of growth of outstanding debts* (percentage) | 15.58 | 16.50 | 17.56 | 17.89 | 29.85 |
| Debt*/GSDP (percentage) | 14.05 | 14.45 | 15.34 | 16.70 | 19.41 |
| Growth rate of GSDP (In per cent) | 13.84 | 13.30 | 10.68 | 8.31 | 11.75 |
| Average interest rate of outstanding debt (In per cent) | 7.75 | 7.89 | 8.28 | 8.18 | 7.73 |
| Burden of Interest Payments (Interest payment/Revenue Receipts) Ratio | 10.33 | 11.48 | 11.89 | 13.48 | 14.64 |
| Debt Repayment/Debt Receipts | 23.63 | 20.06 | 20.88 | 18.31 | 12.40 |
| Net debt available to the State | 7,519 | 9,567 | 11,975 | 14,780 | 40,704 |
| Maturity profile of internal debts and GoI loans (in years) | | | | | |
| 0 - 1 | 3,711 (3.09) | 4,068 (2.91) | 3,861.10 (2.35) | 4,430.49 (2.28) | 7,116.24 (2.82) |
| 1 - 3 | 7,929 (6.60) | 7,944 (5.67) | 10,852.42 (6.59) | 18,916.28 (9.74) | 27,876.98 (11.06) |
| 3 - 5 | 10,852 (9.03) | 18,222 (13.01) | 25,932.68 (15.75) | 28,235.97 (14.55) | 30,136.44 (11.96) |
| 5 - 7 | 25,907 (21.55) | 26,342 (18.81) | 29,586.51 (17.97) | 36,951.50 (19.04) | 46,513.48 (18.46) |
| 7 and above | 60,071 (49.97) | 69,448 (49.59) | 78,717.10 (47.81) | 88,212.86 (45.45) | 1,20,738.48 (47.90) |
| Year-wise details not available | 11,735 (9.76) | 14,018 (10.01) | 15,684.65 (9.53) | 17,348.55 (8.94) | 19,657.00 (7.80) |

* Excluding Public Account liabilities

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

(Source: Finance Accounts for the respective years and information on GSDP from Department of Economics and Statistics)

¹⁰ See glossary

¹¹ See glossary

- The outstanding debt grew by 29.85 *per cent* over previous year. Increase in the growth rate of outstanding debt was high at 11.96 *per cent*.
- Interest payments on debt and other liabilities totalling ₹ 20,533 crore constituted 14.64 *per cent* of revenue receipts during the year, being 1.16 *per cent* increase over previous year. The increase in interest payment/revenue receipt ratio from 13.48 in 2015-16 to 14.64 in 2016-17 was due to increased interest payments (by 18.07 *per cent*) as compared to revenue receipts (8.70 *per cent*) during the year.
- The decrease in debt repayment/debt receipts ratio was mainly due to increase in total debt receipts by ₹ 30,077 crore as compared to debt repayment made during the year which increased by ₹ 1,595 crore only.
- Increase in net debt available to the State was mainly due to increase in receipt under internal debt from ₹ 34,695 crore in 2015-16 to ₹ 64,283 crore in 2016-17 (**Appendix 1.4**).
- 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. In Tamil Nadu, the greater portion of repayments would happen after five years. Therefore, Government could face challenges after five years and fall into a debt trap.
- Under the UDAY scheme, GoTN was to discharge ₹ 22,815 crore, out of the total debt¹² of ₹ 30,420 crore of TANGEDCO, by way of interest free loan and grant to them during 2016-17. As per the MOU signed among GoI, GoTN and TANGEDCO, GoTN was to release ₹ 4,563 crore and ₹ 18,252 crore during 2016-17 as grant and interest free loan respectively. GoTN, however, in violation of MOU terms, released the entire sum of ₹ 22,815 crore as interest free loan which resulted in reduction of revenue deficit to that extent.

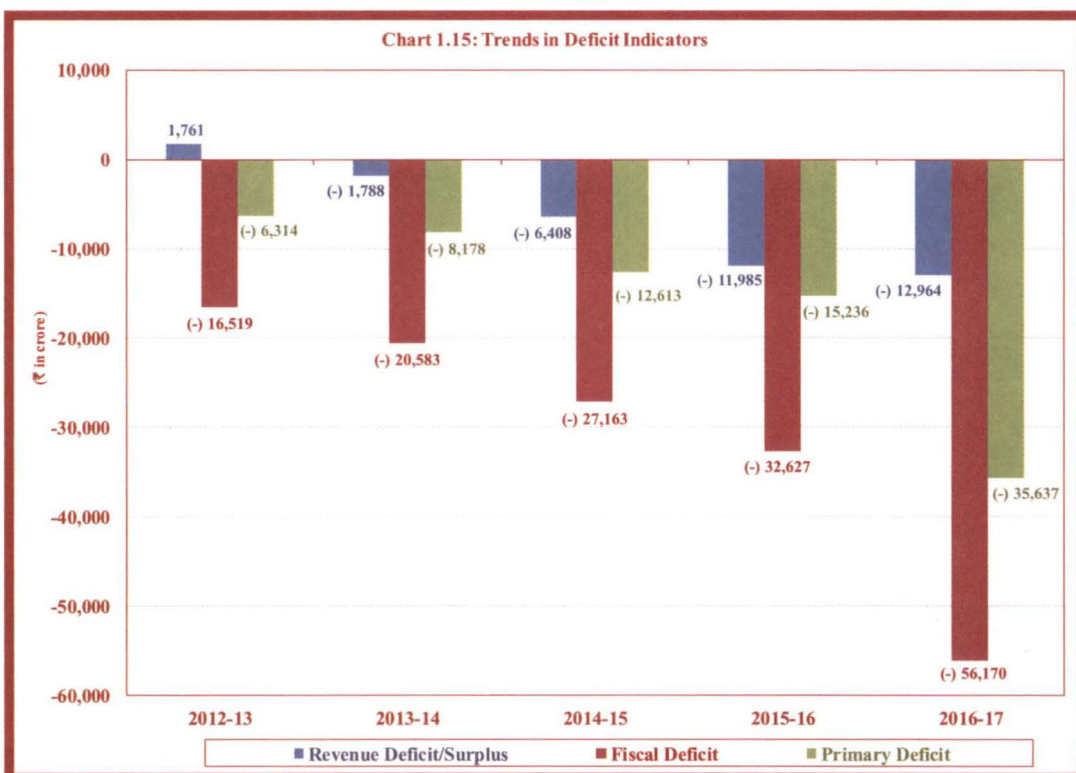
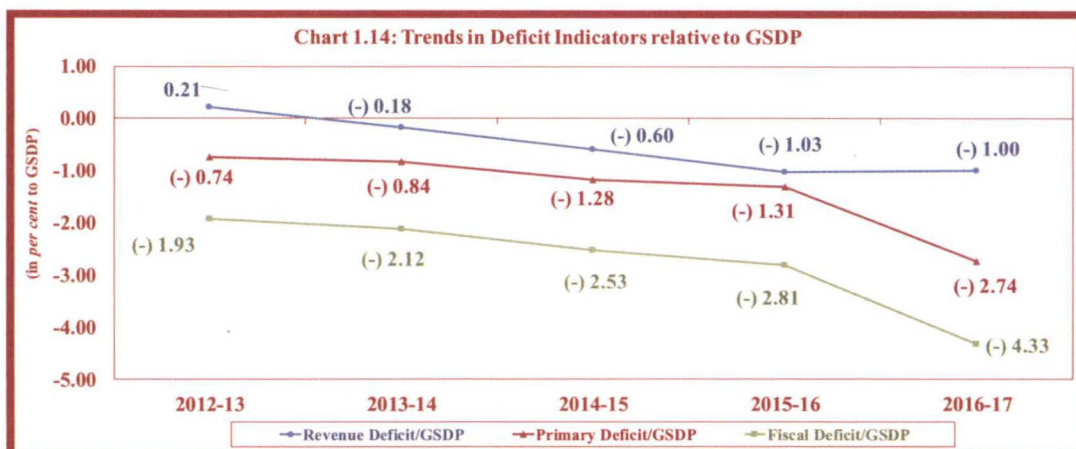
1.11 Fiscal Imbalances

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 as 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 2016-17 under TNFR Act, 2003.

¹² 75 *per cent* of TANGEDCO's debt on power distribution

1.11.1 Trends in Deficits

Charts 1.14 and 1.15 present the trends in deficit indicators over the period 2012-17.



(Source: Finance Accounts for the respective years and Department of Economics and Statistics)

- The revenue surplus, which was ₹ 1,761 crore during 2012-13 turned negative in the succeeding years and stood as revenue deficit of ₹ 12,964 crore in 2016-17.
- The primary deficit, which was at ₹ 6,314 crore in 2012-13, was on an increasing trend and was ₹ 35,637 crore in 2016-17.
- The fiscal deficit, which was on an increasing trend from 2012-13, stood at ₹ 56,170 crore in 2016-17 as compared to ₹ 32,627 crore in 2015-16, an increase of 72.16 per cent over the previous year.

1.11.2 Composition of fiscal deficit and its financing pattern

The financing pattern of the fiscal deficit had undergone a compositional shift as reflected in **Table 1.31**.

Table 1.31: Composition of fiscal deficit and its financing pattern

| | | (₹ in crore) | | | | |
|---------------------------------------------|----------------------------------------------------------------|--------------------|-------------------|-------------------|-------------------|-------------------|
| Sl.No. | Particulars | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| Decomposition of Fiscal Deficit | | (-) 16,519 | (-) 20,583 | (-) 27,163 | (-) 32,627 | (-) 56,170 |
| 1. | Revenue Surplus (+)/ Deficit (-) | 1,761 | (-) 1,788 | (-) 6,408 | (-) 11,985 | (-) 12,964 |
| 2. | Net Capital Expenditure | (-) 14,568 | (-) 17,173 | (-) 17,787 | (-) 18,995 | (-) 20,708 |
| 3. | Net Loans and Advances | (-) 3,712 | (-) 1,622 | (-) 2,968 | (-) 1,647 | (-) 22,498 |
| Financing Pattern of Fiscal Deficit* | | | | | | |
| 1. | Market Borrowings | 15,670 | 18,681 | 23,144 | 27,623 | 34,993 |
| 2. | Loans from GoI | 833 | 1,314 | 762 | 505 | 935 |
| 3. | Special Securities issued to National Small Savings Fund | (-) 661 | (-) 733 | 190 | 595 | (-) 1,749 |
| 4. | Loans from Financial Institutions | 363 | 575 | 496 | 739 | 23,763 |
| 5. | Small Savings, Provident Fund, etc. | 1,334 | 1,262 | 1,323 | 1,638 | 2,355 |
| 6. | Deposits and Advances | 3,203 | 3,174 | 2,522 | 4,145 | 4,405 |
| 7. | Suspense and Miscellaneous | 657 | (-) 1,156 | (-) 53 | (-) 902 | 2,213 |
| 8. | Remittances | (-) 7 | 27 | 172 | (-) 180 | (-) 948 |
| 9. | Reserve Funds | 1,148 [@] | 788 | 359 | 401 | 443 |
| 10. | Contingency Fund | .. | (-) 19 | 19 | (-) 19 | 19 |
| | Total | 22,540 | 23,913 | 28,934 | 34,545 | 66,429 |
| 11. | Overall Surplus(+)/ Deficit (-) (Cash Balance) | 6,021 | 3,330 | 1,771 | 1,918 | 10,259 |

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

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

(Source: Finance Accounts for the respective years)

- The main factor contributing to the increase in fiscal deficit was the steep increase in Net loans and advances from ₹ 1,647 crore in 2015-16 to ₹ 22,498 crore in 2016-17.
- The fiscal deficit was largely managed by market borrowings, loans from other financial institutions and GoI and from the proceeds of small savings and 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 1.32) 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 1.32: 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) |
| 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 |
| 2014-15 | 1,23,787 | 1,14,278 | 17,803 | 4,319 | 1,36,400 | 9,509 | (-) 12,613 |
| 2015-16 | 1,29,692 | 1,23,602 | 18,995 | 2,331 | 1,44,928 | 6,090 | (-) 15,236 |
| 2016-17 | 1,43,780 | 1,32,662 | 20,709 | 26,046 | 1,79,417 | 11,118 | (-) 35,637 |

(Source: Finance Accounts for the respective years)

- The primary revenue expenditure increased by 7.33 per cent in 2016-17 over the previous year while the capital expenditure increased by 9.02 per cent and loans and advances multiplied over the previous year.
- During the period 2015-16 and 2016-17, non-debt receipts increased from ₹ 1,29,692 crore to ₹ 1,43,780 crore (10.86 per cent) against an increase of 7.33 per cent in primary revenue expenditure, 9.02 per cent in capital expenditure and 23.80 per cent in primary expenditure indicating that the non-debt receipts did not match with these expenditure.
- Capital expenditure as a percentage of primary expenditure decreased from 13.11 in 2015-16 to 11.54 in 2016-17. Loans and advances as a percentage of primary expenditure increased from 1.61 in 2015-16 to 14.52 in 2016-17.
- The non-debt receipts were not enough to meet the primary expenditure requirements from 2012-13 onwards, resulting in primary deficit, which increased from ₹ 6,314 crore in 2012-13 to ₹ 35,637 crore in 2016-17.

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 2016, it was pointed out that an amount of ₹ 123 crore was pending to be transferred to various Reserve Funds. Even, during 2016-17, the receipts collected were not transferred. There was short transfer of ₹ 1,600 crore, which resulted in under-statement of Revenue and Fiscal Deficits to that extent. The short transfer, which stood at ₹ 123 crore at the end of 2015-16, rose to ₹ 1,600 crore, mainly on account of non transfer of ₹ 1,448 crore which related to National Disaster Response Fund which could not be transferred as it was received only on 31 March 2017.

The Audit Report on State Finances for the year ended 31 March 2016 pointed out pending regularisation of an excess expenditure of ₹ 850.26 crore pertaining to 2012-15. GoTN did not take action for regularisation of this amount during 2016-17. Together with the excess of ₹ 82.16 crore during 2015-16, ₹ 932.42 crore relating to 2012-16, remained to be regularised (March 2017).

Government took action to identify and pool Personal Deposit (PD) Accounts not authorised by AG (A&E), out of the 130 inoperative PD Accounts pointed out in **Paragraph 3.5** of Comptroller and Auditor General of India's Report on State Finances for the year ended March 2015. However, ₹ 355.88 crore so pooled under a separate subhead 'AC- Minor head - 106' under '8443 Civil Deposits' remained outside the Consolidated Fund as of 31 March 2017, which needs to be reviewed and reconciled by the Government.

Similarly, cases of misappropriation, shortage, theft and loss persisted despite being pointed out in earlier Audit Reports and final action by the State Government in this regard was pending as discussed in **Paragraph 3.6** of Chapter III of this Report.

1.13 Conclusion

Fiscal position: The revenue surplus, which prevailed during 2012-13 turned negative in the succeeding years and stood at ₹ 12,964 crore in 2016-17. During 2016-17, the State failed to achieve revenue surplus as projected in the MTFP. Though, the State could contain its revenue deficit within the target proposed in the Budget, it could not contain the fiscal deficit to GSDP as envisaged under the TNFR Act, 2003, FFC, Budget and MTFP. The fiscal deficit increased from ₹ 32,627 crore in 2015-16 to ₹ 56,170 crore, an increase of 72.16 per cent.

Accuracy of Revenue Deficit/Fiscal Deficit: There were short transfers of ₹ 3,011 crore to Sinking Fund, Guarantee Redemption Fund, various reserve funds and defined contributory pension scheme, which resulted in understatement of Revenue and Fiscal Deficits to that extent.

Revenue receipts: Revenue receipts of the State, grew by ₹ 11,223 crore in 2016-17 over the previous year and stood at ₹ 1,40,231 crore. The annual growth rate of revenue receipts during 2016-17 stood at 8.70 *per cent*, which was much less than growth rate (11.52 *per cent*) of the General Category States. The fluctuating growth rate of revenue receipts, increased to 8.70 *per cent* during 2016-17 against 5.38 *per cent* in the previous year. The revenue receipts as a percentage of GSDP which ranged between 11.10 and 11.55 during 2012-16 dropped to 10.80 during 2016-17. The revenue buoyancy with reference to State's own taxes decreased from 2.33 in 2015-16 to 1.28 in 2016-17 due to drop in growth rate of State's own taxes and grants-in-aid.

Revenue expenditure: Of the total expenditure of ₹ 1,99,950 crore during 2016-17, revenue expenditure (₹ 1,53,195 crore) accounted for 76.62 *per cent*. Out of the revenue expenditure, 76.95 *per cent* (₹ 1,17,889 crore) was incurred on the non-plan component. The committed expenditure (₹ 94,750 crore) stood at 67.57 *per cent* of the total revenue receipts (₹ 1,40,231 crore) of the State during 2016-17, as against 64.58 *per cent* during 2015-16.

Capital expenditure: Capital expenditure increased by ₹ 1,714 crore (9.02 *per cent*) over the previous year as against 6.70 *per cent* in 2015-16. The increase in capital expenditure during the year was mainly under Energy, Water Supply, Sanitation, Housing & Urban Development, Irrigation & Flood control, Transport and Health & Family Welfare.

Adequacy and priority of expenditure: In 2016-17, the proportion of Aggregate Expenditure to GSDP was low as compared to General Category States. Similarly, the development expenditure as a proportion of Aggregate Expenditure (67.51 *per cent*) was also lower than the average of General Category States (70.90 *per cent*) during 2016-17.

Investments and returns: Government invested ₹ 29,811 crore in statutory corporations, Government companies, joint stock companies and co-operatives. Though the average rate of return increased from 0.20 *per cent* in 2012-13 to 0.62 *per cent* in 2016-17, the return on investment during 2012-17 was meagre. On the other hand, Government paid interest at an average rate of 8.11 *per cent* on its borrowings during 2016-17.

Debt Management: The outstanding fiscal liabilities had increased from ₹ 2,23,030 crore at the end of 2015-16 to 2,83,394 crore at the end of 2016-17. The fiscal liabilities at the end of 2016-17 represented 202.09 *per cent* of the revenue receipts during the year as against 172.88 *per cent* of the revenue receipts during 2015-16. The outstanding liabilities as a percentage of GSDP was 21.82, which was marginally above the norm of 21.72 prescribed for the year 2016-17 as per FFC.

CHAPTER II
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 charged² appropriations 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 are 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 headed by Additional Chief Secretaries/Principal Secretaries/Secretaries to the Government. Each department operates one or more demand(s). The demand for grant generally reflects the allocation for a department. In 2016-17, 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 2016-17 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 (+) | Amount surrendered | Amount surrendered on 31 March | Percentage of savings surrendered by 31 March |
|---------------------------------------------------|------------------------------|-----------------------------------|--------------------|--------------------|-----------------------|----------------------|--------------------------------|-----------------------------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9)=(7)/(6) |
| Voted | | | | | | | | |
| I Revenue | 1,44,780.25 | 4,980.36 | 1,49,760.61 | 1,35,433.24 | (-) 14,327.37 | (-) 14,766.35 | (-) 8,184.71 | 103.06 |
| II Capital | 22,533.49 | 4,497.27 | 27,030.76 | 20,728.32 | (-) 6,302.44 | (-) 6,328.37 | (-) 2,887.41 | 100.41 |
| III Loans and Advances | 3,292.61 | 23,974.13 | 27,266.74 | 26,046.49 | (-) 1,220.25 | (-) 1,286.28 | (-) 487.03 | 105.41 |
| Total Voted | 1,70,606.35 | 33,451.76 | 2,04,058.11 | 1,82,208.05 | (-) 21,850.06 | (-) 22,381.00 | (-) 11,559.15 | 102.43 |
| Charged | | | | | | | | |
| IV Revenue | 21,114.18 | 266.23 | 21,380.41 | 21,212.56 | (-) 167.85 | (-) 144.95 | (-) 143.13 | 86.36 |
| V Capital | 16.09 | 6.82 | 22.91 | 21.46 | (-) 1.45 | (-) 0.17 | (-) 0.17 | 11.72 |
| VI Public Debt-Repayment | 8,191.58 | 14.46 | 8,206.04 | 8,199.71 | (-) 6.33 | (-) 1.68 | (-) 1.68 | 26.54 |
| Total Charged | 29,321.85 | 287.51 | 29,609.36 | 29,433.73 | (-) 175.63 | (-) 146.80 | (-) 144.98 | 83.58 |
| Appropriation to Contingency Fund (if any) | .. | .. | .. | .. | .. | .. | .. | .. |
| Grand Total | 1,99,928.20 | 33,739.27 | 2,33,667.47 | 2,11,641.78 | (-) 22,025.69 | (-) 22,527.80 | (-) 11,704.13 | 102.28 |

(Source: Appropriation Accounts for 2016-17)

Supplementary provisions of ₹ 33,739.27 crore obtained during the year constituted 14.44 per cent of the total provision. The overall saving of ₹ 22,025.69 crore was the result of savings of ₹ 22,192.85 crore in 53 grants and 52 appropriations under Revenue section, 36 grants and four appropriations under Capital section and 27 grants and one appropriation under Loan section, offset by excess of ₹ 167.16 crore in two grants under Revenue section, three grants under Capital section and two grants under Loan section.

As against the original provision of ₹ 1,99,928.20 crore, an expenditure of ₹ 2,11,641.78 crore was incurred. In view of the overall savings of ₹ 22,025.69 crore, the Supplementary provisions of ₹ 33,739.27 crore proved unnecessary to the tune of ₹ 11,713.58 crore. 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 the significant variations. Out of 1,193 sub-heads, explanations for the variations were not received (October 2017) for 480 sub-heads (saving: 333 sub-heads and excess: 147 sub-heads).

Further, it was seen that out of total of 2,159 items in Supplementary estimates (February 2017 and March 2017), in respect of 1,514 items (70.13 per cent) only token provision was provided. It was proposed to meet the remaining expenditure by re-appropriation from savings that would arise in other heads of account. Such practice of meeting expenditure with an anticipation of savings in other heads was indicative of poor budgetary process.

The trend of savings and surrenders during the period from 2012-17 is indicated in **Table 2.2**.

Table 2.2: Trend of savings and surrenders

(₹ in crore)

| Year | Total Provision | Expenditure | Savings | Surrender |
|---------|-----------------|-------------|-------------------|-------------------|
| 2012-13 | 1,40,235.43 | 1,23,755.97 | 16,479.46 (11.75) | 14,455.80 (10.31) |
| 2013-14 | 1,63,708.54 | 1,37,692.51 | 26,016.03 (15.89) | 26,145.68 (15.97) |
| 2014-15 | 1,82,805.18 | 1,60,576.18 | 22,229.00 (12.16) | 23,057.81 (12.61) |
| 2015-16 | 1,95,913.62 | 1,73,288.37 | 22,625.25 (11.55) | 22,750.14 (11.61) |
| 2016-17 | 2,33,667.47 | 2,11,641.78 | 22,025.69 (9.43) | 22,527.80 (9.64) |

Figures indicated in brackets are percentages to total provision

(Source: Appropriation Accounts for the respective years)

The savings varied between 9.43 and 15.89 per cent, while surrender of total provision varied between 9.64 and 15.97 per cent during 2012-17. The saving and surrender as a percentage of total provision kept declining over the last four years, indicating improvements in the accuracy of budgeting.

2.3 Financial accountability and budget management

2.3.1 Appropriations vis-à-vis allocative priorities

During 2016-17, there were savings to the tune of ₹ 11,241.23 crore in 30 cases, exceeding ₹ 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 ₹ 22,025.69 crore (9.43 per cent of total provision), savings of ₹ 21,365.52 crore (97 per cent) occurred in 43 cases (30 grants and two appropriations) involving ₹ 50 crore and above in each case (**Appendix 2.2**).

The departments that registered major savings were Rural Development & Panchayat Raj, Finance, School Education, Highways & Minor Ports and Energy. Reasons wherever furnished by the departments for the major savings, as reported in Appropriation Accounts, are given below:

Rural Development & Panchayat Raj Department

- Surrenders were noticed under Mahatma Gandhi Rural Employment Guarantee Scheme (₹ 2,537 crore), Mahatma Gandhi Rural Employment Guarantee Scheme under Special Component Plan (₹ 1,051 crore), Pradhan Mantri Awaas Yojana (Gramin) under Special

Component Plan (₹ 764 crore) and Roofing cost for construction of concrete houses for SCs (₹ 314 crore) during the year due to non-utilisation of funds for implementation of these schemes.

Finance Department

- In the Vision 2023 document, it was proposed to form Tamil Nadu Infrastructure Board. Accordingly, a sum of ₹ 1,000 crore during 2012-13 and ₹ 2,000 crore each during 2013-17 were provided under 'Capital Outlay on Other Administrative Services - Transfer to New Urban Infrastructure Development Fund'. During 2012-13, 2013-14 and 2014-15, the entire provision was surrendered and during 2015-16 and 2016-17, only an amount of ₹ 20 crore and ₹ 30 crore respectively were transferred to the Fund, resulting in overall surrender of ₹ 1,970 crore during 2016-17. GoTN attributed lack of fiscal space to the surrender of funds during 2016-17. Surrendering ₹ 1,970 crore due to lack of fiscal space indicated defective budgeting.

Highways and Minor Ports Department

- An amount of ₹ 917.52 crore (₹ 385.01 crore under Tamil Nadu Road Sector Project, Phase II, ₹ 368.64 crore under construction of Railway Over Bridge/Railway Under Bridges and ₹ 163.87 crore under Traffic and Transport Improvement in Chennai City) was re-appropriated mainly due to delay in land acquisition and non-finalisation of tenders.

2.3.2 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 Committee on Public Accounts (PAC). Excess expenditure of ₹ 932.42 crore (including excess expenditure of ₹ 733.29 crore for 2012-13) relating to 2012-16 was yet to be regularised as detailed in **Appendix 2.3**.

2.3.3 Excess over provisions due to injudicious surrender requiring regularisation

Table 2.3 contains a summary of the excess expenditure under five grants amounting to ₹ 167.16 crore from the Consolidated Fund of the State over the amounts authorised by the State Legislature during 2016-17, 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 | Surrender | Excess |
| Voted Grants | | | | | | |
| 1. | 10 | Commercial Taxes (Commercial Taxes and Registration Department) - Loans | 0.25 | 0.36 | 0.00 | 0.11 |
| 2. | 12 | Cooperation (Cooperation, Food and Consumer Protection Department) - Loans | 184.32 | 186.10 | (-) 0.20 | 1.78 |
| 3. | 32 | Labour and Employment Department - Capital | 23.22 | 23.49 | (-) 2.42 | 0.27 |
| 4. | 39 | Buildings (Public Works Department) - Capital | 875.97 | 956.97 | (-) 24.47 | 81.00 |
| 5. | 40 | Irrigation (Public Works Department) - Revenue | 1,727.01 | 1,811.01 | (-) 265.26 | 84.00 |
| Total | | | 2,810.77 | 2,977.93 | (-) 292.35 | 167.16 |

(Source: Appropriation Accounts for 2016-17)

It could be seen from the **Table 2.3** that in case of five grants, an amount of ₹ 292.35 crore was surrendered injudiciously, in spite of excess expenditure.

2.3.4 Persistent savings

In 30 cases (22 grants and five appropriations), there were persistent savings of more than five *per cent* of the total grant during the last five years as indicated in **Appendix 2.4**.

Savings in each financial year during 2012-17 ranged between 12.37 and 65.08 *per cent* of total provisions under Grant 14 - Energy Department - (Voted - Revenue) and between 9.19 and 99.91 *per cent* under Grant 4 - Adi-Dravidar and Tribal Welfare Department (Charged - Revenue). The savings under the Capital Section was 90.17 *per cent* in respect of Grant 44 - Micro, Small and Medium Enterprises Department during 2016-17. The persistent savings under the grants indicated unrealistic estimation of the anticipated expenditure during the period and poor control over expenditure.

2.3.5 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 Paragraph 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 21 cases, an expenditure of ₹ 0.93 crore was incurred without appropriation by the Legislature either in the Original or Supplementary estimates as detailed in **Appendix 2.5**.

2.3.6 Unnecessary/Inadequate supplementary provision

Supplementary provisions of ₹ 50 lakh or more in each case aggregating ₹ 1,007.07 crore obtained in 31 cases, during the year 2016-17 proved unnecessary as the expenditure did not come up even to the level of the original provisions as detailed in **Appendix 2.6**. On the other hand, in two cases where excess expenditure was more than ₹ 1 crore, supplementary provisions of ₹ 98.17 crore proved insufficient, leaving an aggregate uncovered excess expenditure of ₹ 165.01 crore as detailed in **Table 2.4**.

Table 2.4: Cases where supplementary provision proved insufficient (excess expenditure more than ₹ 1 crore)

(₹ in crore)

| Sl. No. | Grant Number and Description | Original Provision | Supplementary Provision | Total Provision | Actual Expenditure | Excess Expenditure |
|--------------|-----------------------------------------------------|--------------------|-------------------------|-----------------|--------------------|--------------------|
| Voted | | | | | | |
| 1. | 39 - Buildings (Public Works Department) - Capital | 777.80 | 98.17 | 875.97 | 956.97 | 81.00 |
| 2. | 40 - Irrigation (Public Works Department) - Revenue | 1,727.01 | 0.00 | 1,727.01 | 1,811.02 | 84.01 |
| Total | | 2,504.81 | 98.17 | 2,602.98 | 2,767.99 | 165.01 |

(Source: Appropriation Accounts for 2016-17)

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 2016-17, surrenders to the tune of ₹ 10,823.67 crore (4.63 per cent) were made on 24 March 2017 and ₹ 11,704.13 crore (5.01 per cent) on 31 March 2017. As surrenders by the departments were made during the fag end of the year, Government could not utilise the surrendered amount for other development purposes.

(ii) Re-appropriations proved excessive or insufficient and resulted in savings/excess of over ₹ 10 lakh under 752 sub-heads. The savings/excess of more than ₹ 2 crore each, as a result of injudicious re-appropriations, were ₹ 1,311 crore (66 items under savings) and ₹ 1,365.26 crore (70 items under excess) in 136 sub-heads as detailed in **Appendix 2.7**.

(iii) Further, it was noticed that in 21 cases as detailed in **Appendix 2.8**, though the entire provision was fully withdrawn by re-appropriations, expenditure of ₹ 10.49 crore was incurred by the Controlling Officers, which indicated 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, reasons for additional expenditure and 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 19,357 out of 21,794 items (88.82 per cent), no valid reasons were given therein for additional provisions/withdrawal of provisions.

2.3.9 Withdrawal of entire provision by re-appropriation

In 296 cases (each case more than ₹ 10 crore or 50 per cent of the total provision), the provision was withdrawn fully or partially. In these cases, out of the total provision of ₹ 24,789.62 crore, ₹ 16,957.72 crore (68.41 per cent) was withdrawn. The details of cent per cent withdrawal in 96 cases (₹ 3,426.07 crore) are given in **Appendix 2.9**. Some of the departments which made substantial withdrawals were Housing & Urban Development, Transport, Energy, Irrigation (Public Works) and Finance (including Debt Charges).

2.3.10 Surrender in excess of actual savings

In 33 grants, the amounts surrendered were in excess of the actual savings indicating incorrect assessment of probable savings by the departments concerned. As against savings of ₹ 10,502.12 crore, the amount surrendered was ₹ 11,524.16 crore resulting in excess surrender of ₹ 1,022.04 crore. Details are given in **Appendix 2.10**. Some of the departments which surrendered funds in excess of savings are Special Programme Implementation, Municipal Administration & Water Supply, Social Welfare and Nutritious Meal Programme, and Forests (Environment and Forests).

2.3.11 Anticipated savings partially surrendered or not surrendered

As per Paragraph 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 2016-17, the Highways & Minor Ports Department had a savings of ₹ 57.88 lakh (Grant No. 21 - Capital - Charged), no part of the savings was surrendered.

Details of 23 grants and two appropriations where savings of more than ₹ 1 crore was not surrendered fully are given in **Appendix 2.11**. Out of the total savings of ₹ 8,067.84 crore, ₹ 971.36 crore was not surrendered. In 79 cases of surrender of funds in excess of ₹ 10 crore, ₹ 11,186.36 crore (**Appendix 2.12**) was 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 103 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 2017. Rush of expenditure at the end of the year shows poor expenditure control.

2.4 Review of selected grants

Review of budgetary procedure and control over expenditure was conducted in respect of Grant Number 9 - Backward Classes, Most Backward Classes and Minorities Welfare Department and Grant Number 54 - Forests (Environment and Forests Department). Test check disclosed deficiencies in the budgetary process, as discussed in the succeeding paragraphs.

2.4.1 Grant Number 9 - Backward Classes, Most Backward Classes and Minorities Welfare Department

The Secretary to Government, Backward Classes, Most Backward Classes and Minorities Welfare (BC, MBC and MW) was the administrative head. The field formations were headed by Commissioner of Backward Classes, Commissioner of Most Backward Classes and De-notified Communities and Director of Minorities Welfare.

2.4.1.1 Allocation and expenditure

Summary of actual expenditure *vis-à-vis* Original/Supplementary provisions made during the year 2016-17 is given in **Table 2.5**.

