

**State Finance Audit Report
of the
Comptroller and Auditor General of India**

for the year ended March 2019

Government of Tamil Nadu

Report No. 3 of 2020

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	1
Resources of the State	1.2	8
Revenue receipts	1.3	9
Capital receipts	1.4	16
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	32
Debt management	1.10	37
Fiscal imbalances	1.11	40
Follow-up action by State Government	1.12	42
Conclusion	1.13	43
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	54
Accounting issues	2.5	59
Advances from the Contingency Fund	2.6	60
Conclusion	2.7	61
Recommendations	2.8	62

	Paragraph	Page
CHAPTER III - FINANCIAL REPORTING		
Delay in furnishing of Utilisation Certificates	3.1	63
Non-reconciliation of receipts and expenditure	3.2	63
Non-submission/delay in submission of accounts	3.3	64
Non-adjustment of temporary advances	3.4	65
Operation of Personal Deposit Accounts	3.5	65
Misappropriations, losses, defalcations	3.6	67
Deficiencies noticed in the Pay and Accounts Offices	3.7	68
Amounts booked under Minor Head "800"	3.8	69
Functioning of Treasuries	3.9	69
Accounting of transactions under the object head "002 - Other contingencies" under Office Expenses	3.10	70
Conclusion	3.11	70
Recommendations	3.12	71

APPENDICES

Appendix No.	Subject	Reference to Paragraph	Page
1.1	State Profile	1.3, 1.3.1.1 and 1.3.1.3	73
1.2	Structure and Form of Government Accounts	1.1	74
Part A			
Part B	Layout of Finance Accounts	1.1	74
1.3	Methodology adopted for assessment of fiscal position	1.1	76
Part A			
Part B	The Tamil Nadu Fiscal Responsibility Act, 2003	1.1	76
1.4	Time series data on the State Government finances	1.1, 1.3, and 1.9.3	77
1.5	Abstract of Receipts and Disbursements for the year 2018-19	1.1.1, 1.9.1 and 1.9.6	79
Part A			
Part B	Summarised financial position of the Government of Tamil Nadu as on 31 March 2019	1.1.1, 1.9.1 and 1.9.6	81

Appendix No.	Subject	Reference to Paragraph	Page
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	82
2.2	List of Grants having savings of ₹ 50 crore and above	2.3.1	84
2.3	Excess over provisions relating to previous years requiring regularisation	2.3.2	86
2.4	List of Grants having Persistent Savings during 2014-19	2.3.4	87
2.5	Expenditure incurred without provision (Original and Supplementary)	2.3.5	89
2.6	Expenditure incurred with Nil Final Modified Appropriation	2.3.6	90
2.7	Cases where supplementary provision (₹ 50 lakh or more in each case) proved unnecessary	2.3.7	92
2.8	Excessive/insufficient re-appropriation of funds	2.3.8 (ii)	94
2.9	Injudicious re-appropriations	2.3.8 (iii)	98
2.10	Cases of withdrawal of entire provision of above ₹ 1 crore	2.3.10	99
2.11	Grants in which surrenders were made in excess of actual savings	2.3.11	103
2.12	Cases where savings of ₹ 1 crore and above not surrendered	2.3.12	105
2.13	Cases of surrender of funds in excess of ₹ 10 crore on 31 March 2019	2.3.12	106
2.14	Rush of Expenditure	2.3.13	109
2.15	Details of Contingency Fund orders issued and utilisation as reported by AG (A&E) as at the end of the year	2.6	112
3.1	Utilisation Certificates outstanding as on 30 June 2019	3.1	114
3.2	Lists of CCOs who have not reconciled accounts	3.2	115
3.3	Statement showing names of bodies and authorities, the accounts of which had not been received	3.3	119
3.4	List of PD Accounts under '8443-800 - Other Deposits' with a closing balance of more than ₹ 10 crore as on 31 March 2019	3.5.1	126

Appendix No.	Subject	Reference to Paragraph	Page
3.5	List of PD Accounts under '8443-800 - Other Deposits' having a negative closing balance	3.5.1	130
3.6	List of PD Accounts under '8443-800 - Other Deposits' having no transactions during the year 2018-19	3.5.1	133
3.7	Department/category-wise details of loss to Government due to theft, misappropriation, shortage	3.6	138
3.8	Operation of Minor Head '800 - Other Expenditure' (50 per cent and above)	3.8	139
3.9	Operation of Minor Head '800 - Other Receipts' (50 per cent and above)	3.8	140
3.10	Deposits not lapsed to Government Account (more than ₹ 1 crore)	3.9.2	141
3.11	List of Treasuries/Sub-treasuries of Unclaimed Deposits	3.9.2	142
	Glossary of terms and abbreviations used in the Report	-	143

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 2019. 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.

the \mathbb{R}^n is a linear space over \mathbb{R} with the usual addition and scalar multiplication. The inner product is defined by

$$(x, y) = \sum_{i=1}^n x_i y_i \quad (1)$$

and the norm is defined by

$$\|x\| = \sqrt{(x, x)} = \sqrt{\sum_{i=1}^n x_i^2} \quad (2)$$

The norm $\|x\|$ is the length of the vector x in \mathbb{R}^n . The distance between two vectors x and y in \mathbb{R}^n is defined by

$$\|x - y\| = \sqrt{(x - y, x - y)} = \sqrt{\sum_{i=1}^n (x_i - y_i)^2} \quad (3)$$

The distance between two points x and y in \mathbb{R}^n is defined by

$$\|x - y\| = \sqrt{\sum_{i=1}^n (x_i - y_i)^2} \quad (4)$$

The distance between two points x and y in \mathbb{R}^n is defined by

$$\|x - y\| = \sqrt{\sum_{i=1}^n (x_i - y_i)^2} \quad (5)$$

The distance between two points x and y in \mathbb{R}^n is defined by

$$\|x - y\| = \sqrt{\sum_{i=1}^n (x_i - y_i)^2} \quad (6)$$

The distance between two points x and y in \mathbb{R}^n is defined by

$$\|x - y\| = \sqrt{\sum_{i=1}^n (x_i - y_i)^2} \quad (7)$$

The distance between two points x and y in \mathbb{R}^n is defined by

$$\|x - y\| = \sqrt{\sum_{i=1}^n (x_i - y_i)^2} \quad (8)$$

The distance between two points x and y in \mathbb{R}^n is defined by

$$\|x - y\| = \sqrt{\sum_{i=1}^n (x_i - y_i)^2} \quad (9)$$

The distance between two points x and y in \mathbb{R}^n is defined by

$$\|x - y\| = \sqrt{\sum_{i=1}^n (x_i - y_i)^2} \quad (10)$$

The distance between two points x and y in \mathbb{R}^n is defined by

$$\|x - y\| = \sqrt{\sum_{i=1}^n (x_i - y_i)^2} \quad (11)$$

The distance between two points x and y in \mathbb{R}^n is defined by

$$\|x - y\| = \sqrt{\sum_{i=1}^n (x_i - y_i)^2} \quad (12)$$

The distance between two points x and y in \mathbb{R}^n is defined by

$$\|x - y\| = \sqrt{\sum_{i=1}^n (x_i - y_i)^2} \quad (13)$$

EXECUTIVE SUMMARY

the \mathbb{R}^n is a linear space over \mathbb{R} with the usual addition and scalar multiplication. The inner product is defined by

$$\langle x, y \rangle = x_1 y_1 + x_2 y_2 + \dots + x_n y_n \quad (1)$$

where $x = (x_1, x_2, \dots, x_n)$ and $y = (y_1, y_2, \dots, y_n)$ are vectors in \mathbb{R}^n .

The norm of a vector x is defined by

$$\|x\| = \sqrt{\langle x, x \rangle} = \sqrt{x_1^2 + x_2^2 + \dots + x_n^2} \quad (2)$$

The distance between two vectors x and y is defined by

$$d(x, y) = \|x - y\| = \sqrt{(x_1 - y_1)^2 + (x_2 - y_2)^2 + \dots + (x_n - y_n)^2} \quad (3)$$

The angle between two vectors x and y is defined by

$$\cos \theta = \frac{\langle x, y \rangle}{\|x\| \|y\|} \quad (4)$$

where θ is the angle between x and y .

The orthogonal projection of a vector x onto a vector y is defined by

$$\text{proj}_y x = \frac{\langle x, y \rangle}{\|y\|^2} y \quad (5)$$

The orthogonal distance from a vector x to a vector y is defined by

$$d_{\perp}(x, y) = \|x - \text{proj}_y x\| \quad (6)$$

The orthogonal distance from a vector x to a subspace S is defined by

$$d_{\perp}(x, S) = \inf_{y \in S} \|x - y\| \quad (7)$$

The orthogonal distance from a point x to a line L is defined by

$$d_{\perp}(x, L) = d_{\perp}(x, S) \quad (8)$$

where S is the subspace spanned by the direction vector of the line L .

The orthogonal distance from a point x to a plane P is defined by

$$d_{\perp}(x, P) = d_{\perp}(x, S) \quad (9)$$

where S is the subspace spanned by the normal vector of the plane P .

The orthogonal distance from a point x to a sphere S is defined by

$$d_{\perp}(x, S) = \left| \|x\| - r \right| \quad (10)$$

where r is the radius of the sphere S .

The orthogonal distance from a point x to a cylinder C is defined by

$$d_{\perp}(x, C) = \max\{0, \sqrt{\|x\|^2 - r^2}\} \quad (11)$$

Executive Summary

Fiscal situation of the State

Revenue receipts: During 2018-19, the revenue receipts grew by 18.77 *per cent* over 2017-18. Buoyancy of revenue receipts with reference to GSDP increased from 0.35 (2017-18) to 1.36 (2018-19).

(Paragraphs 1.1.1 and 1.3)

Revenue expenditure: The revenue expenditure during 2018-19 grew by 17.47 *per cent*. However, as a percentage of GSDP, the revenue expenditure increased marginally from 11.48 in 2017-18 to 11.85 in 2018-19. The buoyancy of the revenue expenditure with reference to revenue receipts decreased from 2.22 in 2017-18 to 0.93 during 2018-19.

(Paragraphs 1.1.1 and 1.6.2)

Fiscal imbalance: The revenue deficit increased from ₹ 6,408 crore in 2014-15 (0.60 *per cent* of GSDP) to ₹ 23,459 crore (1.41 *per cent* of GSDP) in 2018-19. During 2018-19, though the State could contain its revenue deficit within the target proposed in the MTFP (₹ 25,335 crore), it failed to achieve the target proposed in the budget (₹ 17,491 crore) and exceeded target proposed in the budget estimate by 34.12 *per cent*.

The increasing trend in Revenue Deficit over the past five years is indicative of the fact that the State would not be able to adhere to the TNFR target of eliminating revenue deficit by 2019-20.

The primary deficit increased from ₹ 13,828 crore (0.95 *per cent* of GSDP) in 2017-18 to ₹ 18,578 crore (1.12 *per cent* of GSDP) in 2018-19.

The fiscal deficit of ₹ 39,840 crore during 2017-18, increased to ₹ 47,335 crore in 2018-19. However, the State could contain the fiscal deficit at 2.84 *per cent* of GSDP, well within the ceiling of three *per cent* of GSDP as envisaged under the TNFR Act, 2003 and Fourteenth Finance Commission (FFC), but marginally exceeded the target proposed in the Budget (2.79 *per cent*).

The high fiscal deficit of ₹ 47,335 crore as against the capital expenditure of only ₹ 24,311 crore is indicative of the fact that the borrowing during the year was utilised for financing the revenue expenditure, thereby according lower priority to the capital expenditure.

Audit findings: There were short transfers totaling to ₹ 1,366 crore towards various reserve funds (includes Sinking Fund and Guarantee Redemption Fund) and defined contributory pension scheme. Further, interest receipts of ₹ 2,461 crore towards capitalization of interest dues from certain loanee institutions, rectifications of (-) ₹ 80 crore due to misclassifications and write off of central loan of ₹ 9 crore were brought into accounts through book adjustments. The net book adjustments in addition to the short transfers resulted in understatement of Revenue and Fiscal Deficits to that extent. If the

short transfers and book adjustments are taken into account, the revenue and fiscal deficit would be 1.64 *per cent* and 2.92 *per cent* respectively.

(Paragraphs 1.1.2 and 1.11.1)

Resource mobilisation

Revenue receipts: The rate of growth of revenue receipt was 18.77 *per cent* in 2018-19 and was higher than the growth rate (12.77 *per cent*) of revenue receipts in General Category States.

(Paragraph 1.3)

The **arrears of revenue** in major revenue heads as on 31 March 2019 was ₹ 36,450 crore, of which 59.63 *per cent* was under recovery process, 38.95 *per cent* was under litigation and action was to be initiated in respect of the remaining 1.42 *per cent*.

(Paragraph 1.3.6)

Share of Union taxes and duties and Grants-in-aid: The grants-in-aid from GoI increased from 10.03 *per cent* of revenue receipts in 2017-18 to 13.45 *per cent* during 2018-19. While the growth rate of the central tax transfers increased from 10.44 *per cent* in 2017-18 to 13.05 *per cent* in 2018-19, the central tax transfers as a percentage of revenue receipts decreased from 18.53 in 2017-18 to 17.63 in 2018-19. FFC grants amounting to ₹ 1,635 crore (includes second instalment of ₹ 758 crore for 2017-18) and ₹ 1,363 crore (includes second instalment of ₹ 632 crore for 2017-18) in respect of basic grants to PRIs and ULBs respectively were released during the year.

(Paragraphs 1.3.2, 1.3.3 and 1.3.4)

State's own tax revenue: The annual growth rate of own tax revenue during 2018-19 stood at 12.59 *per cent* against 9.07 *per cent* during 2017-18. Though it registered an increase, it still remained less than the average growth rate (12.72 *per cent*) of the own tax revenue of General Category States during the current year.

(Paragraph 1.3.1.1)

Audit findings: The State's own tax revenue stood at ₹ 1,05,534 crore against the FFC target of ₹ 1,68,564 crore and the budget projection of ₹ 1,12,616 crore. The shortfall was 37.39 *per cent* with reference to FFC target and 6.29 *per cent* with reference to what was projected in the budget.

(Paragraph 1.3.1)

Goods and Services Tax (GST): GoTN implemented the GST Act with effect from 1 July 2017. According to GST (Compensation to the States) Act 2017, Central Government will compensate the States for loss of revenue arising on account of implementation of GST for a period of five years. In Tamil Nadu, the revenue realised through the taxes since now subsumed into

GST was ₹ 29,786.36 crore during the base year (2015-16). The revenue to be protected for any year was to be calculated by applying a growth rate of 14 *per cent* per annum.

(Paragraph 1.3.1.2)

Audit findings: Against the projected revenue of ₹ 44,129.80 crore during 2018-19, the receipt was ₹ 41,684.09 crore under the new tax regime, which worked out to a growth of 7.68 *per cent* as against the projected growth of 14 *per cent*.

(Paragraph 1.3.1.2)

Application of resources

Total expenditure: The total expenditure of ₹ 1,94,594 crore during 2017-18, increased to ₹ 2,27,989 crore during 2018-19 which included a grant of ₹ 4,563 crore to TANGEDCO under UDAY scheme and ₹ 2,461 crore of interest dues capitalized and treated as fresh loans through book adjustments and not being actual loans disbursed during the year.