Table 2.5: Details of Budget Provision and Actual Expenditure under Grant No. 9

(₹ in crore)

| | Nature of expenditure | Original | Supplementary | Total | Expenditure | Savings(-)/Excess (+) | Percentage of savings/Excess | Amount surrendered |
|--------------------------|------------------------|-----------------|---------------|-----------------|---------------|-----------------------|------------------------------|--------------------|
| Voted | I Revenue | 940.66 | 0.00* | 940.66 | 750.75 | 189.91 | 20.19 | 188.88 |
| | II Capital | 105.75 | Nil | 105.75 | 29.58 | 76.17 | 72.03 | 76.17 |
| | III Loans and Advances | 0.00** | 0.50 | 0.50 | 0.50 | Nil | Nil | Nil |
| Total Voted (A) | | 1,046.41 | 0.50 | 1,046.91 | 780.83 | 266.08 | 25.41 | 265.05 |
| Charged | IV Revenue | 1.24 | 0.08 | 1.32 | 1.22 | 0.10 | 7.58 | 0.04 |
| Total Charged (B) | | 1.24 | 0.08 | 1.32 | 1.22 | 0.10 | 7.58 | 0.04 |
| Grand Total (A+B) | | 1,047.65 | 0.58 | 1,048.23 | 782.05 | 266.18 | 25.39 | 265.09 |

* ₹ 18,000 given as token provision

** ₹ 1,000 given as token provision

(Source: Appropriation Accounts for 2016-17)

2.4.1.2 Excess allocation of funds

(a) Government of Tamil Nadu provides hostels to students from BC, MBC, Denotified Communities and Minorities. The construction of hostels was undertaken by the Public Works Department (PWD). Every year, the budget proposals for the construction works were sent to the Finance Department by the Department of BC, MBC and MW, based on the estimates prepared by the PWD. During 2016-17, it was noticed that under four schemes for construction of hostels, there was a huge surrender of ₹ 60.31 crore. The amount provided, expenditure incurred, amount surrendered, number of works proposed to be taken up during 2016-17 and budget estimate sought for by the Department for the works are given in **Table 2.6**.

Table 2.6: Scheme-wise allocation and surrender

| (₹ in crore) | | | | | | |
|-----------------|------------------------------------------------------------------------------------------|---------------------------------------|----------------------------------------------|-----------------|----------------------|---------------------------------|
| Head of Account | Name of the Scheme | Number of works proposed (in numbers) | Budget estimate sought for by the Department | Amount provided | Expenditure incurred | Amount surrendered (percentage) |
| 4225.03.277.JY | Construction of buildings for hostels for BC students | 20 | 7.81 | 29.86 | 8.42 | 21.45 (71.84) |
| 4225.03.277.KA | Construction of hostel buildings for BC students with loan assistance from NABARD | 2 | 1.40 | 10.72 | 1.26 | 9.46 (88.25) |
| 4225.03.277.JZ | Construction of Buildings for Most Backward Classes and De-notified Communities Students | 16 | 5.49 | 27.94 | 6.42 | 21.59 (77.27) |
| 4225.03.277.UB | Construction of MBC and De-notified Students Hostel | 2 | 0.75 | 8.89 | 1.08 | 7.81 (87.85) |
| Total | | 40 | 15.45 | 77.41 | 17.18 | 60.31 (77.91) |

(Source: Appropriation Accounts for 2016-17)

A scrutiny of records revealed that, although the Department had sought for a provision of ₹ 15.45 crore only for carrying out 40 works, the Finance Department allotted ₹ 77.41 crore resulting in surrender of 77.91 per cent of funds provided.

(b) The Government of India was providing 100 per cent GoI's assistance towards implementation of post-matric scholarship schemes for (i) other

backward classes and (ii) denotified communities. It was seen that under two centrally sponsored schemes, an amount of ₹ 36.02 crore was surrendered during 2016-17. The amount provided, expenditure incurred, amount surrendered and budget estimate sought for by the Department for the works are given in **Table 2.7**.

Table 2.7: Scheme-wise allocation and surrender

(₹ in crore)

| Head of Account | Name of the Scheme | Budget estimate sought for by the Department | Amount provided | Expenditure incurred | Amount surrendered (percentage) |
|-----------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-----------------|----------------------|---------------------------------|
| 2225.03.277.SA | Post-Matric scholarships to OBC students - controlled by Director of Backward Classes and Minorities Welfare | 22.85 | 43.00 | 24.99 | 18.01 (41.88) |
| 2225.03.277.SB | Post-Matric scholarships to OBC students - controlled by Director of Most Backward Classes and Denotified Communities | 22.85 | 43.00 | 24.99 | 18.01 (41.88) |
| | Total | 45.70 | 86.00 | 49.98 | 36.02 (41.88) |

(Source: Appropriation Accounts for 2016-17)

A scrutiny of records revealed that although the Department sought for ₹ 45.70 crore only, for distribution of scholarships during 2016-17, the Finance Department had allotted ₹ 86 crore resulting in a surrender of 41.88 per cent of funds provided.

GoTN, while accepting (November 2017) the fact, stated that higher provision was made after due diligence of the requirement. The fact, however, remained that the higher than requested provision towards construction of hostels and post-matric scholarships could not be utilised by the Department, leading to huge surrender.

2.4.1.3 Unnecessary allotment of funds

Government of Tamil Nadu was availing loan assistance from National Bank for Agriculture and Rural Development (NABARD) for construction of hostels. The construction of hostels was undertaken by the PWD. Every year, the budget proposals received from the PWD for the construction works are forwarded to the Finance Department by the BC, MBC and MW Department. It was seen that an amount of ₹ 6.13 crore was surrendered under two schemes.

The amount provided, expenditure incurred, amount surrendered, and budget estimate sought for by the Department for the works are given in **Table 2.8**.

Table 2.8: Scheme-wise allocation and surrender

(₹ in crore)

| Head of Account | Name of the Scheme | Budget estimate sought for by the Department | Amount provided | Expenditure incurred | Amount surrendered (percentage) |
|-----------------|------------------------------------------------------------------------------------------------------|----------------------------------------------|-----------------|----------------------|---------------------------------|
| 4225.03.277.KB | Construction of Hostel buildings for Most Backward Classes Students with loan assistance from NABARD | Nil | 5.00 | 0.69 | 4.23 (84.6) |
| 4225.03.277.KC | Construction of Hostel buildings for Minority students with loan assistance from NABARD | Nil | 2.00 | 0.10 | 1.90 (95) |
| | Total | Nil | 7.00 | 0.79 | 6.13 (87.57) |

(Source: Appropriation Accounts for 2016-17)

A scrutiny of records revealed that though the Department did not seek any funds during 2016-17, the Finance Department allotted ₹ 7 crore resulting in a surrender of 88 per cent of funds provided.

GoTN, while accepting (November 2017) the fact, stated that higher provision was made after due diligence of the requirement. The fact, however, remained that the Department could not utilise the provision in full, leading to surrender, indicating unrealistic budgeting.

2.4.1.4 Persistent savings due to improper budgeting

Government of Tamil Nadu was granting monthly pension to Ulemas who have rendered service in religious and wakf institutions and who are in indigent circumstances. A scrutiny of savings under the scheme 'Financial Assistance to Ulemas' revealed that there was a persistent savings in the past three years as given in Table 2.9.

Table 2.9: Year-wise allocation and savings

(₹ in crore)

| Year | Amount provided | Expenditure incurred | Savings | Amount surrendered |
|---------|-----------------|----------------------|---------|--------------------|
| 2014-15 | 3.12 | 2.07 | 1.05 | 1.05 |
| 2015-16 | 3.12 | 1.93 | 1.19 | 1.13 |
| 2016-17 | 3.12 | 1.94 | 1.18 | 1.08 |

(Source: Appropriation Accounts for the year 2016-17)

On being pointed out by Audit, the Government stated that the surrender was due to death of pensioners, non-identification of new pensioners and non-implementation of enhancement (November 2016) of monthly pension rates.

Audit observed that while the actual number of beneficiaries during the last three years was less than 2,000, the Department continued to adopt the number as 2,600 to work out the budget estimates, leading to savings and subsequent surrenders.

2.4.2 Grant Number 54 - Forests (Environment and Forests Department)

The Principal Secretary, Environment and Forests Department is the administrative head. The Principal Chief Conservator of Forests is the Head of the Department, and advises the Government on the policy matters.

2.4.2.1 Allocation and Expenditure

Summary of actual expenditure *vis-à-vis* original/supplementary provisions made during 2016-17 is given in Table 2.10.

Table 2.10: Details of budget provision and actual expenditure under Grant No. 54

(₹ in crore)

| | Nature of expenditure | Original | Supplementary | Total | Expenditure | Savings(-)/ Excess (+) | Percentage of Savings/ Excess | Amount surrendered |
|-------------------|-----------------------|----------|---------------|--------|-------------|------------------------|-------------------------------|--------------------|
| Voted | I Revenue | 485.31 | 2.53 | 487.84 | 319.30 | (-) 168.54 | 34.55 | 193.40 |
| | II Capital | 120.61 | 23.93 | 144.54 | 100.47 | (-) 44.07 | 30.49 | 44.70 |
| Total Voted (A) | | 605.92 | 26.46 | 632.38 | 419.77 | (-) 212.61 | 33.62 | 238.10 |
| Charged | IV Revenue | 0.00* | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Charged (B) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Grand Total (A+B) | | 605.92 | 26.46 | 632.38 | 419.77 | (-) 212.61 | 33.62 | 238.10 |

* ₹ 2,000 given as token provision

(Source: Appropriation Accounts for 2016-17)

2.4.2.2 Provision of funds in supplementary estimate at the fag end of the year resulting in huge savings

A new scheme, *viz.*, Restoration of Green Cover was introduced in supplementary estimate (March 2017) for which an amount of ₹ 13.42 crore was allotted. An amount of ₹ 1.03 crore only was spent under the scheme, resulting in a savings of ₹ 12.39 crore.

When the matter was taken up with the Department, the Department replied that with the short span of time available, only a portion of the amount could be utilised. The reply was not tenable as the provision of funds made at the fag end of the year, resulted in savings to an extent of 92 *per cent* of the provision.

2.4.2.3 Unnecessary provision of funds

(a) Under the scheme 'Conservation and Management of Wetlands' *viz.*, Point Calimere, Kazhuvveli and Pallikaranai, it was noticed that the amount provided for in the budget was surrendered fully during the year 2015-16 and 2016-17. The provision of funds and amount surrendered were as in Table 2.11.

Table 2.11: Scheme-wise allocation and surrender

(₹ in crore)

| Head of account | Name of the scheme | Year | Amount provided | Amount surrendered |
|-----------------|------------------------------------------------------------------------------|---------|-----------------|--------------------|
| 4406.02.110.SV | Conservation and Management of Point Calimere Wetlands Complex in Tamil Nadu | 2015-16 | 0.80 | 0.80 |
| | | 2016-17 | 0.60 | 0.60 |
| 4406.02.110.TA | Conservation and Management of Kazhuveli Wetland in Tamil Nadu | 2015-16 | 2.58 | 2.58 |
| | | 2016-17 | 0.79 | 0.79 |
| 4406.02.110.TB | Conservation and Management of Pallikaranai Wetland | 2015-16 | 0.68 | 0.68 |
| | | 2016-17 | 0.58 | 0.58 |
| Total | | 2015-16 | 4.06 | 4.06 |
| | | 2016-17 | 1.97 | 1.97 |

(Source: Appropriation Accounts for the respective years)

An amount of ₹ 4.06 crore provided in the budget during 2015-16 and an amount of ₹ 1.97 crore provided during 2016-17 were surrendered. Government of India (GoI) revised (April 2016) the funding pattern for the above schemes with 50:50 sharing between Centre and the State. Audit, however, noticed that due to non-fulfilling the conditions stipulated by GoTN, GoI assistance for the schemes was not received and consequently, the schemes were not implemented.

(b) An amount of ₹ 1.69 crore was provided for in the budget for incurring expenditure under National Afforestation Programme. However, the entire fund was surrendered. A scrutiny of records revealed that, although the GoI released the funds in January 2017, the GoTN accorded expenditure sanction for the same in April 2017. Delay in issue of sanction order resulted in surrender of entire provision.

2.5 Advances from the Contingency Fund

The Contingency Fund (CF) of the State was 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 were 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.

Number of Contingency Fund Advance (CFA) orders issued and utilisation thereof during 2015-17 are detailed in **Table 2.12**.

Table 2.12: Number of CFA orders issued and utilisation of Contingency Fund

| Year | Number of CFA orders issued | Amount (₹ in crore) | Number of CFA utilised | Amount (₹ in crore) | Percentage of number of CFA utilised over number issued |
|--------------|-----------------------------|---------------------|------------------------|---------------------|---------------------------------------------------------|
| 2015-16 | 38 | 68.68 | 37 | 67.16 | 97 |
| 2016-17 | 22 | 31.02 | 19 | 27.93 | 86 |
| Total | 60 | 99.70 | 56 | 95.09 | |

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

An amount of ₹ 19.14 crore not recouped during last year had been recouped during the current year. Details of CFA orders issued, utilisation as reported and the amount of expenditure incurred as at the end of the year are given in **Appendix 2.14**. It could be seen from the **Appendix 2.14** that three of the CFAs viz., 4, 16 and 21 were not utilised.

In respect of Contingency Fund Advance 4, orders were issued for drawal of ₹ 68,37,000 from Contingency Fund for purchase of printers for the use in the office of the Chief Electoral Officer, District Election Officers, Electoral Registration Officers and Assistant Electoral Registration Officers for carrying out the works in connection with the General Elections to Tamil Nadu Legislative Assembly 2016. It was, however, found that the amount was not utilised as the expenditure of ₹ 68,37,000 was already incurred in March 2016. Sanction of advance from Contingency Fund during 2016-17 for an expenditure already incurred in 2015-16 was not in order. The matter was taken up with the Finance Department (March 2017) and no reply was received (October 2017).

In respect of Contingency Fund Advance 16, orders were issued for drawal of Contingency Fund, an amount of ₹ 4,05,000 under the head of account 2235.02.106.AD.01.09 for providing counseling service to the children in seven Government Observation Homes and two Government Special Homes run by the Director of Social Defence. The matter was taken up (February 2017) with Director of Social Defence regarding utilisation or otherwise of the advance.

In reply, it was stated that the fund was not utilised since inviting of application, interview and selection had taken a considerable time. The reply was not acceptable as Contingency Fund should only be operated under emergency situation. The matter was taken up (June 2017) with the Finance Department and no reply was received (October 2017).

2.6 Conclusion

During 2016-17, expenditure of ₹ 2,11,641.78 crore was incurred against the total grants and appropriations of ₹ 2,33,667.47 crore, resulting in savings of ₹ 22,025.69 crore. In view of the overall savings of ₹ 22,025.69 crore, the supplementary provisions of ₹ 33,739.27 crore proved unnecessary to the tune of ₹ 11,713.58 crore. Excess expenditure of ₹ 932.42 crore pertaining to the

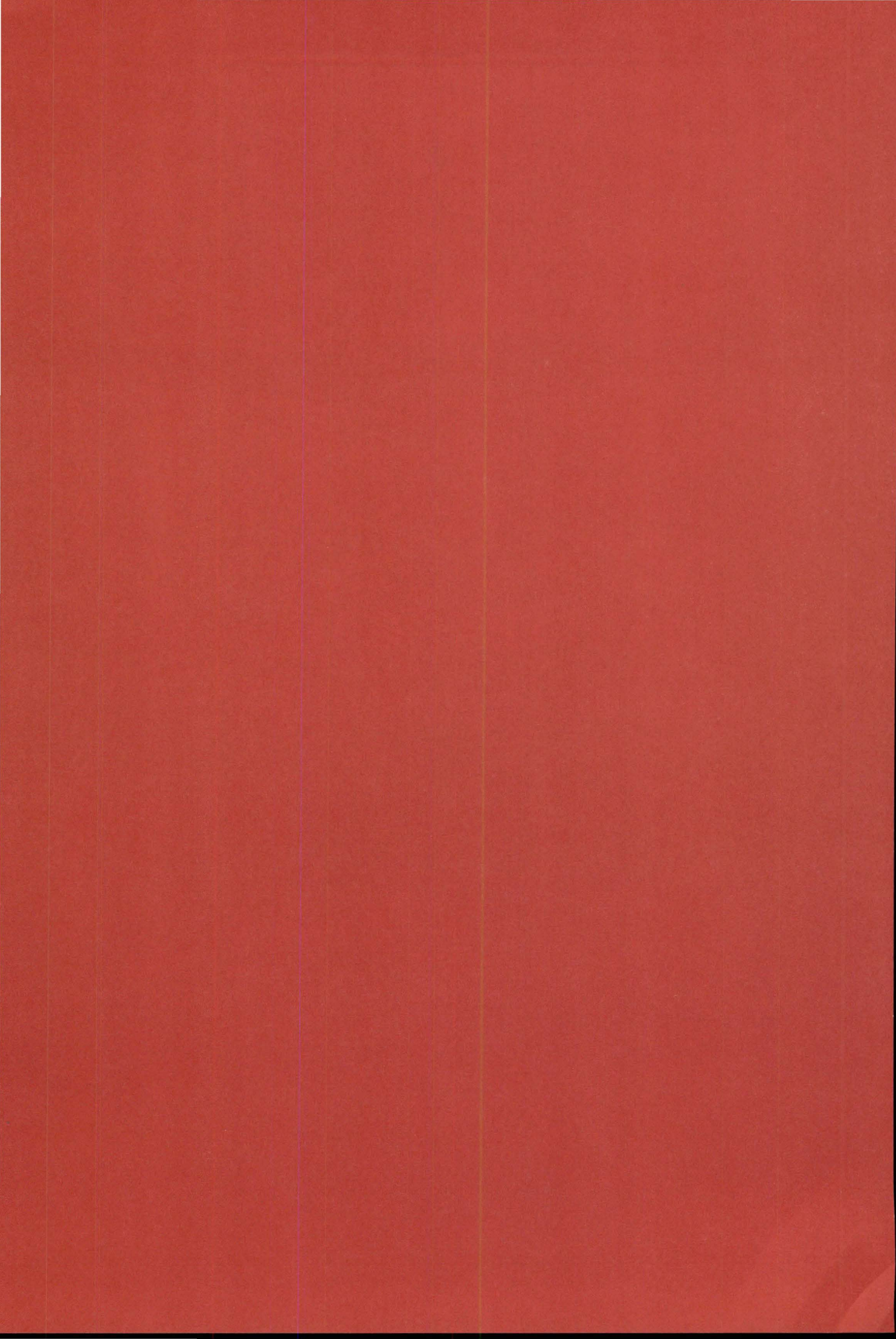
period of 2012 to 2016 was pending regularisation. In 21 cases, an expenditure of ₹ 0.93 crore was incurred without appropriation by the Legislature either in the Original or Supplementary estimates. There were persistent savings of more than five *per cent* of the total provision in 22 grants and five appropriations. Supplementary provisions of ₹ 50 lakh or more in each case aggregating ₹ 1,007.07 crore obtained in 31 cases during the year 2016-17 proved unnecessary, as the expenditure did not come upto the level of original provisions. As an amount of ₹ 11,704.13 crore (5.01 *per cent* of the total provision) was surrendered by the departments on the last day of the financial year, Government could not utilise the surrendered amount for other development purposes. Rush of expenditure at the end of the year was noticed, as more than 50 *per cent* of the total expenditure was incurred in March 2017 in 103 sub-heads reflecting poor expenditure control.

2.7 Recommendation

- Government may streamline the process of budget estimation to ensure accuracy in budgeting.

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CHAPTER III
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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 2016-17.

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 Accountant General (Accounts and Entitlements) (AG (A&E)) within 18 months from the date of release of the grants, unless specified otherwise.

It was found that in respect of 329 grants released during 2013-16, 11 UCs for ₹ 79.03 crore were not furnished by the grantees as of September 2017. 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 outstanding Utilisation Certificates

(₹ in crore)

| Period | Utilisation certificates outstanding | |
|--------------|--------------------------------------|--------------|
| | Number | Amount |
| 2013-14 | 1 | 2.72 |
| 2014-15 | 9 | 64.15 |
| 2015-16 | 1 | 12.16 |
| Total | 11 | 79.03 |

(Source: Accountant General (A&E), Tamil Nadu)

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

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 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 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 (RC) to the AG (A&E) after necessary adjustments are made either in the accounts of the CCO or in the books of the AG (A&E).

However, it was seen that out of 207 CCOs in the State, 44 CCOs for expenditure and 52 CCOs for receipts did not reconcile their accounts with AG (A&E) as detailed in **Appendix 3.2**. It was observed that six CCOs did not reconcile their expenditure with the AG (A&E) for the whole year as given in **Table 3.2**.

Table 3.2: Non-reconciliation of expenditure for the whole year

| Sl.No. | CCO | Major Head | Amount pending reconciliation (₹ in crore) |
|--------|-------------------------------------------------|--------------|--------------------------------------------|
| 1. | Directorate of Environment | 3435 | 4.41 |
| 2. | Police Training College | 2055 | 178.15 |
| 3. | Commissioner of Transport | 3435 | 1.52 |
| 4. | Director of Stationery and Printing | 2058 | 108.41 |
| 5. | Director of Rural Development and Panchayat Raj | 2505 | 4,779.22 |
| 6. | Secretary to Government, Finance | 2049 | 20,533.27 |
| | | Total | 25,604.98 |

(Source: Accountant General (A&E), Tamil Nadu)

Non-reconciliation of accounts impacted 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

Sections 14 and 15 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 (DPC Act) envisages audit of accounts of institutions receiving Government grants, subject to conditions stipulated based on the quantum of the grants received, etc. In order to identify the institutions which attract audit under the DPC Act, every year, the heads of department were required to furnish to Audit the information about the financial assistance given to various institutions, the purposes for which the assistance was granted and the total expenditure of these institutions/bodies.

The annual accounts of 367 institutions/bodies, due up to 2016-17, were not received (June 2017) by Audit from the heads of department who released the financial assistances to them. The details are given in **Appendix 3.3** and their age-wise pendency is presented in **Table 3.3**.

Table 3.3: Age-wise arrears of annual accounts due from Institutions/Bodies

| Sl. No. | Delay in number of years | Number of the Institutions/Bodies |
|--------------|-------------------------------------------|-----------------------------------|
| 1. | Up to one year | 89 |
| 2. | More than one year and upto three years | 128 |
| 3. | More than three years and upto five years | 61 |
| 4. | Five years and above | 89 |
| Total | | 367 |

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

The major defaulters were educational institutions receiving Government grants for salaries, maintenance, etc. Due to non-receipt of the annual accounts of the grantees, Audit could not scrutinise the accounts of such institutions which would qualify for audit under the DPC Act.

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 452 temporary advances amounting to ₹ 183.86 crore drawn up to 31 March 2017 by DDOs through Pay and Accounts Offices/District Treasury Offices were remaining unadjusted as on 30 June 2017. Age-wise analysis of the advances pending is given in **Table 3.4**.

Table 3.4: Age-wise analysis of advances pending

| Sl. No. | Pendency | Number of Advances | Amount (₹ in crore) |
|--------------|------------------------------------------|--------------------|---------------------|
| 1. | More than 10 years | 14 | 1.63 |
| 2. | More than 5 years and less than 10 years | 23 | 7.02 |
| 3. | More than 1 year but less than 5 years | 69 | 106.36 |
| 4. | Less than one year | 346 | 68.85 |
| Total | | 452 | 183.86 |

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

The pendency, involving substantial amounts, 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 (Sub-head 'AA - Minor head - 106' under '8443 Civil Deposits') and

authorisations are issued by AG (A&E). Under extant Rules, these PD Accounts are required to be closed by the administrators at the end of the financial year by minus debit to the relevant service heads. Further, there should be a separate PD Account for every scheme implemented by the Administrator.

During 2016-17, based on requests from GoTN, AG (A&E) issued authorisations to open 198 PD Accounts for incurring expenditure on various schemes. The Administrators, however, opened only 78 PD accounts. It was noticed that in violation of the authorisation to open separate PD Account for each of the scheme, several Administrators opened a single PD Account to book expenditure under multiple schemes. Opening a single PD Account to cater to more than one scheme rendered it impossible to ensure that funds allotted for different schemes are utilised for the intended scheme.

During the Entry Conference (July 2017), the Secretary (Expenditure), Finance Department directed to issue circulars to Administrators for opening separate PD Account for each authorisation and also to ensure that all the balance amount in the PD Account are remitted back to Government Account.

A total of 24 PD Accounts in 13 District Treasuries (DTs) and 3 Pay and Accounts Offices (PAOs) were not closed on 31 March 2017, by minus debit to the service head concerned. The PD Accounts which were not closed on 31 March 2017 included five accounts with negative balances aggregating to ₹ 2.76 crore. The negative balance indicated possible excess withdrawal, over and above the amount transferred from the service head.

Major amounts lying in PD Accounts included ₹ 1.48 crore in DT, Villupuram in the account of District Adi-Dravidar Welfare Office, Villupuram, ₹ 0.80 crore in DT, Nilgiris in the account of District Adi-Dravidar Welfare Office, Udagamandalam and ₹ 0.14 crore in two PD Accounts of Tamil Nadu Legislative Assembly Secretariat. The two PD Accounts of Tamil Nadu Legislative Assembly Secretariat were being operated without closure for the last five years. Operation of PD Account continuously, without closure on 31 March was not in order. During Exit Conference (November 2017), the Secretary (Expenditure), Finance, accepted the audit observation on these PD Accounts. Non-closure of PD Accounts created by debiting service head led to depiction of inflated expenditure under the related service head.

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 AG (A&E). Further, the Financial Code prescribes the principles and procedures to be followed for enforcing responsibility for losses and disposal of such cases.

As of 31 March 2017, 392 cases of misappropriation, shortages, theft and loss involving a total amount of ₹ 14.88 crore, were pending disposal. The

department-wise break-up of pending cases and the nature of these cases are given in **Appendix 3.4**. The age-profile of the pending cases and the number of cases pending in each category *viz.*, misappropriation, loss, theft, etc., are summarised in **Table 3.5**.

Table 3.5: Profile of misappropriations, shortages, thefts, losses, etc.

| Age-Profile of the Pending Cases | | | Nature of the Pending Cases | | |
|----------------------------------|-----------------|-----------------------------|-----------------------------|-----------------|-----------------------------|
| Range in years | Number of cases | Amount involved (₹ in lakh) | Nature of the cases | Number of cases | Amount involved (₹ in lakh) |
| 0 - 5 | 9 | 232.96 | Thefts | 35 | 12.82 |
| 6-10 | 38 | 388.28 | Losses and Shortages | 146 | 228.17 |
| 11-15 | 36 | 278.05 | Misappropriations | 211 | 1,247.10 |
| 16 - 20 | 61 | 376.44 | | | |
| 21 - 44 | 248 | 212.36 | | | |
| Total | 392 | 1,488.09 | Total pending cases | 392 | 1,488.09 |

(Source: Information furnished by Heads of Department)

The reasons for pendency of the cases are classified under the categories listed in **Table 3.6**.

Table 3.6: Reasons for pendency of the cases of misappropriations, shortages, thefts, losses, etc.

| Reasons for the pendency | | Number of cases | Amount (₹ in crore) |
|--------------------------|-------------------------------------------------------------------------|-----------------|---------------------|
| (i) | Awaiting departmental and criminal investigation | 179 | 7.79 |
| (ii) | Departmental action initiated but not finalised | 127 | 2.69 |
| (iii) | Criminal proceedings finalised but recovery of the amount still pending | 16 | 1.64 |
| (iv) | Awaiting orders for recovery or write off | 48 | 0.75 |
| (v) | Pending in Courts of law | 22 | 2.01 |
| | Total | 392 | 14.88 |

(Source: Information received from Heads of Department)

3.7 Deficiencies noticed in the Pay and Accounts Offices

Accumulation of unencashed cheques

Paragraph 92 (iii) of the PAO 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/DT 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/DT and the fact of non-payment of cheque is also certified by the bank, action should be taken to cancel the cheque. However, six PAOs¹ failed to undertake these actions as described below:

¹ PAO (East), PAO (North), PAO (South), PAO (Madurai), PAO (High Court) and PAO (Secretariat)

It was noticed from the details of unencashed cheques furnished by the six PAOs that 56,739 cheques for ₹ 306.23 crore remained unencashed (June 2017) for periods up to 30 years. The age-wise profile of the number of cases and the value of cheques depicted as unencashed, as per the books of PAOs, are summarised in **Table 3.7**.

Table 3.7: Details of unencashed cheques

| (₹ in crore) | | |
|--------------------------|-----------------|------------------|
| Delay in number of years | Number of cases | Value of cheques |
| 0-5 years | 1,614 | 244.76 |
| 5-10 years | 14,311 | 8.63 |
| 10-20 years | 32,571 | 43.06 |
| 20-30 years | 8,243 | 9.78 |
| Total | 56,739 | 306.23 |

(Source: Information furnished by PAOs)

Thus, the amount indicated in **Table 3.7** was neither paid to the eligible person nor could be utilised by the State Government.

3.8 Amounts booked 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 2016-17, under 16 major heads in the Revenue and Capital sections, expenditure aggregating to ₹ 11,434.63 crore (79.42 *per cent* of the total expenditure of ₹ 14,397.26 crore in these heads) was classified under the minor head ‘800 - Other Expenditure’. The entire expenditure under “Capital Outlay on Nutrition”, “Capital Outlay on Other Transport Services” and “Flood Control and Drainage” 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 3.5**.

Similarly, under 23 major heads, revenue receipts aggregating ₹ 2,026.28 crore (91.20 *per cent* of the total receipt of ₹ 2,221.79 crore), were classified under minor head ‘800 - Other Receipts’. The entire receipts under “Urban Development”, “Family Welfare” and “Other Industries” were classified under the omnibus Minor head ‘800 - Other Receipts’ as indicated in **Appendix 3.6**.

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

3.9 Conclusion

Departmental officers failed to ensure adherence to the terms and conditions relating to timely submission of Utilisation Certificates in respect of grants released. Similarly, 367 autonomous bodies/institutions did not submit their accounts due up to 2016-17 to Audit. Temporary advances drawn up to 31 March 2017 by the DDOs involving an amount of ₹ 183.86 crore in 452 cases remained unadjusted. Due to operation of multiple schemes under one PD Account, only 78 PD accounts were opened against 198 authorisations. The State Government departments reported 392 cases of misappropriations, losses, defalcation, etc., involving a total amount of ₹ 14.88 crore up to March 2017 on which final action was pending. There were 56,739 number of cheques amounting to ₹ 306.23 crore remaining unencashed due to non-initiation of timely action by PAOs.

3.10 Recommendations


- Government may ensure receipt of UCs for grants already released before releasing further grants.
- Institutions/bodies receiving Government grants may be made responsible to submit their audited accounts in time.
- Operation of PD Accounts by Government Officers requires closer monitoring to avoid possible wrong booking of expenditure and excess withdrawals.