Revenue expenditure: Of the total expenditure of ₹ 2,27,989 crore during 2018-19, revenue expenditure (₹ 1,97,200 crore) accounted for 86.50 *per cent*. The ratio of revenue expenditure to GSDP ranged between 11.48 and 12.01 *per cent* during 2014-19. It stood at 11.85 *per cent* during the current year as against 11.48 *per cent* for 2017-18.

(Paragraphs 1.6.1 and 1.6.2)

Committed expenditure: The committed expenditure on salaries and wages, salary grants, interest payments, pension and subsidies was ₹ 1,26,858 crore during 2018-19. This constituted 73.02 *per cent* of the total revenue receipts and 64.33 *per cent* of the revenue expenditure. The Committed Expenditure as percentage of revenue receipts showed an increasing trend from 61.54 *per cent* in 2014-15 to 73.02 *per cent* in the current year. Similarly, the committed expenditure as percentage of revenue expenditure showed an increasing trend from 58.48 *per cent* in 2014-15 to 64.33 *per cent* in 2018-19.

(Paragraph 1.6.3)

Subsidies: Subsidies consumed 10.89 *per cent* of State's revenue receipts. The expenditure on subsidies increased sharply from ₹ 15,230 crore during 2017-18 to ₹ 18,922 crore in 2018-19. As a percentage of revenue expenditure, there was an increase from 9.07 in 2017-18 to 9.60 in 2018-19.

Implicit subsidies in the form of marriage assistance, maternity assistance, free supply of laptop, uniform, etc., has come down from ₹ 6,156 crore in 2015-16 to ₹ 4,198 crore in 2018-19.

(Paragraph 1.6.3.2)

Capital expenditure: Capital expenditure in 2018-19 increased by ₹ 4,108 crore (20.33 *per cent*) over the previous year. However, the

percentage of capital expenditure to aggregate expenditure of the State stood at 10.66 during 2018-19, which was substantially lower than the average of 14.28 in General Category States.

(Paragraphs 1.1.1 and 1.7.1)

Defined Contributory Pension Scheme: The state did not join the NPS architecture created by GoI under PFRDA Act for managing staff pension. The Pension Fund balance is invested by Government in 91 days Treasury Bills.

Audit findings: Out of the Pension Fund balance of ₹ 29,601.05 crore accumulated in the Deposit head under Public Account, only ₹ 25,697.31 crore stood invested in 91 days Treasury Bills as of March 2019.

During 2018-19, Government earned an interest of ₹ 1,331.66 crore by investing the fund balance. However, the interest paid to individual pension account holders during the period was ₹ 1,913.90 crore, the rates being at par with interest paid to GPF Subscribers.

(Paragraph 1.6.3.1)

Quality of expenditure

Adequacy of expenditure: The aggregate expenditure, as a percentage of GSDP, increased from 13.31 in 2017-18 to 13.70 in 2018-19, but was much lower than 16.05 *per cent* in General Category States.

(Paragraph 1.7.1)

Priority of expenditure: Development expenditure, as a percentage of aggregate expenditure declined from 62.45 in 2017-18 to 61.22 in 2018-19 and was also much lower than 67.04 *per cent* in General Category States.

(Paragraph 1.7.1)

Efficiency of expenditure: While the development revenue expenditure as compared to the aggregate expenditure declined from 49.31 *per cent* in 2017-18 to 48.19 *per cent* in 2018-19, the development capital expenditure increased from 9.95 *per cent* to 10.29 *per cent* during the same period.

(Paragraph 1.7.2)

Incomplete projects: Blocking of funds on incomplete projects impinges negatively on the quality of expenditure. As on 31 March 2019, 121 projects wherein Government had invested ₹ 1,274.57 crore remained incomplete beyond their scheduled completion date.

(Paragraph 1.8.2)

Investments and returns

Investments: Government invested ₹ 36,480 crore (upto March 2019) in the share capital of statutory corporations, joint stock companies and co-operatives.

Return on investment: The average rate of return, declined from 0.45 *per cent* in 2017-18 to 0.37 *per cent* during the current year. The return on investment was meagre compared to Government's average rate of borrowing of 8.27 *per cent* during the year.

(Paragraph 1.8.3)

Restructuring of Loans and advances

Loans and advances: Prior to migration to the Integrated Financial and Human Resources Management System (IFHRMS) the State Government undertook cleansing and restructuring of data relating to loans and advances. This has enabled correction of past errors and misclassifications present in the legacy data. The restructuring of loans and advances is a positive step towards efficient loan management and monitoring.

(Paragraph 1.8.4)

Fiscal liabilities

Outstanding liabilities: The outstanding fiscal liabilities had increased by 12.93 *per cent* from ₹ 3,26,518 crore at the end of 2017-18 to ₹ 3,68,736 crore at the end of 2018-19. The fiscal liabilities at the end of 2018-19 represented 212.23 *per cent* of the revenue receipts during the year as against 223.21 *per cent* of the revenue receipts during 2017-18. The outstanding liabilities as a percentage of GSDP was 22.16, which was well below the norm of 23.01 prescribed for the year 2018-19 as per FFC.

(Paragraph 1.9.3)

Contingent liabilities: Guarantees given by Government increased from 2.47 *per cent* of GSDP in 2017-18 to 2.62 *per cent* of GSDP in 2018-19. As a percentage of revenue receipts of previous year, it increased from 25.77 in 2017-18 to 29.85 in 2018-19. On the positive side, the risk weighted guarantees were well within the TNFR Act ceiling of 75 *per cent* of revenue receipts of the previous year or 7.50 *per cent* of the GSDP.

(Paragraph 1.9.5)

Audit findings: The fiscal liabilities captured in the Accounts did not include borrowings of ₹ 5,276.30 crore made by three Government agencies for funding Government schemes and Government undertook to repay these borrowings. These off-budget borrowings resulted in understating the fiscal liabilities to that extent.

(Paragraph 1.9.6)

Debt Management

Interest burden: The burden of interest payments (interest payments/revenue receipts) decreased from 17.78 *per cent* in 2017-18 to 16.55 *per cent* in 2018-19.

Net debt availability: Out of the total borrowings of ₹ 47,936 crore, net debt available to the Government was only ₹ 8,562 crore due to repayment of ₹ 15,064 crore and interest payments of ₹ 24,310 crore. The net debt available was only 17.86 *per cent* of the total borrowings during 2018-19 as compared to 32.95 *per cent* during 2017-18 and 61.54 *per cent* during 2016-17.

(Paragraph 1.10)

Budgetary Control

Summary: During 2018-19, expenditure of ₹ 2,48,170.03 crore was incurred against the total grants and appropriations of ₹ 2,67,993.42 crore, resulting in savings of ₹ 19,823.39 crore.

The percentage of savings declined from 11.90 *per cent* in 2017-18 to 7.40 *per cent* during the current year indicating that the Government has been able to prioritize expenditure at par with the budget thereby reducing the gap between total provision and expenditure.

Excess expenditure: During the year, expenditure under seven voted grants exceeded the overall grant.

Excess expenditure of ₹ 1,177.13 crore pertaining to the period from 2012 to 2018 had escaped legislative oversight, as it was pending regularisation as per Article 205 of the Constitution of India.

(Paragraphs 2.2, 2.3.2 and 2.3.3)

Persistent Savings: There were persistent savings of more than five *per cent* of the total provision in 25 grants and five appropriations during 2014-19.

There were 24 schemes in which a total expenditure of ₹ 8.15 crore was incurred without Final Modified Appropriation (FMA). Supplementary provisions of ₹ 50 lakh or more in each case aggregating ₹ 3,093.34 crore obtained in 34 cases during the year 2018-19 proved unnecessary, as the original provisions also was not utilised. An amount of ₹ 13,221.31 crore (4.93 *per cent* of the total provision) was surrendered by the departments on the last day of the financial year.

(Paragraphs 2.3.4, 2.3.6, 2.3.7 and 2.3.8)

Rush of expenditure: Rush of expenditure at the end of the year was noticed, as the entire expenditure of more than ₹ 1 crore was incurred only in the

month of March 2019 in 57 sub-heads, for which provision was made in the original grant, reflecting poor expenditure control.

(Paragraph 2.3.13)

Financial Reporting

Utilisation Certificates: Departmental officers failed to ensure timely submission of Utilisation Certificates in respect of grants released. As on 31 March 2019, 29 UCs for a total of ₹ 353.47 crore were pending.

(Paragraph 3.1)

Submission of Accounts: 243 autonomous bodies/institutions did not submit their accounts due upto 2018-19 to Audit, out of which 207 institutions did not submit their respective accounts for more than one year.

(Paragraph 3.3)

Temporary Advances: Temporary advances drawn up to 31 March 2019 by the DDOs involving an amount of ₹ 425.51 crore in 988 cases remained unadjusted, which included 17 advances totaling ₹ 3.83 crore remaining unadjusted for more than ten years.

(Paragraph 3.4)

Personal Deposit Accounts: 16 Personal Deposit Accounts opened by transferring funds from service heads of consolidated fund with a balance of ₹ 13.59 crore were not closed by remitting the balance to the service heads concerned during 2018-19.

(Paragraph 3.5)

Other Deposits: As on 31 March 2019, ₹ 7,500.71 crore was lying in the deposit accounts of various public sector undertakings/autonomous bodies. 136 PD Accounts with a total balance of ₹ 964.88 crore, including 44 of them with negative balances of ₹ 1,834.51 crore (minus), did not have any transaction during 2018-19.

(Paragraph 3.5.1)

Misappropriation and losses: The State Government departments reported 348 cases of misappropriations, losses, defalcation, etc., involving a total amount of ₹ 14.71 crore upto March 2019 on which final action was pending. This included 170 cases involving a total amount of ₹ 7.91 crore awaiting departmental and criminal investigations. Out of 348 cases, 331 cases (95 per cent) were pending for more than 10 years.

(Paragraph 3.6)

CHAPTER I
FINANCES OF THE
STATE GOVERNMENT

the \mathbb{R}^n is a linear space over \mathbb{R} with the usual addition and scalar multiplication. The inner product is defined by

$$(x, y) = x_1 y_1 + x_2 y_2 + \dots + x_n y_n \quad (1)$$

where $x = (x_1, x_2, \dots, x_n)$ and $y = (y_1, y_2, \dots, y_n)$ are vectors in \mathbb{R}^n .

The norm of a vector x is defined by

$$\|x\| = \sqrt{(x, x)} = \sqrt{x_1^2 + x_2^2 + \dots + x_n^2} \quad (2)$$

The distance between two vectors x and y is defined by

$$\|x - y\| = \sqrt{(x - y, x - y)} = \sqrt{(x_1 - y_1)^2 + (x_2 - y_2)^2 + \dots + (x_n - y_n)^2} \quad (3)$$

The angle between two vectors x and y is defined by

$$\cos \theta = \frac{(x, y)}{\|x\| \|y\|} \quad (4)$$

where θ is the angle between x and y .

The orthogonal projection of a vector x onto a vector y is defined by

$$\text{proj}_y x = \frac{(x, y)}{(y, y)} y \quad (5)$$

The orthogonal distance from a vector x to a vector y is defined by

$$\|x - \text{proj}_y x\| = \sqrt{\|x\|^2 - \frac{(x, y)^2}{(y, y)}} \quad (6)$$

The orthogonal distance from a vector x to a subspace S is defined by

$$\|x - \text{proj}_S x\| = \sqrt{\|x\|^2 - \sum_{i=1}^k \frac{(x, e_i)^2}{(e_i, e_i)}} \quad (7)$$

where e_1, e_2, \dots, e_k is an orthonormal basis for S .

The orthogonal distance from a vector x to a line L is defined by

$$\|x - \text{proj}_L x\| = \sqrt{\|x\|^2 - \frac{(x, a)^2}{(a, a)}} \quad (8)$$

where a is a vector in L .

The orthogonal distance from a vector x to a plane P is defined by

$$\|x - \text{proj}_P x\| = \sqrt{\|x\|^2 - \sum_{i=1}^2 \frac{(x, e_i)^2}{(e_i, e_i)}} \quad (9)$$

where e_1, e_2 is an orthonormal basis for P .

The orthogonal distance from a vector x to a hyperplane H is defined by

$$\|x - \text{proj}_H x\| = \sqrt{\|x\|^2 - \sum_{i=1}^{n-1} \frac{(x, e_i)^2}{(e_i, e_i)}} \quad (10)$$

where e_1, e_2, \dots, e_{n-1} is an orthonormal basis for H .

CHAPTER I

FINANCES OF THE STATE GOVERNMENT

Profile of Tamil Nadu

Tamil Nadu is the 11th largest state in terms of geographical area (1,30,058 sq.km) and the seventh largest by population. As per the census, 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 in the State is 11.30 *per cent* as compared to the all-India average of 21.90 *per cent*. The State's growth rate of Gross Domestic Product (GSDP) in 2018-19 at current prices was 13.84 *per cent* as against India's growth rate of 11.20 *per cent*. General data relating to the State is given in **Appendix 1.1**.*

Gross State Domestic Product

The trends in the annual growth of India's Gross Domestic Product (GDP) and State's GSDP at current prices are indicated in **Table 1.1**.

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

	2014-15	2015-16	2016-17	2017-18	2018-19
India's GDP (₹ in crore)	1,24,67,959	1,37,71,874	1,53,62,386	1,70,95,005	1,90,10,164
Growth rate of GDP (<i>per cent</i>)	10.99	10.46	11.55	11.28	11.20
Per capita GDP (in ₹)*	1,03,024	1,13,798	1,26,941	1,41,258	1,57,083
GSDP (₹ in crore)	10,72,678	11,76,500	13,02,639	14,61,841	16,64,159
Growth rate of GSDP (<i>per cent</i>)	10.75	9.68	10.72	12.22	13.84
Per capita GSDP (in ₹)**	1,48,776	1,63,176	1,80,671	2,02,752	2,30,813

* Calculated based on the Population of 121.02 crore as per census 2011

** Calculated based on the Population of 7.21 crore as per census 2011

(Source: 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 (2018-19) and analyses critical changes in the major fiscal aggregates relative to the previous year (2017-18), keeping in view the overall trend during the last five years.

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.