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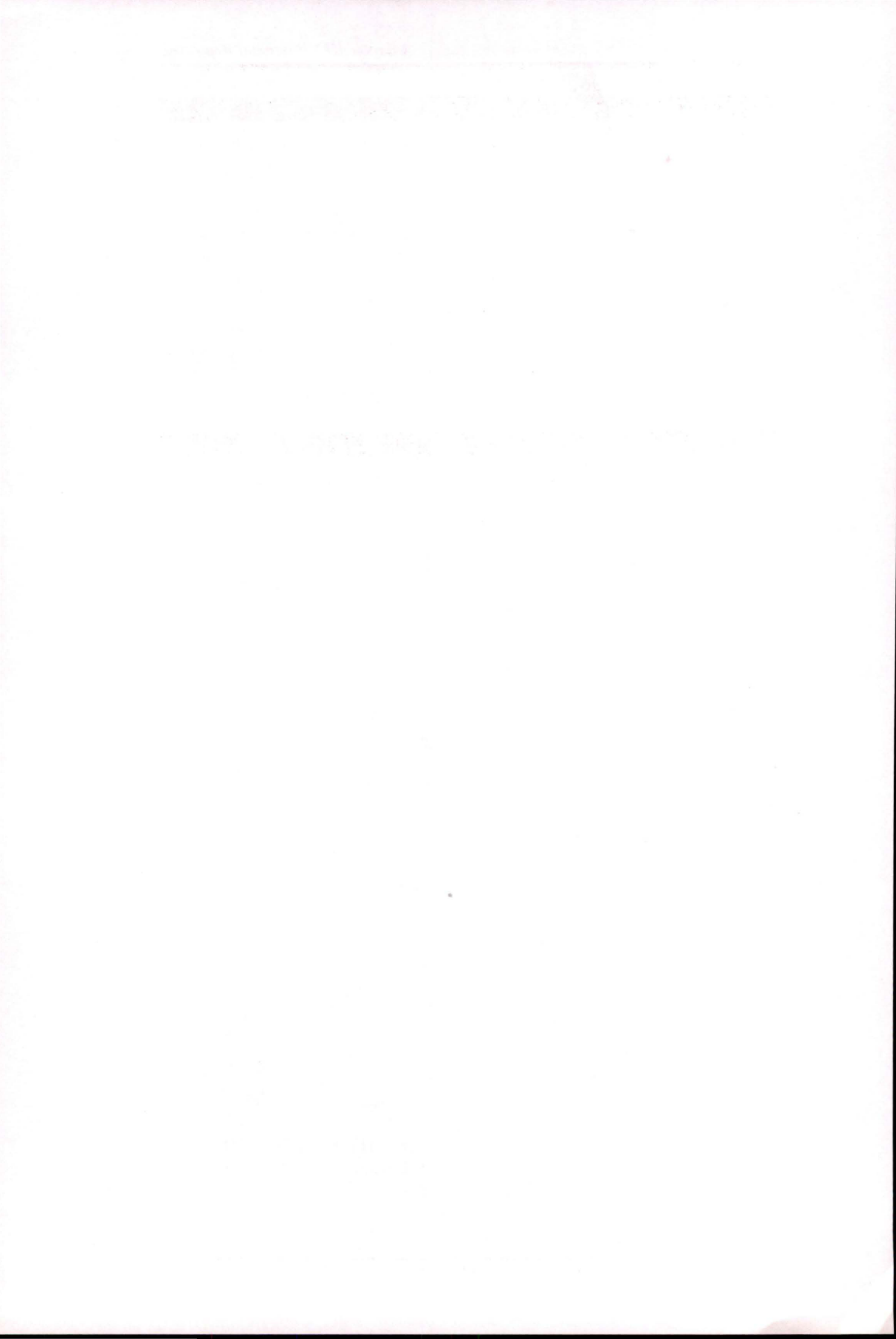
Chennai
The 13 February 2018

Countersigned



(RAJIV MEHRISHI)
Comptroller and Auditor General of India

New Delhi
The 15 February 2018



APPENDICES

Appendix 1.1
(Reference: Page 1 and Paragraphs 1.3, 1.3.1.1 and 1.3.1.2; Pages 1, 11 and 14)

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 per cent) | | | 11.30 per cent | |
| 5. | (a) | Literacy (as per 2001 Census) (All India Average = 64.8 per cent) | | 73.45 per cent | |
| | (b) | Literacy (as per 2011 Census) (All India Average = 73.0 per cent) | | 80.1 per cent | |
| 6. | Infant mortality* (per 1,000 live births) (All India Average = 37 per 1,000 live births) | | | 19 | |
| 7. | Life Expectancy at birth* (All India Average = 68.3 years) | | | 71.0 | |
| 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) 2016-17 at current prices | | | ₹ 12,98,511 crore | |
| | Per capita GSDP CAGR (2007-08 to 2016-17) | Tamil Nadu | | 15.0 per cent | |
| | | General Category States*** | | 13.8 per cent | |
| 10. | GSDP CAGR (2007-08 to 2016-17) | Tamil Nadu | | 15.7 per cent | |
| | | General Category States | | 15.2 per cent | |
| 11. | Population Growth (2007-08 to 2015-16****) | Tamil Nadu | | 5.6 per cent | |
| | | General Category States | | 11.9 per cent | |
| B. Financial Data | | | | | |
| Particulars | | | | | |
| CAGR [@] | | 2007-08 to 2015-16 | | 2015-16 to 2016-17 | |
| | | General Category States | Tamil Nadu | General Category States | Tamil Nadu |
| (In per cent) | | | | | |
| a. | of Revenue Receipts | 14.58 | 13.30 | 11.52 | 8.70 |
| b. | of Tax Revenue | 14.80 | 13.31 | 13.50 | 6.79 |
| c. | of Non Tax Revenue | 9.45 | 13.21 | 12.10 | 11.17 |
| d. | of Total Expenditure | 15.84 | 15.23 | 15.31 | 23.18 |
| e. | of Capital Expenditure | 14.53 | 12.39 | 17.91 | 9.02 |
| f. | of Revenue Expenditure on Education | 16.86 | 17.58 | 9.86 | 4.07 |
| g. | of Revenue Expenditure on Health | 18.43 | 20.58 | 14.92 | 2.43 |
| h. | of Salaries and Wages | 14.89 | 15.50 | 13.06 | 8.13 |
| i. | of Pension | 17.17 | 14.06 | 10.63 | 9.54 |

* Economic Survey 2016-17 (August 2017), Vol. II

** Gini Coefficient is a measure of inequality of income among population values are from zero to one; closer to zero, the inequality is less (Source: Planning Commission data 2009-10)

*** General Category States are the States other than the 11 States categorised as Special Category States (Arunachal Pradesh, Assam, Himachal Pradesh, Jammu & Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and Uttaranchal)

**** Population Projections for India and States by the National Commission on Population

@ Compound Annual Growth Rate

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

Appendix 1.2
(Reference: Paragraph 1.1; Page 3)

| Part A: Structure and Form of Government Accounts | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>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.</p> | | |
| <p>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.</p> | | |
| <p>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 authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the functional major head concerned in the Consolidated Fund of the State.</p> | | |
| <p>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.</p> | | |
| 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). |
| 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 acts 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 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 | Title | Layout |
|------------------|---------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Statement No. 8 | Statement of Investments of the Government | The summarised position of Government investment in the share capital of different concerns is depicted in this statement for the current and previous year. |
| Statement No. 9 | Statement of Guarantees given by the Government | Sector wise summarised statement of Guarantees given by the State Government for repayment of Principal and interest on loans raised during the year and sums guaranteed outstanding as at the end of the year are presented in this Statement. |
| Statement No. 10 | 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. 11 | Statement of Voted and Charged Expenditure | This Statement presents details of voted and charged expenditure of the Government. |
| Statement No. 12 | 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. 13 | Summary of balances under Consolidated Fund, Contingency Fund and Public Account | This statement assists in providing the accuracy of the accounts. |
| Volume II | | |
| Statement No. 14 | 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. 15 | 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. 16 | Detailed Statement of Capital Expenditure by minor heads and sub heads | 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. 17 | Detailed Statement of 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. 18 | Detailed Statement of Loans and Advances given by the 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. 19 | Detailed Statement of Investments of the Government | Details of the position of Government Investment in the share capital of different concerns are depicted in this statement for the current and previous year. Details include type of shares held, face value, dividend received, etc. |
| Statement No. 20 | Detailed 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. 21 | 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. 22 | 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 3)

Part A: Methodology adopted for assessment of fiscal position

The norms/ceilings prescribed by the FFC for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the Government in the 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 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 mobilisation 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 patterns of fiscal aggregates are given below:

| Terms | Basis for calculation |
|-------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Buoyancy of a parameter | Rate of Growth of the parameter/GSDP Growth |
| Buoyancy of a parameter (X) with respect to another parameter (Y) | Rate of Growth of 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 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 Receipts - 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

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

- (a) Reduce the ratio of revenue deficit to revenue receipts every year by three to five *per cent* depending on the economic situation in that year beginning from financial year 2002-03 to a level not exceeding five *per cent* by 31 March 2019, eliminate revenue deficit by 2019-20 and adhere to it thereafter.
- (b) Reduce the ratio of fiscal deficit to GSDP every year by 0.25 to 0.3 *per cent* beginning from financial year 2002-03 with medium term goal of not being more than three *per cent* of fiscal deficit to GSDP to be attained by 31 March 2018 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 *per cent* during 2011-12; 24.8 *per cent* during 2012-13; 25.0 *per cent* during 2013-14; 25.2 *per cent* during 2014-15 and thereafter maintain such *per cent* as may be prescribed.
- (c) Cap outstanding guarantees within 100 *per cent* of revenue receipts of previous year or 10 *per cent* of GSDP, whichever is lower.

Appendix 1.4

(Reference: Paragraphs 1.1, 1.3, 1.9.2 and 1.10; Pages 3, 10, 33 and 38)

Time series data on the State Government finances

(₹ in crore)

| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Part A. Receipts | | | | | |
| 1. Revenue Receipts | 98,828 (38) | 1,08,036 (38) | 1,22,420 (38) | 1,29,008 (37) | 1,40,231 (36) |
| (i) Tax Revenue | 71,254 (72) | 73,718 (68) | 78,656 (64) | 80,476 (62) | 85,941 (61) |
| Taxes on Agricultural Income | .. | (-) 2 | .. | .. | .. |
| Taxes on Sales, Trade, etc | 44,041 (62) | 53,532 (73) | 57,191 (73) | 57,522 (72) | 63,234 (74) |
| State Excise | 12,126 (17) | 5,035 (7) | 5,731 (7) | 5,836 (7) | 6,248 (7) |
| Taxes on Vehicles | 3,928 (6) | 3,684 (5) | 3,829 (5) | 4,233 (5) | 4,854 (6) |
| Stamps and Registration fees | 7,645 (11) | 8,251 (11) | 8,362 (11) | 8,721 (11) | 7,237 (8) |
| Land Revenue | 131 (..) | 273 (..) | 170 (..) | 258 (..) | 153 (..) |
| Taxes on Goods and Passengers | 2,252 (3) | 1,843 (3) | 1,909 (2) | 2,153 (3) | 2,551 (3) |
| Other Taxes | 1,131 (2) | 1,102 (1) | 1,464 (2) | 1,753 (2) | 1,664 (2) |
| (ii) Non-Tax Revenue | 6,554 (7) | 9,343 (9) | 8,351 (7) | 8,918 (7) | 9,914 (7) |
| (iii) State's share of Union taxes and duties | 14,520 (15) | 15,853 (15) | 16,824 (14) | 20,354 (16) | 24,538 (18) |
| (iv) Grants-in-aid from Government of India | 6,500 (6) | 9,122 (8) | 18,589 (15) | 19,260 (15) | 19,838 (14) |
| 2. Miscellaneous Capital Receipts | .. | .. | 16 (..) | .. | 1 (..) |
| 3. Recoveries of Loans and Advances | 1,057 (..) | 620 (..) | 1,351 (1) | 684 (..) | 3,548 (1) |
| 4. Total Revenue and Non debt capital receipts (1+2+3) | 99,885 | 1,08,656 | 1,23,787 | 1,29,692 | 1,43,780 |
| 5. Public Debt Receipts | 21,220 (8) | 24,814 (9) | 31,080 (10) | 36,066 (10) | 66,143 (17) |
| Internal Debt (excluding Ways and Means Advances and Overdrafts) | 19,860 | 22,803 | 29,563 | 34,695 | 64,283 |
| Net transactions under Ways and Means Advances and Overdrafts | .. | .. | .. | .. | .. |
| Loans and Advances from Government of India | 1,360 | 2,011 | 1,517 | 1,371 | 1,860 |
| 6. Total Receipts in the Consolidated Fund (4+5) | 1,21,105 | 1,33,470 | 1,54,867 | 1,65,758 | 2,09,923 |
| 7. Contingency Fund Receipts | .. | .. | 19 | .. | 19 |
| 8. Public Account Receipts | 1,39,436 (54) | 1,48,117 (53) | 1,63,707 (51) | 1,82,545 (53) | 1,81,475 (46) |
| 9. Total Receipts of the State (6+7+8) | 2,60,541 | 2,81,587 | 3,18,593 | 3,48,303 | 3,91,417 |
| Part B. Expenditure/Disbursement | | | | | |
| 10. Revenue Expenditure | 97,067 (38) | 1,09,824 (39) | 1,28,828 (41) | 1,40,993 (41) | 1,53,195 (40) |
| Plan | 23,383 (24) | 26,534 (24) | 34,160 (27) | 36,578 (26) | 35,306 (23) |
| Non Plan | 73,684 (76) | 83,290 (76) | 94,668 (73) | 1,04,415 (74) | 1,17,889 (77) |
| General Services (including interest payments) | 31,652 | 35,729 | 41,655 | 45,512 | 51,452 |
| Social Services | 38,623 | 45,276 | 50,349 | 54,806 | 55,297 |
| Economic Services | 17,628 | 19,644 | 26,843 | 29,943 | 33,980 |
| Grants-in-aid and contributions | 9,164 | 9,175 | 9,981 | 10,732 | 12,466 |
| 11. Capital Expenditure | 14,568 (16) | 17,173 (6) | 17,803 (6) | 18,995 (5) | 20,709 (6) |
| Plan | 14,351 (99) | 16,872 (98) | 17,272 (97) | 18,411 (97) | 20,293 (98) |
| Non Plan | 217 (1) | 301 (2) | 531 (3) | 584 (3) | 416 (2) |
| General Services | 457 | 602 | 1,064 | 1,054 | 750 |
| Social Services | 5,150 | 6,709 | 4,234 | 5,660 | 6,041 |
| Economic Services | 8,961 | 9,862 | 12,505 | 12,281 | 13,918 |
| 12. Disbursement of Loans and Advances | 4,769 (2) | 2,242 (1) | 4,319 (1) | 2,331 (1) | 26,046 (7) |
| 13. Total (10+11+12) | 1,16,404 | 1,29,239 | 1,50,950 | 1,62,319 | 1,99,950 |
| 14. Repayments of Public Debt | 5,015 (2) | 4,977 (2) | 6,488 (2) | 6,605 (2) | 8,200 (2) |
| Internal Debt (excluding Ways and Means Advances and Overdrafts) | 4,488 | 4,280 | 5,733 | 5,739 | 7,275 |
| Net transactions under Ways and Means Advances and Overdraft | .. | .. | .. | .. | .. |
| Loans and Advances from Government of India | 527 | 697 | 755 | 866 | 925 |

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

Report on State Finances, Tamil Nadu for the year ended March 2017

(₹ in crore)

| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|----------------------------------------------------------------------------------|------------------|------------------|------------------|------------------|------------------|
| 15. Appropriation to Contingency Fund | .. | .. | .. | .. | .. |
| 16. Total disbursement out of Consolidated Fund (13+14+15) | 1,21,419 | 1,34,216 | 1,57,438 | 1,68,924 | 2,08,150 |
| 17. Contingency Fund disbursements | .. | 19 | .. | 19 | .. |
| 18. Public Account disbursements | 1,33,101 (52) | 1,44,022 (52) | 1,59,384 (50) | 1,77,442 (51) | 1,73,007 (45) |
| 19. Total disbursement by the State (16+17+18) | 2,54,520 | 2,78,257 | 3,16,822 | 3,46,385 | 3,81,157 |
| Part C. Deficits/Surplus | | | | | |
| 20. Revenue Deficit(-)/Revenue Surplus (+) (1-10) | (+) 1,761 | (-) 1,788 | (-) 6,408 | (-) 11,985 | (-) 12,964 |
| 21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13) | (-) 16,519 | (-) 20,583 | (-) 27,163 | (-) 32,627 | (-) 56,170 |
| 22. Primary Deficit (21+23) | (-) 6,314 | (-) 8,178 | (-) 12,613 | (-) 15,236 | (-) 35,637 |
| Part D. Other data | | | | | |
| 23. Interest Payments (included in revenue expenditure) | 10,205 | 12,405 | 14,550 | 17,391 | 20,533 |
| 24. Financial Assistance to Local Bodies, etc., | 21,213 | 24,849 | 34,220 | 36,307 | 39,397 |
| 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) | 8,55,476 | 9,69,216 | 10,72,775 | 11,61,963 | 12,98,511 |
| 28. Outstanding Fiscal liabilities (year end) | 1,47,416 | 1,66,681 | 1,91,847 | 2,23,030 | 2,83,394 |
| 29. Outstanding guarantees (year end) (including interest) | 24,070 | 49,499 | 53,698 | 51,586 | 29,145 |
| 30. Maximum amount guaranteed (year end) | 22,117 | 33,617 | 57,323 | 3,162 | 9,128 |
| 31. Number of incomplete projects (in numbers) | 48 | 19 | 60 | 40 | 26 |
| 32. Capital blocked in incomplete projects | 10,868 | 357 | 683 | 177 | 138 |
| Part E: Fiscal Health Indicators | | | | | |
| I Resource Mobilisation | | | | | |
| 33. Own Tax revenue/GSDP | 8.33 | 7.61 | 7.33 | 6.93 | 6.62 |
| 34. Own Non-Tax Revenue/GSDP | 0.77 | 0.96 | 0.78 | 0.77 | 0.76 |
| 35. Central Transfers/GSDP | 1.70 | 1.64 | 1.57 | 1.75 | 1.89 |
| II Expenditure Management | | | | | |
| 36. Total Expenditure/GSDP | 13.61 | 13.33 | 14.07 | 13.97 | 15.40 |
| 37. Total Expenditure/Revenue Receipts | 117.78 | 119.63 | 123.31 | 125.82 | 142.59 |
| 38. Revenue Expenditure/Total Expenditure | 83.39 | 84.98 | 85.34 | 86.86 | 76.62 |
| 39. Revenue Expenditure on Social Services/Total Expenditure | 33.18 | 35.03 | 33.35 | 33.76 | 27.66 |
| 40. Revenue Expenditure on Economic Services/Total Expenditure | 15.14 | 15.20 | 17.78 | 18.45 | 16.99 |
| 41. Capital Expenditure/Total Expenditure | 12.52 | 13.29 | 11.79 | 11.70 | 10.36 |
| 42. Capital Expenditure on Social and Economic Services/Total Expenditure | 12.12 | 12.82 | 11.09 | 11.05 | 9.98 |
| III Management of Fiscal Imbalances | | | | | |
| 43. Revenue surplus (deficit)/GSDP | (+) 0.21 | (-) 0.18 | (-) 0.60 | (-) 1.03 | (-) 1.00 |
| 44. Fiscal deficit/GSDP | (-) 1.93 | (-) 2.12 | (-) 2.53 | (-) 2.81 | (-) 4.33 |
| 45. Primary Deficit (surplus)/GSDP | (-) 0.74 | (-) 0.84 | (-) 1.28 | (-) 1.31 | (-) 2.74 |
| 46. Revenue Deficit (surplus)/Fiscal Deficit | (-) 10.66 | 8.69 | 23.59 | 36.73 | 23.08 |
| 47. Primary Revenue Balance/GSDP | 1.40 | 1.09 | 0.75 | 0.45 | (-) 2.58 |
| IV Management of Fiscal Liabilities | | | | | |
| 48. Fiscal Liabilities/GSDP | 17.23 | 17.20 | 17.88 | 19.19 | 21.82 |
| 49. Fiscal Liabilities/RR | 149.16 | 154.28 | 156.71 | 172.88 | 202.09 |
| 50. Primary deficit vis-à-vis quantum spread | (-) 77.48 | (-) 102.74 | (-) 295.59 | 11,370.15 | (-) 438.99 |
| 51. Debt Redemption (Principal +Interest)/Total Debt Receipts | 23.63 | 20.06 | 20.88 | 18.31 | 12.40 |
| V Other Fiscal Health Indicators | | | | | |
| 52. Return on Investment | 0.2 | 0.2 | 0.42 | 0.61 | 0.62 |
| 53. Balance from Current Revenue (₹ in crore) | 20,739 | 19,106 | 15,578 | 10,814 | 9,646 |
| 54. Financial Assets/Liabilities | 0.87 | 0.88 | 0.87 | 0.84 | 0.83 |

Appendix 1.5
(Reference: Paragraphs 1.1.1, 1.9.1 and 1.9.6; Pages 3, 33 and 36)
Part A: Abstract of Receipts and Disbursements for the year 2016-17

(₹ in crore)

| Receipts | | | | Disbursements | | | | | | |
|--------------------|-----------|-------------------------------------------------------------------------------|--------------------|--------------------|-----------|--------------------------------------------------------------------------|--------------------|------------------|--------------------|--------------------|
| 2015-16 | | | 2016-17 | 2015-16 | | | Non-Plan | Plan | Total | 2016-17 |
| | | Section-A: Revenue | | | | | | | | |
| 1,29,007.87 | I | Revenue receipts | 1,40,231.13 | 1,40,993.22 | I | Revenue expenditure | | | | 1,53,195.26 |
| 80,476.08 | | Tax revenue | 85,941.40 | 45,511.87 | | General Services | 51,368.01 | 84.69 | 51,452.70 | |
| | | | | 54,806.58 | | Social Services | 31,530.02 | 23,767.24 | 55,297.26 | |
| 8,918.31 | | Non-tax revenue | 9,913.76 | 25,016.06 | | Education, Sports, Art and Culture | 21,320.82 | 4,712.73 | 26,033.55 | |
| | | | | 7,765.08 | | Health and Family Welfare | 5,007.07 | 2,946.45 | 7,953.52 | |
| 20,353.86 | | State's share of Union Taxes | 24,537.77 | 3,019.87 | | Water Supply, Sanitation, Housing and Urban Development | 254.82 | 3,401.83 | 3,656.65 | |
| | | | | 89.22 | | Information and Broadcasting | 75.28 | 5.01 | 80.29 | |
| 5,832.14 | | Non-Plan grants | 6,757.20 | 3,101.64 | | Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 1,008.35 | 2,578.50 | 3,586.85 | |
| | | | | 380.76 | | Labour and Labour Welfare | 288.86 | 174.56 | 463.42 | |
| 12,016.80 | | Grants for State Plan Schemes | 10,550.35 | 15,347.60 | | Social Welfare and Nutrition | 3,488.31 | 9,935.91 | 13,424.22 | |
| | | | | 86.35 | | Others | 86.51 | 12.25 | 98.76 | |
| 1,410.68 | | Grants for Central and Centrally Sponsored Plan Schemes | 2,530.65 | | | Economic Services | 25,426.76 | 8,552.96 | 33,979.72 | |
| | | | | 29,943.01 | | Agriculture and Allied Activities | 7,527.49 | 2,354.13 | 9,881.62 | |
| | | | | 7,824.56 | | Rural Development | 660.87 | 5,258.37 | 5,919.24 | |
| | | | | 7,359.17 | | Special Areas Programmes | 1.34 | 1.65 | 2.99 | |
| | | | | 3.13 | | Irrigation and Flood Control | 1,403.61 | 8.97 | 1,412.58 | |
| | | | | 1,397.87 | | Energy | 6,296.33 | 5.00 | 6,301.33 | |
| | | | | 3,920.42 | | Industry and Minerals | 2,270.44 | 509.47 | 2,779.91 | |
| | | | | 2,237.85 | | Transport | 1,501.53 | 20.48 | 1,522.01 | |
| | | | | 1,227.49 | | Science, Technology and Environment | 10.92 | 3.43 | 14.35 | |
| | | | | 13.85 | | General Economic Services | 5,754.23 | 391.46 | 6,145.69 | |
| | | | | 5,958.67 | | Grants-in-aid and Contributions | 9,564.45 | 2,901.13 | 12,465.58 | |
| | | | | 10,731.76 | | Total of I | 1,17,889.24 | 35,306.02 | 1,53,195.26 | |
| 1,29,007.87 | | Total of I | 1,40,231.13 | 1,40,993.22 | | Total of I | 1,17,889.24 | 35,306.02 | 1,53,195.26 | |
| 11,985.35 | II | Revenue deficit carried over to Section B | 12,964.13 | .. | II | Revenue Surplus carried over to Section B | | | | .. |
| 1,40,993.22 | | Total | 1,53,195.26 | 1,40,993.22 | | Total | | | | 1,53,195.26 |
| | | Section-B: Others | | | | | | | | |
| 26,335.06 | III | Opening Cash balance including Permanent Advances and Cash Balance Investment | 28,262.68* | .. | III | Opening Overdraft from Reserve Bank of India | | | | |
| .. | IV | Miscellaneous Capital receipts | 0.79 | 18,994.58 | IV | Capital Outlay- | | | | 20,709.49 |
| | | | | 1,053.93 | | General Services | 414.84 | 335.99 | 750.83 | |
| | | | | 5,660.16 | | Social Services | 5.61 | 6,035.48 | 6,041.09 | |
| | | | | 1,104.27 | | Education, Sports, Art and Culture | 4.24 | 985.01 | 989.25 | |
| | | | | 579.93 | | Health and Family Welfare | 0.00 | 687.34 | 687.34 | |
| | | | | 3,741.71 | | Water Supply, Sanitation, Housing and Urban Development | 0.18 | 4,212.37 | 4,212.55 | |
| | | | | 24.20 | | Information and Broadcasting | 0.03 | 4.18 | 4.21 | |
| | | | | 144.17 | | Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 0.00 | 98.90 | 98.90 | |

* Differ from previous year by ₹ 10 crore as the amount invested with State Bank of India, as a Term Deposit in respect of Tamil Nadu Consumer Welfare Fund, has been included

(contd...)

Report on State Finances, Tamil Nadu for the year ended March 2017

(₹ in crore)

| Receipts | | Disbursements | | | | |
|--------------------|-----------------------------------------------------------------|--------------------|-------------------------------------|-----------------------------------------------------------------|------------------|-------------------|
| 2015-16 | 2016-17 | 2015-16 | 2016-17 | | | |
| | | 34.27 | Social Welfare and Nutrition | 0.00 | 25.35 | 25.35 |
| | | 31.61 | Others | 1.16 | 22.33 | 23.49 |
| | | 12,280.49 | Economic Services | (-) 4.54 | 13,922.11 | 13,917.57 |
| | | 1,056.32 | Agriculture and Allied Activities | (-) 14.95 | 1,016.37 | 1,001.42 |
| | | 1,416.48 | Rural Development | 0.00 | 1,241.54 | 1,241.54 |
| | | 1.07 | Special Areas Programmes | 0.00 | 25.99 | 25.99 |
| | | 743.73 | Irrigation and Flood Control | 0.00 | 1,063.11 | 1,063.11 |
| | | 3,254.52 | Energy | 0.00 | 4,523.19 | 4,523.19 |
| | | 25.44 | Industry and Minerals | 0.00 | 51.86 | 51.86 |
| | | 5,649.63 | Transport | 10.38 | 5,906.64 | 5,917.02 |
| | | 21.93 | Science, Technology and Environment | 0.00 | 11.87 | 11.87 |
| | | 111.37 | General Economic Services | 0.03 | 81.54 | 81.57 |
| | | 18,994.58 | Total of IV | 415.91 | 20,293.58 | 20,709.49 |
| 683.81 | V Recoveries of Loans and Advances | 3,547.96 | 2,331.43 | V Loans and Advances disbursed | 25,173.95 | 872.55 |
| 52.32 | From Power Projects | 2,847.81 | 582.07 | For Power Projects | | 23,805.58 |
| 201.25 | From Government Servants | 216.65 | 282.51 | To Government Servants | | 290.48 |
| 430.24 | From Others | 483.50 | 1,466.85 | To Others | | 1,950.44 |
| .. | VI Revenue Surplus | .. | 11,985.35 | VI Revenue Deficit brought down | | |
| 36,066.54 | VII Public debt receipts | 66,142.68 | 6,605.35 | VII Repayment of Public debt | | 8,199.71 |
| | External debt | .. | .. | External debt | | 0.00 |
| 34,695.71 | Internal debt other than Ways and Means Advances and overdrafts | 64,282.94 | 5,739.21 | Internal debt other than Ways and Means Advances and overdrafts | | 7,275.22 |
| .. | Net transactions under Ways and Means Advances | .. | .. | Net transactions under Ways and Means Advances | | 0 |
| .. | Net transactions under overdraft | .. | .. | Net transactions under overdraft | | |
| 1,370.83 | Loans and Advances from Central Government | 1,859.74 | 866.14 | Repayment of Loans and Advances to Central Government | | 924.49 |
| .. | VIII Appropriation to Contingency Fund | .. | .. | VIII Appropriation to Contingency Fund | | |
| .. | IX Amount transferred to Contingency Fund | 19.14 | 19.14 | IX Expenditure from Contingency Fund | | |
| 1,82,545.15 | X Public Account receipts | 1,81,475.11 | 1,77,442.03 | X Public Account disbursements | | 1,73,006.5 |
| 7,491.08 | Small Savings and Provident Funds | 8,106.74 | 5,853.06 | Small Savings and Provident Funds | | 5,751.61 |
| 3,307.86 | Reserve Funds | 2,673.69 | 2,906.70 | Reserve Funds | | 2,230.93 |
| 1,25,672.05 | Suspense and Miscellaneous | 1,33,686.12 | 1,26,574.00 | Suspense and Miscellaneous | | 1,31,472.72 |
| 6,052.48 | Remittances | 19.46 | 6,232.20 | Remittances | | 967.22 |
| 40,021.68 | Deposits and Advances | 36,989.10 | 35,876.07 | Deposits and Advances | | 32,584.05 |
| .. | XI Closing Overdraft from Reserve Bank of India | .. | 28,252.68 | XI Closing Cash Balance | | 38,522.0 |
| | | | 16.80 | Cash in Treasuries and Local Remittances | | 16.80 |
| | | | (-) 54.51 | Deposits with Reserve Bank of India | | (-) 305.55 |
| | | | 12.53 | Departmental Cash Balance including Permanent Advances | | 12.55 |
| | | | 28,277.86 | Cash Balance Investment and Investment from of earmarked funds | | 38,798.20 |
| 3,86,623.78 | Total | 4,32,643.62 | 3,86,623.78 | Total | | 4,32,643.6 |

(contd...)

Appendix 1.5 (concl.)
Part B: Summarised financial position of the Government of Tamil Nadu
as on 31 March 2017

(₹ in crore)

| As on 31.03.2016 | Liabilities | As on 31.03.2017 |
|------------------|--------------------------------------------------------|------------------|
| 1,80,692.96 | Internal Debt - | 2,37,700.68 |
| | Market Loans bearing interest | 1,82,941.19 |
| 1,47,948.53 | Market Loans not bearing interest | 1.00 |
| 1.10 | Loans from Life Insurance Corporation of India | 547.94 |
| 615.99 | Loans from other Institutions | 54,210.55 |
| 32,127.34 | Ways and Means Advances | .. |
| .. | Overdrafts from Reserve Bank of India | .. |
| .. | | |
| 13,402.69 | Loans and Advances from Central Government - | 14,337.94 |
| | Pre 1984-85 Loans | 5.62 |
| 5.62 | Non-Plan Loans | 58.57 |
| 64.04 | Loans for State Plan Schemes | 14,273.44 |
| 13,332.72 | Loans for Central Plan Schemes | 0.31 |
| 0.31 | Loans for Centrally Sponsored Plan Schemes | .. |
| .. | | |
| 130.86 | Contingency Fund | 150.00 |
| 16,970.34 | Small Savings, Provident Funds, etc. | 19,325.47 |
| 24,238.36 | Deposits | 28,643.37 |
| 6,597.52 | Reserve Funds | 7,040.28 |
| 743.40 | Remittance Balances | - |
| - | Suspense and Miscellaneous | 3,710.90 |
| 2,42,776.13 | Total | 3,10,908.64 |
| | Assets | |
| 1,54,779.79 | Gross Capital Outlay on Fixed Assets - | 1,75,489.29 |
| | Investments in shares of Companies, Corporations, etc. | 32,169.65 |
| 25,725.05 | Other Capital Outlay | 1,43,319.64 |
| 1,29,054.74 | | |
| 21,251.05 | Loans and Advances - | 43,749.59 |
| | Loans for Power Projects | 27,865.03 |
| 6,907.26 | Other Development Loans | 14,611.30 |
| 13,144.19 | Loans to Government servants and Miscellaneous loans | 1,273.26 |
| 1,199.60 | | |
| 5,294.00 | Reserve Fund Investments | 5,698.71 |
| 13,587.03 | Advances | 17,964.19 |
| (-) 1,497.50 | Suspense and Miscellaneous | - |
| .. | Remittances Balances | 204.37 |
| 9,390.68 | Cash - | 14,868.09 |
| | Cash in Treasuries and Local Remittances | 16.80 |
| 16.80 | Deposits with Reserve Bank of India | (-) 305.55* |
| (-) 54.51 | Departmental Cash Balance including Permanent Advances | 12.55 |
| 12.53 | Cash Balance Investments | 15,144.29 |
| 9,415.86 | | |
| 39,971.08 | Deficit on Government Account - | 52,934.40 |
| | (i) Revenue Deficit of the current year | 12,964.13 |
| 11,985.35 | (ii) Miscellaneous Deficit | .. |
| (-) 3.89 | Accumulated deficit at the beginning of the year | 39,971.08 |
| 27,983.16 | Difference due to rounding | (-) 0.02 |
| | Deduct Capital Receipt | (-) 0.79 |
| .. | Proforma correction | .. |
| 6.46 | | |
| 2,42,776.13 | Total | 3,10,908.64 |

* There was a difference of ₹ 395.08 crore (Cr.) between the figures reflected in the Accounts: ₹ 305.55 crore (Cr.) and those reported by Reserve Bank of India: ₹ 89.53 crore (Cr.).

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.