Abbreviations used in this Report are listed in Glossary at Page 143

GoTN enacted the Tamil Nadu Fiscal Responsibility Act, 2003 (TNFR Act) and amended it from time to time (last amended in March 2017), to ensure long-term financial stability by eliminating revenue deficit, containing fiscal deficit 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 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 2018-19

Table 1.2 presents the summary of the State Government's fiscal transactions during the current year (2018-19) *vis-à-vis* the previous year (2017-18), 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 2018-19 *vis-à-vis* 2017-18

(₹ in crore)

Receipts	2017-18	2018-19	Disbursements	2017-18	2018-19		Total
					State Fund Expenditure	Central Assistance (including CS/CSS)	
Section-A: Revenue							
Revenue receipts	1,46,280	1,73,741	Revenue expenditure	1,67,874	1,73,908	23,292	1,97,200
Tax revenue	93,737	*1,05,534	General Services	60,451	72,425	25	72,450
Non-tax revenue	10,764	14,200	Social Services	59,790	55,537	14,665	70,202
Share of Union Taxes/Duties	27,100	**30,639	Economic Services	36,162	34,064	5,605	39,669
Grants from Government of India	14,679	***23,368	Grants-in-aid and Contributions	11,471	11,882	2,997	14,879
Section-B: Capital and Others							
Miscellaneous Capital Receipts	2	0	Capital Outlay	20,203	19,029	5,282	24,311
Recoveries of Loans and Advances	8,472	****6,913	Loans and Advances disbursed	6,517	6,478	0	₹6,478
Public Debt receipts	45,722	₹47,936	Repayment of Public Debt	8,991	15,064	--	15,064
Contingency Fund	--	--	Contingency Fund	..	10	--	10
Public Account receipts	1,95,989	2,34,439	Public Account disbursements	1,84,209	2,23,930	--	2,23,930
Opening Cash Balance	38,522	47,193	Closing Cash Balance	47,193	43,229	--	43,229
Total	4,34,987	5,10,222	Total	4,34,987	4,81,648	28,574	5,10,222

* Includes SGST of ₹ 38,533 crore

** Includes CGST component of ₹ 7,562 crore and IGST component of ₹ 604 crore

*** Includes ₹ 3,151 crore being compensation for loss due to implementation of GST

**** Includes ₹ 251 crore being irrecoverable loans written off as loss in the process of restructuring of loans

₹ Includes ₹ 2,461 crore being interest dues capitalised and treated as fresh loans through book adjustments.

₹₹ Includes ₹ 75 crore due to rectification of misclassification of borrowings as revenue receipts in March 2004 through book adjustment.

(Source: Finance Accounts for the respective years)

The significant changes that occurred during 2018-19, as compared to the previous year are enumerated in the succeeding sub paragraphs.

- **Revenue receipts** of the State increased by ₹ 27,461 crore (18.77 *per cent*) over the previous year. This was due to increase in the State's own tax revenue (₹ 11,797 crore), Grants from Government of India (GoI) (₹ 8,689 crore), State's share of Union taxes and duties (₹ 3,539 crore) and Non-Tax revenue (₹ 3,436 crore). Non-Tax revenue includes ₹ 2,461 crore of interest receipts through book adjustments being the capitalisation of interest dues as a part of restructuring of loans and advances taken up by the Government during the year.
- **Revenue expenditure** increased by ₹ 29,326 crore (17.47 *per cent*) over the previous year due to increase in expenditure on General Services by 19.85 *per cent* (₹ 11,999 crore), Social Services by 17.41 *per cent* (₹ 10,412 crore), Economic Services by 9.70 *per cent* (₹ 3,507 crore) and Grants-in-aid contributions by 29.71 *per cent* (₹ 3,408 crore) in 2018-19 as against 17.49 *per cent*, 8.13 *per cent*, 6.42 *per cent* and 7.98 *per cent* respectively in 2017-18.
- The buoyancy of the revenue expenditure with reference to revenue receipts decreased to 0.93 during 2018-19 from 2.22 during 2017-18. This indicated higher growth in revenue receipt in relation to the revenue expenditure. Revenue expenditure buoyancy with reference to GSDP increased from 0.78 in 2017-18 to 1.26 in 2018-19.
- **Capital expenditure** increased sharply by ₹ 4,108 crore (20.33 *per cent*) over the previous year as against 2.44 *per cent* decrease in 2017-18. The increase during the year was mainly due to the fact that the Development expenditure under Capital had increased by 21.17 *per cent* during the current year as against the growth rate of (-) 3.02 *per cent* during the previous year.
- Capital expenditure as a percentage of GSDP of the State was at 1.46 *per cent*. Compared to its neighbouring States of Karnataka and Kerala with capital expenditure at 2.55 *per cent* and 0.95 *per cent* respectively of GSDP, Tamil Nadu spent more on asset creation compared to Kerala but lesser than Karnataka.
- **Public Debt Receipts i.e., borrowings** increased by ₹ 2,214 crore (4.84 *per cent*) over the previous year mainly due to increase in the Internal Debt by 6.11 *per cent* over the previous year. The public debt includes borrowings of ₹ 75 crore under "6003 - Internal Debt - 103 - Loans from LIC of India" misclassified as revenue receipts in March 2004 identified during the year and rectified through book adjustment. This resulted in revenue deficit, fiscal deficit and borrowings being overstated to that extent during the year.
- The outstanding adverse balances under "6003- 109 - Loans from Other Institutions" were brought down from (-) ₹ 93.49 crore to (-) ₹ 60.73 crore through book adjustments, while clearing the

adverse balances, the task taken up by the Government during the year. In the process, the additions of ₹ 35.47 crore accounted under 6003-109 was included through book adjustments among various other minor heads under '6003- Internal debt' and does not represent the actual borrowings of the Government to that extent.

- **Recoveries of loans and advances** during the year decreased by ₹ 1,559 crore (18.40 *per cent*). The recoveries include conversion of TANGEDCO's loan of ₹ 4,563 crore as grants-in-aid under UDAY scheme and ₹ 251 crore of irrecoverable loans written off as loss during the year through book adjustments.
- **Loans and advances** disbursed during the year decreased marginally by ₹ 39 crore (0.60 *per cent*) from the previous year.
- Government consolidated / split up the existing loans amounting to ₹ 12,609.43 crore as fresh loans with new terms and conditions through book adjustments, in the process of restructuring of Loans and Advances made by the Government during the year.
- Government capitalised the interest dues amounting to ₹ 2,461.48 crore from certain loan recipient organisations and treated them as fresh loans. Albeit these resulted in understatement of Revenue deficit as well as inflation of loan disbursed to that extent during the year, these were merely book adjustments being carried out to cleanse the accounts.
- **Public Account receipts and disbursements** increased by ₹ 38,450 crore (19.62 *per cent*) and by ₹ 39,721 crore (21.56 *per cent*) respectively. Net receipts under Public Account decreased by ₹ 1,271 crore over the previous year.
- The net impact of these transactions led to a decrease of ₹ 3,964 crore 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. In compliance with the provisions of TNFR Act, 2003, the State Government prepared a Medium Term Fiscal Plan (MTFP) for the period 2018-19.

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**.

¹ Tamil Nadu Generation and Distribution Corporation.

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

Fiscal variables	2018-19				Actuals
	FFC targets for the State	Targets as prescribed in TNFR Act	Targets proposed in the Budget	Projections made in MTFP	
Revenue Deficit (₹ in crore)	--	Eliminate revenue deficit by 2019-20	17,490.58	25,334.85	23,459.44
Revenue Deficit / GSDP (in per cent)	--	--	1.10	1.50	1.41
Fiscal Deficit/GSDP (in per cent)	3.00	3.00	2.79	3.17	2.84
Primary Deficit / GSDP (in per cent)	---	--	0.93	1.37	1.12
Ratio of total outstanding debt of the Government to GSDP (in per cent)	23.01	25.20	22.29	23.01	22.16

(Source: (i) FFC recommendations; (ii) TNFR Act; (iii) State's MTFP and (iv) Budget Speech - 2018-19)

The revenue deficit increased from ₹ 6,408 crore in 2014-15 to ₹ 23,459 crore (1.41 per cent of GSDP) in 2018-19. The trend in the increase in Revenue Deficit over the past five years is indicative of the fact that the State would not be able to adhere to the TNFR target of eliminating revenue deficit by 2019-20.

During 2018-19, though the State could contain its revenue deficit within the target proposed in the MTFP, it failed to achieve the target proposed in the budget. The State was able to contain the fiscal deficit to GSDP as envisaged under the TNFR Act, 2003, FFC and MTFP but could not contain as envisioned in the budget.

The Revenue deficit of ₹ 23,459.44 crore was understated by ₹ 3,757.23 crore and the Fiscal Deficit of ₹ 47,335 crore was understated by ₹ 1,300.49 crore mainly due to

- Interest receipts brought into accounts through book adjustments due to capitalisation of interest dues as fresh loans (₹ 2,461.48 crore)²,
- short contribution to Sinking Fund (₹ 1,142.38 crore),
- short transfer to other Reserve Funds (₹ 99.19 crore),
- short contribution to Guarantee Redemption Fund (₹ 62.28 crore),
- short contribution to Defined Contributory Pension Scheme (₹ 62.35 crore),
- Rectification of misclassification between Revenue and Debt heads ((-) ₹ 75.00 crore)³,
- Write off of Central loans through book adjustments (₹ 9.29 crore) and
- Misclassification between revenue and capital expenditure ((-) ₹ 4.74 crore)

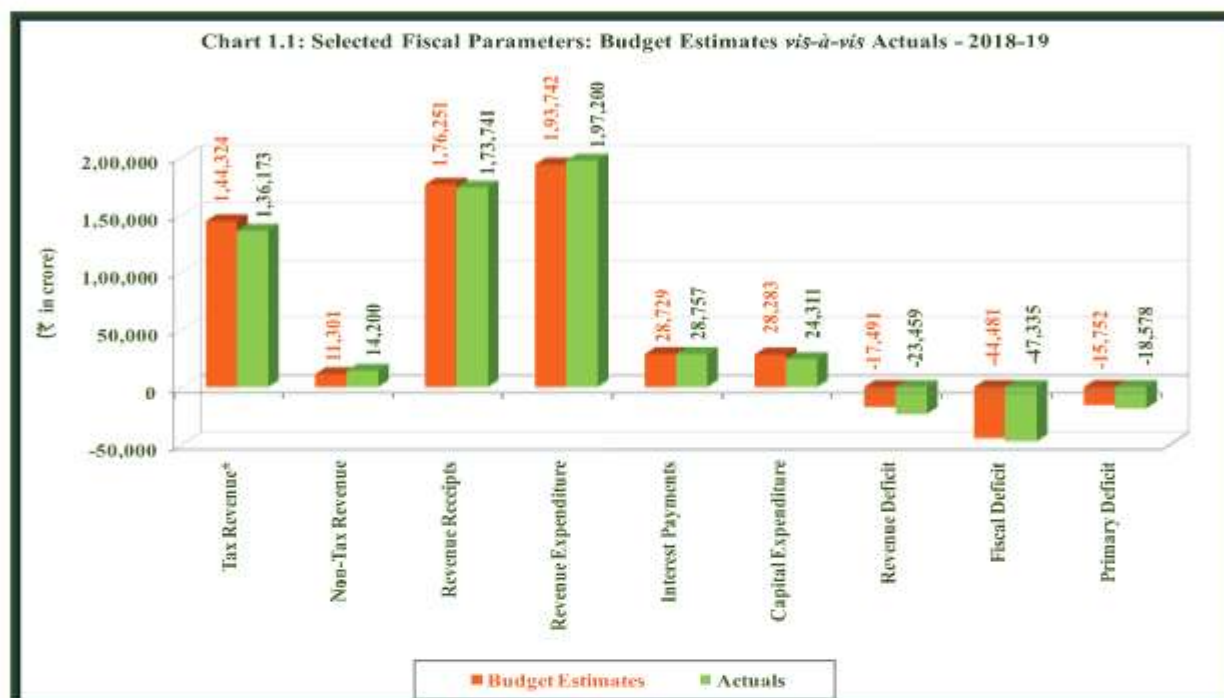
² Being a book adjustment with no actual cash inflow during the year.

³ Being a book adjustment with no actual cash outgo during the year.

1.1.3 Budget estimates and actuals

The Budget provides description of estimated revenue and expenditure for a particular fiscal year. The difference in actual receipts and expenditure against budget estimates due to unforeseen events or over/underestimation of revenue or expenditure at the stage of budget preparation, adversely impacts the desired fiscal objectives.

Chart 1.1 presents the budget estimates and actuals for some important fiscal parameters in 2018-19.



* Tax revenue includes State's share of Union taxes and duties
(Source: Annual Financial Statement and Finance Accounts for 2018-19)

The variations between the estimates and actuals were as under.

- The actual tax revenue was less than the estimates by ₹ 8,151 crore (5.64 per cent).
- The increase of ₹ 2,899 crore under non-tax revenue when compared to the estimates includes interest receipts of ₹ 2,461 crore accounted through book adjustments owing to capitalisation of interest dues in the process of restructuring of loans and advances.
- Capital expenditure substantially fell short of the budget estimates. It was less than the estimate by ₹ 3,972 crore (14.04 per cent).
- Revenue deficit exceeded the budget estimate by 34.12 per cent and the fiscal deficit exceeded the budget estimate by 6.42 per cent.

1.1.4 Gender Budgeting

The Gender Budget Statement depicts the probable outlay for women in the total budget outlay. The State Government for the first time presented a Gender Budget Statement as part of annual budget document for the year 2018-19, quantifying the allocations that will benefit women fully or partly

and classified the Statement into three categories viz., Part A, B and C with a total budget provision (original) of ₹ 65,071.64 crore.

- Part A included schemes which has 100 per cent of the outlay towards women. Part B schemes has 40 per cent to 99 per cent of outlay which benefits women and Part C included schemes which were grouped sector-wise and the Government assumed that at least 30 per cent of the outlay will benefit women under this category.
- The total number of schemes under Part A, B and C in 2018-19 were 257, of which 59 schemes were under Part A, 175 schemes under Part B and 23 schemes under Part C.
- Out of ₹ 4,806.10 crore (7.39 per cent) allocated towards 59 Part A schemes, 80.43 per cent (₹ 3,865.99 crore) was towards Social Welfare and Nutrition Sector for which huge outlay was provided under Maternity Assistance Schemes, Destitute Women Pension Scheme and Marriage Assistance Schemes.
- Education, Sports and Culture, Social Welfare and Nutrition, Agriculture, Food Security under Other Economic Services, Welfare of SC/ST/OBC and Minorities and Energy Sector had major allocations under Part B category for which a total amount of ₹ 28,458.83 crore (43.73 per cent) budget allocation was made during the year

Under Part A Schemes, which has 100 per cent outlay towards women, it was noticed that:

- ₹ 615.01 crore was withdrawn by re-appropriation under 66 heads of accounts.
- In grant 45, viz., Social Welfare and Nutritious Meal Programme Department the entire provision of ₹ 75.01 crore was withdrawn by re-appropriation under five schemes.
- The savings over provision, after an expenditure of ₹ 4,206.62 crore, was ₹ 634.40 crore, which was 12.70 per cent of the provision.
- Total provision of ₹ 2.20 crore for the construction of working women hostel was withdrawn by re-appropriation.

1.1.5 Non-implementation of major schemes announced in the Budget

The major schemes announced in the Budget, but not/partially implemented areas given in **Table 1.4**.