Appendix 1.6
(Reference: Paragraphs 1.8.2; Page 29)

Details of incomplete projects

| Sl. No. | Name of the work | Scheduled year of completion | Expenditure upto March 2017 (₹ in lakh) | Delays (Number of months) |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------------------|---------------------------|
| (1) | (2) | (3) | (4) | (5) |
| 1. | Construction of High level bridge across Noyyal River | 2016 | 355.53 | 15 |
| 2. | Construction of subway at km 12/10 of Avinashi Tiruppur Palladam Pollachi Cochin (via) Meenkarai road | 2012 | 120.60 | 51 |
| 3. | Junction Improvement at km 2/10 of Vellore Ussoor Road | 2015 | 99.75 | 15 |
| 4. | Improving the Curve @ Km.6/10 of Abdullapuram Asanampattu Alangayam Thirupattur Road | 2016 | 41.87 | 3 |
| 5. | Reconstruction of Minor Bridge across Noyyal at Km.4/8 of Coimbatore-Siruvani road (MDR 81) | 2016 | 75.56 | 3 |
| 6. | Improvements of Singanallur - Peelamedu Road K.M 0/0-1/6 | 2016 | 0.69 | 3 |
| 7. | Rebuilding of Morappur - Marandahalli road at km 20/0 -21/0 and Reconstruction of culverts (3 Nos.) (MDR 271) | 2016 | 135.00 | 3 |
| 8. | Widening from Intermediate Lane to Double Lane and Rebuilding of Poyyur - Sundakudy road at Km 4/4-5/4 C.R. No.201/15-16 | 2016 | 25.00 | 3 |
| 9. | Widening from Intermediate Lane to Double Lane and Rebuilding of Poyyur - Sundakudy road at Km 5/4-6/2 C.R. No.202/15-16 | 2016 | 95.70 | 3 |
| 10. | Widening from Single Lane to Double Lane and Rebuilding of Sendurai - Nakkambadi -Kadur road at Km 0/0-1/0 C.R. No.219/15-16 | 2016 | 45.78 | 3 |
| 11. | Widening from Single Lane to Double Lane and Rebuilding of Sendurai -Mathur road at Km 2/0-3/0 C.R. No.220/15-16 | 2016 | 66.68 | 3 |
| 12. | Widening from Single Lane to Double Lane and Rebuilding of Sendurai -Mathur road at Km 3/0-4/0 C.R.No.221/15-16 | 2016 | 36.59 | 3 |
| 13. | Constructions of Minor Bridge at Km 1/4 & 3/6 of Sendurai - Mathur road. C.R No.222/15-16 | 2016 | -- | 3 |
| 14. | Widening to four lane and Strengthening in Chennai - Trichy - Dindugal Road (Abandoned portion of NH45) Km.57/8 - 58/2 (Chengalpattu Town Limit) | 2016 | 155.12 | 3 |
| 15. | Widening to four lane and Strengthening in Chennai - Trichy - Dindugal Road (Abandoned portion of NH45) Km.58/500 - 58/8 (Chengalpattu Town Limit) | 2016 | 112.38 | 3 |
| 16. | Strengthening of Maduranthagam - Vennangupattu Road Km.8/0 - 9/0 | 2016 | 58.39 | 3 |

| Sl. No. | Name of the work | Scheduled year of completion | Expenditure upto March 2017 (₹ in lakh) | Delays (Number of months) |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------------------|---------------------------|
| (1) | (2) | (3) | (4) | (5) |
| 17. | Reconstruction of RCC Slab culvert at Km.5/6, 5/8(I), 5/8(II), 7/2 , 9/4, 9/8, 9/10(I), 9/10(II) and 11/2 of Maduranthagam - Vennangupattu Road | 2016 | 91.90 | 3 |
| 18. | Improvements and construction of drain, footpath in selected stretches in km 11/7-16/9 including improvements to Kathipara grade separator interior service roads, Meenambakkam ROB approaches including service road and improvements in GST road Km 15/9 - 16 | 2015 | 1702.31 | 15 |
| 19. | Improvements to MRTS bridge and Pallikaranai Grade Separator approaches including service roads, Widening to Six lane at km.8/540-9/0(B.S), 9/8-10/0, 10/4-10/6(LS), 10/2-10/6(RS) and improvements at Km 8/540 - 10/8 and providing drain and footpath | 2016 | 1263.30 | 3 |
| 20. | Improvements at Km 1/2-1/850 and providing CC pavement at Km 1/2-1/4 of Velachery bypass | 2015 | 132.79 | 15 |
| 21. | Providing Drain, footpath and Improvements in selected stretches at Km 0/6 - 3/7 of Mount - Medavakkam road | 2016 | 265.55 | 3 |
| 22. | Providing footpath and improvements in selected stretches at Km 0/6 - 2/3 of Nanganallur road | 2016 | 52.58 | 3 |
| 23. | Widening to available width and improvements at Km 0/0 - 0/7 and providing drain and footpath in selected stretches at Km 0/0 - 0/7 of Chidhambaram stores to SBI colony road | 2016 | 61.52 | 3 |
| 24. | Widening from Double lane to Four lane and Strengthening of Medavakkam-Mambakkam-Sembakkam Road at km 6/500 - 8/0 including construction of Median, Drain and Culvert Km 6/10, 7/4 & 8/0 and widening culvert at Km 1/9(MDR 633) | 2016 | 311.45 | 3 |
| 25. | Widening from Double lane to Multilane and Strengthening of Marmalong Bridge - Irumbuliyur - Vandalur - Mudichur - Orgadam -Walajabad Road at km 19/2 - 20/0 including Construction of Drain and Culvert at Km 19/5 & 19/8(SH 48) | 2016 | 203.76 | 3 |
| 26. | Construction of Fishing Harbour at Thengapattinam in Kanyakumari District | 2016 | 8300.00 | 3 |
| | Total | | 13,809.80 | |

Appendix 1.7
(Reference: Paragraph 1.9.5; Page 36)

Maturity spread of market borrowings

| Maturity year | Maturity amount (₹ in crore) | Maturity as a percentage of market borrowings outstanding as on 31 March 2017 |
|--------------------------|---------------------------------|----------------------------------------------------------------------------------|
| 2017-18 | 4,942.44 | 2.70 |
| 2018-19 | 10,847.73 | 5.93 |
| 2019-20 | 12,598.96 | 6.89 |
| 2020-21 | 11,181.11 | 6.11 |
| 2021-22 | 14,500.00 | 7.93 |
| 2022-23 | 17,996.80 | 9.84 |
| 2023-24 | 19,499.15 | 10.66 |
| 2024-25 | 24,350.00 | 13.31 |
| 2025-26 | 29,775.00 | 16.27 |
| 2026-27 | 37,250.00 | 20.36 |
| Details not available | 1.00 | .. |
| Total | 1,82,942.19 | 100.00 |

Appendix 2.1
(Reference: Paragraph 2.3.1; Page 47)

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 | Savings | Percentage of Savings |
|---------------------|--------------|-------------------------------------------------------------------------------------|----------------|----------------------------|----------|--------------------------|
| | | | (₹ in crore) | | | |
| Voted Grants | | | | | | |
| (A) Revenue | | | | | | |
| 1. | 06 | Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department) | 1,095.19 | 861.97 | 233.22 | 21.29 |
| 2. | 09 | Backward Classes, Most Backward Classes and Minorities Welfare Department | 940.66 | 750.75 | 189.91 | 20.19 |
| 3. | 11 | Stamps and Registration (Commercial Taxes and Registration Department) | 305.92 | 227.40 | 78.52 | 25.67 |
| 4. | 16 | Finance Department | 1,014.41 | 806.78 | 207.63 | 20.47 |
| 5. | 31 | Information Technology Department | 135.29 | 70.22 | 65.07 | 48.10 |
| 6. | 42 | Rural Development and Panchayat Raj Department | 20,278.87 | 14,629.10 | 5,649.77 | 27.86 |
| 7. | 54 | Forests (Environment and Forests Department) | 487.84 | 319.30 | 168.54 | 34.55 |
| (B) Capital | | | | | | |
| 8. | 04 | Adi-Dravidar and Tribal Welfare Department | 261.13 | 64.52 | 196.61 | 75.29 |
| 9. | 06 | Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department) | 93.78 | 55.00 | 38.78 | 41.35 |
| 10. | 07 | Fisheries (Animal Husbandry, Dairying and Fisheries Department) | 314.22 | 165.47 | 148.75 | 47.34 |
| 11. | 09 | Backward Classes, Most Backward Classes and Minorities Welfare Department | 105.75 | 29.58 | 76.17 | 72.03 |
| 12. | 12 | Cooperation (Cooperation, Food and Consumer Protection Department) | 114.50 | 86.78 | 27.72 | 24.21 |
| 13. | 13 | Food and Consumer Protection (Cooperation, Food and Consumer Protection Department) | 501.68 | 272.92 | 228.76 | 45.60 |
| 14. | 15 | Environment (Environment and Forests Department) | 25.68 | 12.26 | 13.42 | 52.26 |
| 15. | 16 | Finance Department | 2,003.60 | 33.60 | 1,970.00 | 98.32 |
| 16. | 26 | Housing and Urban Development Department | 617.37 | 142.46 | 474.91 | 76.92 |
| 17. | 27 | Industries Department | 87.72 | 49.22 | 38.50 | 43.89 |
| 18. | 29 | Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department) | 70.53 | 36.16 | 34.37 | 48.73 |
| 19. | 36 | Planning, Development and Special Initiatives Department | 174.64 | 82.63 | 92.01 | 52.69 |
| 20. | 40 | Irrigation (Public Works Department) | 1,677.51 | 1,035.77 | 641.74 | 38.26 |
| 21. | 41 | Revenue Department | 75.56 | 56.56 | 19.00 | 25.15 |
| 22. | 44 | Micro, Small and Medium Enterprises Department | 52.89 | 5.20 | 47.69 | 90.17 |

| Sl. No. | Grant Number | Name of Grant | Provi- sion | Actual expen- diture | Savings | Percentage of Savings |
|-------------------------------|--------------|--------------------------------------------------|------------------|----------------------------|------------------|--------------------------|
| | | | (₹ in crore) | | | |
| 23. | 48 | Transport Department | 353.31 | 153.31 | 200.00 | 56.61 |
| 24. | 54 | Forests (Environment and Forests Department) | 144.54 | 100.47 | 44.07 | 30.49 |
| (C) Loans | | | | | | |
| 25. | 05 | Agriculture Department | 150.50 | 0.34 | 150.16 | 99.77 |
| 26. | 15 | Environment (Environment and Forests Department) | 20.00 | 1.81 | 18.19 | 90.95 |
| 27. | 22 | Police (Home, Prohibition and Excise Department) | 30.73 | 4.51 | 26.22 | 85.32 |
| 28. | 38 | Public Department | 20.50 | 5.36 | 15.14 | 73.85 |
| 29. | 48 | Transport Department | 323.56 | 255.91 | 67.65 | 20.91 |
| Charged Appropriations | | | | | | |
| (A) Revenue | | | | | | |
| 30. | 03 | Administration of Justice | 265.96 | 187.25 | 78.71 | 29.59 |
| Total | | | 31,743.84 | 20,502.61 | 11,241.23 | |

Appendix 2.2
(Reference: Paragraph 2.3.1; Page 47)

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. | 04 | Adi-Dravidar and Tribal Welfare Department | 2,701.92 | 311.05 | 3,012.97 | 2,651.52 | 361.45 |
| 2. | 05 | Agriculture Department | 6,434.21 | 198.48 | 6,632.69 | 6,209.97 | 422.72 |
| 3. | 06 | Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department) | 1,095.19 | 0.00 | 1,095.19 | 861.97 | 233.22 |
| 4. | 07 | Fisheries (Animal Husbandry, Dairying and Fisheries Department) | 429.57 | 8.55 | 438.12 | 381.36 | 56.76 |
| 5. | 09 | Backward Classes, Most Backward Classes and Minorities Welfare Department | 940.66 | 0.00 | 940.66 | 750.75 | 189.91 |
| 6. | 11 | Stamps and Registration (Commercial Taxes and Registration Department) | 305.92 | 0.00 | 305.92 | 227.40 | 78.52 |
| 7. | 14 | Energy Department | 7,201.34 | 0.00 | 7,201.34 | 6,310.83 | 890.51 |
| 8. | 16 | Finance Department | 1,014.41 | 0.00 | 1,014.41 | 806.78 | 207.63 |
| 9. | 19 | Health and Family Welfare Department | 8,952.90 | 10.39 | 8,963.29 | 8,344.49 | 618.80 |
| 10. | 20 | Higher Education Department | 3,535.87 | 0.25 | 3,536.12 | 3,333.25 | 202.87 |
| 11. | 21 | Highways and Minor Ports Department | 1,374.82 | 0.00 | 1,374.82 | 1,263.77 | 111.05 |
| 12. | 22 | Police (Home, Prohibition and Excise Department) | 5,699.44 | 226.11 | 5,925.55 | 5,434.20 | 491.35 |
| 13. | 26 | Housing and Urban Development Department | 1,204.10 | 0.00 | 1,204.10 | 1,118.99 | 85.11 |
| 14. | 31 | Information Technology Department | 135.29 | 0.00 | 135.29 | 70.22 | 65.07 |
| 15. | 32 | Labour and Employment Department | 963.65 | 3.59 | 967.24 | 825.03 | 142.21 |
| 16. | 34 | Municipal Administration and Water Supply Department | 6,953.96 | 298.72 | 7,252.68 | 7,050.37 | 202.31 |
| 17. | 38 | Public Department | 593.29 | 155.56 | 748.85 | 633.60 | 115.25 |
| 18. | 41 | Revenue Department | 5,596.96 | 0.01 | 5,596.97 | 5,361.43 | 235.54 |
| 19. | 42 | Rural Development and Panchayat Raj Department | 20,276.58 | 2.29 | 20,278.87 | 14,629.10 | 5,649.77 |
| 20. | 43 | School Education Department | 23,271.40 | 7.47 | 23,278.87 | 21,699.01 | 1,579.86 |
| 21. | 45 | Social Welfare and Nutritious Meal Programme Department | 4,512.32 | 24.39 | 4,536.71 | 4,203.53 | 333.18 |
| 22. | 50 | Pension and Other Retirement Benefits | 20,914.56 | 0.00 | 20,914.56 | 20,169.23 | 745.33 |
| 23. | 51 | Relief on account of Natural Calamities | 1,079.53 | 2,965.67 | 4,045.20 | 3,572.08 | 473.12 |
| 24. | 53 | Department of Special Programme Implementation | 1,805.08 | 0.00 | 1,805.08 | 1,446.05 | 359.03 |
| 25. | 54 | Forests (Environment and Forests Department) | 485.31 | 2.53 | 487.84 | 319.30 | 168.54 |

Report on State Finances, Tamil Nadu for the year ended March 2017

(₹ in crore)

| Sl. No. | Grant No. | Name of the Grant/Appropriation | Original Grant/ Appropriation | Supplementary Grant/ Appropriation | Total | Actual Expenditure | Savings |
|------------------------------|-----------|-------------------------------------------------------------------------------------|-------------------------------|------------------------------------|--------------------|--------------------|------------------|
| (A) Revenue - Charged | | | | | | | |
| 26. | 03 | Administration of Justice | 185.46 | 80.50 | 265.96 | 187.25 | 78.71 |
| 27. | 56 | Debt Charges | 20,835.17 | 164.48 | 20,999.65 | 20,918.14 | 81.51 |
| (B) Capital - Voted | | | | | | | |
| 28. | 04 | Adi-Dravidar and Tribal Welfare Department | 261.13 | 0.00 | 261.13 | 64.52 | 196.61 |
| 29. | 05 | Agriculture Department | 356.56 | 0.00 | 356.56 | 295.01 | 61.55 |
| 30. | 07 | Fisheries (Animal Husbandry, Dairying and Fisheries Department) | 314.22 | 0.00 | 314.22 | 165.47 | 148.75 |
| 31. | 09 | Backward Classes, Most Backward Classes and Minorities Welfare Department | 105.75 | 0.00 | 105.75 | 29.58 | 76.17 |
| 32. | 13 | Food and Consumer Protection (Cooperation, Food and Consumer Protection Department) | 501.68 | 0.00 | 501.68 | 272.92 | 228.76 |
| 33. | 16 | Finance Department | 2,003.60 | 0.00 | 2,003.60 | 33.60 | 1,970.00 |
| 34. | 21 | Highways and Minor Ports Department | 7,111.85 | 0.00 | 7,111.85 | 5,763.01 | 1,348.84 |
| 35. | 26 | Housing and Urban Development Department | 617.37 | 0.00 | 617.37 | 142.46 | 474.91 |
| 36. | 34 | Municipal Administration and Water Supply Department | 4,590.13 | 32.00 | 4,622.13 | 4,065.19 | 556.94 |
| 37. | 36 | Planning, Development and Special Initiatives Department | 174.64 | 0.00 | 174.64 | 82.63 | 92.01 |
| 38. | 40 | Irrigation (Public Works Department) | 1,677.49 | 0.02 | 1,677.51 | 1,035.77 | 641.74 |
| 39. | 43 | School Education Department | 857.85 | 16.24 | 874.09 | 794.41 | 79.68 |
| 40. | 48 | Transport Department | 353.31 | 0.00 | 353.31 | 153.31 | 200.00 |
| (C) Loans - Voted | | | | | | | |
| 41. | 05 | Agriculture Department | 150.50 | 0.00 | 150.50 | 0.34 | 150.16 |
| 42. | 14 | Energy Department | 1,483.00 | 23,215.00 | 24,698.00 | 23,805.58 | 892.42 |
| 43. | 48 | Transport Department | 125.00 | 198.56 | 323.56 | 255.91 | 67.65 |
| Total | | | 1,69,182.99 | 27,921.86 | 1,97,104.85 | 1,75,739.33 | 21,365.52 |

(Source: Appropriation Accounts for 2016-17)

Appendix 2.3
(Reference: Paragraph 2.3.2; Page 48)

Excess over provisions relating to previous years requiring regularisation

| Year | Number of Grants/ Appropriations | Grant/Appropriation numbers | Amount of excess (₹ in crore) |
|---------|-------------------------------------|---------------------------------------------------------------------------------|----------------------------------|
| 2012-13 | 4 Grants | Revenue - 11, 51 and 53 Capital - 48 | 733.29 |
| 2013-14 | 3 Grants 1 Appropriation | Revenue - 40 Capital - 9 and 19 Revenue - 9 | 38.42 |
| 2014-15 | 10 Grants | Revenue - 23, 30, 40 and 43 Capital - 32, 35, 36 and 45 Loans - 10 and 16 | 78.55 |
| 2015-16 | 6 Grants | Revenue - 47 Capital - 19, 30, 39 and 49 Loans - 23 | 82.16 |
| | | Total | 932.42 |

Appendix 2.4
(Reference: Paragraph 2.3.4; Page 49)

List of Grants having Persistent Savings during 2012-17

(₹ in crore)

| Sl. No. | Name of the Grant | Amount of Savings | | | | |
|------------------------------|--------------------------------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| (A) Revenue - Voted | | | | | | |
| 1. | 01 - State Legislature | 3.76 (9.53) | 7.72 (18.28) | 3.92 (9.74) | 3.56 (8.73) | 5.77 (13.23) |
| 2. | 02 - Governor and Council of Ministers | 2.06 (7.22) | 1.83 (6.39) | 6.16 (18.31) | 8.03 (22.88) | 7.03 (17.04) |
| 3. | 09 - Backward Classes, Most Backward Classes and Minorities Welfare Department | 93.70 (13.04) | 99.15 (12.14) | 116.37 (13.52) | 158.99 (17.07) | 189.91 (20.19) |
| 4. | 10 - Commercial Taxes (Commercial Taxes and Registration Department) | 70.16 (24.12) | 53.40 (18.21) | 138.44 (33.78) | 42.81 (12.65) | 37.58 (11.28) |
| 5. | 14 - Energy Department | 2,125.25 (53.05) | 3,507.02 (65.08) | 814.39 (18.83) | 1,577.38 (28.67) | 890.52 (12.37) |
| 6. | 29 - Tourism - Art and Culture (Tourism, Culture and Religious Endowment Department) | 10.98 (9.84) | 33.21 (29.61) | 7.66 (7.31) | 7.96 (8.08) | 6.79 (6.83) |
| 7. | 32 - Labour and Employment Department | 94.01 (15.13) | 75.99 (10.37) | 175.36 (20.30) | 217.91 (23.67) | 142.21 (14.70) |
| 8. | 35 - Personnel and Administrative Reforms Department | 8.08 (11.72) | 4.96 (7.30) | 4.34 (5.32) | 9.77 (11.94) | 15.15 (16.24) |
| 9. | 39 - Buildings (Public Works Department) | 24 (11.22) | 17.34 (7.74) | 18.14 (8.00) | 52.61 (18.92) | 20.7 (8.20) |
| 10. | 42 - Rural Development and Panchayat Raj Department | 885.17 (10.72) | 1,370.78 (14.80) | 1,861.17 (11.99) | 980.88 (5.90) | 5,649.76 (27.86) |
| 11. | 45 - Social Welfare and Nutritious Meal Programme Department | 579.21 (15.16) | 618.25 (15.08) | 307.69 (6.99) | 264.44 (6.19) | 333.18 (7.34) |
| 12. | 54 - Forests (Environment and Forests Department) | 44.56 (13.18) | 69.09 (17.81) | 96.89 (22.80) | 177.13 (35.98) | 168.54 (34.55) |
| (A) Revenue - Charged | | | | | | |
| 13. | 04 - Adi-Dravidar and Tribal Welfare Department | 1.00 (23.30) | 0.51 (10.58) | 0.53 (11.11) | 16.91 (99.91) | 1.93 (9.19) |
| 14. | 19 - Health and Family Welfare Department | 0.39 (51.73) | 0.47 (32.49) | 0.57 (25.79) | 0.30 (8.31) | 0.80 (54.28) |
| 15. | 22 - Police (Home, Prohibition and Excise Department) | 0.41 (18.48) | 0.47 (19.03) | 0.13 (5.39) | 0.31 (8.97) | 0.42 (9.20) |
| 16. | 38 - Public Department | 0.10 (96.69) | 0.11 (92.85) | 1.27 (80.84) | 0.16 (22.83) | 1.16 (59.20) |

(₹ in crore)

| Sl. No. | Name of the Grant | Amount of Savings | | | | |
|------------------------------|------------------------------------------------------------------------------------------|---------------------|-------------------|-------------------|---------------------|-------------------|
| | | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| (B) Capital - Voted | | | | | | |
| 17. | 04 - Adi-Dravidar and Tribal Welfare Department | 89.97 (66.54) | 51.40 (35.85) | 109.63 (55.05) | 119.03 (59.18) | 196.61 (75.29) |
| 18. | 05 - Agriculture Department | 30.15 (11.11) | 40.09 (20.66) | 54.55 (28.08) | 114.63 (33.95) | 61.55 (17.26) |
| 19. | 13 - Food and Consumer Protection (Cooperation, Food and Consumer Protection Department) | 19.81 (48.68) | 533.12 (91.80) | 389.50 (74.25) | 232.83 (43.31) | 228.76 (45.60) |
| 20. | 15 - Environment (Environment and Forests Department) | 108.56 (54.28) | 92.84 (46.42) | 18.21 (18.21) | 27.57 (55.15) | 13.42 (52.27) |
| 21. | 29 - Tourism - Art and Culture (Tourism, Culture and Religious Endowment Department) | 10.14 (18.12) | 24.95 (48.45) | 47.27 (62.54) | 134.86 (79.12) | 34.37 (48.73) |
| 22. | 34 - Municipal Administration and Water Supply Department | 1,179.97 (30.34) | 328.92 (10.34) | 923.33 (26.17) | 1,370.43 (29.49) | 556.94 (12.05) |
| 23. | 40 - Irrigation (Public Works Department) | 543.34 (25.60) | 781.84 (42.22) | 947.34 (42.91) | 1,186.89 (60.50) | 641.73 (38.26) |
| 24. | 44 - Micro, Small and Medium Enterprises Department | 2.22 (67.95) | 48.78 (52.90) | 46.46 (71.08) | 45.06 (88.36) | 47.69 (90.17) |
| 25. | 54 - Forests (Environment and Forests Department) | 24.07 (11.64) | 39.51 (13.77) | 70.3 (25.57) | 60.69 (33.60) | 44.07 (30.49) |
| (B) Capital - Charged | | | | | | |
| 26. | 21 - Highways and Minor Ports Department | 0.51 (100) | 0.03 (100) | 1.57 (18.34) | 0.48 (7.05) | 0.58 (12.53) |
| (C) Loan - Voted | | | | | | |
| 27. | 15 - Environment and Forest Department | 15.13 (100) | 20.00 (100) | 18.30 (91.50) | 18.53 (92.64) | 18.19 (90.96) |
| 28. | 19 - Health and Family Welfare Department | 0.34 (100) | 0.08 (100) | 0.32 (100) | 0.09 (23.71) | 0.06 (11.22) |
| 29. | 22 - Police (Home, Prohibition and Excise Department) | 20.65 (100) | 196.70 (66.3) | 91.51 (46.45) | 7.88 (26.88) | 26.22 (85.32) |
| 30. | 38 - Public Department | 41.75 (100) | 41.56 (100) | 29.85 (74.62) | 29.69 (73.04) | 15.14 (73.84) |

Figures in brackets indicate savings as a percentage of total provision
(Source: Appropriation Accounts for the respective years)

Appendix 2.5
(Reference: Paragraph 2.3.5; Page 49)

Expenditure incurred without provision (Original/Supplementary)

| Sl. No. | Grant No. | Description | Head of Account | Description | Expenditure (in ₹) |
|---------|-----------|-------------------------------------------------------------------------------------|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 1. | 05 | Agriculture Department | 2810.02.800.JB (V) | Installation of Model Solar Power Plant at Office of the Chief Engineer, Agricultural Department, Chennai - Scheme under State Innovation Fund | 4,03,436 |
| 2. | 07 | Fisheries (Animal Husbandry, Dairying and Fisheries Department) | 2405.00.110.AC (V) | Relief assistance to the damages caused to Fishing Boats/Nets due to accident | 17,500 |
| 3. | 13 | Food and Consumer Protection (Cooperation, Food and Consumer Protection Department) | 2070.00.800.CE (V) | Mediation Advisory Centre | 1,02,687 |
| 4. | 22 | Police (Home, Prohibition and Excise Department) | 2070.00.106.UA (V) | Civil Defence Training Institute at Palani | 1,28,861 |
| 5. | 33 | Law Department | 2202.03.102.BO (V) | Tamil Nadu National Law School, Tiruchirappalli | 1,52,410 |
| 6. | 36 | Planning, Development and Special Initiatives Department | 3451.00.101.JJ (V) | State Level Technical Cell for the Special Areas | 7,18,229 |
| 7. | 39 | Buildings (Public Works Department) | 4059.01.051.KC (V) | District Administration | 6,66,709 |
| 8. | | | 4059.01.051.KU (V) | Construction of Regional Centres of the State Judicial Academy under Thirteenth Finance Commission Grants | 3,78,477 |
| 9. | 40 | Irrigation (Public Works Department) | 4701.03.235.JB (C) | Canals | 6,74,530 |
| 10. | | | 4701.03.242.JB (C) | Canals | 3,93,422 |
| 11. | | | 4701.03.345.JS (V) | Formation of new tank across Visuvakodi Kallar Odai in Thondaiman Thurai village in Perambalur District | 6,13,424 |
| 12. | | | 4701.03.345.LR (V) | Construction of 3 check dams across Santhanavarthini river in Dindigul Taluk and District with loan assistance from NABARD | 7,89,716 |
| 13. | | | 4701.03.372.PB (V) | Renovation of tanks in Senkottaiyar (Virudhunagar) Sub-Basin under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management Project (TNIAMWARM) | 2,61,061 |

| Sl. No. | Grant No. | Description | Head of Account | Description | Expenditure (in ₹) |
|--------------|-----------|------------------------------------------------|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 14. | | | 4701.03.377.PA (V) | Renovation of Dams and Canals and Tanks of Swatha Nadhi (Perambalur) Sub-Basin under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management Project (TNIAMWARM) | 10,23,276 |
| 15. | | | 4701.03.405.PB (V) | Renovation of Tanks of Palar Sub Basin under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management Project (TNIAMWARM) | 6,02,000 |
| 16. | | | 4701.03.429.PO (V) | Rehabilitation and Improvement of Shoolagirichinnar Dam | 5,55,676 |
| 17. | | | 4702.00.800.JF (V) | Restoration of Water Bodies by using 13th Finance Commission grant | 1,75,000 |
| 18. | 41 | Revenue Department | 2053.00.094.EM (V) | Establishment for acquisition of land for the formation of Broad Gauge Line between Nagapattinam and Thiruthuraipoondi | 90,051 |
| 19. | | | 2053.00.094.EX (V) | Establishment for acquisition of lands for Uppoor Thermal Power Station by Tamil Nadu Generation and Distribution Corporation Limited (TANGEDCO Ltd) | 15,582 |
| 20. | | | 2053.00.094.FE (V) | Establishment for acquisition of lands for Northern Port Access Road Project | 10,10,240 |
| 21. | 44 | Micro, Small and Medium Enterprises Department | 2425.00.108.KG (V) | Assistance to Armed Reserve Police Families Welfare Industrial Cooperative Society Limited | 4,80,000 |
| Total | | | | | 92,52,287 |

Appendix 2.6
(Reference: Paragraph 2.3.6; Page 50)

**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. | 19 | 96.32 | 67.43 | 28.89 | 51.15 |
| 2. | 38 | 141.06 | 80.00 | 61.06 | 55.00 |
| Total - Revenue (Charged) | | 237.38 | 147.43 | 89.95 | 106.15 |
| (A) Revenue (Voted) | | | | | |
| 3. | 03 | 71,921.83 | 70,538.57 | 1,383.26 | 1,173.94 |
| 4. | 04 | 2,70,191.96 | 2,65,151.57 | 5,040.39 | 31,104.65 |
| 5. | 05 | 6,43,420.72 | 6,20,997.27 | 22,423.45 | 19,848.40 |
| 6. | 07 | 42,956.78 | 38,135.92 | 4,820.86 | 854.74 |
| 7. | 10 | 32,458.12 | 29,569.09 | 2,889.03 | 868.75 |
| 8. | 13 | 5,71,400.41 | 5,71,398.67 | 1.74 | 693.60 |
| 9. | 15 | 1,185.29 | 1,150.97 | 34.32 | 378.00 |
| 10. | 17 | 1,09,077.66 | 1,06,775.33 | 2,302.33 | 636.47 |
| 11. | 19 | 8,95,289.42 | 8,34,449.34 | 60,840.08 | 1,039.09 |
| 12. | 22 | 5,69,944.19 | 5,43,420.37 | 26,523.82 | 22,610.53 |
| 13. | 23 | 22,700.34 | 21,905.13 | 795.21 | 474.69 |
| 14. | 25 | 23,388.09 | 21,297.90 | 2,090.19 | 115.15 |
| 15. | 32 | 96,364.88 | 82,503.24 | 13,861.64 | 359.58 |
| 16. | 36 | 25,344.39 | 23,896.91 | 1,447.48 | 358.23 |
| 17. | 39 | 24,232.03 | 23,173.97 | 1,058.06 | 1,011.75 |
| 18. | 42 | 20,27,657.65 | 14,62,910.34 | 5,64,747.31 | 229.19 |
| 19. | 43 | 23,27,140.17 | 21,69,900.62 | 1,57,239.55 | 747.23 |
| 20. | 44 | 29,779.76 | 29,455.32 | 324.44 | 1,461.64 |
| 21. | 45 | 4,51,231.78 | 4,20,352.83 | 30,878.95 | 2,438.82 |
| 22. | 47 | 8,086.99 | 7,485.43 | 601.56 | 426.31 |
| 23. | 54 | 48,531.22 | 31,929.94 | 16,601.28 | 252.82 |
| Total - Revenue (Voted) | | 82,92,303.68 | 73,76,398.73 | 9,15,904.95 | 87,083.58 |

(₹ in lakh)

| Sl. No. | Grant Number | Original Provision | Actual expenditure | Savings out of Original provision | Supplementary provision |
|--------------------------------|--------------|---------------------|---------------------|-----------------------------------|-------------------------|
| (B) Capital (Voted) | | | | | |
| 24. | 15 | 1,500.01 | 1,225.65 | 274.36 | 1,067.99 |
| 25. | 19 | 11,886.49 | 10,281.02 | 1,605.47 | 79.26 |
| 26. | 27 | 4,922.22 | 4,922.07 | 0.15 | 3,849.99 |
| 27. | 34 | 459,012.58 | 4,06,519.00 | 52,493.58 | 3,200.10 |
| 28. | 43 | 85,785.39 | 79,441.27 | 6,344.12 | 1,623.79 |
| 29. | 44 | 5,042.56 | 520.12 | 4,522.44 | 246.51 |
| 30. | 54 | 12,061.33 | 10,046.92 | 2,014.41 | 2,392.72 |
| Total - Capital (Voted) | | 580,210.58 | 5,12,956.05 | 67,254.53 | 12,460.36 |
| (C) Loans (Voted) | | | | | |
| 31. | 22 | 2,015.75 | 451.23 | 1,564.52 | 1,057.32 |
| Total - Loans (Voted) | | 2,015.75 | 451.23 | 1,564.52 | 1,057.32 |
| Grand Total | | 89,74,767.39 | 78,89,953.44 | 9,84,813.95 | 1,00,707.41 |

Appendix 2.7
(Reference: Paragraph 2.3.7 (ii); Page 50)