Table 1.4: Details of major schemes announced in the Budget

(₹ in crore)			
Sl. No.	Scheme as announced in the Budget	Provision in Budget	Withdrawal through re-appropriation/surrender
1	Investment into Tamil Nadu Infrastructure Fund under TNIPP Phase-2	270	270
2	Share Capital Assistance to State Transport Undertakings	600	600
3	Grants to Tamil Nadu Infrastructure Development Board for Project Preparation Fund	100	75

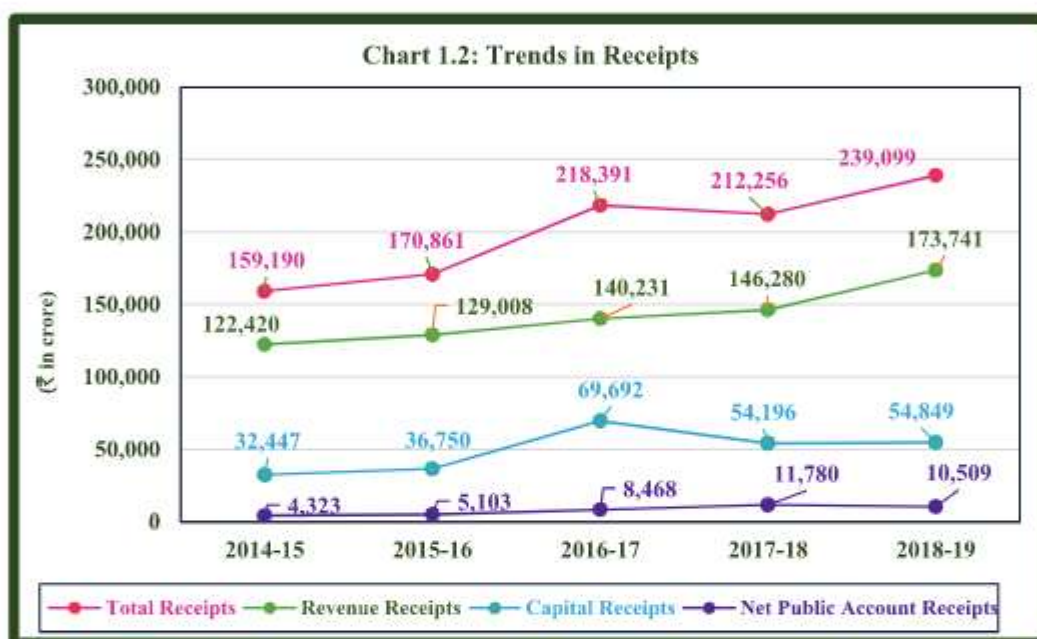
(Source: Budget Speech and Appropriation Accounts for 2018-19)

In respect of the first two items, the entire provision was withdrawn during the year and for the third item during the year only 25.00 per cent was utilised under the Scheme.

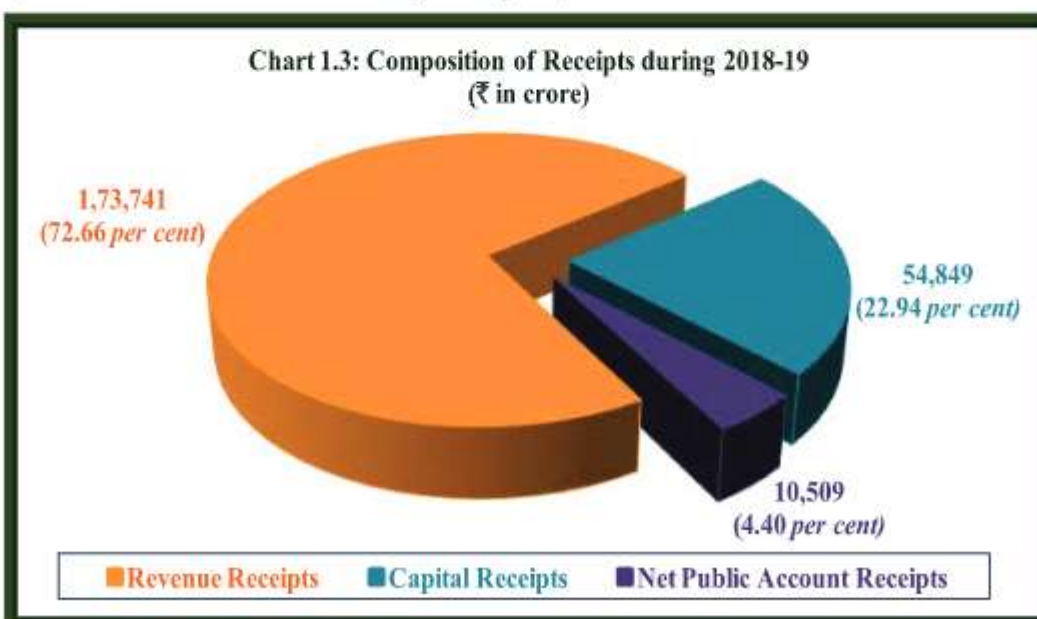
1.2 Resources of the State

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. Besides, the fund available in the Public Account after disbursements is also utilised by the Government. **Chart 1.2** depicts the trends in various components of the receipts of the State during 2014-19. **Chart 1.3** depicts the composition of receipts of the State during the current year.



(Source: Finance Accounts for the respective years)



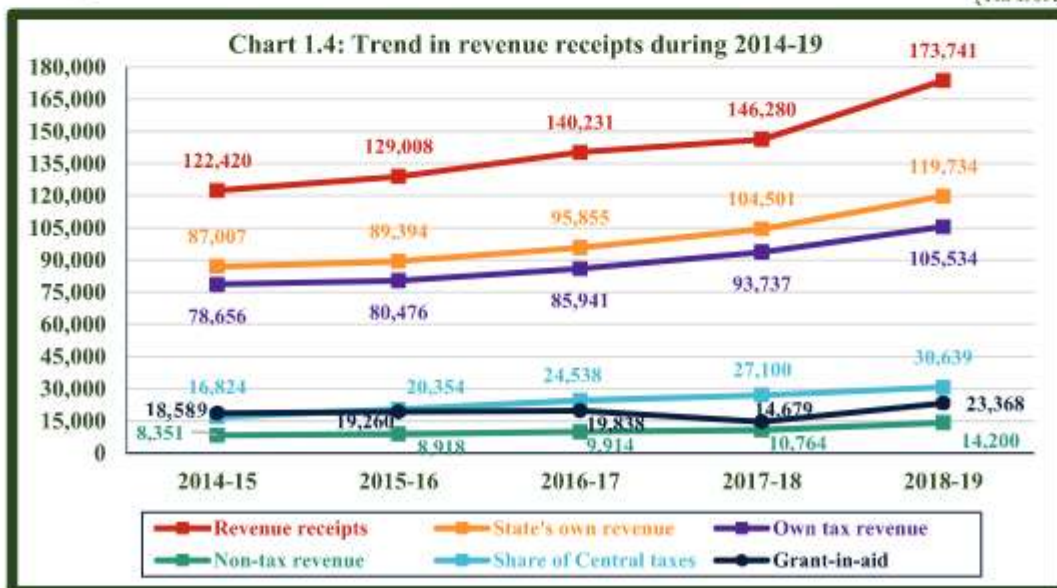
(Source: Finance Accounts for 2018-19)

- The total resources of the State Government in 2018-19 were ₹ 2,39,099 crore. Of these, revenue receipts were ₹ 1,73,741 crore, which constituted 72.66 per cent of total resources. The capital receipts (₹ 54,849 crore) and net public account receipts (₹ 10,509 crore) constituted 22.94 and 4.40 per cent of the total resources respectively.
- The total resources of the State increased by ₹ 26,843 crore (12.65 per cent) over the previous year due to increase in revenue receipts of ₹ 27,461 crore (18.77 per cent) and capital receipts of ₹ 653 crore (1.20 per cent), offset by the decrease of ₹ 1,271 crore (10.79 per cent) in net public account receipts.
- The State's tax revenue increased from ₹ 93,737 crore in 2017-18 to ₹ 1,05,534 crore in 2018-19 (increase of 12.59 per cent).
- The tax revenue increased by ₹ 11,797 crore in 2018-19 when compared to the previous year. The year on year growth in tax revenue, which ranged from 2.31 per cent to 9.07 per cent during 2014-18, increased to 12.59 per cent in 2018-19. The components-wise increase during the year could not be compared with the previous year due to implementation of GST which subsumed several taxes viz., Taxes on Goods and Passengers, Taxes on Sales, Trade etc.
- State's share of Union taxes and duties increased by ₹ 3,539 crore (13.06 per cent) over the previous year, which included IGST of ₹ 603.50 crore.

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 of revenue receipts over the period 2014-19 are presented in **Appendix 1.4** and depicted in **Chart 1.4**.

(₹ in crore)



(Source: Finance Accounts for the respective years)

- The annual growth rate of revenue receipts during 2018-19 stood at 18.77 *per cent*, which was higher than the growth rate of revenue receipts (12.77 *per cent*) in the General Category States (GCS) (**Appendix 1.1**).
- The steep increase in revenue receipts was mainly due to increased receipts under SGST (56.71 *per cent*), Grants in aid from Government of India (₹ 8,689 crore) which includes increase in compensation for loss of revenue for rolling out of GST from ₹ 632 crore to ₹ 3,151 crore and increase in share of net proceeds by ₹ 3,539 crore.
- The growth rate of revenue receipts, which increased steeply from 4.31 *per cent* in 2017-18 to 18.77 *per cent* during 2018-19, is the highest in the last five years period, as given in **Table 1.5**.
- Grants-in-aid as a percentage of revenue receipts increased from 10.03 in 2017-18 to 13.45 in 2018-19.
- The non-tax revenue increased from 7.36 *per cent* in 2017-18 to 8.17 *per cent* in 2018-19 of revenue receipts.
- The central tax transfers decreased from 18.53 *per cent* in 2017-18 to 17.63 *per cent* during 2018-19 of revenue receipts.

The trends in revenue receipts relative to GSDP is presented in **Table 1.5**.

Table 1.5: Trends in revenue receipts relative to GSDP

	2014-15	2015-16	2016-17	2017-18	2018-19
Revenue Receipts (₹ in crore)	1,22,420	1,29,008	1,40,231	1,46,280	1,73,741
Rate of growth of Revenue Receipts (<i>per cent</i>)	13.31	5.38	8.70	4.31	18.77
Revenue Receipts/GSDP (<i>per cent</i>)	11.41	10.97	10.77	10.01	10.44
Rate of growth of GSDP (<i>per cent</i>)	10.75	9.68	10.72	12.22	13.84
Buoyancy Ratios⁴					
Revenue Buoyancy with reference to GSDP	1.24	0.56	0.81	0.35	1.36
State's own tax buoyancy with reference to GSDP	0.62	0.24	0.63	0.74	0.91
Revenue Buoyancy with reference to State's own taxes	2.00	2.33	1.28	0.48	1.49

(Source: Finance Accounts for the respective years and Central Statistics Office for GSDP figures)

- The revenue receipts as a percentage of GSDP ranged between 10.01 and 11.41 during 2014-19.
- The GSDP growth rate picked up to 13.84 *per cent* during 2018-19, which is more than the All India rate of 11.20. The rate of growth of revenue receipts, increased substantially to 18.77 *per cent* from 4.31 *per cent* during the previous year thus increasing the revenue buoyancy from 0.35 in 2017-18 to 1.36 in 2018-19. Revenue buoyancy with reference to State's own taxes increased from 0.48 in 2017-18 to 1.49 during the current year.

⁴ See glossary.

1.3.1 State's own resources

The State's own tax and non-tax revenue receipts for the year 2018-19 *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	1,68,564	1,12,616	1,14,730	1,05,534
Non-tax Revenue	14,561	11,301	13,303	14,200

(Source: FFC recommendations and Budget Speech - 2018-19)

Own tax revenue during 2018-19 fell short of the target fixed under FFC, Budget and MTFP while non-tax revenue exceeded the target fixed in the Budget and MTFP. The State's own tax revenue stood at ₹ 1,05,534 crore against the FFC target of ₹ 1,68,564 crore and the budget projection of ₹ 1,14,730 crore. The cost of collection was ₹ 327 crore during the year.

The increase in non-tax revenue as compared to targets fixed in the budget and MTFP was mainly due to book adjustments made under interest receipts by ₹ 2,461.48 crore in the restructuring of loans and advances made by the Government during the year.

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	2014-15	2015-16	2016-17	2017-18	2018-19	Variation over previous year (in per cent)
State Goods and Service Tax	Nil	Nil	Nil	24,589	38,533	56.71
Taxes on Sales, Trade, etc.	57,191	57,522	63,234	46,356	42,701	(-) 7.88
State Excise	5,731	5,836	6,248	5,815	6,863	18.02
Taxes on Vehicles	3,829	4,233	4,854	5,363	5,573	3.92
Stamps and Registration Fees	8,362	8,721	7,237	9,195	11,066	20.35
Land Revenue	170	258	153	152	178	17.11
Taxes on Goods and Passengers	1,909	2,153	2,551	900	3	(-) 99.67
Other Taxes ⁵	1,464	1,753	1,664	1,367	617	(-) 54.86
Total (Growth rate over previous year in per cent)	78,656 (6.70)	80,476 (2.31)	85,941 (6.79)	93,737 (9.07)	1,05,534 (12.59)	12.59

(Source: Finance Accounts for the respective years)

- The annual growth rate of own tax revenue during 2018-19 stood at 12.59 per cent, which was less than the average growth rate (12.72 per cent) of the GCS (**Appendix 1.1**).

⁵ Other taxes include taxes on immovable property other than agricultural land, taxes and duties on electricity and agricultural income.

- The increase in growth rate of own tax revenue over the previous year was mainly due to increase in State Goods and Service Tax (56.71 per cent), Stamps and Registration Fees etc. (20.35 per cent), State Excise (18.02 per cent) and Land Revenue (17.11 per cent).
- Own tax revenue as a percentage of GSDP of the State during 2018-19 was 6.34 as compared to its neighbouring States of Karnataka and Kerala which were 6.31 per cent and 6.48 per cent respectively.

1.3.1.2 Goods and Services Tax

GoTN implemented the Goods and Services Tax (GST) Act with effect from 1 July 2017. According to GST (Compensation to the States) Act 2017, Central Government will compensate the States for loss of revenue arising on account of implementation of GST for a period of five years. The compensation payable to the State shall be calculated for every financial year after the receipt of final revenue figure, as audited by the CAG of India. A base year (2015-16) revenue figure of taxes subsumed under GST was finalised under GST Act. In Tamil Nadu, the revenue realised through the taxes since now subsumed into GST was ₹ 29,786.36 crore during the base year (2015-16). The revenue to be protected for any year was to be calculated by applying a growth rate of 14 per cent per annum.

The projected revenue for the year 2018-19 in accordance with the base year figure was ₹ 44,129.80 crore (₹ 29,786.36 x 1.14 x 1.14 x 1.14). Revenue figure under GST for the year 2018-19 has been depicted in Finance Accounts as per nature of receipts i.e. State Goods and Services (SGST) Tax, Input Tax Credit cross utilisation of SGST and IGST (Integrated Goods and Services Tax), Apportionment of IGST - transfer-in Tax component to SGST and Advance apportionment from IGST. Against the projected revenue of ₹ 44,129.80 crore, the revenue receipts of the State Government under GST during the year 2018-19 is given in **Table 1.8**.