Excessive/insufficient re-appropriation of funds

(₹ in lakh)

| Sl. No. | Grant No. | Name of the grant | Head of Account | Re-appropriation | Final Excess(+)/ Savings (-) |
|---------------------------------------------|-----------|--------------------------------------------------------------------------------|-----------------|------------------|------------------------------|
| Savings occurred under the following | | | | | |
| 1. | 04 | Adi-Dravidar and Tribal Welfare Department | 4225.02.796.JA | (-) 203.95 | (-) 430.48 |
| 2. | 05 | Agriculture Department | 2401.00.109.AK | 372.21 | (-) 315.10 |
| 3. | 05 | Agriculture Department | 6401.00.195.AD | (-) 1,500.00 | (-) 13,500.00 |
| 4. | 06 | Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department) | 2403.00.101.AA | (-) 7,002.34 | (-) 267.94 |
| 5. | 06 | Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department) | 2403.00.101.SF | 1,196.01 | (-) 222.93 |
| 6. | 06 | Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department) | 2403.00.789.JE | (-) 1,905.46 | (-) 1,105.24 |
| 7. | 06 | Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department) | 2403.00.789.JF | (-) 36.75 | (-) 1,020.63 |
| 8. | 06 | Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department) | 2403.00.800.JH | (-) 4,572.78 | (-) 2,667.27 |
| 9. | 06 | Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department) | 2403.00.800.JI | (-) 1,659.41 | (-) 860.56 |
| 10. | 15 | Environment (Environment and Forests Department) | 5425.00.208.JC | (-) 1,124.37 | (-) 265.14 |
| 11. | 16 | Finance Department | 7610.00.202.AA | (-) 49.89 | (-) 528.16 |
| 12. | 17 | Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department) | 2235.60.200.JK | (-) 980.72 | (-) 2,881.99 |
| 13. | 19 | Health and Family Welfare Department | 2210.01.110.AO | (-) 288.67 | (-) 201.20 |
| 14. | 19 | Health and Family Welfare Department | 2210.01.110.DN | 63.77 | (-) 412.07 |
| 15. | 19 | Health and Family Welfare Department | 2210.03.103.BI | 84.13 | (-) 4,775.91 |
| 16. | 19 | Health and Family Welfare Department | 2210.05.105.AL | (-) 7,489.89 | (-) 290.13 |
| 17. | 19 | Health and Family Welfare Department | 2210.06.101.CA | (-) 337.41 | (-) 631.23 |
| 18. | 19 | Health and Family Welfare Department | 2211.00.793.SA | (-) 21.15 | (-) 732.41 |
| 19. | 19 | Health and Family Welfare Department | 2235.60.200.KG | (-) 3,880.10 | (-) 1,205.83 |
| 20. | 19 | Health and Family Welfare Department | 2235.60.789.JC | (-) 1,775.04 | (-) 415.12 |
| 21. | 20 | Higher Education Department | 2202.03.103.AB | (-) 650.07 | (-) 257.04 |
| 22. | 20 | Higher Education Department | 4202.01.203.JB | 1,229.81 | (-) 346.06 |
| 23. | 21 | Highways and Minor Ports Department | 3054.04.337.AA | (-) 473.68 | (-) 323.34 |
| 24. | 21 | Highways and Minor Ports Department | 3054.04.337.AB | (-) 5,006.57 | (-) 816.87 |

(₹ in lakh)

| Sl. No. | Grant No. | Name of the grant | Head of Account | Re-appropriation | Final Excess(+)/ Savings (-) |
|---------|-----------|---------------------------------------------------------------------------------|-----------------|------------------|------------------------------|
| 25. | 21 | Highways and Minor Ports Department | 3054.80.001.AE | (-) 962.13 | (-) 744.11 |
| 26. | 21 | Highways and Minor Ports Department | 5054.03.337.JI | 9,999.98 | (-) 1,084.11 |
| 27. | 21 | Highways and Minor Ports Department | 5054.04.337.JT | 3,699.98 | (-) 1,336.08 |
| 28. | 21 | Highways and Minor Ports Department | 5054.04.337.JU | 27,499.98 | (-) 1,480.28 |
| 29. | 21 | Highways and Minor Ports Department | 5054.80.800.JE | (-) 1,594.66 | (-) 2,872.19 |
| 30. | 22 | Police (Home, Prohibition and Excise Department) | 2055.00.101.AB | (-) 604.85 | (-) 228.44 |
| 31. | 22 | Police (Home, Prohibition and Excise Department) | 2055.00.104.AA | (-) 3,411.03 | (-) 1,313.99 |
| 32. | 22 | Police (Home, Prohibition and Excise Department) | 2055.00.108.AA | (-) 1,069.88 | (-) 670.44 |
| 33. | 22 | Police (Home, Prohibition and Excise Department) | 2055.00.108.AB | (-) 1,055.01 | (-) 2,836.40 |
| 34. | 22 | Police (Home, Prohibition and Excise Department) | 2055.00.109.AA | (-) 11,077.57 | (-) 5,183.54 |
| 35. | 22 | Police (Home, Prohibition and Excise Department) | 2055.00.109.AL | (-) 968.17 | (-) 961.92 |
| 36. | 22 | Police (Home, Prohibition and Excise Department) | 2055.00.111.AA | (-) 797.01 | (-) 248.55 |
| 37. | 24 | Prisons (Home, Prohibition and Excise Department) | 2056.00.101.AA | (-) 1,289.51 | (-) 308.47 |
| 38. | 26 | Housing and Urban Development Department | 2217.05.797.JA | 21,400.00 | (-) 3,900.00 |
| 39. | 29 | Tourism - Art and Culture (Tourism, Culture and Religious Endowment Department) | 5054.80.800.KC | 55.22 | (-) 293.58 |
| 40. | 32 | Labour and Employment Department | 2210.01.102.AG | 2,712.08 | (-) 1,810.99 |
| 41. | 38 | Public Department | 2015.00.106.AA | (-) 4,325.79 | (-) 317.59 |
| 42. | 39 | Buildings (Public Works Department) | 4215.01.800.JW | 37.86 | (-) 607.76 |
| 43. | 40 | Irrigation (Public Works Department) | 2701.80.001.AF | (-) 975.47 | (-) 287.32 |
| 44. | 40 | Irrigation (Public Works Department) | 4701.03.345.OF | 899.96 | (-) 398.31 |
| 45. | 40 | Irrigation (Public Works Department) | 4701.80.800.JJ | (-) 695.09 | (-) 11,117.53 |
| 46. | 40 | Irrigation (Public Works Department) | 4701.80.800.JK | 20.45 | (-) 258.33 |
| 47. | 40 | Irrigation (Public Works Department) | 4711.01.800.JD | 591.37 | (-) 371.56 |
| 48. | 41 | Revenue Department | 2053.00.093.AA | (-) 3,251.69 | (-) 371.47 |
| 49. | 43 | School Education Department | 2202.01.102.AD | 10,238.51 | (-) 980.14 |
| 50. | 43 | School Education Department | 2202.02.101.AA | 233.49 | (-) 664.82 |
| 51. | 43 | School Education Department | 2202.02.106.JC | (-) 2,325.84 | (-) 301.50 |
| 52. | 43 | School Education Department | 2202.02.109.AB | 1,205.48 | (-) 2,651.99 |
| 53. | 43 | School Education Department | 2202.02.109.AZ | 1,483.80 | (-) 774.88 |
| 54. | 43 | School Education Department | 2202.02.109.BC | 1,249.56 | (-) 6,033.83 |
| 55. | 43 | School Education Department | 2202.02.109.KH | 1,287.19 | (-) 6,787.82 |
| 56. | 43 | School Education Department | 2202.02.109.KI | 108.68 | (-) 334.32 |

(₹ in lakh)

| Sl. No. | Grant No. | Name of the grant | Head of Account | Re-appropriation | Final Excess(+)/ Savings (-) |
|---------|-----------|------------------------------------------------------------------------|------------------------|------------------|------------------------------|
| 57. | 43 | School Education Department | 2202.02.110.AA | 26,097.04 | (-) 26,858.04 |
| 58. | 43 | School Education Department | 2202.02.789.JH | (-) 1,685.31 | (-) 7,839.57 |
| 59. | 45 | Social Welfare and Nutritious Meal Programme Department | 2235.02.103.LT | 8,859.86 | (-) 304.79 |
| 60. | 45 | Social Welfare and Nutritious Meal Programme Department | 2236.02.102.KO | (-) 233.93 | (-) 212.05 |
| 61. | 45 | Social Welfare and Nutritious Meal Programme Department | 2236.02.102.SB | (-) 4,603.93 | (-) 258.27 |
| 62. | 50 | Pension and Other Retirement Benefits | 2071.01.101.AA | (-) 31,620.89 | (-) 635.43 |
| 63. | 51 | Relief on account of Natural Calamities | 2245.01.101.AE | (-) 41,874.97 | (-) 456.56 |
| 64. | 56 | Debt Charges | 2049.03.104.AA | (-) 5,500.00 | (-) 1,851.97 |
| 65. | 56 | Debt Charges | 2049.60.101.AE | (-) 1,464.16 | (-) 213.44 |
| 66. | 57 | Public Debt Repayment | 6003.00.800.AB | 465.00 | (-) 465.00 |
| | | | Total - Savings | | (-) 1,31,100.03 |
| | | Excess occurred under the following | | | |
| 67. | 04 | Adi-Dravidar and Tribal Welfare Department | 2225.01.277.AA | (-) 3,374.83 | 616.24 |
| 68. | 04 | Adi-Dravidar and Tribal Welfare Department | 2225.01.277.AE | (-) 2,853.18 | 521.79 |
| 69. | 04 | Adi-Dravidar and Tribal Welfare Department | 2225.80.001.AA | (-) 398.82 | 436.57 |
| 70. | 05 | Agriculture Department | 2401.00.789.SE | (-) 606.07 | 364.54 |
| 71. | 06 | Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department) | 2403.00.102.KR | (-) 1,501.76 | 437.94 |
| 72. | 07 | Fisheries (Animal Husbandry, Dairying and Fisheries Department) | 2405.00.103.JT | (-) 2,076.63 | 924.58 |
| 73. | 10 | Commercial Taxes (Commercial Taxes and Registration Department) | 2040.00.101.AB | (-) 2,569.35 | 1,996.73 |
| 74. | 14 | Energy Department | 6801.00.800.AI | (-) 68,071.86 | 20,829.55 |
| 75. | 16 | Finance Department | 2052.00.090.AD | (-) 1,806.58 | 1,717.86 |
| 76. | 19 | Health and Family Welfare Department | 2210.01.110.AB | (-) 1,571.58 | 470.68 |
| 77. | 19 | Health and Family Welfare Department | 2210.01.110.AC | (-) 215.68 | 204.00 |
| 78. | 19 | Health and Family Welfare Department | 2210.01.110.AJ | 230.77 | 463.83 |
| 79. | 19 | Health and Family Welfare Department | 2210.01.110.AW | (-) 12,315.67 | 832.40 |
| 80. | 19 | Health and Family Welfare Department | 2210.01.110.DO | (-) 31.35 | 223.20 |
| 81. | 19 | Health and Family Welfare Department | 2210.01.110.EG | (-) 0.01 | 331.99 |
| 82. | 19 | Health and Family Welfare Department | 2210.04.104.AA | (-) 209.86 | 278.15 |
| 83. | 19 | Health and Family Welfare Department | 2210.05.105.AA | 719.33 | 402.58 |

(₹ in lakh)

| Sl. No. | Grant No. | Name of the grant | Head of Account | Re-appropriation | Final Excess(+)/ Savings (-) |
|---------|-----------|---------------------------------------------------------------------------------|-----------------|------------------|------------------------------|
| 84. | 19 | Health and Family Welfare Department | 2210.05.105.AC | (-) 181.24 | 211.50 |
| 85. | 19 | Health and Family Welfare Department | 2210.05.105.BB | (-) 417.75 | 372.78 |
| 86. | 19 | Health and Family Welfare Department | 2210.05.105.BM | (-) 346.31 | 311.61 |
| 87. | 19 | Health and Family Welfare Department | 2210.05.105.BR | (-) 150.18 | 221.61 |
| 88. | 20 | Higher Education Department | 2202.03.104.UA | (-) 585.00 | 585.00 |
| 89. | 21 | Highways and Minor Ports Department | 5054.04.337.JI | (-) 117.31 | 235.31 |
| 90. | 22 | Police (Home, Prohibition and Excise Department) | 2055.00.003.AA | (-) 1,929.71 | 2,038.99 |
| 91. | 22 | Police (Home, Prohibition and Excise Department) | 2055.00.101.AA | (-) 1,159.48 | 923.96 |
| 92. | 22 | Police (Home, Prohibition and Excise Department) | 2055.00.800.AL | 6.72 | 428.01 |
| 93. | 29 | Tourism - Art and Culture (Tourism, Culture and Religious Endowment Department) | 5452.80.800.JA | (-) 0.01 | 247.04 |
| 94. | 32 | Labour and Employment Department | 2230.03.800.JB | (-) 6,675.36 | 1,650.72 |
| 95. | 34 | Municipal Administration and Water Supply Department | 3475.00.108.UC | (-) 730.40 | 229.08 |
| 96. | 38 | Public Department | 2015.00.103.AA | (-) 2,055.84 | 435.19 |
| 97. | 39 | Buildings (Public Works Department) | 4059.01.800.JA | 54.81 | 1,414.19 |
| 98. | 39 | Buildings (Public Works Department) | 4059.01.800.UW | 0.47 | 469.37 |
| 99. | 39 | Buildings (Public Works Department) | 4202.04.800.JW | 99.14 | 2,879.04 |
| 100. | 39 | Buildings (Public Works Department) | 4210.01.110.JA | 9,580.66 | 248.66 |
| 101. | 39 | Buildings (Public Works Department) | 4210.02.103.JA | (-) 101.20 | 245.69 |
| 102. | 39 | Buildings (Public Works Department) | 4210.80.800.JA | 129.05 | 4,713.87 |
| 103. | 39 | Buildings (Public Works Department) | 4210.80.800.SW | 0.16 | 608.48 |
| 104. | 39 | Buildings (Public Works Department) | 4216.80.800.JU | 44.89 | 224.27 |
| 105. | 40 | Irrigation (Public Works Department) | 2701.01.101.AA | (-) 3,327.62 | 2,517.14 |
| 106. | 40 | Irrigation (Public Works Department) | 2701.01.102.AA | (-) 1,210.14 | 703.49 |
| 107. | 40 | Irrigation (Public Works Department) | 2701.01.103.AA | (-) 1,720.09 | 1,264.17 |
| 108. | 40 | Irrigation (Public Works Department) | 2701.03.101.AA | (-) 429.17 | 280.19 |
| 109. | 40 | Irrigation (Public Works Department) | 2701.03.111.AA | (-) 474.26 | 300.81 |
| 110. | 40 | Irrigation (Public Works Department) | 2701.03.116.AA | (-) 364.77 | 265.55 |
| 111. | 40 | Irrigation (Public Works Department) | 2701.03.120.AA | (-) 705.11 | 566.18 |
| 112. | 40 | Irrigation (Public Works Department) | 2701.03.121.AD | (-) 1,214.15 | 779.80 |
| 113. | 40 | Irrigation (Public Works Department) | 2701.03.178.AA | (-) 491.29 | 365.75 |
| 114. | 40 | Irrigation (Public Works Department) | 2702.03.101.AH | (-) 4,445.02 | 3,132.68 |
| 115. | 40 | Irrigation (Public Works Department) | 4701.03.291.JA | (-) 361.25 | 348.86 |

(₹ in lakh)

| Sl. No. | Grant No. | Name of the grant | Head of Account | Re-appropriation | Final Excess(+)/ Savings (-) |
|---------|-----------|---------------------------------------------------------|-----------------------|------------------|------------------------------|
| 116. | 40 | Irrigation (Public Works Department) | 4701.03.345.OE | 299.99 | 398.30 |
| 117. | 40 | Irrigation (Public Works Department) | 4701.03.422.KA | (-) 0.04 | 248.74 |
| 118. | 40 | Irrigation (Public Works Department) | 4701.03.422.KF | (-) 1.67 | 224.48 |
| 119. | 40 | Irrigation (Public Works Department) | 4701.03.434.PA | (-) 16,915.35 | 333.57 |
| 120. | 40 | Irrigation (Public Works Department) | 4711.01.800.UW | (-) 1,177.33 | 275.77 |
| 121. | 41 | Revenue Department | 2029.00.001.AA | (-) 438.21 | 282.01 |
| 122. | 41 | Revenue Department | 2053.00.094.AB | (-) 3,005.10 | 362.17 |
| 123. | 41 | Revenue Department | 2053.00.094.AC | (-) 142.16 | 1,413.67 |
| 124. | 41 | Revenue Department | 2053.00.094.DX | (-) 147.89 | 806.92 |
| 125. | 43 | School Education Department | 2202.02.109.AA | 14,925.78 | 11,733.33 |
| 126. | 45 | Social Welfare and Nutritious Meal Programme Department | 2235.60.102.AQ | 1,893.73 | 573.22 |
| 127. | 45 | Social Welfare and Nutritious Meal Programme Department | 2236.02.102.KL | (-) 7,246.87 | 669.33 |
| 128. | 45 | Social Welfare and Nutritious Meal Programme Department | 2236.02.102.KN | 68.04 | 1,364.23 |
| 129. | 45 | Social Welfare and Nutritious Meal Programme Department | 2236.02.102.KP | (-) 876.53 | 621.98 |
| 130. | 51 | Relief on account of Natural Calamities | 2245.01.101.AF | (-) 4,882.91 | 419.62 |
| 131. | 53 | Department of Special Programme Implementation | 2235.60.200.KU | (-) 40,261.45 | 40,110.99 |
| 132. | 53 | Department of Special Programme Implementation | 2235.60.789.JU | (-) 13,601.85 | 13,550.97 |
| 133. | 53 | Department of Special Programme Implementation | 2235.60.796.JR | (-) 544.08 | 542.00 |
| 134. | 54 | Forests (Environment and Forests Department) | 2406.01.001.AA | (-) 622.32 | 340.15 |
| 135. | 54 | Forests (Environment and Forests Department) | 2406.01.001.AC | (-) 230.20 | 288.08 |
| 136. | 54 | Forests (Environment and Forests Department) | 3604.00.196.AB | (-) 1,790.17 | 1,695.01 |
| | | | Total - Excess | | 1,36,526.16 |

Appendix 2.8
(Reference: Paragraph 2.3.7 (iii); Page 50)

Injudicious re-appropriations

(In ₹)

| Sl. No. | Grant No | Name of the Grant | Head of Account | Original Provision | Supplementary Provision | Re-appropriation | Actual Expenditure |
|---------|----------|----------------------------------------------------------------------------------|--------------------|--------------------|-------------------------|------------------|--------------------|
| 1. | 04 | Adi-Dravidar and Tribal Welfare Department | 2225.01.277.KR (V) | 1,000 | 0 | (-) 1,000 | 13,500 |
| 2. | 04 | Adi-Dravidar and Tribal Welfare Department | 2225.01.800.JA (V) | 3,98,000 | 0 | (-) 3,98,000 | 4,31,000 |
| 3. | 04 | Adi-Dravidar and Tribal Welfare Department | 2225.02.277.JC (V) | 1,000 | 0 | (-) 1,000 | 50,38,163 |
| 4. | 04 | Adi-Dravidar and Tribal Welfare Department | 2225.02.796.AB (V) | 1,000 | 0 | (-) 1,000 | 4,89,255 |
| 5. | 12 | Cooperation (Cooperation, Food and Consumer Protection Department) | 2425.00.792.AC (V) | 1,000 | 0 | (-) 1,000 | 40,000 |
| 6. | 12 | Cooperation (Cooperation, Food and Consumer Protection Department) | 2425.00.792.AD (V) | 1,000 | 0 | (-) 1,000 | 40,000 |
| 7. | 15 | Environment (Environment and Forests Department) | 3435.60.800.JA (V) | 2,28,00,000 | 0 | (-) 2,28,00,000 | 38,95,692 |
| 8. | 16 | Finance Department | 2216.80.800.JG (V) | 10,00,000 | 0 | (-) 10,00,000 | 4,40,388 |
| 9. | 19 | Health and Family Welfare Department | 2210.01.110.EG (V) | 0 | 1,000 | (-) 1,000 | 3,31,99,413 |
| 10. | 21 | Highways and Minor Ports Department | 5054.04.337.JI (V) | 1,17,31,000 | 0 | (-) 1,17,31,000 | 2,35,30,795 |
| 11. | 21 | Highways and Minor Ports Department | 5054.80.800.PB (V) | 2,000 | 0 | (-) 2,000 | 1,00,230 |
| 12. | 29 | Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department) | 4202.04.101.JD (V) | 2,000 | 0 | (-) 2,000 | 43,92,379 |
| 13. | 29 | Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department) | 5452.01.800.JC (V) | 1,000 | 0 | (-) 1,000 | 18,09,072 |
| 14. | 29 | Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department) | 5452.80.800.JA (V) | 1,000 | 0 | (-) 1,000 | 2,47,03,962 |
| 15. | 43 | School Education Department | 2202.02.789.JA (V) | 1,000 | 0 | (-) 1,000 | 332 |
| 16. | 43 | School Education Department | 2202.02.800.AQ (V) | 20,18,000 | 0 | (-) 20,18,000 | 34,45,656 |

(In ₹)

| Sl. No. | Grant No | Name of the Grant | Head of Account | Original Provision | Supplementary Provision | Re-appropriation | Actual Expenditure |
|---------|----------|----------------------------------------------|--------------------|--------------------|-------------------------|------------------|--------------------|
| 17. | 43 | School Education Department | 2202.05.103.SB (V) | 1,000 | 0 | (-) 1,000 | 1,500 |
| 18. | 43 | School Education Department | 2205.00.105.JM (V) | 1,000 | 0 | (-) 1,000 | 90,495 |
| 19. | 54 | Forests (Environment and Forests Department) | 2551.01.137.JD (V) | 72,80,000 | 0 | (-) 72,80,000 | 14,48,463 |
| 20. | 56 | Debt Charges | 2049.03.107.AB (C) | 1,000 | 0 | (-) 1,000 | 420 |
| 21. | 56 | Debt Charges | 2049.60.101.BJ (C) | 17,91,000 | 0 | (-) 17,91,000 | 17,90,451 |
| Total | | | | 4,70,33,000 | 1,000 | (-) 4,70,34,000 | 10,49,01,166 |

Appendix 2.9
(Reference: Paragraph 2.3.9; Page 51)

Cases of withdrawal of entire provision

(In ₹)

| Sl. No. | Grant No. | Name of the Grant | Head of Account | Provision |
|---------|-----------|-----------------------------------------------------------------|-------------------|----------------|
| 1. | 04 | Adi-Dravidar and Tribal Welfare Department | 2225.01.277.KZ(V) | 12,16,24,000 |
| 2. | 04 | Adi-Dravidar and Tribal Welfare Department | 4225.01.277.JA(V) | 35,92,50,000 |
| 3. | 04 | Adi-Dravidar and Tribal Welfare Department | 4225.01.277.JM(V) | 30,00,00,000 |
| 4. | 04 | Adi-Dravidar and Tribal Welfare Department | 4225.01.277.JQ(V) | 35,03,96,000 |
| 5. | 04 | Adi-Dravidar and Tribal Welfare Department | 4225.01.277.SB(V) | 5,00,00,000 |
| 6. | 04 | Adi-Dravidar and Tribal Welfare Department | 4225.02.277.JM(V) | 6,28,89,000 |
| 7. | 05 | Agriculture Department | 2401.00.114.SC(V) | 20,00,00,000 |
| 8. | 05 | Agriculture Department | 4435.01.101.JI(V) | 40,00,00,000 |
| 9. | 05 | Agriculture Department | 4551.60.101.JI(V) | 6,50,01,000 |
| 10. | 07 | Fisheries (Animal Husbandry, Dairying and Fisheries Department) | 2405.00.101.QA(V) | 1,54,78,000 |
| 11. | 07 | Fisheries (Animal Husbandry, Dairying and Fisheries Department) | 2405.00.103.JZ(V) | 14,32,20,000 |
| 12. | 07 | Fisheries (Animal Husbandry, Dairying and Fisheries Department) | 2405.00.103.UE(V) | 5,50,00,000 |
| 13. | 07 | Fisheries (Animal Husbandry, Dairying and Fisheries Department) | 4405.00.104.JB(V) | 18,30,00,000 |
| 14. | 14 | Energy Department | 2801.80.101.AG(V) | 1,25,00,00,000 |
| 15. | 14 | Energy Department | 2801.80.101.JG(V) | 2,54,88,00,000 |
| 16. | 14 | Energy Department | 4801.80.101.PB(V) | 1,65,00,00,000 |
| 17. | 14 | Energy Department | 6801.00.800.AH(V) | 4,20,00,00,000 |
| 18. | 15 | Environment (Environment and Forests Department) | 3435.60.800.JA(V) | 2,28,00,000 |
| 19. | 16 | Finance Department | 2052.00.090.JK(V) | 1,00,00,00,000 |
| 20. | 19 | Health and Family Welfare Department | 2210.01.110.PC(V) | 1,80,00,00,000 |
| 21. | 19 | Health and Family Welfare Department | 2210.06.101.KI(V) | 1,20,00,000 |
| 22. | 19 | Health and Family Welfare Department | 2210.80.800.SA(V) | 44,44,00,000 |
| 23. | 20 | Higher Education Department | 2202.03.102.JW(V) | 1,27,18,000 |
| 24. | 20 | Higher Education Department | 2202.03.102.JX(V) | 1,20,83,000 |
| 25. | 20 | Higher Education Department | 2204.00.102.UC(V) | 9,94,66,000 |
| 26. | 20 | Higher Education Department | 2204.00.789.UA(V) | 1,62,24,000 |
| 27. | 21 | Highways and Minor Ports Department | 5054.04.337.JI(V) | 1,17,31,000 |
| 28. | 22 | Police (Home, Prohibition and Excise Department) | 2055.00.109.JC(V) | 2,73,89,000 |

(In ₹)

| Sl. No. | Grant No. | Name of the Grant | Head of Account | Provision |
|---------|-----------|----------------------------------------------------------------------------------|-------------------|----------------|
| 29. | 22 | Police (Home, Prohibition and Excise Department) | 4055.00.207.JD(V) | 4,50,00,000 |
| 30. | 23 | Fire and Rescue Services (Home, Prohibition and Excise Department) | 2070.00.108.JD(V) | 1,27,50,000 |
| 31. | 26 | Housing and Urban Development Department | 4217.60.190.JH(V) | 4,74,91,00,000 |
| 32. | 27 | Industries Department | 2852.80.800.BB(V) | 2,00,00,000 |
| 33. | 27 | Industries Department | 5054.80.800.KD(V) | 38,50,00,000 |
| 34. | 29 | Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department) | 3452.80.104.JJ(V) | 1,12,60,000 |
| 35. | 30 | Stationery and Printing (Tamil Development and Information Department) | 2058.00.797.AA(V) | 2,57,33,000 |
| 36. | 32 | Labour and Employment Department | 2230.03.101.KE(V) | 2,58,98,000 |
| 37. | 32 | Labour and Employment Department | 2230.03.101.SD(V) | 1,98,49,000 |
| 38. | 34 | Municipal Administration and Water Supply Department | 2217.05.789.JC(V) | 15,00,00,000 |
| 39. | 34 | Municipal Administration and Water Supply Department | 2217.05.789.JD(V) | 15,00,00,000 |
| 40. | 34 | Municipal Administration and Water Supply Department | 2217.05.796.JC(V) | 7,00,00,000 |
| 41. | 34 | Municipal Administration and Water Supply Department | 2217.05.796.JD(V) | 7,00,00,000 |
| 42. | 34 | Municipal Administration and Water Supply Department | 2217.05.800.JT(V) | 28,00,00,000 |
| 43. | 34 | Municipal Administration and Water Supply Department | 2217.05.800.JU(V) | 28,00,00,000 |
| 44. | 34 | Municipal Administration and Water Supply Department | 2217.05.800.JV(V) | 5,45,73,000 |
| 45. | 34 | Municipal Administration and Water Supply Department | 4215.01.101.KA(V) | 26,37,72,000 |
| 46. | 34 | Municipal Administration and Water Supply Department | 4215.01.190.JB(V) | 50,00,00,000 |
| 47. | 34 | Municipal Administration and Water Supply Department | 4215.01.190.JC(V) | 50,00,00,000 |
| 48. | 34 | Municipal Administration and Water Supply Department | 4217.60.190.JV(V) | 10,00,00,000 |
| 49. | 34 | Municipal Administration and Water Supply Department | 4217.60.800.SA(V) | 30,00,00,000 |
| 50. | 34 | Municipal Administration and Water Supply Department | 6215.01.190.PK(V) | 10,20,00,000 |
| 51. | 36 | Planning, Development and Special Initiatives Department | 3454.02.110.JZ(V) | 3,65,66,000 |

(In ₹)

| Sl. No. | Grant No. | Name of the Grant | Head of Account | Provision |
|---------|-----------|---------------------------------------------------------|-------------------|----------------|
| 52. | 40 | Irrigation (Public Works Department) | 4701.03.285.JC(V) | 1,50,00,000 |
| 53. | 40 | Irrigation (Public Works Department) | 4701.03.303.JA(V) | 2,00,00,000 |
| 54. | 40 | Irrigation (Public Works Department) | 4701.03.345.LJ(V) | 2,00,00,000 |
| 55. | 40 | Irrigation (Public Works Department) | 4701.03.345.ME(V) | 2,38,00,000 |
| 56. | 40 | Irrigation (Public Works Department) | 4701.03.345.MG(V) | 5,00,00,000 |
| 57. | 40 | Irrigation (Public Works Department) | 4701.03.348.JA(V) | 5,00,00,000 |
| 58. | 40 | Irrigation (Public Works Department) | 4701.03.381.JA(V) | 5,88,82,000 |
| 59. | 40 | Irrigation (Public Works Department) | 4701.03.381.JC(V) | 1,00,00,00,000 |
| 60. | 40 | Irrigation (Public Works Department) | 4701.03.422.JM(V) | 8,00,00,000 |
| 61. | 40 | Irrigation (Public Works Department) | 4701.03.429.PN(V) | 53,01,50,000 |
| 62. | 40 | Irrigation (Public Works Department) | 4701.03.429.QE(V) | 20,00,00,000 |
| 63. | 40 | Irrigation (Public Works Department) | 4701.03.429.RJ(V) | 1,94,40,000 |
| 64. | 40 | Irrigation (Public Works Department) | 4701.03.444.PA(V) | 10,00,00,000 |
| 65. | 40 | Irrigation (Public Works Department) | 4711.01.800.UW(V) | 11,77,33,000 |
| 66. | 40 | Irrigation (Public Works Department) | 4711.01.800.UX(V) | 2,43,72,000 |
| 67. | 42 | Rural Development and Panchayat Raj Department | 2235.02.103.LC(V) | 21,13,96,000 |
| 68. | 42 | Rural Development and Panchayat Raj Department | 2235.02.103.PE(V) | 68,36,00,000 |
| 69. | 42 | Rural Development and Panchayat Raj Department | 2235.02.789.JD(V) | 5,69,14,000 |
| 70. | 42 | Rural Development and Panchayat Raj Department | 2235.02.789.PC(V) | 30,00,00,000 |
| 71. | 42 | Rural Development and Panchayat Raj Department | 2235.02.796.PC(V) | 1,64,00,000 |
| 72. | 43 | School Education Department | 2202.01.800.KN(V) | 1,71,33,000 |
| 73. | 43 | School Education Department | 2202.02.004.JL(V) | 3,15,00,000 |
| 74. | 43 | School Education Department | 2202.02.800.KB(V) | 1,03,26,000 |
| 75. | 43 | School Education Department | 2204.00.789.UB(V) | 1,23,13,000 |
| 76. | 43 | School Education Department | 4202.01.202.UA(V) | 14,61,05,000 |
| 77. | 44 | Micro, Small and Medium Enterprises Department | 2851.00.102.MN(V) | 10,00,00,000 |
| 78. | 44 | Micro, Small and Medium Enterprises Department | 2851.00.102.MP(V) | 1,60,00,000 |
| 79. | 45 | Social Welfare and Nutritious Meal Programme Department | 2236.02.101.JS(V) | 1,84,11,000 |
| 80. | 45 | Social Welfare and Nutritious Meal Programme Department | 2236.02.101.SJ(V) | 4,12,00,000 |
| 81. | 45 | Social Welfare and Nutritious Meal Programme Department | 2236.02.789.SB(V) | 1,15,00,000 |
| 82. | 48 | Transport Department | 5075.60.800.JE(V) | 2,00,00,01,000 |

(In ₹)

| Sl. No. | Grant No. | Name of the Grant | Head of Account | Provision |
|---------|-----------|---------------------------------------------------------|-------------------|-----------------------------------------|
| 83. | 50 | Pension and Other Retirement Benefits | 2071.01.101.AN(V) | 1,97,63,000 |
| 84. | 52 | Department for the Welfare of Differently Abled Persons | 2235.02.101.CV(V) | 2,00,00,000 |
| 85. | 54 | Forests (Environment and Forests Department) | 2406.02.110.JL(V) | 1,38,75,000 |
| 86. | 54 | Forests (Environment and Forests Department) | 4406.01.101.SL(V) | 1,69,24,000 |
| 87. | 54 | Forests (Environment and Forests Department) | 4406.01.105.JB(V) | 11,85,72,000 |
| 88. | 54 | Forests (Environment and Forests Department) | 4406.01.800.UA(V) | 3,53,43,000 |
| 89. | 56 | Debt Charges | 2049.01.101.AC(C) | 4,05,20,00,000 |
| 90. | 56 | Debt Charges | 2049.60.101.AL(C) | 14,00,00,000 |
| 91. | 56 | Debt Charges | 2049.60.101.BQ(C) | 1,52,56,000 |
| 92. | 56 | Debt Charges | 2049.60.101.CH(C) | 1,04,99,000 |
| 93. | 56 | Debt Charges | 2049.60.101.CT(C) | 2,15,34,000 |
| 94. | 56 | Debt Charges | 2049.60.101.CU(C) | 2,36,26,000 |
| 95. | 56 | Debt Charges | 2049.60.101.CW(C) | 1,50,21,000 |
| 96. | 56 | Debt Charges | 2049.60.101.DB(C) | 21,11,78,000 |
| | | | Total | 34,26,07,37,000 or 3,426.07 crore |