Table 1.8: Projected and actual receipt on implementation of GST Act

(₹ in crore)

Period	Projected revenue*	Pre-GST taxes	SGST	IGST	Total tax collected	Compensation	Total including compensation	Deficit
1	2	3	4	5	6	7	8	9
					=(3+4+5)		=(6+7)	=(2-8)
July 2017 to March 2018	29,032.77	3,356.30	15,882.32	8,706.99	27,945.61	632.00	28,577.61	455.16
April 2018 to March 2019	44,129.80	Nil	21,264.32	**17,268.77	38,533.09	3,151.00	41,684.09	2,445.71

* Projected based on a growth rate of 14 per cent

** Includes ₹ (-) 260.80 crore advance settlement adjusted during the year
(Figures excluding refunds, as worked out by GoTN)

As seen from **Table 1.8**, against the projected revenue of ₹ 44,129.80 crore for 2018-19, there was a shortfall of ₹ 2,445.71 crore and the receipt was ₹ 41,684.09 crore under the new tax regime, which worked out to a growth of 7.68 per cent as against the projected growth of 14 per cent.

With automation of the collection of Goods and Services Tax (GST) having taken place, it is essential for Audit to transition from sample checks to a comprehensive check of all transactions to fulfil the CAG's Constitutional mandate of certifying the Accounts. The required access to data is yet to be provided. Not having access to the data pertaining to all GST transactions has come in the way of comprehensively auditing the GST Receipts. The accounts for the year 2018-19 are, therefore, certified on the basis of test audit, as was done when records were manually maintained, as a one-time exception.

1.3.1.3 Non-tax revenue

The details of collection of non-tax revenue during the period 2014-19 are given in **Table 1.9**.

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

(₹ in crore)

Revenue Head	2014-15	2015-16	2016-17	2017-18	2018-19	Variation over previous year (in per cent)
Interest receipts	2,490	2,953	4,319	5,199	6,875	32.24
Dividends and Profits	99	140	185	159	156	(-) 1.89
Other non-tax receipts	5,762	5,825	5,410	5,406	7,169	32.61
Total	8,351 (9.60)	8,918 (9.98)	9,914 (10.34)	10,764 (10.30)	14,200 (11.86)	31.92

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

(Source: Finance Accounts for the respective years)

- While the compound annual growth rate of non-tax revenue of the State during 2009-18 was marginally higher (9.98 per cent) when compared to GCS (9.88 per cent), it was much more (31.91 per cent) than GCS (19.78 per cent) during 2018-19 (**Appendix 1.1**).
- The non-tax revenue of the State increased by ₹ 3,436 crore in 2018-19 over the previous year. As a proportion of the State's own resources, the non-tax revenue which stood at 10.30 per cent in 2017-18 increased to 11.86 per cent in 2018-19.
- However, the actual increase of non-tax revenue was only ₹ 975 crore since ₹ 2,461 crore of interest dues to the Government were capitalised and accounted through 'book adjustments'.

1.3.2 Grants-in-aid from GoI

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

Table 1.10: Grants-in-aid

(₹ in crore)

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Non-plan Grants	6,078	5,832	6,757	*	*
Grants for State Plan Schemes	11,255	12,017	10,550	*	*
Grants for Central Plan Schemes	282	694	496	*	(-) 1
Grants for Centrally Sponsored Schemes	974	717	2,035	10,983	14,820
Others	-	-	-	3,696	**8,549
Total	18,589	19,260	19,838	14,679	23,368
Percentage of increase/decrease over previous year	103.78	3.61	3.00	(-) 26.01	59.19
Total grants as a percentage of Revenue Receipts	15.18	14.93	14.15	10.03	13.45

* Government did not provide grants under non-plan due to merger of non-plan/plan scheme.

** Includes ₹ 3,151 crore towards compensation on loss of revenue due to roll out of GST

(Source: Finance Accounts for the respective years)

- The grants-in-aid increased by ₹ 8,689 crore (59 per cent) over the previous year. As a percentage of revenue receipts, grants-in-aid, which stood at 10.03 in 2017-18, increased significantly to 13.45 in 2018-19.

1.3.3 Central tax transfers

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

Table 1.11: Central tax transfers

(₹ in crore)

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
State's share of Union taxes and duties	16,824	20,354	24,538	27,100	30,639
CGST	*	*	*	383	7,562
IGST	*	*	*	2,736	604
Others	16,824	20,354	24,538	23,981	22,473
Percentage of increase over previous year	6.13	20.98	20.56	10.44	13.05

* Not Applicable

(Source: Finance Accounts for the respective years)

- The growth rate of State's share of Union taxes and duties, which stood at 10.44 per cent in 2017-18, increased to 13.05 per cent in 2018-19.
- The increase in growth rate is mainly attributable to increase in Corporation tax by ₹ 8,192 crore and CGST by ₹ 7,179 crore, partly offset by decrease in IGST from ₹ 2,736 crore in 2017-18 to ₹ 603.50 crore in 2018-19.

1.3.4 Optimisation of the FFC grants

Transfers from Gol to the State during 2018-19 on the recommendations of FFC are given in Table 1.12.

Table 1.12: Transfers on recommendations of FFC

(₹ in crore)

Particulars	Recommendation of the FFC	Actual release	Expenditure	Unutilised
(1)	(2)	(3)	(4)	(5)=(3-4)
Basic grants to Panchayat Raj Institutions	1,754	1,635	1,635	0.00
Basic Grants to Urban Local Bodies	1,462	1,363	1,363	0.00
Disaster Relief	786*	786*	786	0.00
Total	4,002	3,784	3,784	0.00

* Includes State's contribution of ₹ 78.60 crore

(Source: Information obtained from Finance Department)

- The FFC grants of ₹ 3,784 crore were fully utilised by the State.
- Actual release to PRIs and ULBs includes second instalment of ₹ 758 crore and ₹ 632 crore respectively for the year 2017-18.

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 1.13**.

Table 1.13: Discounts, waivers, exemptions, deferments and write-off in collection of Sales Tax

(₹ in crore)

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Discount	0	0	0	0	0
Waiver	0	60	120	5	5
Exemption	8	4	0	0	0
Deferment	2,903	237	0	0	0*
Write-off	0	461	466	0	0
Total	2,911	762	586	5	5

* ₹ 1 lakh

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

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

1.3.6 Arrears of revenue

The arrears of revenue as on 31 March 2019 in major revenue heads are detailed below in **Table 1.14**.

Table 1.14: Arrears of revenue as on 31 March 2019

(₹ in crore)

Sl. No.	Heads of revenue	Amount outstanding	Remarks
1	Sales Tax/ VAT	30,321.16	<ul style="list-style-type: none"> ➤ Recovery through recovery certificate: ₹ 7,309.53 crore; ➤ Recovery at various other stages: ₹ 11,962.05 crore; ➤ Stayed by judicial authorities: ₹ 10,603.16 crore and ➤ Other stages/causes: ₹ 446.42 crore.
2	Stamp Duty and Registration fees	382.68	<ul style="list-style-type: none"> ➤ Recovery through recovery certificate: ₹ 382.65 crore and ➤ Stayed by judicial authorities: ₹ 0.03 crore.
3	State Excise	33.63	<ul style="list-style-type: none"> ➤ Recovery through recovery certificate: ₹ 19.10 crore; ➤ Recovery at various other stages: ₹ 8.11 crore; ➤ Stayed by judicial authorities: ₹ 0.69 crore and ➤ Other stages/causes: ₹ 5.73 crore.
4	Taxes on vehicles	0.53	<ul style="list-style-type: none"> ➤ Recovery through recovery certificate: ₹ 0.31 crore and ➤ Stayed by judicial authorities: ₹ 0.22 crore.
5	Non-Ferrous Mining and Metallurgical Industries	4,866.14	<ul style="list-style-type: none"> ➤ Recovery through recovery certificate: ₹ 391.17 crore; ➤ Recovery at various other stages: ₹ 1,271.79 crore; ➤ Stayed by judicial authorities: ₹ 3,183.76 crore and ➤ Other stages/causes: ₹ 19.42 crore
6	Electricity Taxes	662.27	<ul style="list-style-type: none"> ➤ Recovery through recovery certificate: ₹ 166.86 crore; ➤ Recovery at various other stages: ₹ 60.96 crore; ➤ Stayed by judicial authorities: ₹ 393.68 crore; and ➤ Other stages/causes: ₹ 40.77 crore.
7	Urban Land Tax	183.22	<ul style="list-style-type: none"> ➤ Recovery at various other stages: ₹ 162.38 crore; ➤ Stayed by judicial authorities: ₹ 17.09 crore and ➤ Other stages/causes: ₹ 3.75 crore
Total		36,449.63	

(Source: Figures furnished by the department)

- As could be seen from **Table 1.14**, while 59.63 *per cent* of the outstanding amount was under recovery process, recovery of 38.95 *per cent* of the outstanding amount was under judicial stay and recovery action was yet to be initiated in respect of the remaining 1.42 *per cent*.
- The arrears as on 31 March 2019 represented 34.54 *per cent* of State's own taxes revenues. Effective action to recover these taxes on time would help reduce the revenue deficit of the State.

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 1.15**.

Table 1.15: Trends in growth and composition of capital receipts
(₹ in crore)

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Capital Receipts	32,447	36,750	69,692	54,196	54,849
Miscellaneous capital receipts	16	0	1	2	—
Recovery of loans and advances	1,351	684	3,548	8,472	6,913*
Public debt receipts	31,080	36,066	66,143	45,722	47,936
Rate of growth of public debt receipts	25.25	16.04	83.39	(-) 30.87	4.84
Rate of growth of non-debt capital receipts	120.48	(-) 49.96	418.86	138.77	(-) 18.40
Rate of growth of capital receipts	27.57	13.26	89.64	(-) 22.23	1.20

* Includes ₹ 251.31 crore of irrecoverable loans written off as loss to Government.

(Source: Finance Accounts for the respective years and Information on GSDP from Central Statistics Office)

- The recoveries of loans and advances during 2018-19 included the conversion of TANGEDCO's loan of ₹ 4,563 crore as Grants-in-aid under UDAY scheme.
- Public debt receipts increased from ₹ 45,722 crore during 2017-18 to ₹ 47,936 crore in 2018-19 due to increase (₹ 2,160 crore) in market loans under internal debt.
- Internal debt receipts of ₹ 45,596 crore under public debt receipts (₹ 47,936 crore) include an amount of ₹ 75 crore under 'Loans from Life Insurance Corporation of India' relating to rectification through book adjustments and not actual borrowings made by the Government.

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 Public Account receipts for the period 2014-19 are given in **Table 1.16**.

Table 1.16: Trends in growth and composition of public account receipts

(₹ in crore)

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Public Account Receipts					
Small Savings, Provident Fund, etc.	6,826	7,491	8,107	8,390	8,928
Reserve Fund	1,769	3,308	2,674	4,644	3,559
Deposits and Advances	32,820	40,022	36,989	44,180	53,633
Suspense and Miscellaneous	1,16,364	1,25,672	1,33,686	1,38,776	*1,68,319
Remittances	5,927	6,052	19	(-) 1	**
Total (a)	1,63,706	1,82,545	1,81,475	1,95,989	2,34,439
Public Account Disbursements					
Small Savings, Provident Fund, etc.	5,503	5,853	5,752	6,055	6,478
Reserve Fund	1,410	2,907	2,231	3,653	3,306
Deposits and Advances	30,298	35,876	32,584	36,106	42,998
Suspense and Miscellaneous	1,16,417	1,26,574	1,31,473	1,38,389	1,71,355
Remittances	5,756	6,232	967	6	(-) 207
Total (b)	1,59,384	1,77,442	1,73,007	1,84,209	2,23,930
Public Account Net (a)-(b)	4,322	5,103	8,468	11,780	10,509

* differs from Appendix 1.5 by ₹ 1 crore due to rounding

** ₹ 8.75 lakh only

(Source: Finance Accounts for the respective years)

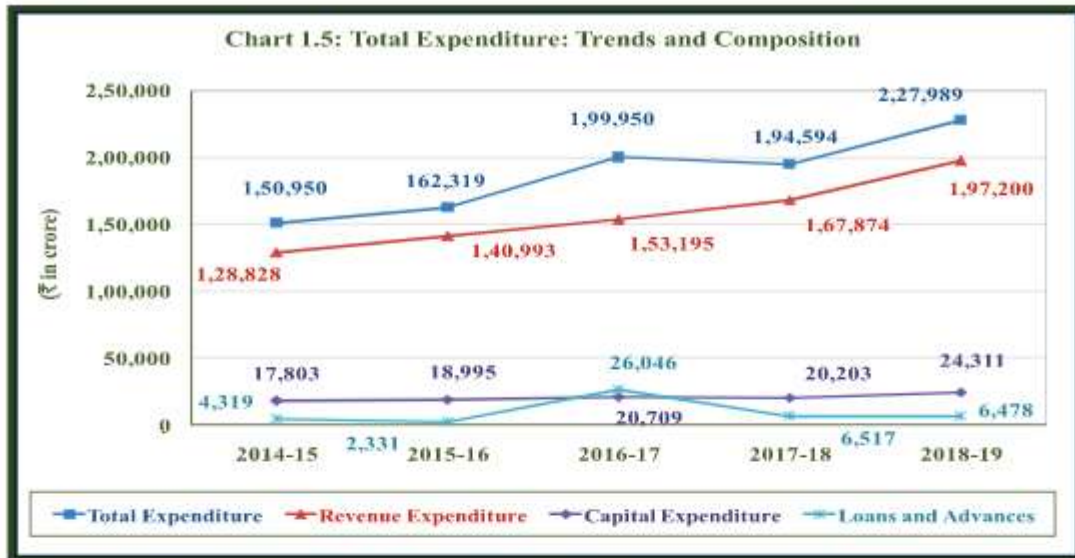
- The Public Account receipts increased substantially by 19.62 per cent in 2018-19 and stood at ₹ 2,34,438 crore.
- However, despite an increase in the Public Account Receipts, the contributions to / deposits under Reserve Fund had decreased by ₹ 1,085 crore during the current year.
- The net Public Account receipts, which was ₹ 4,322 crore during 2014-15 and showed an increasing trend up to 2017-18 (₹ 11,780 crore), decreased to ₹ 10,509 crore during the current year.

1.6 Application of resources

1.6.1 Growth and composition of expenditure

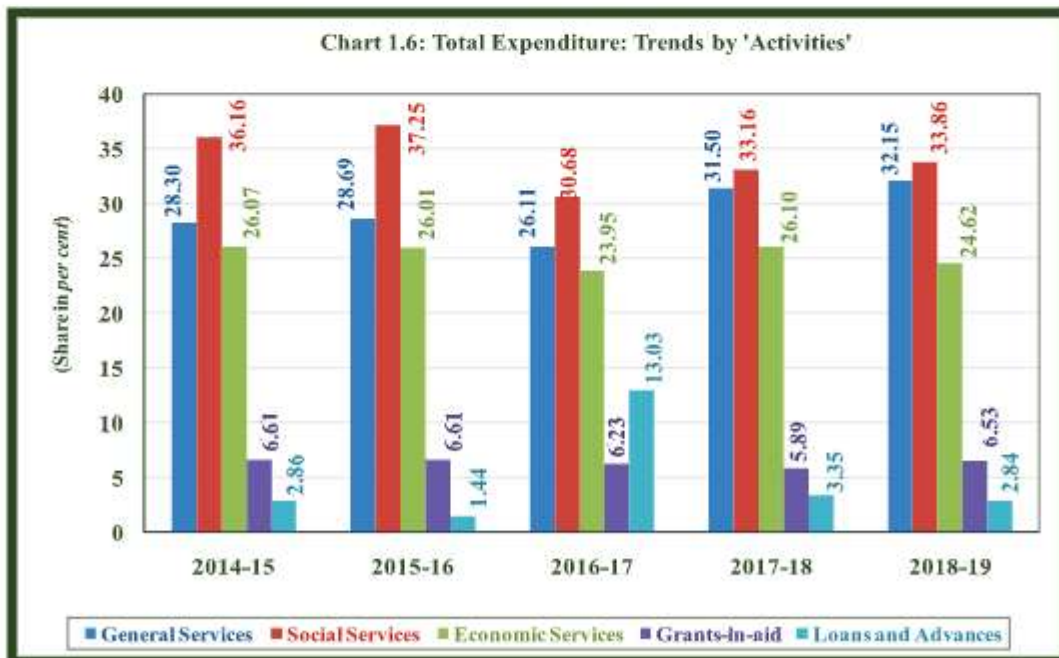
Chart 1.5 presents the trends in total expenditure⁶ over a period of five years (2014-19) and its composition by activities is depicted in Chart 1.6.