Appendix 2.10
(Reference: Paragraph 2.3.10; Page 51)

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 | Savings | Amount surrendered | Amount surrendered in excess |
|------------------------|--------------|-------------------------------------------------------------------------------------|---------------------------|----------|--------------------|------------------------------|
| Revenue - Voted | | | | | | |
| 1. | 02 | Governor and Council of Ministers | 41.24 | 7.03 | 7.29 | 0.26 |
| 2. | 04 | Adi-Dravidar and Tribal Welfare Department | 3,012.97 | 361.45 | 382.02 | 20.57 |
| 3. | 05 | Agriculture Department | 6,632.69 | 422.72 | 426.57 | 3.85 |
| 4. | 07 | Fisheries (Animal Husbandry, Dairying and Fisheries Department) | 438.12 | 56.76 | 65.06 | 8.30 |
| 5. | 08 | Dairy Development (Animal Husbandry, Dairying and Fisheries Department) | 68.48 | 7.88 | 7.89 | 0.01 |
| 6. | 10 | Commercial Taxes (Commercial Taxes and Registration Department) | 333.27 | 37.58 | 60.29 | 22.71 |
| 7. | 11 | Stamps and Registration (Commercial Taxes and Registration Department) | 305.92 | 78.51 | 80.27 | 1.76 |
| 8. | 13 | Food and Consumer Protection (Cooperation, Food and Consumer Protection Department) | 5,720.94 | 6.95 | 8.74 | 1.79 |
| 9. | 15 | Environment (Environment and Forests Department) | 15.63 | 4.12 | 4.47 | 0.35 |
| 10. | 16 | Finance Department | 1,014.41 | 207.63 | 226.81 | 19.18 |
| 11. | 20 | Higher Education Department | 3,536.12 | 202.87 | 205.51 | 2.64 |
| 12. | 28 | Information and Publicity (Tamil Development and Information Department) | 84.26 | 3.93 | 4.31 | 0.38 |
| 13. | 29 | Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department) | 99.39 | 6.79 | 7.77 | 0.98 |
| 14. | 31 | Information Technology Department | 135.29 | 65.07 | 65.10 | 0.03 |
| 15. | 32 | Labour and Employment Department | 967.24 | 142.21 | 147.29 | 5.08 |
| 16. | 34 | Municipal Administration and Water Supply Department | 7,252.68 | 202.31 | 274.06 | 71.75 |
| 17. | 35 | Personnel and Administrative Reforms Department | 93.31 | 15.15 | 15.99 | 0.84 |
| 18. | 38 | Public Department | 748.85 | 115.25 | 117.98 | 2.73 |
| 19. | 41 | Revenue Department | 5,596.97 | 235.55 | 258.05 | 22.50 |
| 20. | 42 | Rural Development and Panchayat Raj Department | 20,278.87 | 5,649.76 | 5,654.12 | 4.36 |
| 21. | 45 | Social Welfare and Nutritious Meal Programme Department | 4,536.71 | 333.18 | 365.77 | 32.59 |
| 22. | 48 | Transport Department | 1,227.62 | 16.08 | 16.11 | 0.03 |
| 23. | 52 | Department for the Welfare of Differently Abled Persons | 463.06 | 31.00 | 36.42 | 5.42 |
| 24. | 53 | Department of Special Programme Implementation | 1,805.08 | 359.03 | 901.09 | 542.06 |
| 25. | 54 | Forests (Environment and Forests Department) | 487.84 | 168.54 | 193.40 | 24.86 |

(₹ in crore)

| Sl. No. | Grant Number | Name of the Grant/Appropriation | Total Grant/Appropriation | Savings | Amount surrendered | Amount surrendered in excess |
|------------------------|--------------|--------------------------------------------------------------------------------|---------------------------|------------------|--------------------|------------------------------|
| Capital - Voted | | | | | | |
| 26. | 19 | Health and Family Welfare Department | 119.66 | 16.85 | 29.96 | 13.11 |
| 27. | 25 | Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department) | 12.33 | 3.51 | 4.71 | 1.20 |
| 28. | 30 | Stationery and Printing (Tamil Development and Information Department) | 3.39 | 0.08 | 0.14 | 0.06 |
| 29. | 34 | Municipal Administration and Water Supply Department | 4,622.13 | 556.93 | 556.94 | 0.01 |
| 30. | 36 | Planning, Development and Special Initiatives Department | 174.64 | 92.01 | 92.05 | 0.04 |
| 31. | 41 | Revenue Department | 75.56 | 19.00 | 20.54 | 1.54 |
| 32. | 43 | School Education Department | 874.09 | 79.68 | 80.39 | 0.71 |
| 33. | 45 | Social Welfare and Nutritious Meal Programme Department | 22.00 | 0.02 | 0.03 | 0.01 |
| 34. | 54 | Forests (Environment and Forests Department) | 144.54 | 44.07 | 44.70 | 0.63 |
| Loans - Voted | | | | | | |
| 35. | 14 | Energy Department | 24,698.00 | 892.42 | 1,100.72 | 208.30 |
| 36. | 15 | Environment (Environment and Forests Department) | 20.00 | 18.19 | 18.63 | 0.44 |
| 37. | 22 | Police (Home, Prohibition and Excise Department) | 30.73 | 26.22 | 26.55 | 0.33 |
| 38. | 23 | Fire and Rescue Services (Home, Prohibition and Excise Department) | 0.94 | 0.65 | 0.71 | 0.06 |
| 39. | 38 | Public Department | 20.50 | 15.14 | 15.71 | 0.57 |
| Total | | | 95,715.47 | 10,502.12 | 11,524.16 | 1,022.04 |

Appendix 2.11
(Reference: Paragraph 2.3.11; Page 51)

Cases where savings of ₹ one crore and above not surrendered

(₹ in crore)

| Sl. No. | Grant Number | Name of Grant/Appropriation | Savings | Amount Surrendered | Savings which remained to be surrendered |
|-----------------|--------------|----------------------------------------------------------------------------------|----------|--------------------|------------------------------------------|
| I Grants | | | | | |
| | | A - Revenue | | | |
| 1. | 06 | Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department) | 233.22 | 174.17 | 59.05 |
| 2. | 09 | Backward Classes, Most Backward Classes and Minorities Welfare Department | 189.91 | 188.88 | 1.03 |
| 3. | 14 | Energy Department | 890.52 | 888.72 | 1.80 |
| 4. | 17 | Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department) | 29.39 | 0.95 | 28.44 |
| 5. | 19 | Health and Family Welfare Department | 618.79 | 593.98 | 24.81 |
| 6. | 21 | Highways and Minor Ports Department | 111.04 | 90.23 | 20.81 |
| 7. | 22 | Police (Home, Prohibition and Excise Department) | 491.34 | 401.86 | 89.48 |
| 8. | 24 | Prisons (Home, Prohibition and Excise Department) | 20.72 | 17.06 | 3.66 |
| 9. | 25 | Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department) | 22.05 | 18.36 | 3.69 |
| 10. | 26 | Housing and Urban Development Department | 85.11 | 47.02 | 38.09 |
| 11. | 43 | School Education Department | 1,579.87 | 1,160.74 | 419.13 |
| 12. | 44 | Micro, Small and Medium Enterprises Department | 17.86 | 16.36 | 1.50 |
| 13. | 50 | Pension and Other Retirement Benefits | 745.34 | 737.21 | 8.13 |
| 14. | 51 | Relief on account of Natural Calamities | 473.12 | 471.76 | 1.36 |
| | | B - Capital | | | |
| 15. | 04 | Adi-Dravidar and Tribal Welfare Department | 196.61 | 192.31 | 4.30 |
| 16. | 05 | Agriculture Department | 61.55 | 59.87 | 1.68 |
| 17. | 15 | Environment (Environment and Forests Department) | 13.42 | 11.24 | 2.18 |
| 18. | 20 | Higher Education Department | 13.65 | 9.40 | 4.25 |
| 19. | 21 | Highways and Minor Ports Department | 1,348.84 | 1,278.42 | 70.42 |
| 20. | 29 | Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department) | 34.37 | 32.93 | 1.44 |
| 21. | 40 | Irrigation (Public Works Department) | 641.73 | 627.14 | 14.59 |

(₹ in crore)

| Sl. No. | Grant Number | Name of Grant/Appropriation | Savings | Amount Surrendered | Savings which remained to be surrendered |
|---------|--------------|-----------------------------|-----------------|--------------------|------------------------------------------|
| | | C – Loans | | | |
| 22. | 05 | Agriculture Department | 150.16 | 15.16 | 135.00 |
| 23. | 16 | Finance Department | 11.39 | 1.02 | 10.37 |
| | | Total | 7,980.00 | 7,034.79 | 945.21 |
| | | II Appropriations | | | |
| | | A - Revenue | | | |
| 24. | 56 | Debt Charges | 81.51 | 60.01 | 21.50 |
| | | C - Loans | | | |
| 25. | 57 | Public Debt Repayment | 6.33 | 1.68 | 4.65 |
| | | Total | 87.84 | 61.69 | 26.15 |
| | | Grand Total | 8,067.84 | 7,096.48 | 971.36 |

Appendix 2.12
(Reference: Paragraph 2.3.11; Page 51)

Cases of surrender of funds in excess of ₹ 10 crore on 31 March 2017

(₹ in crore)

| Sl. No. | Grant Number | Major Head | Description | Amount surrendered |
|---------------|--------------|------------|--------------------------------------------------------------------------------------------|--------------------|
| Grants | | | | |
| 1. | 03 | 2014 | Administration of Justice | 21.81 |
| 2. | 04 | 4225 | Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes | 186.50 |
| 3. | 04 | 2225 | Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 380.96 |
| 4. | 05 | 2501 | Special Programmes for Rural Development | 32.12 |
| 5. | 05 | 2415 | Agricultural Research and Education | 38.15 |
| 6. | 05 | 2401 | Crop Husbandry | 311.05 |
| 7. | 06 | 2403 | Animal Husbandry | 104.04 |
| 8. | 07 | 2405 | Fisheries | 23.42 |
| 9. | 07 | 4405 | Capital Outlay on Fisheries | 50.39 |
| 10. | 09 | 2225 | Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 149.19 |
| 11. | 10 | 2040 | Taxes on Sales, Trade etc. | 59.62 |
| 12. | 11 | 2030 | Stamps and Registration | 35.14 |
| 13. | 12 | 2425 | Cooperation | 27.57 |
| 14. | 12 | 4425 | Capital Outlay on Cooperation | 12.73 |
| 15. | 13 | 4408 | Capital Outlay on food Storage and Warehousing | 48.76 |
| 16. | 14 | 6801 | Loans for Power Projects | 357.73 |
| 17. | 14 | 2801 | Power | 125.00 |
| 18. | 15 | 5425 | Capital Outlay on other Scientific and Environmental Research | 11.24 |
| 19. | 16 | 4070 | Capital Outlay on Other Administrative Services | 970.00 |
| 20. | 16 | 2052 | Secretariat - General Services | 119.34 |
| 21. | 16 | 2054 | Treasury and Accounts Administration | 35.84 |
| 22. | 16 | 2075 | Miscellaneous General Services | 14.00 |
| 23. | 17 | 6851 | Loans for Village and Small Industries | 27.00 |
| 24. | 19 | 2211 | Family Welfare | 96.99 |
| 25. | 19 | 2235 | Social Security and Welfare | 59.52 |
| 26. | 19 | 2210 | Medical and Public Health | 221.27 |
| 27. | 19 | 4211 | Capital Outlay on Family Welfare | 29.56 |
| 28. | 20 | 2203 | Technical Education | 24.65 |

(₹ in crore)

| Sl. No. | Grant Number | Major Head | Description | Amount surrendered |
|---------|--------------|------------|-----------------------------------------------------------------------------|--------------------|
| 29. | 20 | 2202 | General Education | 67.53 |
| 30. | 21 | 5054 | Capital Outlay on Roads and Bridges | 250.85 |
| 31. | 21 | 3054 | Roads and Bridges | 80.25 |
| 32. | 22 | 2235 | Social Security and Welfare | 10.74 |
| 33. | 22 | 2055 | Police | 382.10 |
| 34. | 22 | 7610 | Loans to Government Servants etc. | 26.55 |
| 35. | 23 | 2070 | Other Administrative Services | 12.56 |
| 36. | 24 | 2056 | Jails | 14.04 |
| 37. | 25 | 2041 | Taxes on Vehicles | 11.38 |
| 38. | 26 | 2216 | Housing | 84.85 |
| 39. | 26 | 4217 | Capital Outlay on Urban Development | 474.91 |
| 40. | 27 | 5054 | Capital Outlay on Roads and Bridges | 38.50 |
| 41. | 29 | 5452 | Capital Outlay on Tourism | 10.55 |
| 42. | 32 | 2230 | Labour and Employment | 35.79 |
| 43. | 34 | 4215 | Capital Outlay on Water Supply and Sanitation | 30.32 |
| 44. | 34 | 3475 | Other General Economic Services | 64.14 |
| 45. | 34 | 3604 | Compensation and Assignments to Local Bodies and Panchayat Raj Institutions | 70.90 |
| 46. | 34 | 4217 | Capital Outlay on Urban Development | 140.48 |
| 47. | 35 | 2062 | Vigilance | 12.03 |
| 48. | 38 | 2015 | Elections | 95.30 |
| 49. | 39 | 4059 | Capital Outlay on Public Works | 16.70 |
| 50. | 39 | 2059 | Public Works | 19.30 |
| 51. | 40 | 4701 | Capital Outlay on Major and Medium Irrigation | 160.14 |
| 52. | 41 | 4216 | Capital Outlay on Housing | 19.01 |
| 53. | 41 | 2029 | Land Revenue | 11.29 |
| 54. | 41 | 2235 | Social Security and Welfare | 90.75 |
| 55. | 42 | 2515 | Other Rural Development programmes | 27.45 |
| 56. | 42 | 2505 | Rural Employment | 1,599.25 |
| 57. | 42 | 2216 | Housing | 751.79 |
| 58. | 42 | 2501 | Special Programmes for Rural Development | 80.46 |
| 59. | 43 | 2225 | Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 17.29 |
| 60. | 43 | 2202 | General Education | 779.84 |
| 61. | 43 | 4202 | Capital Outlay on Education, Sports, Art and Culture | 80.39 |

(₹ in crore)

| Sl. No. | Grant Number | Major Head | Description | Amount surrendered |
|-----------------------|--------------|------------|-----------------------------------------------------------------------------|--------------------|
| 62. | 44 | 4851 | Capital Outlay on Village and Small Industries | 40.40 |
| 63. | 44 | 2851 | Village and Small Industries | 17.14 |
| 64. | 45 | 2236 | Nutrition | 289.32 |
| 65. | 47 | 2250 | Other Social Services | 10.10 |
| 66. | 48 | 5075 | Capital Outlay on other Transport Services | 200.00 |
| 67. | 48 | 2070 | Other Administrative Services | 14.83 |
| 68. | 48 | 7055 | Loans for Road Transport | 67.66 |
| 69. | 49 | 2204 | Sports and Youth Services | 12.91 |
| 70. | 50 | 2071 | Pensions and other Retirement Benefits | 18.94 |
| 71. | 51 | 2245 | Relief on account of Natural Calamities | 471.76 |
| 72. | 52 | 2235 | Social Security and Welfare | 36.41 |
| 73. | 53 | 2202 | General Education | 25.39 |
| 74. | 53 | 2235 | Social Security and Welfare | 569.52 |
| 75. | 54 | 2406 | Forestry and Wild Life | 69.59 |
| 76. | 54 | 3604 | Compensation and Assignments to Local Bodies and Panchayat Raj Institutions | 17.90 |
| 77. | 54 | 4406 | Capital Outlay on Forestry and Wild Life | 43.50 |
| Appropriations | | | | |
| 78. | 03 | 2014 | Administration of Justice | 78.09 |
| 79. | 56 | 2049 | Interest Payments | 61.88 |
| | | | Total | 11,186.36 |

Appendix 2.13
(Reference: Paragraph 2.3.12; Page 52)

Rush of Expenditure

| Sl. No. | Grant No. | Head of Account | Description | Expenditure incurred during January to March 2017 | Expenditure incurred in March 2017 | Total Expenditure | Percentage to total expenditure | | |
|---------|-----------|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|------------------------------------|-------------------|---------------------------------|------------|--|
| | | | | | | | January to March 2017 | March 2017 | |
| | | | | | | (₹ in crore) | | | |
| 1. | 04 | 2225.01.277.KJ | Free Supply of Bicycles to all girl students belonging to Scheduled Caste/Scheduled Tribes/Scheduled Caste Converts to Christianity studying in Standard XI and XII in the Government/ Government Aided Higher Secondary Schools | 39.80 | 39.23 | 41.00 | 97.07 | 95.68 | |
| 2. | 04 | 2225.01.277.KL | Assistance to Scheduled Caste/Scheduled Tribe/ Scheduled Caste converts to Christianity for Higher Educational Special Scholarship Scheme | 15.57 | 15.45 | 25.11 | 61.99 | 61.53 | |
| 3. | 04 | 2225.01.277.KO | Free Supply of Bicycles to all boy students belonging to Scheduled Castes/Scheduled Tribes/Scheduled Caste converts to Christianity studying in Standard XI and XII in the Government/Government Aided Higher Secondary Schools | 34.64 | 33.90 | 35.43 | 97.78 | 95.68 | |
| 4. | 04 | 2225.01.277.KS | Educational Assistance for Meritorious Adi-Dravidar/Tribal Students to study in reputed schools | 14.86 | 13.46 | 20.33 | 73.11 | 66.22 | |
| 5. | 04 | 2225.01.277.SF | Government of India Pre-Matric Scholarship | 100.00 | 99.99 | 100.00 | 100 | 99.99 | |
| 6. | 04 | 2225.02.277.SD | Development of Particularly Vulnerable Tribal Groups | 13.01 | 13.01 | 23.49 | 55.38 | 55.38 | |
| 7. | 04 | 2225.02.796.JY | Comprehensive Tribal Development Programme | 14.30 | 14.08 | 17.02 | 84.02 | 82.71 | |
| 8. | 04 | 4225.02.796.JA | Comprehensive Tribal Development Programme | 18.82 | 18.82 | 18.66 | 100.89 | 100.90 | |
| 9. | 05 | 2401.00.102.JE | Payment of Production Incentive to the Farmers for supply of Paddy to Tamil Nadu Civil Supplies Corporation | 25.10 | 25.10 | 25.10 | 100 | 100 | |
| 10. | 05 | 2401.00.108.TL | National Mission on Sustainable Agriculture growth | 40.06 | 36.93 | 48.96 | 81.83 | 75.44 | |
| 11. | 05 | 2401.00.110.JJ | Premium Subsidy for implementation of Pradhan Mantri Fasal Bima Yojana (PMFBY) - State Share | 163.99 | 163.26 | 306.48 | 53.51 | 53.27 | |
| 12. | 05 | 2401.00.113.UB | Sub Mission on Agricultural Mechanisation | 26.09 | 21.84 | 36.65 | 71.18 | 59.60 | |

| Sl. No. | Grant No. | Head of Account | Description | Expenditure incurred during January to March 2017 | Expenditure incurred in March 2017 | Total Expenditure | Percentage to total expenditure | |
|---------|-----------|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|------------------------------------|-------------------|---------------------------------|------------|
| | | | | | | | January to March 2017 | March 2017 |
| | | | | ₹ in crore) | | | | |
| 13. | 05 | 2401.00.119.LA | National Agriculture Development Programme (NADP-RKVY) - Horticulture Department | 21.81 | 16.50 | 30.86 | 70.67 | 53.47 |
| 14. | 05 | 2415.01.120.JA | Grants to Tamil Nadu Agricultural University | 63.40 | 60.34 | 72.59 | 87.34 | 83.12 |
| 15. | 07 | 2415.05.120.JE | Construction and Infrastructure Development of Tamil Nadu Fisheries University with loan assistance from NABARD | 25.00 | 15.00 | 25.00 | 100 | 60 |
| 16. | 09 | 2225.03.277.KR | Free supply of bicycles to Most Backward Classes and Denotified Communities - Girls Students studying in Standard XI and XII in the Government/Government Aided Higher Secondary Schools | 43.32 | 42.75 | 44.35 | 97.68 | 96.39 |
| 17. | 09 | 2225.03.277.KS | Free supply of bicycles to Backward Classes Girls Students studying in Standard XI and XII in the Government/Government Aided Higher Secondary Schools | 51.04 | 50.38 | 52.05 | 98.06 | 96.79 |
| 18. | 09 | 2225.03.277.KT | Free Supply of bicycles to Most Backward Classes and Denotified Communities boy students studying in Std XI and XII in the Govt/Govt Aided Higher Secondary School and Govt Aided Schools in which +1 and +2 courses are conducted on self financing basis | 34.10 | 33.32 | 35.60 | 95.78 | 93.58 |
| 19. | 09 | 2225.03.277.KU | Free Supply of bicycles to Backward classes boy students studying in Standard XI and XII in the Government/Government Aided Higher Secondary School and Government Aided Schools in which +1 and +2 courses are conducted on self financing basis | 38.33 | 37.75 | 41.14 | 93.15 | 91.76 |
| 20. | 09 | 2225.03.277.SA | Post-Matric scholarships to Other Backward Classes students - controlled by Director of Backward Classes and Minorities Welfare | 24.99 | 24.99 | 24.99 | 100 | 100 |

Report on State Finances, Tamil Nadu for the year ended March 2017

| Sl. No. | Grant No. | Head of Account | Description | Expenditure incurred during January to March 2017 | Expenditure incurred in March 2017 | Total Expenditure | Percentage to total expenditure | |
|---------|-----------|-----------------|------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|------------------------------------|-------------------|---------------------------------|------------|
| | | | | | | | January to March 2017 | March 2017 |
| | | | | | | | ₹ in crore) | |
| 21. | 09 | 2225.03.277.SB | Post-Matric scholarships to Other Backward Classes students - controlled by Director of Most Backward Classes and Denotified Communities | 24.99 | 24.99 | 24.99 | 100 | 100 |
| 22. | 12 | 2425.00.108.AH | Reimbursement of loss incurred by Rural and Urban Fair Price Shops | 119.98 | 120.00 | 222.90 | 53.83 | 53.84 |
| 23. | 12 | 2425.00.789.JA | Interest subsidy to Cooperative Institutions for crop loan to the farmers under Special Component Plan | 13.64 | 13.64 | 23.14 | 58.95 | 58.95 |
| 24. | 12 | 2425.00.800.AH | Grants for waiver of agricultural loans availed by Cooperative Institutions from NABARD | 1,636.61 | 827.80 | 1,636.61 | 100 | 50.58 |
| 25. | 13 | 4408.02.800.JA | Construction of Godowns with Loan assistance from NABARD | 179.56 | 179.56 | 233.48 | 76.91 | 76.91 |
| 26. | 13 | 4408.02.800.JB | Construction of Godowns using Silo-Technology with the Loan assistance from NABARD | 19.24 | 19.24 | 29.24 | 65.80 | 65.80 |
| 27. | 14 | 4801.80.101.JA | Share Capital Assistance to Tamil Nadu Electricity Board | 4,523.19 | 4,523.19 | 4,523.19 | 100 | 100 |
| 28. | 16 | 2235.60.110.BU | Payment of premium to the Life Insurance Corporation of India under Group Insurance Scheme | 54.78 | 54.78 | 69.00 | 79.39 | 79.39 |
| 29. | 16 | 2235.60.200.BE | Tamil Nadu Government Employees Special Provident Fund-cum-Gratuity Scheme | 26.00 | 26.00 | 26.00 | 100 | 100 |
| 30. | 16 | 4070.00.800.KF | Transfer to Tamil Nadu Infrastructure Development Fund | 30.00 | 30.00 | 30.00 | 100 | 100 |
| 31. | 17 | 2851.00.103.UX | Marketing Incentive under Integrated Handloom Development Scheme | 45.00 | 45.00 | 45.00 | 100 | 100 |
| 32. | 18 | 2851.00.105.AM | Rebate on Sale of Khadi Cloth to other Certified Institutions | 13.75 | 11.25 | 13.75 | 100 | 81.82 |
| 33. | 19 | 2059.01.053.BV | Buildings - Medical Education (Administered by Chief Engineer (Buildings)) | 28.14 | 23.62 | 35.35 | 79.62 | 66.84 |
| 34. | 19 | 2059.01.053.BW | Buildings - Medical and Rural Health Services (Administered by Chief Engineer (Buildings)) | 19.38 | 14.57 | 23.78 | 81.49 | 61.27 |
| 35. | 19 | 2059.01.053.CB | Buildings - Health Centres and Health Sub-centres (Administered by Chief Engineer (Buildings)) | 14.88 | 12.15 | 17.90 | 83.12 | 67.86 |
| 36. | 19 | 2210.06.101.KE | Menstrual Hygiene Programme | 26.39 | 26.31 | 45.58 | 57.90 | 57.72 |

| Sl. No. | Grant No. | Head of Account | Description | Expenditure incurred during January to March 2017 | Expenditure incurred in March 2017 | Total Expenditure | Percentage to total expenditure | |
|---------|-----------|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|------------------------------------|-------------------|---------------------------------|------------|
| | | | | | | | January to March 2017 | March 2017 |
| | | | | | | | ₹ in crore) | |
| 37. | 19 | 2211.00.102.AB | Grants to Local Bodies for maintaining Health Centres | 32.30 | 27.56 | 38.49 | 83.93 | 71.60 |
| 38. | 19 | 2211.00.796.UA | National Health Mission Schemes under Tribal Sub-Plan | 26.92 | 25.63 | 37.32 | 72.15 | 68.69 |
| 39. | 20 | 2059.01.053.BU | Buildings - Colleges (Administered by by Technical Education Wing) | 15.20 | 13.00 | 15.81 | 96.14 | 82.24 |
| 40. | 20 | 2202.03.102.AE | Bharathiyar University, Coimbatore | 12.06 | 12.06 | 12.06 | 100 | 100 |
| 41. | 20 | 2202.03.104.UA | Grants for implementation of Rashtriya Uchhatar Siksha Abhiyan (RUSA) | 65.57 | 65.57 | 71.42 | 91.81 | 91.81 |
| 42. | 20 | 2202.03.789.UA | Grants for implementation of Rashtriya Uchhatar Siksha Abhiyan (RUSA) | 16.31 | 16.31 | 17.88 | 91.19 | 91.19 |
| 43. | 20 | 2203.00.102.AA | Anna University, Chennai | 34.61 | 31.70 | 42.87 | 80.73 | 73.93 |
| 44. | 21 | 3054.03.337.AA | State Highways - Road Maintenance (Core Segment) | 97.38 | 85.97 | 163.03 | 59.73 | 52.73 |
| 45. | 21 | 3054.04.337.AG | Maintenance of Sugarcane Roads | 15.93 | 14.88 | 15.48 | 102.89 | 96.10 |
| 46. | 21 | 3054.04.337.AH | Maintenance of Certain important roads in the city of Chennai taken from Corporation of Chennai | 17.31 | 15.48 | 20.99 | 82.47 | 73.74 |
| 47. | 21 | 5054.03.101.JF | Construction of Flyover at Salem Junction - Yercaud Road | 57.50 | 56.17 | 100.00 | 57.50 | 56.17 |
| 48. | 21 | 5054.04.337.JE | High density corridor | 39.45 | 33.46 | 40.20 | 98.14 | 83.24 |
| 49. | 21 | 5054.04.337.KC | Acquisition of Lands for Bye passes | 22.66 | 22.66 | 22.66 | 100 | 100 |
| 50. | 21 | 5054.04.800.JK | Acquisition of Lands for Bye Passes | 21.66 | 19.49 | 22.44 | 96.53 | 86.88 |
| 51. | 21 | 5054.80.800.JJ | Construction of over and under bridges in lieu of existing level crossings | 88.09 | 77.44 | 140.12 | 62.87 | 55.27 |
| 52. | 22 | 2059.01.053.AP | Buildings - Police Department - Administered by the Director General of Police | 22.00 | 22.00 | 24.00 | 91.67 | 91.67 |
| 53. | 22 | 4055.00.207.AA | Construction of Buildings | 17.66 | 17.66 | 18.81 | 93.89 | 93.89 |
| 54. | 22 | 4055.00.211.JD | Payment to Tamil Nadu Police Housing Corporation for construction of Own Building for Police Stations - controlled by the Director General of Police | 29.55 | 29.55 | 29.55 | 100 | 100 |
| 55. | 24 | 2056.00.102.AA | Jails (other than Approved Schools) | 13.10 | 11.95 | 20.80 | 63 | 57.48 |
| 56. | 25 | 2041.00.800.AG | Implementation of Road Safety Programme | 48.71 | 42.57 | 61.55 | 79.14 | 69.16 |

Report on State Finances, Tamil Nadu for the year ended March 2017

| Sl. No. | Grant No. | Head of Account | Description | Expenditure incurred during January to March 2017 | Expenditure incurred in March 2017 | Total Expenditure | Percentage to total expenditure | |
|--------------|-----------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|------------------------------------|-------------------|---------------------------------|------------|
| | | | | | | | January to March 2017 | March 2017 |
| (₹ in crore) | | | | | | | | |
| 57. | 26 | 2217.05.800.JR | Assistance to schemes implemented by Chennai Metropolitan Water Supply and Sewerage Board from Infrastructure and Amenities Fund | 111.29 | 111.29 | 111.45 | 99.86 | 99.86 |
| 58. | 26 | 2217.05.800.JW | Assistance from Infrastructure and Amenities Fund for the schemes implemented through Tamil Nadu Slum Clearance Board | 15.78 | 15.78 | 15.78 | 100 | 100 |
| 59. | 32 | 2250.00.800.JD | Supply of Laptop to Government Industrial Training Institute Students | 13.66 | 13.66 | 13.66 | 100 | 100 |
| 60. | 34 | 2217.05.789.UA | Implementation of Swachh Bharat Mission in Corporations/Municipalities | 31.63 | 31.63 | 62.58 | 50.55 | 50.55 |
| 61. | 34 | 2217.05.789.UD | Implementation of Swachh Bharat Mission in Town Panchayats | 16.34 | 13.74 | 16.34 | 100 | 84.10 |
| 62. | 34 | 2217.05.796.UA | Implementation of Swachh Bharat Mission in Corporations/Municipalities | 13.56 | 13.56 | 26.82 | 50.55 | 50.55 |
| 63. | 34 | 2217.05.800.PB | Result based grants for Urban Governance under TNSUDP | 63.85 | 63.85 | 63.85 | 100 | 100 |
| 64. | 34 | 2217.05.800.UB | Implementation of Swachh Bharat Mission in Corporations/Municipalities | 105.45 | 105.45 | 208.59 | 50.55 | 50.55 |
| 65. | 34 | 2217.05.800.UE | Implementation of Swachh Bharat Mission in Town Panchayats | 54.48 | 45.82 | 54.48 | 100 | 84.10 |
| 66. | 34 | 4215.01.101.JZ | Construction of Sewerage Treatment Plant at Sholinganallur Under Tamil Nadu Investment Promotion Programme with loan assistance from JICA | 19.87 | 19.87 | 19.87 | 100 | 100 |
| 67. | 34 | 4217.60.800.JO | Implementation of Coovum River Restoration Project | 191.52 | 191.52 | 191.52 | 100 | 100 |
| 68. | 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 | 50.00 | 50.00 | 50.00 | 100 | 100 |
| 69. | 36 | 4551.60.789.JA | Infrastructure Development in Special Areas | 12.50 | 12.50 | 12.50 | 100 | 100 |
| 70. | 36 | 4551.60.800.JH | Infrastructure Development in Special Areas | 12.25 | 12.25 | 12.25 | 100 | 100 |
| 71. | 36 | 5475.00.800.JA | State Balanced Growth Fund | 50.43 | 46.62 | 57.33 | 87.95 | 81.32 |
| 72. | 38 | 2015.00.103.AA | Legislative Assembly Constituencies | 68.85 | 60.86 | 109.73 | 62.75 | 55.46 |

| Sl. No. | Grant No. | Head of Account | Description | Expenditure incurred during January to March 2017 | Expenditure incurred in March 2017 | Total Expenditure | Percentage to total expenditure | |
|--------------|-----------|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|------------------------------------|-------------------|---------------------------------|------------|
| | | | | | | | January to March 2017 | March 2017 |
| (₹ in crore) | | | | | | | | |
| 73. | 40 | 4701.03.345.OJ | Mission for Water Resources Management and Reviving Kudimaramath | 12.02 | 12.02 | 12.02 | 100 | 100 |
| 74. | 40 | 4701.03.434.PA | Mitigation of Impact of Climate Change in Cauvery Delta Area under Asian Development Bank Assistance | 52.67 | 43.10 | 82.68 | 63.71 | 52.13 |
| 75. | 40 | 4711.01.103.KS | Improvements to macro drainages maintained by Public Works Department in Chennai City under Jawaharlal Nehru National Urban Renewal Mission Scheme | 9.90 | 7.50 | 12.81 | 77.33 | 58.53 |
| 76. | 40 | 4711.02.103.JR | Coastal Protection work by using 13th Finance Commission grant | 17.62 | 17.62 | 17.64 | 99.89 | 99.89 |
| 77. | 41 | 2059.01.053.AJ | Buildings-Land Revenue (Administered by Chief Engineer (Buildings)) | 24.39 | 21.68 | 25.30 | 96.39 | 85.67 |
| 78. | 42 | 2216.03.789.JB | Roofing cost for construction of Concrete houses for Scheduled Castes | 194.45 | 194.45 | 269.62 | 72.12 | 72.12 |
| 79. | 42 | 2216.03.800.JA | Roofing cost for construction of houses for Other Backward Classes | 131.83 | 131.83 | 167.49 | 78.71 | 78.71 |
| 80. | 43 | 2059.01.053.AR | Buildings - Schools (Administered by Chief Engineer (Buildings)) | 34.11 | 28.94 | 37.06 | 92.03 | 78.09 |
| 81. | 43 | 2202.01.108.JC | Supply of Text Books to Students | 48.58 | 48.58 | 74.81 | 64.94 | 64.94 |
| 82. | 43 | 2202.01.800.JK | Free supply of footwear to School going children | 29.29 | 29.29 | 29.29 | 100 | 100 |
| 83. | 43 | 2202.01.800.KG | Supply of bags and other learning materials to student in Government and Government Aided Schools | 24.18 | 24.18 | 24.18 | 100 | 100 |
| 84. | 43 | 2202.01.800.KU | Reimbursement of fee claimed as per the provision of section 12 (1) (c) of Right of Children to Free and Compulsory Education Act, 2009 | 124.94 | 124.94 | 124.94 | 100 | 100 |
| 85. | 43 | 2202.02.106.JC | Supply of Text Books to Students | 49.72 | 47.50 | 53.53 | 92.87 | 88.72 |
| 86. | 43 | 2202.02.789.JI | Supply of Bags and other learning materials to students in Government and Government Aided Schools | 11.26 | 10.40 | 11.26 | 100 | 92.38 |
| 87. | 43 | 2202.02.800.JS | Free supply of Footwear to school going children | 33.34 | 33.34 | 33.34 | 100 | 100 |
| 88. | 43 | 2202.02.800.JT | Supply of bags and other learning materials to students in Government and Government Aided Schools | 36.47 | 32.85 | 36.47 | 100 | 90.08 |