⁶ 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 ₹ 2,27,989 crore during 2018-19, revenue expenditure (₹ 1,97,200 crore), capital expenditure (₹ 24,311 crore) and Loans and advances (₹ 6,478 crore) accounted for 86.50 per cent, 10.66 per cent and 2.84 per cent respectively.
- Capital expenditure increased substantially from ₹ 20,203 crore in 2017-18 to ₹ 24,311 crore in 2018-19, an increase of 20.33 per cent over the previous year. Capital expenditure was mainly on Roads and Bridges (₹ 7,073 crore), Urban development (₹ 4,433 crore) and irrigation (₹ 1,738 crore). Compared to 2017-18, the Capital expenditure on Power reduced from ₹ 781 crore to ₹ 195 crore, the Capital expenditure on Road Transport (Investment in STUs) reduced from ₹ 3,004 crore to ₹ 713 crore.



(Source: Finance Accounts for the respective years)

- The expenditure on General Services, Social Services and Economic Services during 2018-19 was 32.15, 33.86 and 24.62 *per cent* of the total expenditure and grew by 19.59, 19.65 and 10.51 *per cent* respectively over the previous year.
- The higher growth rate of expenditure on General Services in 2018-19 was mainly on account of increase in pension and other retirement benefits (₹ 7,270 crore) and interest payments (₹ 2,745 crore)
- The ratio of expenditure on social service to total expenditure marginally increased from 33.16 in 2017-18 to 33.86 in 2018-19.
- The share of loans and advances to the total expenditure had increased significantly during 2016-17 and stood at 13.03 *per cent* of total expenditure due to the State's participation in UDAY scheme for restructuring TANGEDCO. It, however, declined to 3.35 *per cent* of the total expenditure during the 2017-18 and further declined to 2.84 *per cent* during the current year.

1.6.2 Revenue expenditure

The trend of revenue expenditure of the State is given in **Table 1.17**.

Table 1.17: Trends in growth and composition of revenue expenditure

(₹ in crore)

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Revenue Receipts	1,22,420	1,29,008	1,40,231	1,46,280	1,73,741
Revenue Expenditure	1,28,828	1,40,993	1,53,195	1,67,874	1,97,200
Revenue Deficit/Surplus	(-) 6,408	(-) 11,985	(-) 12,964	(-) 21,594	(-) 23,459
GSDP	10,72,678	11,76,500	13,02,639	14,61,841	16,64,159
Revenue Receipt to GSDP (in <i>per cent</i>)	11.41	10.97	10.77	10.01	10.44
Revenue Expenditure to GSDP (in <i>per cent</i>)	12.01	11.98	11.76	11.48	11.85
Revenue surplus /deficit to GSDP (in <i>per cent</i>)	(-) 0.60	(-) 1.02	(-) 1.00	(-) 1.48	(-) 1.41

(Source: Finance Accounts for the respective years and information on GSDP from Central Statistics Office)

- The State has registered revenue deficit of ₹ 23,459 crore during 2018-19, which was on an increasing trend since 2014-15.
- The ratio of revenue expenditure to GSDP increased marginally from the previous year and stood at 11.85 *per cent* during the current year.

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 1.18** presents the trend in the expenditure on these components during 2014-19.

Table 1.18: Components of committed expenditure

(₹ in crore)

Components of committed expenditure	2014-15	2015-16	2016-17	2017-18	2018-19
Salaries and wages	28,663 (23.41)	30,664 (23.77)	33,158 (23.65)	37,140 (25.39)	43,394 (24.98)
Salary grants*	5,392 (4.40)	5,712 (4.43)	6,088 (4.34)	6,819 (4.66)	7,792 (4.48)
Interest payments	14,550 (11.89)	17,391 (13.48)	20,533 (14.64)	26,012 (17.78)	28,757 (16.55)
Expenditure on pension	16,360 (13.36)	17,235 (13.36)	18,879 (13.46)	21,132 (14.45)	27,993 (16.11)
Subsidies	10,373 (8.47)	12,315 (9.55)	16,092 (11.48)	15,230 (10.41)	**18,922 (10.89)
Total	75,338	83,317	94,750	1,06,333	1,26,858
<i>Total as a percentage of revenue receipts</i>	<i>61.54</i>	<i>64.58</i>	<i>67.57</i>	<i>72.69</i>	<i>73.02</i>
<i>Total as a percentage of revenue expenditure</i>	<i>58.48</i>	<i>59.09</i>	<i>61.85</i>	<i>63.34</i>	<i>64.33</i>

Figures in the brackets indicate percentage to revenue receipts

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

** Includes ₹ 1,672 crore under central assistance schemes

(Source: Finance Accounts for the respective years)

- The committed expenditure (₹ 1,26,858 crore) which was on an increasing trend stood at 73.02 per cent of the total revenue receipts (₹ 1,73,741 crore) of the State during 2018-19, as against 72.69 per cent during 2017-18.
- The committed expenditure (₹ 1,26,858 crore) stood at 64.33 per cent of the total revenue expenditure (₹ 1,97,200 crore) of the State during 2018-19, as against 63.34 per cent during 2017-18.
- During 2018-19, expenditure on salaries and wages, inclusive of salary grants was ₹ 51,186 crore which accounted for 36.44 per cent of the revenue expenditure excluding interest payments and pension.
- The expenditure towards interest payments increased by ₹ 2,745 crore (10.55 per cent) during 2018-19 over the previous year. Increased interest payment may be attributable to the increase in interest payments towards market loans by 15.45 per cent during the current year.

1.6.3.1 Management of Defined Contributory Pension Scheme

GoTN launched Defined Contributory Pension Scheme (DCPS) for its employees from 1 April 2003. Under the scheme, employees contribute 10 per cent of their Basic Pay + DA and GoTN makes matching contribution. The employee contribution recovered from salary and the Government

contribution debited from the Consolidated Fund are kept as a Deposit in Public Accounts (8342 Other Deposits-117 DCPS). The Fund balance is invested in 91 days Treasury Bills (T Bills) and continued to be reinvested on maturity. DCPS accounts of individual Government employees⁷ are maintained by Government Data Centre (GDC). Every year GDC calculates the interest due at the notified rates and credits the interest to the DCPS Account of individual Government employee.

On creation of National Pension System (NPS) architecture, Pension Fund Regulatory and Development Authority (PFRDA) repeatedly requested (2008 and 2009) GoTN to join NPS. GoTN declined (2010) to join NPS architecture and initially cited non-enactment of PFRDA Act by the Parliament, to justify its decision to continue with the existing system of retaining the Pension Fund money in Public Accounts of the State. The State Government, even after a lapse of 15 years from the inception of the New Pension Scheme *viz.*, Defined Contributory Pension Scheme (DCPS), has not designated a Fund Manager. During the year, out of the accumulated amount of ₹ 29,601.05 crore in the Fund since inception, the State Government invested ₹ 25,697.31 crore in 91 days non-competitive treasury bills and earned an interest of ₹ 1,331.66 crore. The Government allowed interest on the balances at a rate on par with GPF interest rate which was revised periodically and interest payment of ₹ 1,913.90 crore was made under DCPS which worked out to 43.72 *per cent* over and above the interest earned during the year.

1.6.3.2 Subsidies

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 subsidies⁸. Subsidies consumed 10.89 *per cent* of State's revenue.

(a) Explicit subsidies increased (24.24 *per cent*) substantially from ₹ 15,230 crore in 2017-18 to ₹ 18,922 crore in 2018-19. A list of schemes for which the State Government provided subsidy during 2014-19 is given in **Table 1.19**.

Table 1.19: List of schemes for which subsidy was given by the State Government

(₹ in crore)

Name of the scheme	2014-15	2015-16	2016-17	2017-18	2018-19
Social Safety Net - Food Security - Public Distribution System Support	5,000	5,300	5,500	6,000	7,989
Electricity - Compensation to Tamil Nadu Electricity Board (TNEB) due to reduction in tariff to domestic consumers	2,482	2,885	4,271	3,623	3,076
Value Added Tax Refund Subsidy for Promotion of Industries	600	1,000	1,600	1,600	2,000
Reimbursement of Social cost on student concessions in bus fares	448	480	505	541	764

⁷ Including employees of Local Bodies and aided educational institutions.

⁸ Subsidies which were not booked under the object head "11-Subsidies" under the relevant major head of account are "Implicit Subsidies".

Name of the scheme	2014-15	2015-16	2016-17	2017-18	2018-19
Free distribution of handloom clothes to the people below poverty line	519	484	472	484	468
National Agriculture Development Programme - Agriculture Department	75	135	186	204	147
Payment to TNEB on behalf of Powerloom weavers	269	312	386	387	343
Subsidy to farmers for Agricultural inputs	--	--	1,626	81	1
Subsidy to farmers for Horticultural inputs	--	--	152	4	--
Installation of Drip and Sprinklers Irrigation System in farmers' holdings in Ground Water Stresses Blocks	125	156	246	--	--
Other subsidies schemes	855	1,563	1,148	2,306	4,134
Total	10,373	12,315	16,092	15,230	18,922

(Source: Finance Accounts of the respective years)

(b) The expenditure on subsidy increased from ₹ 10,373 crore in 2014-15 to ₹ 16,092 crore in 2016-17, decreased to ₹ 15,230 crore during 2017-18 and substantially increased to ₹ 18,922 crore during 2018-19. The increase was mainly on account of enhanced subsidies on 'Social safety net - Food Security - Public Distribution' and 'Value added tax refund subsidy for promotion of industries by ₹ 2,389 crore.

(c) The subsidies extended include an amount of ₹ 1,672 crore under Central Assistance Schemes mainly towards Agricultural Sector and Fisheries and increased by 38 per cent over the previous year.

(d) Subsidies are to be booked in the accounts under the object head '11-Subsidies'. The State Government also provided implicit subsidies during 2014-19 which were not booked under the object head '11 - Subsidies' but were booked under (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.

Implicit subsidies in the form of marriage assistance, maternity assistance, free supply of laptop, uniform, etc., has come down from ₹ 6,156 crore in 2015-16 to ₹ 4,198 crore in 2018-19, some of which are given in **Table 1.19(a)**. Though, similar observations were made in the earlier Audit Reports, the Government continue to make provision under object heads other than '11-subsidies', while operating such schemes.

Table 1.19(a): Major implicit subsidies given during 2014-19

Name of the scheme	Expenditure incurred (₹ in crore)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Free supply of grinders, mixies, fans, etc.	1,262	2,000	933	0	0
Marriage Assistance Scheme - Distribution of four gram gold coins for Thirumangalyam	644	630	721	718	739
Free supply of uniforms to school children	425	382	410	390	384
Free supply of bicycles to students studying in Standard XI and XII in Government/ Government aided Higher Secondary Schools	218	235	250	16	382

Name of the scheme	Expenditure incurred (₹ in crore)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Free distribution of sheep/goat to the persons living below poverty line	197	194	29	194	193
Menstrual Hygiene Programme (Providing sanitary napkins free of cost to adolescent girls)	55	45	45	46	46
Free distribution of milch cows to each family living below poverty line	43	42	14	48	47
Free distribution of laptops	828	1,100	511	641	144
Dr. Muthulakshmi Reddy Maternity Assistance Scheme	619	600	928	646	900
Chief Minister's Comprehensive Health Insurance Scheme	758	928	593	1,734	1,363
Total	5,049	6,156	4,434	4,433	4,198

(Source: Detailed Appropriation Accounts of the respective years)

1.6.4 Financial assistance by State Government

(a) Local bodies

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

Consequent upon the 74th amendment to the Constitution, the State Legislature amended the Tamil Nadu District Municipalities Act, 1920 for transferring certain powers and responsibilities to ULBs. Out of the 18 functions enlisted in the Twelfth Schedule of the Constitution, 12 functions have been devolved to the Town Panchayats and 17 functions to Municipalities and Municipal Corporations of the State. In respect of Greater Chennai Corporation (GCC), 13 out of 18 functions have been devolved.

Eleventh Schedule of the Constitution of India empowered the State Legislatures to devolve 29 functions to PRIs. GoTN has delegated powers to the three tiers of Panchayats to supervise, assist and monitor the works, falling under the 29 subjects implemented by various departments.

The quantum of assistance provided during 2014-19 by way of grants to the local bodies is presented in **Table 1.20**.

Table 1.20: Financial assistance to Local Bodies

Local Body	₹ in crore)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Urban Local Bodies	4,142	4,083	5,020	4,585	6,047
Panchayat Raj Institutions	4,868	5,433	6,196	4,326	5,845
Total	9,010	9,516	11,216	8,911	11,892
Assistance as percentage of Revenue Expenditure	6.99	6.75	7.32	5.31	6.03

(Source: Finance Accounts for the respective years)

- During the year, assistance to ULBs and PRIs as a percentage of revenue expenditure, increased to 6.03 from 5.31 in the previous year.

(b) Other institutions

The quantum of assistance provided by way of grants to the other institutions during the current year and in the earlier years is presented in **Table 1.21**.

Table 1.21: Financial assistance to other institutions

(₹ in crore)

Financial Assistance to Institutions	2014-15	2015-16	2016-17	2017-18	2018-19
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	4,446	3,989	3,526	3,894	3,948
Development Agencies	899	610	1,192	2,066	2,607
Hospitals and Other Charitable Institutions	1,131	1,497	1,294	1,630	2,405
Other Institutions ⁹	18,734	20,696	22,169	24,130	26,974
Total	25,210	26,792	28,181	31,720	35,934
Assistance as percentage of Revenue Expenditure	19.57	19.00	18.40	18.90	18.22

(Source: Finance Accounts for the respective years)

- Financial assistance to the other institutions increased from ₹ 25,210 crore in 2014-15 to ₹ 35,934 crore (42.54 per cent) in 2018-19. During 2018-19, financial assistance to Hospitals and other charitable institutions increased by ₹ 775 crore (47.55 per cent) over the previous year. As a percentage of revenue expenditure, financial assistance to other institutions marginally decreased from 18.90 in 2017-18 to 18.22 in 2018-19.

1.7 Quality of 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).

1.7.1 Adequacy of public expenditure

Table 1.22 analyses the fiscal priority of the State Government with regard to development expenditure¹⁰, social sector expenditure and capital expenditure during 2014-15, 2017-18 and 2018-19.