Report on State Finances, Tamil Nadu for the year ended March 2017

| Sl. No. | Grant No. | Head of Account | Description | Expenditure incurred during January to March 2017 | Expenditure incurred in March 2017 | Total Expenditure | Percentage to total expenditure | |
|--------------|-----------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|------------------------------------|-------------------|---------------------------------|--------------|
| | | | | | | | January to March 2017 | March 2017 |
| | | | | ₹ in crore) | | | | |
| 89. | 43 | 2225.01.789.JD | Supply of Text Books under Special Component Plan | 21.31 | 20.36 | 24.24 | 87.92 | 83.99 |
| 90. | 43 | 2225.01.789.JF | Free supply of Footwear to school going children | 11.19 | 11.19 | 11.19 | 100 | 100 |
| 91. | 45 | 2236.02.101.SK | Indira Gandhi Matritva Sahyog Yojana (IGMSY) Maternity Benefit Scheme | 18.99 | 18.99 | 18.99 | 100 | 100 |
| 92. | 45 | 2236.02.102.KC | Feeding children in the age group of 5-9 under Puratchi Thalaivar M.G.R. Nutritious Meals Programme - Payment of cost to Tamil Nadu Civil Supplies Corporation for supply of food articles | 20.77 | 15.86 | 30.37 | 68.38 | 52.23 |
| 93. | 45 | 2236.02.102.SA | National Programme of Nutritional Support to Primary Education (Mid-day Meals Scheme) | 17.26 | 13.83 | 18.26 | 94.52 | 75.74 |
| 94. | 45 | 4236.80.800.UB | Construction of Anganwadi Centres under restructured pattern of Integrated Child Development Service Scheme | 20.00 | 20.00 | 20.01 | 99.93 | 99.93 |
| 95. | 48 | 5055.00.190.KC | Share Capital Assistance to State Transport Undertakings | 150.00 | 150.00 | 150.00 | 100 | 100 |
| 96. | 49 | 2204.00.104.AN | Grants to Sports Development Authority of Tamil Nadu | 10.47 | 10.47 | 20.17 | 51.89 | 51.89 |
| 97. | 49 | 2204.00.104.AQ | Grants to Sports Development Authority of Tamil Nadu for Establishment of Sports Schools, Sports Hostels and Specialised Sports Academies | 10.53 | 10.53 | 15.82 | 66.55 | 66.55 |
| 98. | 49 | 2204.00.104.KR | Grants to Sports Development Authority of Tamil Nadu for conducting Sports Competitions | 13.73 | 13.73 | 27.34 | 50.23 | 50.23 |
| 99. | 51 | 2245.01.101.AE | Subsidy to farmers for Agricultural inputs | 1,621.41 | 1,621.41 | 1,625.77 | 99.73 | 99.73 |
| 100. | 51 | 2245.01.101.AF | Subsidy to farmers for Horticultural inputs | 152.26 | 152.26 | 152.26 | 100 | 100 |
| 101. | 51 | 2245.01.102.AF | Grants for Water Supply in drought affected areas in Chennai City | 25.00 | 25.00 | 25.00 | 100 | 100 |
| 102. | 51 | 2245.02.106.AA | Repairs and Restoration of Damaged Roads and Bridges due to Floods | 24.22 | 22.41 | 24.16 | 100.24 | 92.75 |
| 103. | 52 | 2235.02.101.BG | Travel concession to Differently abled persons | 33.35 | 33.35 | 33.35 | 100 | 100 |
| Total | | | | 12,094.45 | 11,125.32 | 13,176.32 | 91.78 | 84.43 |

Appendix 2.14
(Reference: Paragraph 2.5; Page 58)

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

| Contingency Fund Order | Date of Issue of Government order | Head of Account | Provision as per CF order (In ₹) | Amount in ₹ | |
|------------------------|-----------------------------------|----------------------|----------------------------------|------------------------------------|---------------------------------------------------|
| | | | | Expenditure at the end of the year | Amount utilised out of CF as reported by AG (A&E) |
| 1. | G.O.Rt.No.296 dated 06.04.2016 | 4202.04.800.KD.64.08 | 35,19,000 | 35,18,550 | 35,18,550 |
| 2. | G.O.Rt.No.297 dated 06.04.2016 | 2235.02.200.SB.09.36 | 23,04,000 | 23,04,000 | 23,04,000 |
| 3. | G.O.Rt.No.305 dated 07.04.2016 | 2211.00.103.JQ.09.31 | 1,17,00,000 | 4,68,50,000 | 1,17,00,000 |
| 4. | G.O. Rt. No. 331 dated 18.04.2016 | 2015.00.103.AA.19.11 | 68,37,000 | Nil | Nil |
| 5. | G.O.Rt.No.332 dated 18.04.2016 | 2040.00.001.AA.21.11 | 25,67,000 | 1,06,31,549 | 25,66,684 |
| 6. | G.O.Rt.No.336 dated 18.04.2016 | 2052.00.090.AT.21.12 | 12,35,000 | 12,92,422 | 12,34,073 |
| 7. | G.O.Rt.No.365 dated 29.04.2016 | 2040.00.101.AA.19.14 | 74,87,000 | 69,16,388 | 66,92,388 |
| 8. | G.O.Rt.No.367 dated 29.04.2016 | 2052.00.090.AO.21.12 | 50,000 | 12,83,310 | 49,237 |
| 9. | G.O.Rt.No.368 dated 29.04.2016 | 2235.02.001.AF.21.14 | 11,96,000 | 24,78,672 | 11,95,362 |
| 10. | G.O.Rt.No.416 dated 20.05.2016 | 2204.00.102.AF.54.01 | 3,50,000 | 1,51,67,079 | 3,49,831 |
| 11. | G.O.Rt.No.480 dated 14.06.2016 | 2210.01.110.DX.09.38 | 25,00,000 | 25,00,000 | 25,00,000 |
| 12. | G.O.Rt.No.718 dated 20.09.2016 | 2515.00.001.AA.33.49 | 55,000 | 6,03,521 | 35,93,493 |
| | | 2515.00.001.AC.33.45 | 17,60,000 | 25,15,081 | |
| | | 2515.00.001.AE.33.41 | 2,10,85,000 | 2,53,04,818 | |
| 13. | G.O.Rt.No.727 dated 23.09.2016 | 2205.00.105.AY.09.38 | 4,54,62,000 | 4,54,61,580 | 4,54,61,580 |
| 14. | G.O.Rt.No.737 dated 27.09.2016 | 2415.05.277.JC.09.31 | 3,51,80,000 | 17,03,84,624 | 3,51,79,624 |
| 15. | G.O.Rt.No.868 dated 22.11.2016 | 2055.00.001.AA.21.14 | 14,23,000 | 5,17,04,742 | 14,22,699 |
| 16. | G.O. Rt. No. 898 dated 12.12.2016 | 2235.02.106.AD.01.09 | 4,05,000 | 7,43,710 | Nil |
| 17. | G.O.Rt.No.943 dated 29.12.2016 | 2014.00.800.AL.72.01 | 18,00,000 | 1,05,52,961 | 18,00,000 |

| Contingency Fund Order | Date of Issue of Government order | Head of Account | Provision as per CF order (In ₹) | Amount in ₹ | |
|------------------------|-----------------------------------|----------------------|----------------------------------|------------------------------------|---------------------------------------------------|
| | | | | Expenditure at the end of the year | Amount utilised out of CF as reported by AG (A&E) |
| 18. | G.O.Rt.No.3 dated 02.01.2017 | 2014.00.114.AK.01.16 | 1,00,000 | 3,93,86,858 | 63.992 |
| | | 2014.00.114.AK.01.25 | 1,000 | | |
| | | 2014.00.114.AK.01.43 | 3,000 | | |
| | | 2014.00.114.AK.01.61 | 12,000 | 4,06,95,600 | |
| | | 2014.00.114.AK.01.89 | 3,000 | | |
| | | 2014.00.114.AK.03.12 | 1,32,000 | | |
| | | 2014.00.114.AK.05.18 | 6,000 | | |
| 19. | G.O.Rt.No.9 dated 03.01.2017 | 2202.05.800.AK.59.08 | 4,80,000 | 55,22,025 | 75,000 |
| 20. | G.O.Rt.No.18 dated 03.01.2017 | 2014.00.114.AK.05.54 | 2,50,000 | 7,68,036 | 20,92,215 |
| | | 2014.00.114.AK.21.14 | 17,43,000 | 52,60,575 | |
| | | 2014.00.114.AK.76.19 | 1,00,000 | 1,84,088 | |
| 21. | G.O. Rt. No. 19 dated 03.01.2017 | 2202.05.001.JA.76.01 | 30,00,000 | 15,50,000 | Nil |
| 22. | G.O.Rt.No.147 dated 06.03.2017 | 2405.00.103.AM.09.34 | 15,00,00,000 | 15,00,00,000 | 15,00,00,000 |
| | | 2405.00.105.AJ.09.36 | 75,00,000 | (-) 22,95,682 | 75,00,000 |

Appendix 3.1
(Reference: Paragraph 3.1; Page 61)

Utilisation certificates outstanding as on 30 September 2017

| Sl. No. | Department/CCO | Utilisation certificate outstanding | |
|---------|-------------------------------------------------------------------|-------------------------------------|------------------------|
| | | Number | Amount (₹ in crore) |
| 1. | Municipal Administration | 3 | 39.10 |
| 2. | Town and Country Planning | 2 | 34.64 |
| 3. | Revenue Administration | 3 | 3.33 |
| 4. | Collegiate Education | 1 | 1.21 |
| 5. | Backward Classes and Most Backward Classes and Minorities Welfare | 1 | 0.60 |
| 6. | Adi-Dravidar and Tribal Welfare | 1 | 0.15 |
| | Total | 11 | 79.03 |

Appendix 3.2
(Reference: Paragraph 3.2; Page 62)

Lists of CCOs who have not reconciled accounts

| Sl. No. | Department | CCO No | No. of RCs due |
|--------------------|-----------------------------------------------------------------|--------|----------------|
| Expenditure | | | |
| 1. | Directorate of Environment | 1502 | 18 |
| 2. | Directorate of Rural Development and Panchayat Raj | 4202 | 19 |
| 3. | Agricultural Engineering | 506 | 19 |
| 4. | Directorate of Stationery and Printing | 3001 | 13 |
| 5. | Police Training College (DGP) | 2207 | 13 |
| 6. | Secretary to Government, Finance Department | 5600 | 12 |
| 7. | Directorate of Social Welfare | 4503 | 12 |
| 8. | Commissionerate of Transport | 2501 | 12 |
| 9. | Directorate of Public Health and Preventive Medicine | 1904 | 11 |
| 10. | Directorate of Medical Education | 1903 | 11 |
| 11. | Forests Department | 5401 | 10 |
| 12. | Directorate of Indian Medicine and Homoeopathy | 1907 | 10 |
| 13. | Tamil Nadu Health Systems Project | 1910 | 9 |
| 14. | Directorate of Employment and Training | 3203 | 9 |
| 15. | Commissionerate of Integrated Child Development Services Scheme | 4504 | 9 |
| 16. | Directorate of Medical and Rural Health Services (ESIS) | 3205 | 8 |
| 17. | Directorate of Industrial Safety and Health | 3204 | 8 |
| 18. | Directorate of Medical and Rural Health Services | 1902 | 8 |
| 19. | Commissionerate of Industries and Commerce | 2702 | 4 |
| 20. | Registrar of Cooperative Societies | 1202 | 4 |
| 21. | Public Works - Buildings | 3902 | 3 |
| 22. | Commissionerate of Revenue Administration | 4102 | 3 |
| 23. | Directorate of Tourism | 2902 | 3 |
| 24. | Commissionerate of Land Administration | 4106 | 2 |
| 25. | Tamil Nadu Food Safety and Drug Administration Department | 1906 | 2 |
| 26. | Directorate of Tribal Welfare | 403 | 2 |
| 27. | Directorate of Minorities Welfare | 906 | 2 |
| 28. | Directorate of Agriculture | 502 | 2 |
| 29. | Prisons (IGP) | 2401 | 1 |
| 30. | Secretariat | 601 | 1 |

| Sl. No. | Department | CCO No | No. of RCs due |
|-----------------|--------------------------------------------------------------|--------|----------------|
| 31. | Commissionerate of Civil Supplies and Consumer Protection | 1301 | 1 |
| 32. | Directorate of Town Panchayat | 3403 | 1 |
| 33. | Secretariat | 1601 | 1 |
| 34. | Secretariat | 4801 | 1 |
| 35. | Commissionerate of Revenue Administration | 5101 | 1 |
| 36. | State Planning Commission (Tamil Nadu) | 3604 | 1 |
| 37. | Commissionerate of Labour | 3202 | 1 |
| 38. | Directorate of Adi-Dravidar Welfare | 402 | 1 |
| 39. | Director General of Police | 2202 | 1 |
| 40. | Directorate of School Education | 4303 | 1 |
| 41. | Commissionerate of Economics and Statistics | 3602 | 1 |
| 42. | Directorate of Forensic Science Department | 2209 | 1 |
| 43. | Secretariat | 3501 | 1 |
| 44. | Secretariat | 4501 | 1 |
| Receipts | | | |
| 1. | Commissionerate of Commercial Taxes | 1002 | 27 |
| 2. | Directorate of Animal Husbandry | 602 | 24 |
| 3. | Directorate of Agriculture | 502 | 22 |
| 4. | Commissionerate of Survey and Settlement | 4105 | 21 |
| 5. | Finance Resources Department | 1612 | 18 |
| 6. | Secretariat | 2601 | 13 |
| 7. | Directorate of Family Welfare | 1905 | 12 |
| 8. | Agricultural Engineering Department | 506 | 12 |
| 9. | Commissioner of Police, Chennai | 2203 | 12 |
| 10. | Forests Department | 5401 | 12 |
| 11. | Directorate of Tamil Nadu State Health Transport | 1908 | 12 |
| 12. | Directorate of Forensic Science Department | 2209 | 12 |
| 13. | Loans and Advances Cell | 1610 | 12 |
| 14. | Commissionerate for the Welfare of Differently Abled Persons | 5202 | 12 |
| 15. | Director General of Police | 2202 | 12 |
| 16. | Commissionerate of Land Administration | 4106 | 12 |
| 17. | Public Works- Irrigation | 4001 | 12 |
| 18. | Directorate of Horticulture and Plantation Crops | 505 | 12 |
| 19. | Directorate of Treasuries and Accounts | 1602 | 11 |
| 20. | Chief Engineer (Construction and Maintenance) - Highways | 2103 | 11 |
| 21. | Commissionerate of Revenue Administration | 4102 | 8 |

| Sl. No. | Department | CCO No | No. of RCs due |
|---------|-----------------------------------------------------------|--------|----------------|
| 22. | Directorate of Adi-Dravidar Welfare | 402 | 10 |
| 23. | Commissionerate of Agricultural Income Tax | 4104 | 10 |
| 24. | Commissionerate of Milk Production and Dairy Development | 801 | 7 |
| 25. | Tamil Nadu Water Supply and Drainage Board | 3404 | 7 |
| 26. | Commissionerate of Economics and Statistics | 3602 | 7 |
| 27. | Directorate of Medical Education | 1903 | 6 |
| 28. | Project Director, Reproductive Child Health Project | 1909 | 5 |
| 29. | Directorate of Handlooms and Textiles | 1702 | 4 |
| 30. | Directorate of Elementary Education | 4302 | 4 |
| 31. | Secretariat | 1601 | 3 |
| 32. | Directorate of Public Libraries | 4305 | 3 |
| 33. | Prisons (IGP) | 2401 | 2 |
| 34. | Directorate of Local Fund Audit | 1603 | 2 |
| 35. | Directorate of Stationery and Printing | 3001 | 2 |
| 36. | Tamil Nadu Uniformed Service Recruitment Board | 2210 | 2 |
| 37. | Directorate of Public Health and Preventive Medicine | 1904 | 2 |
| 38. | Directorate of Rural Development and Panchayat Raj | 4202 | 2 |
| 39. | Directorate of Indian Medicine and Homoeopathy | 1907 | 2 |
| 40. | Directorate of Collegiate Education | 2002 | 2 |
| 41. | Directorate of Medical and Rural Health Services (ESIS) | 3205 | 2 |
| 42. | Directorate of Fisheries | 701 | 1 |
| 43. | Directorate of Small Savings | 1604 | 1 |
| 44. | Commissionerate of Civil Supplies and Consumer Protection | 1301 | 1 |
| 45. | Tamil Nadu Food Safety and Drug Administration Department | 1906 | 1 |
| 46. | Public Works - Ground Water | 4002 | 1 |
| 47. | Directorate of Organic Certification | 509 | 1 |
| 48. | Directorate of Medical and Rural Health Services | 1902 | 1 |
| 49. | Commissionerate of Government Data Centre | 1606 | 1 |
| 50. | Registrar of Cooperative Societies | 1202 | 1 |
| 51. | Secretariat | 3401 | 1 |
| 52. | Tamil Nadu Slum Clearance Board | 2606 | 1 |

Appendix 3.3
(Reference: Paragraph 3.3; Page 62)

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 | 2015-16 and 2016-17 |
| 2. | Anna University, Chennai | 2011-12 to 2016-17 |
| 3. | Annamalai University, Annamalai Nagar, Chidambaram, Cuddalore | 2014-15 to 2016-17 |
| 4. | Avinashilingam Institute for Home Science and Higher Education for Women (DEEMED UNIVERSITY) Coimbatore | 2015-16 and 2016-17 |
| 5. | Bharathiar University, Coimbatore | 2015-16 and 2016-17 |
| 6. | Bharathidasan University, Tiruchirappalli | 2015-16 and 2016-17 |
| 7. | Madurai Kamarajar University, Madurai | 2015-16 and 2016-17 |
| 8. | Manonmaniam Sundaranar University, Tirunelveli | 2015-16 and 2016-17 |
| 9. | Mother Teresa Women's University, Kodaikanal | 2014-15 to 2016-17 |
| 10. | Periyar University, Salem | 2016-17 |
| 11. | Shri. Chandrasekarendra Saraswathi Vishva Vidyalaya, Chennai | 2012-13 to 2016-17 |
| 12. | Thiruvallur University, Fort Campus, Vellore | 2012-13 to 2016-17 |
| 13. | University of Madras, Chennai | 2015-16 and 2016-17 |
| 14. | Tamil Nadu Open University, Guindy, Chennai | 2013-14 to 2016-17 |
| 15. | Tamil University - Thanjavur | 2013-14 to 2015-16 |
| 16. | Dr. Ambedkar Law University | 2015-16 |
| 17. | Tamil Nadu Agricultural University, Coimbatore | 2014-15 to 2016-17 |
| 18. | Fisheries University, Nagapattinam | 2015-16 and 2016-17 |
| 19. | Tamil Nadu Veterinary and Animal Sciences University, Chennai | 2015-16 and 2016-17 |
| Colleges | | |
| 20. | D.D.G.D. Vaishnav College, Arumbakkam, Chennai | 2015-16 and 2016-17 |
| 21. | Meston College of Education, Royapettah, Chennai | 2016-17 |
| 22. | Sri Ramakrishna Mission Vivekananda College, Chennai | 2011-12, 2013-14 to 2016-17 |
| 23. | Loyola College, Nungambakkam, Chennai | 2016-17 |
| 24. | Sri Thyagaraja College, Old Washermanpet, Chennai | 2013-14 to 2016-17 |
| 25. | Ethiraj College for Women, Chennai | 2016-17 |
| 26. | Chellammal Women's College, Chennai | 2014-15 to 2016-17 |
| 27. | The New College, Peter's Road, Royapettah, Chennai | 2010-11, 2011-12 and 2016-17 |
| 28. | Gurunanak College, Guindy, Chennai | 2012-13 to 2016-17 |
| 29. | St. Christopher's College of education, Vepery, Chennai | 2011-12 and 2016-17 |
| 30. | Meenakshi College for Women, Chennai | 2010-11 to 2016-17 |
| 31. | C. Kandaswamy Naidu College for Men, Anna Nagar, Chennai | 2015-16 and 2016-17 |
| 32. | Pachaiyappa's College, Chennai | 2015-16 and 2016-17 |
| 33. | Stella Maris College, Chennai | 2015-16 and 2016-17 |
| 34. | Stella Matutina College of Education, Ashok Nagar, Chennai | 2015-16 and 2016-17 |
| 35. | N.K.T. National College of Education, Dr. Besant Road, Chennai | 2016-17 |
| 36. | The Women's Christian College, Chennai | 2016-17 |
| 37. | Madras Christian College, Tambaram, East Tambaram, Kancheepuram | 2014-15 to 2016-17 |
| 38. | S I V E T College, Gowrivakkam, Chennai | 2016-17 |

| Sl.No. | Name of the body/authority | Year for which accounts have not been received |
|--------|-----------------------------------------------------------------------------------------------|------------------------------------------------|
| 39. | The Quaid-E-Milleth College for Men, Medavakkam, Chennai | 2010-11 to 2016-17 |
| 40. | Dharmamurthi Rao Bahadur Calavala Cunnan Chetty Hindu College, Pattabiram, Chennai | 2013-14, 2015-16 and 2016-17 |
| 41. | S D N B Vaishnav College for Women, Chrompet, Chennai | 2014-15 to 2016-17 |
| 42. | D B Jain College, Thoraipakkam, Chennai | 2005-06 to 2016-17 |
| 43. | A M Jain College, Meenambakkam, Chennai | 2013-14 to 2016-17 |
| 44. | D.K.M. College for Women, Vellore | 2016-17 |
| 45. | Auxilium College for Women, Vellore | 2010-11, 2015-16 and 2016-17 |
| 46. | Voorhees College, Vellore | 2013-14 to 2016-17 |
| 47. | C. Abdul Hakkim College, Melvisharam | 2016-17 |
| 48. | Islamiah College, Vaniambadi, Vellore | 2015-16 and 2016-17 |
| 49. | Mazharul Uloom College, Ambur | 2016-17 |
| 50. | Sacred Heart College, Tirupathur | 2016-17 |
| 51. | Pachaiyappa's College for Men, Kancheepuram | 2015-16 and 2016-17 |
| 52. | Pachaiyappa's College for Women, Kancheepuram | 2015-16 and 2016-17 |
| 53. | Jamia Darussalam Arabic College, Oomerabad | 2005-06 to 2016-17 |
| 54. | Nirmala College for Women, Coimbatore | 2016-17 |
| 55. | P S G R Krishnammal College for Women, Coimbatore | 2016-17 |
| 56. | Kongunadu Arts and Science College, Coimbatore | 2016-17 |
| 57. | Sri Ramakrishna Mission Vidyalaya College Arts and Science, Periyanaicken Palayam, Coimbatore | 2016-17 |
| 58. | P S G College of Arts and Science Civil Aerodrome Post, Vidya Nagar, Coimbatore | 2016-17 |
| 59. | C B M College, Sakethapuri, Kovaipudur, Coimbatore | 2014-15 to 2016-17 |
| 60. | Thavathiru Santhalinga Adigalar Arts and Science and Tamil College, Perur Post, Coimbatore | 2011-12, 2013-14 to 2016-17 |
| 61. | Nallamuthu Gownder Mahalingam College, Pollachi | 2011-12, 2013-14 to 2016-17 |
| 62. | G V G Visalakshi College for Women, Udumalpet | 2016-17 |
| 63. | Providence College for Women, Coonor | 2016-17 |
| 64. | Emerald Heights College for Women, Udhagamandalam | 2016-17 |
| 65. | Vellalar College for Women, Erode | 2011-12 to 2013-14, 2016-17 |
| 66. | Erode Arts College, Erode | 2016-17 |
| 67. | Chikkiah Naicker College, Erode | 2016-17 |
| 68. | Sri Vasavi College, Erode | 2015-16 and 2016-17 |
| 69. | Gobi Arts and Science College, Karattadipalayam, Gobichettipalayam | 2016-17 |
| 70. | Salem Sowdeswari College, Salem | 2016-17 |
| 71. | Sri Sarada College for Women, Fair Lands, Salem | 2016-17 |
| 72. | Sri Sarada College of Education, Fair Lands, Salem | 2016-17 |
| 73. | Kandasami Kandar's College, Vellore | 2013-14, 2015-16 and 2016-17 |
| 74. | J.K.K. Nataraja College of Arts and Science, Natarajapuram, Komarapalayam, Namakkal | 2016-17 |
| 75. | C. Kandaswami Naidu College for Women, Cuddalore | 2006-2007 to 2016-17 |
| 76. | A.D.M. College for Women, Vellipalayam, Nagapattinam | 2016-17 |
| 77. | Dharmapuram Adinam Arts College, Dharmapuram, Mayiladuthurai | 2016-17 |
| 78. | Poombuhar College, Melaiyur, Mayiladuthurai | 2005-06 to 2016-17 |
| 79. | T.B. Manickam Luthern College, Porayar | 2010-11 to 2016-17 |
| 80. | Ganesan Senthamil College, Melasivapuri, Pudukottai | 2005-06 to 2016-17 |
| 81. | A.V.V.M Sri Pushpam College, Poondi, Thanjavur | 2015-16 and 2016-17 |

| Sl.No. | Name of the body/authority | Year for which accounts have not been received |
|--------|----------------------------------------------------------------------------|------------------------------------------------|
| 82. | Khadar Mohideen College, Adirampattinam, Thanjavur | 2016-17 |
| 83. | Rajah's College for Sanskrit and Tamil, Thiruvaiyaru, Thanjavur | 2010-11 to 2016-17 |
| 84. | Sri K.V.S.S. Art's College, Tirupanandal, Thanjavur | 2005-06 to 2016-17 |
| 85. | Tamizhavel Uma Maheswaranar Karanthi Art's College, Thanjavur | 2016-17 |
| 86. | Bishop Herber College, Tiruchirappalli | 2013-14 to 2016-17 |
| 87. | Holy Cross College, Teppakulam, Tiruchirappalli | 2016-17 |
| 88. | Jamal Mohamed College, Khaja Nagar, Tiruchirappalli | 2016-17 |
| 89. | National College, Tiruchirappalli | 2016-17 |
| 90. | Nehru Memorial College, Puthanampatti | 2016-17 |
| 91. | Seetha Lakshmi Ramaswamy College for Women, Tiruchirappalli | 2016-17 |
| 92. | St. Joseph's College, Tiruchirappalli | 2016-17 |
| 93. | Urumu Dhanalakshmi College, Tiruchirappalli | 2013-14 to 2016-17 |
| 94. | Srimath Siva Gnana Balaya Swamigal Tamil College, Mailam | 2016-17 |
| 95. | The American College, Madurai | 2013-14 to 2016-17 |
| 96. | Madura College, Madurai | 2014-15 to 2016-17 |
| 97. | Arulanandar College, (Autonomous) Karumathur | 2015-16 and 2016-17 |
| 98. | Muqyyath Sha Sirfura Wakf Board College, Madurai | 2015-16 and 2016-17 |
| 99. | Mannar Thirumalai Naicker College, Pasumalai, Madurai | 2016-17 |
| 100. | Madurai Institute of Social Sciences, Alagar Koil Road, Madurai | 2006-07 to 2012-13, 2016-17 |
| 101. | Saraswathi Narayanan College, Madurai | 2007-08 to 2016-17 |
| 102. | Senthamil College, Tamil Sangam Salai, Madurai | 2006-07 to 2016-17 |
| 103. | Sourastra College, Madurai | 2016-17 |
| 104. | Sri Satguru Sangeetha Vidyalayam (College of Music), Ghokale Road, Madurai | 2006-07, 2013-14 to 2016-17 |
| 105. | Thiagarajar College of Preceptors, Madurai | 2013-14 to 2016-17 |
| 106. | Nadar Mahajana Sangam SVN College, Nagamalai, Madurai | 2016-17 |
| 107. | Yadava College, Madurai | 2012-13 to 2016-17 |
| 108. | Vivekananda College, Tiruvengadam West, Scholavandan Railway Station | 2016-17 |
| 109. | Fathima College, Madurai | 2015-16 and 2016-17 |
| 110. | E M G Kone Yadava Women's College, Madurai | 2015-16 and 2016-17 |
| 111. | Lady Doak College, Madurai | 2015-16 and 2016-17 |
| 112. | St. Justin's College of Education, Madurai | 2015-16 and 2016-17 |
| 113. | Pasumpon Thiru Muthuramalinga Thever College, Usilampatti | 2010-11, 2011-12, 2013-14 to 2016-17 |
| 114. | H.K.R. Howdia College, Uthamapalayam | 2014-15 to 2016-17 |
| 115. | Cardomom Planter's Association College, Bodinayakanur | 2016-17 |
| 116. | Jayaraj Annapackiam College for Women, Periakulam | 2016-17 |
| 117. | Arulmigu Palani Andaver College of Arts and Culture, Palani | 2016-17 |
| 118. | Arulmigu Palani Andaver College for Women, Palani | 2016-17 |
| 119. | G.T.N Arts College, Dindigul | 2005-06 to 2008-09, 2014-15 to 2016-17 |
| 120. | Lakshmi College of Education, Gandhipuram Post | 2010-11, 2011-2012, 2015-16 and 2016-17 |
| 121. | Arumugam Pillai Seethaiyammal College, Tirupathur | 2016-17 |
| 122. | Dr. Zakir Hussain College, Ilayankudi | 2013-14 to 2016-17 |
| 123. | Sree Sevugan Annamalai College, Devakottai | 2014-15 to 2016-17 |
| 124. | Ramasamy Tamil College, Karaikudi | 2008-09 to 2016-17 |
| 125. | Seethalakshmi Achi College for Women, Pallathur | 2016-17 |