⁹ 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.

¹⁰ See glossary.

Table 1.22: Fiscal priority of the State in 2014-15, 2017-18 and 2018-19

(in per cent)

Fiscal Priority of the State		AE/ GSDP	DE [#] /AE	SSE/AE	CE/AE	Education/ AE	Health/ AE
General Category States' Average	2014-15	15.99	68.51	36.15	14.02	16.54	4.92
	2017-18	16.05	67.84	36.66	14.38	15.45	5.09
	2018-19	16.05	67.04	36.59	14.28	14.99	5.07
Tamil Nadu	2014-15	14.07	64.84	36.81	11.79	16.46	4.95
	2017-18	13.31	62.45	34.31	10.38	15.21	5.36
	2018-19	13.70	61.22	34.74	10.66	14.85	5.48
Karnataka	2018-19	13.25	75.96	39.41	19.24	12.06	4.66
Kerala	2018-19	15.23	50.21	33.73	6.24	16.33	5.96

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 Central Statistics Office)

- In all the three years 2014-15, 2017-18 and 2018-19, the percentage of AE to GSDP was low in the State as compared to GCS.
- The development expenditure as a percentage of AE of the State was lower than the average of GCS during all the three years 2014-15, 2017-18 and 2018-19.
- Except the expenditure on Health, the development expenditure, capital expenditure, social sector expenditure and the expenditure on Education of the State as a percentage of AE was lower than the GCS in 2018-19.
- The proportion of capital expenditure to aggregate expenditure of the State at 10.66 during 2018-19 was less than the average of 14.28 in GCS.
- The expenditure on Education and Health Sector as a percentage of AE was higher than Karnataka State but was less when compared with the State of Kerala.

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. **Table 1.23** presents the trends in development expenditure relative to the aggregate expenditure of the State during 2014-19.

Table 1.23: Development expenditure

(₹ in crore)

Components of Development Expenditure	2014-15	2015-16	2016-17	2017-18	2018-19
Development Expenditure (a to c)	97,869 (64.84)	1,04,739 (64.53)	1,34,991 (67.51)	1,21,518 (62.45)	1,39,564 (61.22)
(a) Development Revenue Expenditure	77,192 (51.14)	84,749 (52.21)	89,277 (44.65)	95,952 (49.31)	1,09,871 (48.19)
(b) Development Capital Expenditure	16,739 (11.09)	17,941 (11.05)	19,959 (9.98)	19,356 (9.95)	23,453 (10.29)
(c) Development Loans and Advances	3,938 (2.61)	2,049 (1.26)	25,755 (12.88)	6,210 (3.19)	6,240 (2.74)

Figures in brackets indicate percentage of aggregate expenditure

(Source: Finance Accounts for the respective years)

- Development expenditure decreased from 62.45 per cent in 2017-18 to 61.22 per cent in 2018-19. During the five year's period from 2014-15 to 2018-19, while the development revenue expenditure declined from 51.14 per cent to 48.19 per cent, the development capital expenditure declined steeply from 11.09 per cent in 2014-15 to 9.95 per cent in 2017-18, but increased to 10.29 during the current year, which is indicative of the fact that the capital sector spending had been accorded priority during 2018-19.
- The expenditure on development loans declined significantly from 12.88 per cent of the aggregate development expenditure in 2016-17 to 2.74 per cent of aggregate expenditure during the year. The higher expenditure on loans during 2016-17 was on account of interest free loan to TANGEDCO under UDAY scheme.
- The actual development expenditure on loans and advances was much lesser than ₹ 6,240 crore and was only ₹ 3,779 crore. The development expenditure on loans and advances of ₹ 6,240 crore include ₹ 2,461 crore which does not represent the actual loan disbursed during the year but relates to interest dues capitalised as fresh loans in the process of restructuring of loans taken up by the Government during the year.

Table 1.24 provides the details of capital expenditure and the components of revenue expenditure incurred on the maintenance of the selected Social and Economic Services during 2017-18 and 2018-19.

Table 1.24: Efficiency of expenditure use in selected Social and Economic Services

(in per cent)

Social/Economic infrastructure	2017-18		2018-19	
	Ratio of CE to TE	Ratio of S&W to RE	Ratio of CE to TE	Ratio of S&W to RE
Social Services of which				
Education, Sports, Art and Culture	2.08	57.22	2.14	57.55
Health and Family Welfare	3.90	49.37	5.85	51.14
Water Supply, Sanitation, Housing and Urban Development	33.66	1.32	40.84	1.17
Total (Social Services)	7.09	41.48	8.83	41.43
Economic Services of which				
Agriculture and Allied Activities	6.79	15.14	7.21	15.67
Irrigation and Flood Control	43.13	25.68	52.04	27.69
Energy	8.05	0.01	2.33	1.21
Transport	66.22	12.56	64.69	21.21
Total (Economic Services)	26.71	9.40	27.27	9.45
Total (Social and Economic Services)	15.93	29.39	16.80	35.40

CE: Capital expenditure on the Sector/Service concerned; TE: Total 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

- The capital expenditure on Social Services, as a percentage of total expenditure increased by 1.74 *per cent* over previous year.
- 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 1.32 *per cent* in 2017-18 to 1.17 *per cent* in 2018-19, while in respect of Health and Family Welfare it increased from 49.37 *per cent* to 51.14 *per cent* during the period.

Expenditure on Economic Services

- Capital expenditure on Economic Services, as a percentage of total expenditure of selected services, increased overall except under Energy, where the ratio substantially reduced to 2.33 *per cent* and under Transport by 1.53 *per cent*.
- There was also an increase of 0.05 *per cent* in the ratio of expenditure on salaries and wages to revenue expenditure under selected economic services.

1.8 Financial analysis of Government expenditure and investments

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. It was observed that the revenue from irrigation projects (₹ 47 crore) was 3.25 *per cent* of the maintenance expenditure (₹ 1,446 crore) during 2018-19 as against 2.36 *per cent* in the previous year.

The financial results of five major and 52 medium irrigation projects are depicted in Appendix VIII of the Finance Accounts for 2018-19. The revenue realised from these projects during 2018-19 was ₹ 14 crore. After meeting the working and maintenance expenditure (₹ 297 crore) and interest charges (₹ 283 crore), these 57 projects suffered a net loss of ₹ 566 crore during 2018-19.

1.8.2 Incomplete projects

The department-wise information pertaining to incomplete projects for a period ranging between 1-8 years as on 31 March 2019 is given in **Table 1.25**.

Table 1.25: 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 2019
Roads and Bridges, etc.	102	413.88	§413.88	120.54	177.46
Buildings	19	1,094.39	1,324.97	160.77	1,097.11
Total	121	1,508.27	1,738.85	281.31	1,274.57

* Only those projects scheduled to be completed before 31 March 2019 were included.

** Indicates the revised total cost of the projects as per the last revision by the State Government up to March 2019.

§ No revision of project cost, only delay in completion.

(Source: Collected from various sources by Accountant General (Accounts & Entitlements) and included in Appendix IX of Finance Accounts for 2018-19)

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 2019) ₹ 36,480 crore in statutory corporations, joint stock companies and co-operatives (**Table 1.26**).

Table 1.26: Return on investments

Investment/Return/Cost of Borrowings	2014-15	2015-16	2016-17	2017-18	2018-19
Investment at the end of the year (₹ in crore)	23,065	25,725	29,811	33,579	36,480
Return (₹ in crore)	97	156	185	153	135
Return (in per cent)	0.42	0.61	0.62	0.45	0.37
Average rate of interest on Government borrowing (in per cent)	8.12	8.38	8.11	8.53	8.27
Difference between borrowing interest rate and return on investment (in per cent)	7.70	7.77	7.49	8.08	7.90

(Source: Finance Accounts for the respective years)

Government invested (up to March 2019) in two Statutory corporations (₹ 24,421 crore), 58 Government companies (₹ 11,565 crore), five Joint Stock companies (₹ 1 crore) and 9,156 Co-operatives (₹ 493 crore).

During the year 2018-19, Government made additional investment of ₹ 531.47 crore in seven loss-making corporations/companies like Metropolitan Transport Corporation (Chennai) (₹ 233 crore), Tamil Nadu State Transport Corporation (Salem) Ltd (₹ 35 crore), Arasu Rubber Corporation Ltd (₹ 5 crore), TANGEDCO¹¹, Adyar Poonga Company¹¹, State Express Transport Corporation Tamil Nadu Limited¹¹ and Chennai Metro Rail Limited (₹ 258.47 crore).

The average rate of return was on a declining trend from 2016-19, from 0.62 per cent in 2016-17 to 0.37 per cent in 2018-19. The return on investment during 2014-19 was meagre compared to Government's average rate of borrowing of 8.27 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.

During the year, the State Government took up the task of cleansing/restructuring of past data under Sector "F - Loans and Advances" in the Government Accounts. The figures were earlier booked under numerous sub-heads of accounts resulting in ambiguity. Unrecoverable loans were written off and heads of account merged/split for greater accuracy and transparency in the Government accounts.

The restructuring of loans before migration to the envisaged Integrated Financial and Human Resource Management System (IFHRMS) is a positive step towards efficient loan management and monitoring.

Table 1.27 presents the outstanding loans and advances as on 31 March 2019 and interest receipts *vis-à-vis* interest payments during the last five years.

¹¹ The break-up of investment during the year 2018-19 was not available; only the amount cumulative investment till the year March 2019 was available.

Table 1.27: Average interest received on loans advanced by the State Government

(₹ in crore)

Quantum of loans/interest receipts/cost of borrowings	2014-15	2015-16	2016-17	2017-18	2018-19
Opening balance	16,636	19,604	21,251	43,749	41,794
Amount advanced during the year	4,319	2,331	26,046	6,517	6,478
Amount repaid during the year	1,351	684	3,548	8,472	6,913
Closing balance	19,604	21,251	43,749	41,794	41,359
Net increase (+)/decrease (-)	2,968	1,647	22,498	(-) 1,955	(-) 435
Interest receipts	130	186	1,372	1,484	2,703
Interest receipts as percentage of outstanding loans and advances	0.72	0.91	4.22	3.47	6.50
Interest payments as percentage of average outstanding fiscal liabilities of the State Government	8.12	8.38	8.11	8.53	8.27
Difference between interest payments and interest receipts (<i>per cent</i>)	7.40	7.47	3.89	5.06	1.30

(Source: Finance Accounts for the respective years)

- The recovery of loans and advances which was at ₹ 8,472 crore in 2017-18 reduced to ₹ 6,913 crore in 2018-19. This includes the conversion of TANGEDCO's loan of ₹ 4,563 crore as Grants-in-aid under UDAY scheme and ₹ 251 crore irrecoverable loans written off as loss by the Government during the year in the restructuring process of loans and advances.
- Loans advanced during the year includes ₹ 2,461.48 crore relating to capitalisation of the interest dues from certain loan recipient organisations and treating them as fresh loans through book adjustments.
- Major recipients of loans and advances were Chennai Metro Rail Corporation Limited (₹ 500 crore) and Loans to TN Urban Development Fund for implementing World Bank assisted Tamil Nadu Sustainable Urban Development Project (₹ 300 crore), Transport Corporations (₹ 1,322 crore) and TANGEDCO and others (₹ 333 crore).
- The interest receipts which was at ₹ 1,484 crore in 2017-18 had increased to ₹ 2,703 crore in 2018-19.

1.8.5 Cash balances and investment of cash balances

Table 1.28 depicts the cash balances and investments made by the State Government out of cash balances during the year.

Table 1.28: Cash balances and investment of cash balances

(₹ in crore)

Sl. No.	Particulars	As on 31 March 2018	As on 31 March 2019
(a)	General Cash Balance		
1	Cash in Treasuries	0.00	0.00
2	Deposits with Reserve Bank of India	(-) 81.18	(-) 459.88
3	Remittances in Transit	16.80	16.80
	Total	(-) 64.38	(-) 443.08
4	Investments held in the Cash Balance Investment Account	18,585.03	11,008.09
	Total (a)	18,520.65	10,565.01
(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	8.40	8.41
3	Investments of earmarked funds	28,660.23	32,651.59
	Total (b)	28,672.79	32,664.16
	Total (a) and (b)	47,193.44	43,229.17

(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 2018-19. No ways and means advance or overdraft was taken during the year.
- The total cash balance as on 31 March 2019 decreased by ₹ 3,964 crore. The decrease over the previous year was mainly under investments held in the Cash Balance Investment Account.

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 2019, compared with the corresponding position on 31 March 2018. 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 2019 was 0.76, indicating that asset creation was not keeping pace with the liabilities.

1.9.2 Financial assets

Loans and advances made by the Government form part of its financial assets. During 2016-17 under Ujjwal DISCOM Assurance Yojana (UDAY), a financial revival package for electricity distribution companies (DISCOMs), GoTN released ₹ 22,815 crore to TANGEDCO as interest free loan. As per the scheme guidelines, the loan amount would be converted as grant over a period of five years commencing from 2017-18. During 2018-19, as per the scheme guidelines, GoTN converted ₹ 4,563 crore as grants.

As the loan of ₹ 13,689 crore outstanding as of 31 March 2019 (₹ 22,815 crore - (₹ 4,563 x 2) crore) under UDAY would ultimately to be waived off by GoTN by releasing grants-in-aid over the next three years, the entire sum was not an asset in its real sense, despite being depicted under loans and advances.

Though an amount of ₹ 6,478 crore is accounted as loans disbursed during the year, the actual amount disbursed is only ₹ 4,017 crore. The balance amount of ₹ 2,461 crore relates to capitalisation of interest dues treated as fresh loans through book adjustments and hence to that extent does not form part of assets created in the real sense leading to the depiction of inflation of loans disbursed during the year.

1.9.3 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 1.29** and for 2018-19 in **Chart 1.7**.