| Sl.No. | Name of the body/authority | Year for which accounts have not been received |
|--------|--------------------------------------------------------------------------------|------------------------------------------------|
| 126. | Pasumpon Muthuramalinga Thever Memorial College, Kamuthi, Ramanathapuram Dist. | 2008-09 to 2011-12, 2016-17 |
| 127. | Ayya Nadar Janaki Ammal College, Sivakasi | 2016-17 |
| 128. | Saiva Banu Kshatriya College, Aruppukottai | 2014-15 to 2016-17 |
| 129. | Sri Ramasamy Naidu Memorial College, Sattur | 2015-16 and 2016-17 |
| 130. | The S F R Women's College for Women, Sivakasi | 2014-15 and 2016-17 |
| 131. | Devanga Arts College, Aruppukottai | 2012-13 to 2016-17 |
| 132. | Rajapalayam Raju's College, Rajapalayam | 2016-17 |
| 133. | VHNSN College, Virudhunagar | 2016-17 |
| 134. | V.V. Vanniaperumal College of Women, Virudhunagar | 2016-17 |
| 135. | Ambai Art's College, Ambasamudram | 2007-08 to 2016-17 |
| 136. | The M D T Hindu College, Tirunelveli | 2015-16 and 2016-17 |
| 137. | Sadhakathullah Appa College, Tirunelveli | 2008-09 to 2011-12, 2015-16 and 2016-17 |
| 138. | Sarah Tucker College, Palayamkottai, Tirunelveli | 2008-09 to 2011-12, 2013-14 to 2016-17 |
| 139. | Sri Paramakalyani College, Alwarkurichi | 2015-16 and 2016-17 |
| 140. | Sri Parasakthi College for Women, Courtallam | 2012-13, 2015-16 and 2016-17 |
| 141. | St. John's College, Tirunelveli | 2005-06, 2006-07, 2015-16 and 2016-17 |
| 142. | St. Xavier's College, Tirunelveli | 2013-14 and 2016-17 |
| 143. | Tirunelveli Dakshinamara Nadar Sangam College, T. Kallikulam | 2014-15, 2015-16 and 2016-17 |
| 144. | Thiruvallur College, Pothigaiyadi, Papanasam | 2008-09 to 2016-17 |
| 145. | St. Ignatius College of Education, Palayamkotttai | 2016-17 |
| 146. | Madras School of social work, Egmore Chennai | 2016-17 |
| 147. | Aditanar College of Art's and Science, Tiruchendur | 2014-15, 2015-16 and 2016-17 |
| 148. | A P C Mahalaksmi College for Women, Tuticorin | 2016-17 |
| 149. | G V N College, Kovilpatti | 2016-17 |
| 150. | Kamaraj College, Tuticorin | 2016-17 |
| 151. | Nazareth Margosis College, Pillaiyanmamal, Nazareth | 2008-09 to 2016-17 |
| 152. | Pope's College, Sayarpuram | 2016-17 |
| 153. | Sri Kumaragurupara Swamigal Arts College, Padmanabhamangalam, Srivaikuntam | 2011-12 to 2016-17 |
| 154. | St. Mary's College, Tuticorin | 2015-16 and 2016-17 |
| 155. | V.O. Chidambaram College, Tuticorin | 2016-17 |
| 156. | Annammal College of Education for Women, Tuticorin | 2016-17 |
| 157. | V O C College of Education, Tuticorin | 2016-17 |
| 158. | Arignar Anna College, Aralvoymoli | 2016-17 |
| 159. | Holy Cross College, Nagercoil | 2015-16 and 2016-17 |
| 160. | Lakshmipuram College of Arts and Science, Neyyar | 2006-07 to 2016-17 |
| 161. | Nesamony Memorial Christian College, Marthandam | 2014-15 to 2016-17 |
| 162. | Pioneer Kumaraswamy College, Nagercoil | 2016-17 |
| 163. | S T Hindu College, Nagercoil | 2016-17 |
| 164. | Scot Christian College, Nagercoil | 2007-08 to 2011-12 and 2013-14 to 2016-17 |
| 165. | Sri Ayyappa College for Women, Nagercoil | 2016-17 |
| 166. | Sree Devikarumari Women's College, Kuzhithurai | 2015-16 and 2016-17 |
| 167. | St. Judes College, Thoothoor | 2015-16 and 2016-17 |
| 168. | Vivekananda College, Agasteeswaram | 2015-16 and 2016-17 |

| Sl.No. | Name of the body/authority | Year for which accounts have not been received |
|--------|---------------------------------------------------------------------------------------------|------------------------------------------------|
| 169. | Women's Christian College, Nagercoil | 2015-16 and 2016-17 |
| 170. | N V K S D College of Education, Tiruvattar | 2015-16 and 2016-17 |
| 171. | Justice Basheer Ahamed Syed Womens College, Teynampet, Chennai | 2011-12 to 2016-17 |
| 172. | PMT College, Melaneelithanallur, Tirunelveli | 2014-15 to 2016-17 |
| 173. | Anbanathapuram Vahaiara Charities College (AVC), Mayiladuthurai, Nagapattinam | 2016-17 |
| 174. | Ramakrishna Mission Vidyalaya College of Education, Coimbatore | 2016-17 |
| 175. | Ramakrishna Mission Vidyalaya Maruti College of Physical Education, Coimbatore | 2016-17 |
| 176. | Sri Sarada College of Physical Education, Salem | 2016-17 |
| 177. | YMCA College of Physical Education, Chennai | 2014-15 to 2016-17 |
| 178. | St. Xaviers College of Education, Palayamkottai | 2014-15 to 2016-17 |
| 179. | Thyagaraja College, Madurai | 2015-16 and 2016-17 |
| 180. | PSG College of Technology, Coimbatore | 2015-16 and 2016-17 |
| 181. | Coimbatore Institute of Technology | 2015-16 and 2016-17 |
| 182. | Thyagaraja College of Engineering, Madurai | 2012-13 to 2016-17 |
| 183. | Annamalai Polytechnic College, Chettinad | 2015-16 and 2016-17 |
| 184. | A.M.K. Technology Polytechnic College, Chennai-Bangalore Road, Sembarambakkam, Chennai | 2013-14 to 2016-17 |
| 185. | Bhaktavachalam Polytechnic College, Kariapettai, Kanchipuram | 2013-14 to 2016-17 |
| 186. | CIT Sandwich Polytechnic College, Aerodrome Post, Coimbatore | 2016-17 |
| 187. | P.T. Lee Chengalvaraya Naickar Polytechnic, Vepery, Chennai | 2012-13 to 2016-17 |
| 188. | GRG Polytechnic College for Women, Kuppepalayam, Sarcarsamkulam Post, Coimbatore | 2012-13 to 2016-17 |
| 189. | Murugappa Polytechnic College, Sathiyamurthy Nagar, Thirumullaivoil Village, Avadi, Chennai | 2014-15 to 2016-17 |
| 190. | Nachimuthu Polytechnic College, Mackinaickenpatty Post, Pollachi | 2013-14 to 2016-17 |
| 191. | NPA Centenary Polytechnic College, Blevedeve, Kothagiri | 2016-17 |
| 192. | Pattukottai Polytechnic College, Pattukkottai | 2014-15 to 2016-17 |
| 193. | PSN Ramasamy Ayyar Memorial Polytechnic College for Girls, Tiruchirappalli | 2014-15 to 2016-17 |
| 194. | Periyar Centenary Polytechnic College, Vallam | 2015-16 and 2016-17 |
| 195. | PSG Polytechnic College, Peelamedu, Coimbatore | 2015-16 and 2016-17 |
| 196. | Rajagopal Polytechnic College, Gandhi Nagar, Gudiyatham | 2014-15 to 2016-17 |
| 197. | Ramakrishna Mission Polytechnic College, Mylapore, Chennai | 2016-17 |
| 198. | Sri Ramakrishna Mission Vidyalaya Polytechnic College, Coimbatore | 2016-17 |
| 199. | Sakthi Polytechnic College, Sakthinagar | 2013-14 to 2016-17 |
| 200. | SSM Polytechnic College, SSM Nagar, Valayakarnoor, Komarapalayam | 2016-17 |
| 201. | Thiyagarajar Polytechnic College, Salem | 2015-16 and 2016-17 |
| 202. | Seshasayee Institute of Technology, Tiruchirappalli | 2014-15 to 2016-17 |
| 203. | Vallivalam Desikar polytechnic, Nagapattinam | 2011-12, 2014-15 to 2016-17 |
| 204. | A.D.J. Dharmambal Polytechnic College, Nagapattinam | 2016-17 |
| 205. | Kamaraj Polytechnic College, Pazhavilai | 2016-17 |
| 206. | Mohammed Sathak Polytechnic College, Chairman Sathak Salai, Kilakarai | 2015-16 and 2016-17 |
| 207. | PAC Ramasamy Raja Polytechnic College, Kumarasamy Raja Nagar P.O. Rajapalayam | 2014-15 to 2016-17 |

| Sl.No. | Name of the body/authority | Year for which accounts have not been received |
|---------------------------|--------------------------------------------------------------------------------------|------------------------------------------------|
| 208. | Rukmani Shanmugam Polytechnic College, Varichiyur, Madurai | 2010-11 to 2016-17 |
| 209. | Sankar Polytechnic College, Talaiyuthu R.S., Sankarnagar | 2012-13 to 2016-17 |
| 210. | VSV Nadar Polytechnic College, Virudhunagar | 2013-14 to 2016-17 |
| 211. | Arasan Ganesan Polytechnic College, Virudhunagar Main Road, Annaikuttam PO, Sivakasi | 2016-17 |
| 212. | Ayya Nadar Janaki Ammal Polytechnic College, Chinnakkamanpatti, Sivakasi East | 2015-16 and 2016-17 |
| 213. | Arulmigu Palaniandavar Polytechnic College, Palani | 2016-17 |
| 214. | Muthiah Polytechnic College, Annamalai Nagar, Chidambaram | 2016-17 |
| 215. | Erode Institute of Technology (EIT), Kavindapadi | 2016-17 |
| 216. | Sri Krishna Polytechnic College, Kovaipudur, Coimbatore | 2014-15 to 2016-17 |
| Other Institutions | | |
| 217. | Science City | 2010-11 to 2016-17 |
| 218. | Tamil Nadu State Council for Higher Education | 2015-16 and 2016-17 |
| 219. | Tamil Nadu State Council for Science and Technology | 2010-11 to 2016-17 |
| 220. | Tamil Nadu Science and Technology Centre | 2013-14 to 2016-17 |
| 221. | Chief Executive Officer, Tamilnadu Wakf Board, Mylapore, Chennai | 2013-14 to 2016-17 |
| 222. | Director, Avinashalingam Education Trust, Social Welfare, Coimbatore | 2016-17 |
| 223. | Secretary Tamil Nadu Basketball Association, Social Welfare, Kilpauk, Chennai | 2010-11 to 2016-17 |
| 224. | Director, Society for community organisation People's Education, Tiruchirappalli | 2014-15 to 2016-17 |
| 225. | Director, Women's Indian Association, Chepauk, Chennai | 2010-11 to 2016-17 |
| 226. | Director, Women's Voluntary Service of Tamil Nadu, Chetpet, Chennai | 2014-15 to 2016-17 |
| 227. | Headmaster, Little Flower Convent HSS for Deaf, Chennai | 2011-12 to 2016-17 |
| 228. | Headmistress, Little Flower Convent HSS for Blind, Egmore, Chennai | 2014-15 and 2016-17 |
| 229. | St. Louis Institute for Deaf and Blind, Adyar, Chennai | 2012-13 to 2016-17 |
| 230. | Secretary, Avvai Home, Adyar, Chennai | 2013-14 to 2016-17 |
| 231. | Sarva Shiksha Abhiyan, Nagapattinam | 2015-16 and 2016-17 |
| 232. | Sarva Shiksha Abhiyan, Kanyakumari | 2015-16 and 2016-17 |
| 233. | Sarva Shiksha Abhiyan, Erode | 2013-14 to 2016-17 |
| 234. | Sarva Shiksha Abhiyan, Tiruchirappalli | 2013-14 to 2016-17 |
| 235. | Sarva Shiksha Abhiyan, Ramanathapuram | 2012-13 to 2016-17 |
| 236. | Sarva Shiksha Abhiyan, Sivaganaga | 2012-13 to 2016-17 |
| 237. | Sarva Shiksha Abhiyan, Kancheepuram | 2012-13 to 2016-17 |
| 238. | Sarva Shiksha Abhiyan, Chennai | 2015-16 and 2016-17 |
| 239. | Sarva Shiksha Abhiyan, Salem | 2013-14 to 2016-17 |
| 240. | Sarva Shiksha Abhiyan, Madurai | 2012-13 to 2016-17 |
| 241. | Sarva Shiksha Abhiyan, Perambalur | 2014-15 to 2016-17 |
| 242. | Sarva Shiksha Abhiyan, Coimbatore | 2015-16 and 2016-17 |
| 243. | Sarva Shiksha Abhiyan, Dharmapuri | 2012-13 to 2016-17 |
| 244. | Sarva Shiksha Abhiyan, Dindigul | 2013-14 to 2016-17 |
| 245. | Sarva Shiksha Abhiyan, Karur | 2005-06 to 2009-10 and 2012-13 to 2016-17 |
| 246. | Sarva Shiksha Abhiyan, Krishnagiri | 2015-16 and 2016-17 |
| 247. | Sarva Shiksha Abhiyan, Pudukottai | 2013-14 to 2016-17 |

| Sl.No. | Name of the body/authority | Year for which accounts have not been received |
|--------|------------------------------------------------------|------------------------------------------------|
| 248. | Sarva Shiksha Abhiyan, Thanjavur | 2012-13 to 2016-17 |
| 249. | Sarva Shiksha Abhiyan, Theni | 2015-16 and 2016-17 |
| 250. | Sarva Shiksha Abhiyan, Ooty | 2010-11 to 2016-17 |
| 251. | Sarva Shiksha Abhiyan, Tirunelveli | 2005-06 to 2010-11 and 2012-13 to 2016-17 |
| 252. | Sarva Siksha Abhiyan, Tiruvallur | 2010-11 and 2012-13 to 2016-17 |
| 253. | Sarva Shiksha Abhiyan, Tiruvannamalai | 2005-06 to 2010-11 and 2012-13 to 2016-17 |
| 254. | Sarva Shiksha Abhiyan, Vellore | 2013-14 to 2016-17 |
| 255. | Sarva Shiksha Abhiyan, Villupuram | 2005-06 to 2010-11 and 2012-13 to 2016-17 |
| 256. | Sarva Shiksha Abhiyan, Virudhunagar | 2010-11 and 2012-13 to 2016-17 |
| 257. | Sarva Shiksha Abhiyan, Cuddalore | 2010-11 and 2012-13 to 2016-17 |
| 258. | Sarva Shiksha Abhiyan, Namakkal | 2005-06 to 2010-11 and 2012-13 to 2016-17 |
| 259. | Sarva Shiksha Abhiyan, Tiruvarur | 2005-06 to 2010-11 and 2012-13 to 2016-17 |
| 260. | Sarva Shiksha Abhiyan, Tuticorin | 2010-11 and 2012-13 to 2016-17 |
| 261. | Rashtriya Madhyamik Shiksha Abhiyan, Theni | 2015-16 and 2016-17 |
| 262. | Rashtriya Madhyamik Shiksha Abhiyan, Salem | 2015-16 and 2016-17 |
| 263. | Rashtriya Madhyamik Shiksha Abhiyan, Ariyalur | 2015-16 and 2016-17 |
| 264. | Rashtriya Madhyamik Shiksha Abhiyan, Tirunelveli | 2015-16 and 2016-17 |
| 265. | Rashtriya Madhyamik Shiksha Abhiyan, Cuddalore | 2015-16 and 2016-17 |
| 266. | Rashtriya Madhyamik Shiksha Abhiyan, Erode | 2015-16 and 2016-17 |
| 267. | Rashtriya Madhyamik Shiksha Abhiyan, Virudhunagar | 2015-16 and 2016-17 |
| 268. | Rashtriya Madhyamik Shiksha Abhiyan, Perambalur | 2009-10 to 2016-17 |
| 269. | Rashtriya Madhyamik Shiksha Abhiyan, Karur | 2009-10, 2015-16 and 2016-17 |
| 270. | Rashtriya Madhyamik Shiksha Abhiyan, Pudukkottai | 2015-16 and 2016-17 |
| 271. | Rashtriya Madhyamik Shiksha Abhiyan, Nagapattinam | 2014-15, 2015-16 and 2016-17 |
| 272. | Rashtriya Madhyamik Shiksha Abhiyan, Tuticorin | 2015-16 and 2016-17 |
| 273. | Rashtriya Madhyamik Shiksha Abhiyan, Ramnathapuram | 2014-15, 2015-16 and 2016-17 |
| 274. | Rashtriya Madhyamik Shiksha Abhiyan, Sivaganga | 2009-10, 2010-11, 2015-16 and 2016-17 |
| 275. | Rashtriya Madhyamik Shiksha Abhiyan, Madurai | 2015-16 and 2016-17 |
| 276. | Rashtriya Madhyamik Shiksha Abhiyan, Kancheepuram | 2009-10, 2014-15 to 2016-17 |
| 277. | Rashtriya Madhyamik Shiksha Abhiyan, Tiruvannamalai | 2009-10, 2015-16 and 2016-17 |
| 278. | Rashtriya Madhyamik Shiksha Abhiyan, Tiruvallur | 2009-10, 2010-11, 2015-16 and 2016-17 |
| 279. | Rashtriya Madhyamik Shiksha Abhiyan, Chennai | 2015-16 and 2016-17 |
| 280. | Rashtriya Madhyamik Shiksha Abhiyan, Vellore | 2009-10 to 2016-17 |
| 281. | Rashtriya Madhyamik Shiksha Abhiyan, Tiruchirappalli | 2008-09, 2014-15 to 2016-17 |
| 282. | Rashtriya Madhyamik Shiksha Abhiyan, Dindigul | 2015-16 and 2016-17 |
| 283. | Rashtriya Madhyamik Shiksha Abhiyan, Tiruppur | 2009-10, 2010-11, 2014-15 to 2016-17 |
| 284. | Rashtriya Madhyamik Shiksha Abhiyan, Krishnagiri | 2015-16 and 2016-17 |
| 285. | Rashtriya Madhyamik Shiksha Abhiyan, Nagercoil | 2015-16 and 2016-17 |
| 286. | Rashtriya Madhyamik Shiksha Abhiyan, The Nilgiris | 2015-16 and 2016-17 |
| 287. | Rashtriya Madhyamik Shiksha Abhiyan, Tiruvarur | 2005-06 to 2016-17 |
| 288. | Rashtriya Madhyamik Shiksha Abhiyan, Thanjavur | 2009-10 to 2016-17 |
| 289. | Rashtriya Madhyamik Shiksha Abhiyan, Villupuram | 2015-16 and 2016-17 |

| Sl.No. | Name of the body/authority | Year for which accounts have not been received |
|--------|--------------------------------------------------|------------------------------------------------|
| 290. | Rashtriya Madhyamik Shiksha Abhiyan, Coimbatore | 2015-16 and 2016-17 |
| 291. | Rashtriya Madhyamik Shiksha Abhiyan, Namakkal | 2015-16 and 2016-17 |
| 292. | Rashtriya Madhyamik Shiksha Abhiyan, Dharmapuri | 2009-10, 2015-16 and 2016-17 |
| 293. | Rashtriya Madhyamik Shiksha Abhiyan, Kanyakumari | 2014-15 to 2016-17 |
| 294. | Tamil Nadu State Health Society, Chennai | 2005-06 to 2016-17 |
| 295. | District Health Society, Aranthangi | 2005-06 to 2016-17 |
| 296. | District Health Society, Chennai-Saidapet | 2005-06 to 2016-17 |
| 297. | District Health Society, Chennai-Poonamallee | 2005-06 to 2016-17 |
| 298. | District Health Society, Cheyyar | 2005-06 to 2016-17 |
| 299. | District Health Society, Coimbatore | 2005-06 to 2016-17 |
| 300. | District Health Society, Cuddalore | 2005-06 to 2016-17 |
| 301. | District Health Society, Dharapuram | 2012-13 to 2016-17 |
| 302. | District Health Society, Dharmapuri | 2005-06 to 2007-08, 2015-16 and 2016-17 |
| 303. | District Health Society, Dindigul | 2005-06 to 2016-17 |
| 304. | District Health Society, Erode | 2005-06 to 2016-17 |
| 305. | District Health Society, Villupuram | 2005-06 to 2016-17 |
| 306. | District Health Society, Kancheepuram | 2005-06 to 2016-17 |
| 307. | District Health Society, Karur | 2005-06 to 2016-17 |
| 308. | District Health Society, Kovilpatti | 2005-06 to 2016-17 |
| 309. | District Health Society, Krishnagiri | 2005-06 to 2016-17 |
| 310. | District Health Society, Madurai | 2005-06 to 2016-17 |
| 311. | District Health Society, Nagappattinam | 2005-06 to 2007-08, 2015-16 and 2016-17 |
| 312. | District Health Society, Nagercoil | 2005-06 to 2016-17 |
| 313. | District Health Society, Namakkal, Salem | 2005-06 to 2015-16 |
| 314. | District Health Society, Paramakudi | 2005-06 to 2016-17 |
| 315. | District Health Society, Perambalur | 2005-06 to 2016-17 |
| 316. | District Health Society, Pudukottai | 2005-06 to 2016-17 |
| 317. | District Health Society, Ramanathapuram | 2005-06 to 2016-17 |
| 318. | District Health Society, Salem | 2005-06, 2013-14 to 2016-17 |
| 319. | District Health Society, Tirunelveli | 2005-06 to 2016-17 |
| 320. | District Health Society, Sivanganga | 2005-06 to 2016-17 |
| 321. | District Health Society, Tiruvannamalai | 2005-06 to 2016-17 |
| 322. | District Health Society, Tiruvarur | 2005-06 to 2016-17 |
| 323. | District Health Society, Villupuram | 2005-06 to 2016-17 |
| 324. | District Health Society, Theni | 2005-06 to 2016-17 |
| 325. | District Health Society, Tiruchirappalli | 2005-06 to 2016-17 |
| 326. | District Health Society, Thoothukudi | 2014-15 to 2016-17 |
| 327. | District Health Society, Tirupathur | 2005-06 to 2016-17 |
| 328. | District Health Society, Tiruppur | 2005-06 to 2016-17 |
| 329. | District Health Society, Tiruvallur | 2005-06, 2015-16 and 2016-17 |
| 330. | District Health Society, Udagamandalam | 2005-06 to 2016-17 |
| 331. | District Health Society, Vellore | 2005-06 to 2016-17 |
| 332. | District Health Society, Virudhunagar | 2005-06 to 2016-17 |
| 333. | District Health Society, Sivakasi West | 2005-06 to 2016-17 |
| 334. | District Health Society, Thanjavur | 2013-14 to 2016-17 |
| 335. | District Blindness Control Society, Salem | 2015-16 and 2016-17 |

| Sl.No. | Name of the body/authority | Year for which accounts have not been received |
|--------|------------------------------------------------------------------------------|------------------------------------------------|
| 336. | Tamil Nadu Voluntary Health Association, Ayanavaram, Chennai | 2008-09, 2009-10 and 2011-12 to 2016-17 |
| 337. | Voluntary Health Services, Taramani, Chennai | 2014-15 to 2016-17 |
| 338. | State TB Society, Chennai | 2005-06 to 2015-16 |
| 339. | Scheiffelein Leprosy Research and Training Centre, Vellore | 2016-17 |
| 340. | Cancer Institute (WIA), Adyar, Chennai | 2016-17 |
| 341. | Dr. MGR Medical University, Guindy, Chennai | 2014-15 to 2016-17 |
| 342. | Tamil Nadu Manual Workers' Welfare Board | 2014-15 and 2015-16 |
| 343. | Tamil Nadu Labour Welfare Board | 2015-16 |
| 344. | International Institute of Tamil Studies, Taramani | 1970-71 to 2016-17 |
| 345. | Madras Institute of Development Studies | 2016-17 |
| 346. | Institute of Asian Studies, Chennai | 1982-83 to 2016-17 |
| 347. | Karandai Tamil Sangam, Thanjavur | From Inception |
| 348. | Serforji Maharaja's Saraswathi Mahal Library, Thanjavur | 1973-74 to 2016-17 |
| 349. | Tamil Nadu Maritime Board | 2016-17 |
| 350. | State CAMPA | 2015-16 and 2016-17 |
| 351. | Tamil Nadu State Agriculture Marketing Board, Chennai | 2008-09 to 2016-17 |
| 352. | Tamil Nadu Pollution Control Board | 2015-16 and 2016-17 |
| 353. | District Forest Development Agency, Madurai | 2016-17 |
| 354. | District Forest Development Agency, Srivilliputtur | 2016-17 |
| 355. | District Forest Development Agency, Nagapattinam | 2013-14 to 2016-17 |
| 356. | District Forest Development Agency, Dharmapuri | 2013-14 to 2016-17 |
| 357. | District Forest Development Agency, Theni | 2013-14 to 2016-17 |
| 358. | District Forest Development Agency, Karur | 2015-16 and 2016-17 |
| 359. | Tamil Nadu Livestock Development Agency, Chennai | 2016-17 |
| 360. | Tamil Nadu Khadi and Village Industries Board, Chennai | 2016-17 |
| 361. | Tamil Nadu Horticulture Development Agency (TANHODA) Chennai | 2014-15 to 2016-17 |
| 362. | Director of Irrigation Management Training Institute, Tiruchirappalli | 2014-15 to 2016-17 |
| 363. | State Institute of Hotel Management and Catering Technology, Tiruchirappalli | 2014-15 to 2016-17 |
| 364. | Vivekananda Rock Memorial and Vivekananda Kendra | 2011-12 to 2016-17 |
| 365. | Tamil Nadu Watershed Development Agency, Chennai | 2016-17 |
| 366. | Tamil Nadu Virtual Academy | 2015-16 and 2016-17 |
| 367. | Conservation Authority on Pallikaranai Marsh Land, Chennai | 2015-16 and 2016-17 |

Appendix 3.4
(Reference: Paragraph 3.6; Page 65)

**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 | 163.14 | 23 | 235.05 | 135 | 399.72 |
| 2. | Animal Husbandry | 4 | 0.04 | 1 | 0.05 | 1 | 87.85 | 6 | 87.94 |
| 3. | Higher Education | 8 | 1.08 | 6 | 16.29 | 7 | 21.09 | 21 | 38.46 |
| 4. | Commercial Tax | 0 | 0 | 0 | 0 | 3 | 127.68 | 3 | 127.68 |
| 5. | Cooperation | 1 | 0.02 | 0 | 0 | 1 | 0.14 | 2 | 0.16 |
| 6. | Election | 0 | 0 | 1 | 0.23 | 0 | 0 | 1 | 0.23 |
| 7. | Elementary Education | 1 | 0 | 0 | 0 | 1 | 68.00 | 2 | 68.00 |
| 8. | Energy | 1 | 0.07 | 0 | 0 | 0 | 0 | 1 | 0.07 |
| 9. | Finance | 0 | 0 | 0 | 0 | 4 | 234.11 | 4 | 234.11 |
| 10. | Forest | 1 | 0.01 | 3 | 2.41 | 0 | 0 | 4 | 2.42 |
| 11. | Health and Family Welfare | 4 | 2.30 | 7 | 6.64 | 23 | 173.14 | 34 | 182.08 |
| 12. | Highways | 0 | 0 | 2 | 16.79 | 0 | 0 | 2 | 16.79 |
| 13. | Home | 1 | 0.97 | 1 | 0 | 7 | 22.60 | 9 | 23.57 |
| 14. | Horticulture | 0 | 0 | 4 | 9.73 | 1 | 1.14 | 5 | 10.87 |
| 15. | Inspector of factories | 1 | 0 | 0 | 0 | 1 | 1.43 | 2 | 1.43 |
| 16. | Labour and Employment | 2 | 1.18 | 0 | 0 | 4 | 5.70 | 6 | 6.88 |
| 17. | Museum | 0 | 0 | 0 | 0 | 1 | 14.57 | 1 | 14.57 |
| 18. | Public | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19. | Public Works | 0 | 0 | 9 | 3.46 | 0 | 0 | 9 | 3.46 |
| 20. | Rural Development and Panchayat Raj | 1 | 3.60 | 5 | 4.16 | 1 | 7.16 | 7 | 14.92 |
| 21. | Revenue | 0 | 0 | 2 | 1.27 | 119 | 188.14 | 121 | 189.41 |
| 22. | School Education | 0 | 0 | 0 | 0 | 5 | 42.43 | 5 | 42.43 |
| 23. | Sericulture | 1 | 0.05 | 0 | 0 | 3 | 1.75 | 4 | 1.80 |
| 24. | Social Welfare | 0 | 0 | 0 | 0 | 5 | 2.33 | 5 | 2.33 |
| 25. | Transport | 1 | 1.97 | 0 | 0 | 1 | 12.79 | 2 | 14.76 |
| 26. | Treasury | 0 | 0 | 1 | 4.00 | 0 | 0 | 1 | 4.00 |
| | Total | 35 | 12.82 | 146 | 228.17 | 211 | 1,247.10 | 392 | 1,488.09 |

Appendix 3.5
(Reference: Paragraph 3.8; Page 66)

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. | 2711 | Flood Control and Drainage | 140.03 | 140.03 | 100.00 |
| 2. | 3075 | Other transport services | 1.00 | 1.00 | 100.00 |
| 3. | 4236 | Capital Outlay on Nutrition | 19.30 | 19.30 | 100.00 |
| 4. | 5475 | Capital Outlay on other General Economic Services | 56.65 | 56.32 | 99.42 |
| 5. | 2852 | Industries | 1,683.56 | 1,672.97 | 99.37 |
| 6. | 4217 | Capital Outlay on Urban Development | 2,729.14 | 2,692.09 | 98.64 |
| 7. | 4408 | Capital Outlay on Food, Storage and Warehousing | 268.85 | 262.72 | 97.72 |
| 8. | 4070 | Capital Outlay on Other Administrative Services | 87.40 | 83.33 | 95.34 |
| 9. | 2075 | Miscellaneous General Services | 397.08 | 378.54 | 95.33 |
| 10. | 2250 | Other Social Services | 22.79 | 19.36 | 84.95 |
| 11. | 2425 | Cooperation | 2,296.33 | 1,796.15 | 78.22 |
| 12. | 4216 | Capital Outlay on Housing | 192.10 | 148.89 | 77.51 |
| 13. | 2013 | Council of Ministers | 9.95 | 7.15 | 71.86 |
| 14. | 2401 | Crop Husbandry | 5,344.64 | 3,473.80 | 65.00 |
| 15. | 3435 | Ecology and Environment | 5.71 | 3.65 | 63.92 |
| 16. | 2217 | Urban Development | 1,142.74 | 679.34 | 59.45 |
| | | Total | 14,397.26 | 11,434.63 | 79.42 |

Appendix 3.6
(Reference: Paragraph 3.8; Page 66)

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 | 647.70 | 647.70 | 100.00 |
| 2 | 0211 | Family Welfare | 162.26 | 162.26 | 100.00 |
| 3. | 0515 | Other Rural Development Programmes | 31.60 | 31.60 | 100.00 |
| 4. | 0875 | Other Industries | 17.79 | 17.79 | 100.00 |
| 5. | 1456 | Civil Supplies | 3.27 | 3.27 | 100.00 |
| 6. | 1051 | Ports and Light Houses | 2.50 | 2.50 | 100.00 |
| 7. | 1452 | Tourism | 0.33 | 0.33 | 100.00 |
| 8. | 0215 | Water Supply and Sanitation | 0.30 | 0.30 | 100.00 |
| 9. | 1056 | Inland Water Transport | 0.20 | 0.20 | 100.00 |
| 10. | 0235 | Social Security and Welfare | 90.80 | 90.74 | 99.93 |
| 11. | 1054 | Roads and Bridges | 133.13 | 132.18 | 99.29 |
| 12. | 0250 | Other Social Services | 127.68 | 117.31 | 91.88 |
| 13. | 0075 | Miscellaneous General Services | 388.73 | 352.73 | 90.74 |
| 14. | 0435 | Other Agricultural Programmes | 36.68 | 32.38 | 88.28 |
| 15. | 0425 | Cooperation | 26.15 | 21.94 | 83.90 |
| 16. | 0220 | Information and Publicity | 8.14 | 6.50 | 79.85 |
| 17. | 0070 | Other Administrative Services | 436.37 | 334.61 | 76.68 |
| 18. | 0406 | Forestry and Wild Life | 34.22 | 25.93 | 75.77 |
| 19. | 0702 | Minor Irrigation | 2.68 | 1.85 | 69.03 |
| 20. | 0404 | Dairy Development | 2.84 | 1.89 | 66.55 |
| 21. | 0059 | Public Works | 19.15 | 12.25 | 63.97 |
| 22. | 0701 | Major and Medium Irrigation | 33.63 | 20.88 | 62.09 |
| 23. | 0403 | Animal Husbandry | 15.65 | 9.15 | 58.47 |
| | | Total | 2,221.79 | 2,026.28 | 91.20 |

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. $(\text{sum of opening and closing balances of fiscal liabilities}/2) \times 100$ |
| 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 stabilisation | 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. |

| Terms | Description |
|------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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. |
| 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 |
|---------------|-----------------------------------------------------|
| AG (A&E) | Accountant General (Accounts & Entitlements) |
| BC | Backward Classes |
| CCOs | Chief Controlling Officers |
| CF | Contingency Fund |
| CFA | Contingency Fund Advance |
| DDOs | Drawing and Disbursing Officers |
| DPC Act | Duties, Powers and Conditions of Service |
| DTs | District Treasuries |
| ES | Economic Services |
| FFC | Fourteenth Finance Commission |
| GCS | General Category States |
| GDP | Gross Domestic Product |
| GoI | Government of India |
| GoTN | Government of Tamil Nadu |
| GSDP | Gross State Domestic Product |
| MBC and MW | Most Backward Classes and Minorities Welfare |
| MTFP | Medium Term Fiscal Plan |
| NABARD | National Bank for Agriculture and Rural Development |
| PAC | Committee on Public Accounts |
| PAOs | Pay and Accounts Offices |
| PD | Personal Deposit |
| PWD | Public Works Department |
| SS | Social Services |
| TANGEDCO | Tamil Nadu Generation and Distribution Corporation |
| TANTRANSCO | Tamil Nadu Transmission Corporation Limited |
| TNEB | Tamil Nadu Electricity Board |
| TNFR Act | Tamil Nadu Fiscal Responsibility Act, 2003 |

| Abbreviations | Full form |
|----------------------|--------------------------------------------------|
| TNSUDP | Tamil Nadu Sustainable Urban Development Project |
| TNUDF | Tamil Nadu Urban Development Fund |
| UCs | Utilisation Certificates |
| UDAY | Ujwal DISCOM Assurance Yojana |