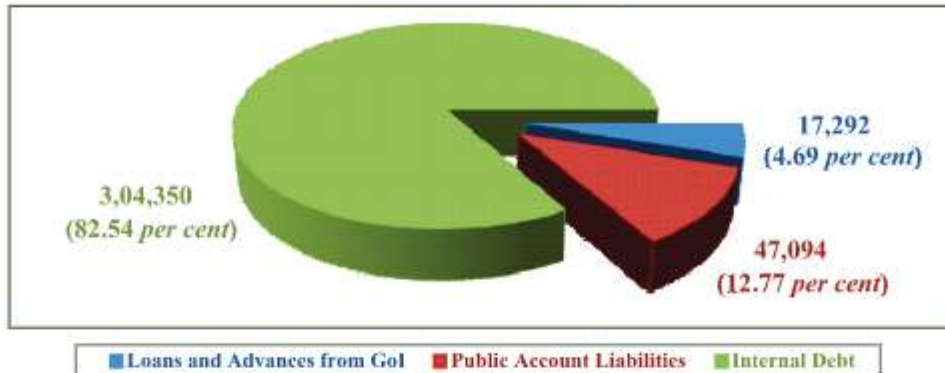
Table 1.29: Trends in outstanding fiscal liabilities

(₹ in crore)					
Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Internal Debt	1,51,736 (79.09)	1,80,693 (81.02)	2,37,701 (83.88)	2,72,634 (83.50)	3,04,350 (82.54)
Public Account Liabilities	27,213 (14.19)	28,934 (12.97)	31,355 (11.06)	37,749 (11.56)	47,094 (12.77)
Loans and Advances from GoI	12,898 (6.72)	13,403 (6.01)	14,338 (5.06)	16,135 (4.94)	17,292 (4.69)
Total	1,91,847	2,23,030	2,83,394	3,26,518	3,68,736
Fiscal Liabilities/GSDP (in per cent)	17.88	18.96	21.76	22.34	22.16
Fiscal Liabilities / Revenue Receipts (in per cent)	156.71	172.88	202.09	223.21	212.23
Fiscal Assets / Liabilities (in per cent)	0.87	0.84	0.83	0.79	0.76

Figures in brackets indicate percentage to outstanding fiscal liabilities

(Source: Finance Accounts for the respective years)

Chart 1.7: Composition of outstanding fiscal liabilities as on 31-03-2019 (₹ in crore)



(Source: Finance accounts for 2018-19)

- The share of internal debt, which constitutes a major component of outstanding fiscal liabilities has progressively increased in terms of value from ₹ 1,51,736 crore (79.09 per cent) in 2014-15 to ₹ 3,04,350 crore (82.54 per cent) in 2018-19. The percentage share of Loans and Advances from GoI has been on a declining trend from 2014-15.
- The internal debt outstanding as of March 2019 includes an amount of ₹ 75 crore adjusted (book adjustments) due to rectification of misclassification of borrowings as revenue receipts in March 2004 during the year due to which the increase in borrowing does not represent the actual borrowings to that extent.
- The outstanding fiscal liabilities had increased by 12.93 per cent from ₹ 3,26,518 crore at the end of 2017-18 to ₹ 3,68,736 crore at the end of 2018-19.
- The fiscal liabilities at the end of 2018-19 represented 212.23 per cent of the revenue receipts during the year as against 223.21 per cent of the revenue receipts during 2017-18.
- The outstanding liabilities as a percentage of GSDP was 22.16, which was well below the norm of 23.01 prescribed for the year 2018-19 as per FFC. However, the gradual decrease in the ratio of fiscal assets to fiscal liabilities from 0.87 in 2014-15 to 0.76 in 2018-19 reflects on the overall increase in the fiscal liabilities of the Government over the period of time.
- Public Account liabilities as a percentage of the total fiscal liabilities increased from 11.56 in 2017-18 to 12.77 in 2018-19. Internal debt at 82.54 per cent and GoI loans at 4.69 per cent of the fiscal liabilities was lower than that of the previous year 83.50 per cent and 4.94 per cent respectively.

1.9.4 Transactions under Reserve Fund

There were 24 Reserve Funds earmarked for specific purposes at the beginning of the year. Out of the 24 Reserve Funds, five Funds were inoperative for one to nine years. The total accumulated balance as on 31 March 2019 under Reserve Funds was ₹ 15,238 crore (₹ 15,115 crore in active funds and ₹ 123 crore in inoperative funds) out of which ₹ 6,954 crore (45.64 per cent) was invested. A few of the reserve funds are discussed below:

1.9.4.1 Consolidated Sinking Fund

The State Government has created a Consolidated Sinking Fund (CSF) in 2005-06 for amortisation of Open Market Loans, Government of India Loans and Special Securities issued to National Small Savings Fund availed of by the State Government. As per the Notification in Tamil Nadu Gazette, the Government may contribute at the rate of 0.5 per cent of the outstanding liabilities as at the end of the previous year, to CSF. During the year, the State Government contributed ₹ 490.21 crore to the Fund, which works out to only 0.15 per cent of the outstanding liabilities of ₹ 3,26,517.89 crore as on 1 April 2018. Due to the increased trend in the liabilities, the Government may initiate contributing more to this fund to tide over the future commitments adequately. As on 31 March 2019, CSF had a balance of ₹ 6,403.40 crore, of which ₹ 6,125.11 crore was invested in GoI securities.

1.9.4.2 Other Reserve Funds

There was short transfer of ₹ 99 crore to Reserve Funds during 2018-19, which resulted in understatement of Revenue and Fiscal Deficits to that extent. The short transfer which stood at ₹ 60 crore at the end of 2017-18 increased to ₹ 99 crore.

1.9.5 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 1.30**.

Table 1.30: Guarantees given by Government of Tamil Nadu

Guarantees	(₹ in crore)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Outstanding amount of guarantees	53,698	51,586	29,540	36,131	43,661
Percentage of outstanding amount guaranteed to total Revenue receipts of previous year	49.70	42.14	22.90	25.77	29.85
Percentage of outstanding amount guaranteed to GSDP	5.01	4.38	2.27	2.47	2.62

(Source: Finance Accounts for the respective years)

- GoTN constituted (March 2003) a “Guarantee Redemption Fund” for discharge of invoked guarantees. An amount of ₹ 118.38 crore

being the contribution and ₹ 19.28 crore being gain on sale of securities were transferred to this Fund during the year, leaving a closing balance of ₹ 394.91 crore at the end of the year. As of 31 March 2019 an amount of ₹ 277.31 crore was invested in GoI Treasury bills out of the Fund.

- The risk weighted guarantees were well within the stipulations of the TNFR Act, 2003 (i.e. 75 per cent revenue receipts of the previous year or 7.50 per cent of GSDP whichever is lower). As a percentage of revenue receipts of previous year, it had increased from 25.77 in 2017-18 to 29.85 in 2018-19. Similarly, as a percentage of GSDP, it increased from 2.47 in 2017-18 to 2.62 in 2018-19.

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 2019 are given in **Table 1.31**.

Table 1.31: Details of off-budget borrowings

(₹ in crore)			
Sl. No.	Name of Agency	Off-budget borrowings as of 31 March 2019	Borrowings repaid by Government during the year
1	Tamil Nadu Civil Supplies Corporation	4,500.00	0.00
2	Tamil Nadu Rural Housing and Infrastructure Development Corporation	514.54	98.33
3	Water and Sanitation Pooled Fund - Tamil Nadu Urban Infrastructure Financial Services Limited	261.76	50.07
Total		5,276.30	148.40

(Source: Information furnished by the Agencies)

As the State Government has undertaken 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. Such borrowings caused by budgetary constraints in financing current/planned expenditure defer this expenditure to future period. Besides, repayment of principal and interest through the budgets in future years not only prevents transparent depiction of deficit indicators but also adversely affects inter-generational equity.

Four¹² other Companies/Corporations have borrowed funds for implementing Government Schemes, but have so far repaid the loans from their own funds.

¹² Tamil Nadu Minorities Economic Development Corporation Limited, Adi Dravidar Housing and Development Corporation Ltd., Tamil Nadu Handloom Weaver’s Co-operative Society Limited and Chennai Metropolitan Water Supply & Sewerage Board.

The Government has provided Guarantee for these Borrowings and only in case of default the Government would have to step in to discharge the liabilities.

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 sustainability¹³ 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 funds¹⁴ and the maturity profile of State Government debts. **Table 1.32** analyses the debt sustainability of the State according to these indicators for a period of five years beginning from 2014-15.

Table 1.32: Debt sustainability - indicators and trends

(₹ in crore)					
Indicators of Debt Sustainability	2014-15	2015-16	2016-17	2017-18	2018-19
Rate of growth of outstanding debts* (percentage)	17.56	17.89	29.85	14.57	11.38
Debt*/GSDP (percentage)	15.35	16.50	19.35	19.75	19.33
Growth rate of GSDP (in per cent)	10.75	9.68	10.72	12.22	13.84
Average interest rate of outstanding debt (in per cent)	8.28	8.18	7.73	8.01	7.97
Burden of Interest Payments (Interest payment/Revenue Receipts) Ratio	11.89	13.48	14.64	17.78	16.55
Debt Repayment/Debt Receipts	20.88	18.31	12.40	19.66	31.43
Net debt available to the State	11,975	14,780	40,704	15,064	8,562
Maturity profile of internal debts and GoI loans (in years)					
0 - 1	3,861.10 (2.35)	4,430.49 (2.28)	7,116.24 (2.82)	13,051.10 (4.52)	14,828.00 (4.61)
1 - 3	10,852.42 (6.59)	18,916.28 (9.74)	27,876.98 (11.06)	28,238.09 (9.78)	30,138.55 (9.37)
3 - 5	25,932.68 (15.75)	28,235.97 (14.55)	30,136.44 (11.96)	39,235.11 (13.59)	49,015.59 (15.24)
5 - 7	29,586.51 (17.97)	36,951.50 (19.04)	46,513.48 (18.46)	52,617.82 (18.22)	62,426.15 (19.41)
7 and above	78,717.10 (47.81)	88,212.86 (45.45)	1,20,738.48 (47.90)	1,33,099.19 (46.09)	1,39,907.38 (43.50)
Year-wise details not available	15,684.65 (9.53)	17,348.55 (8.94)	19,657.00 (7.80)	22,528.01 (7.80)	25,326.25 (7.87)

* 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)

¹³ See glossary.

¹⁴ See glossary.

- The outstanding debt grew by 11.38 *per cent* over previous year. When compared to previous year, the growth rate slowed down by 3.19 *per cent*.
- The burden of interest payments (interest payments/revenue receipts) continuously increased from 11.89 *per cent* in 2014-15 to 17.78 *per cent* in 2017-18, but marginally decreased to 16.55 *per cent* in 2018-19.
- The increase in debt repayment/debt receipts ratio was mainly due to increase in total debt repayments by ₹ 6,073 crore mainly due increase in the repayment of market loans by ₹ 5,906 crore during the year) as compared to debt receipts during the year which increased by ₹ 2,214 crore only.
- The net debt available to the Government decreased mainly due to increase in repayments under 'Public Debts' from ₹ 8,991 crore in 2017-18 to ₹ 15,064 crore in 2018-19.
- The net debt available to the Government was only ₹ 8,562 crore due to repayment of ₹ 15,064 crore and interest payments of ₹ 24,310 crore.
- The net debt available was only 17.86 *per cent* of the total borrowings during the current year as compared to 32.95 *per cent* during 2017-18 and 61.54 *per cent* during 2016-17. Considering the capital expenditure of only ₹ 24,311 crore during the year and the high fiscal deficit, it is indicative that the borrowing during the year was utilised for financing the revenue expenditure, thereby less prioritising the capital expenditure.
- Burden of repayments in any particular year will cause financial stress to that year's budget. The maturity profile of the State's debt indicates a year-on-year increase in its repayment burden. The Government is likely to face challenges during that periods.

The public debt sustainability of Tamil Nadu was analysed based on Domar's model. E.D Domar (1944) explained that a continuous Government borrowing results in an ever rising public debt, the servicing of which will require higher taxes which would destroy the economy. Hence, he assumed that the indebtedness degree needs to converge to a finite value, in order to avoid further increasing of the tax burden. Thus, Domar model concludes that for sustainability of public debt, the real growth of economy should remain higher than the real interest rates. The conditions to ensure the stability of public indebtedness are indicated in the **Table 1.33**.

Table 1.33: The dynamics of public debt depending on the interest rate (r), the growth rate of GDP (g) and the primary budget balance (s)

g-r/s	s<0 (primary deficit)	s>0 (primary surplus)
g-r>0 (strong economic growth)	Public debt will converge to a stable level greater than 0	Public debt will converge to a stable level lesser than 0 leading to public savings
g-r<0 (slow economic growth)	Public debt will increase indefinitely, without converging to a stable level	Undefined situation

Applying the analysis to Tamil Nadu showed that the public debt has converged to a stable level as shown in the **Table 1.34**.

Table 1.34: Analysis of debt sustainability using Domar's model

Year	Real Growth Rate *(G)	Real Interest rate (R)	Rate spread (G-R)	Primary deficit (-)/ Surplus (+) (₹ in crore)	Remark
1	2	3	4	5	6
2014-15	4.92	2.13	2.79	(-) 12,613	As g-r>0 and s<0, public debt has converged to a stable level.
2015-16	8.24	2.66	5.58	(-) 15,236	
2016-17	7.15	3.01	4.14	(-) 35,637	
2017-18	7.68	3.58	4.10	(-) 13,828	
2018-19	8.17	4.44	3.73	(-) 18,578	

* Real growth rate is calculated at real GDP. Real growth rate are GSDP at constant prices taken from the Economic Survey 2018-19. Real interest rate is interest *minus* inflation.

(Source: Finance Accounts of the respective years)

Even though the primary deficit increased over the time, as 'g' was greater than 'r', the public debt was sustainable. From the table above, it is evident that Tamil Nadu has so far been able to stabilise its debt level. An area of concern is the increase in the primary deficit which had increased by 47 per cent during the last five years, thus, requiring attention of the State Government. Another area of concern is the real interest rate, which had been on an increasing trend resulting into decline in the rate spread. This is indicative of the fact that if the increase in real interest rate is not contained, and if the primary deficit keeps on increasing at a steady pace, the State may witness a situation where public debt will increase indefinitely without converging to a stable level in the near future.

Other factors such as Public Account liabilities and force majeure events¹⁵ and/or any other un-inventoried losses of revenue also have to be reckoned in assessing the debt sustainability/stability of the State¹⁶.

¹⁵ Like current Corona virus crisis and its effect on GSDP.

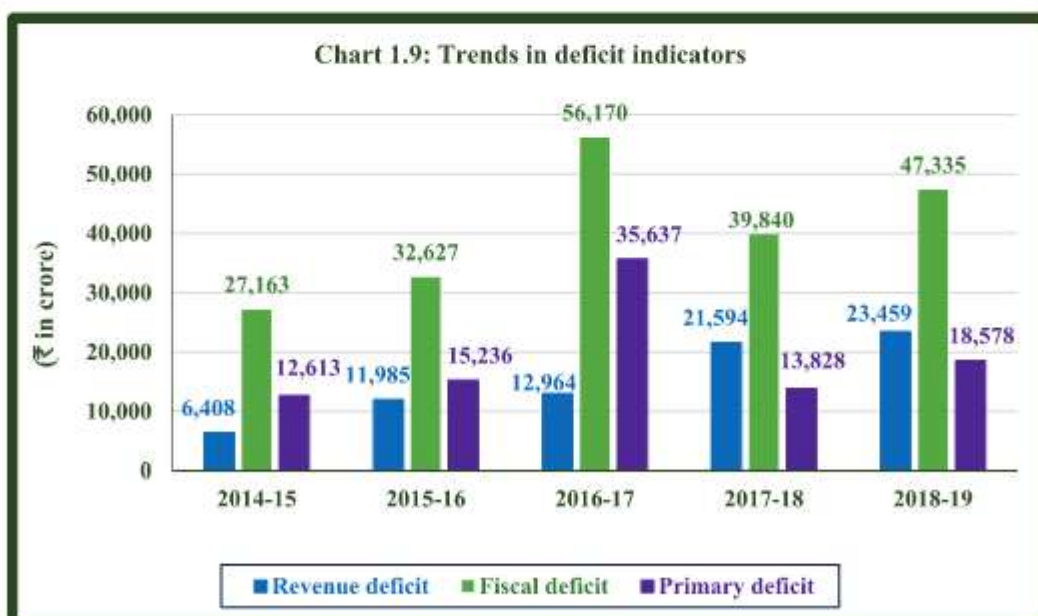
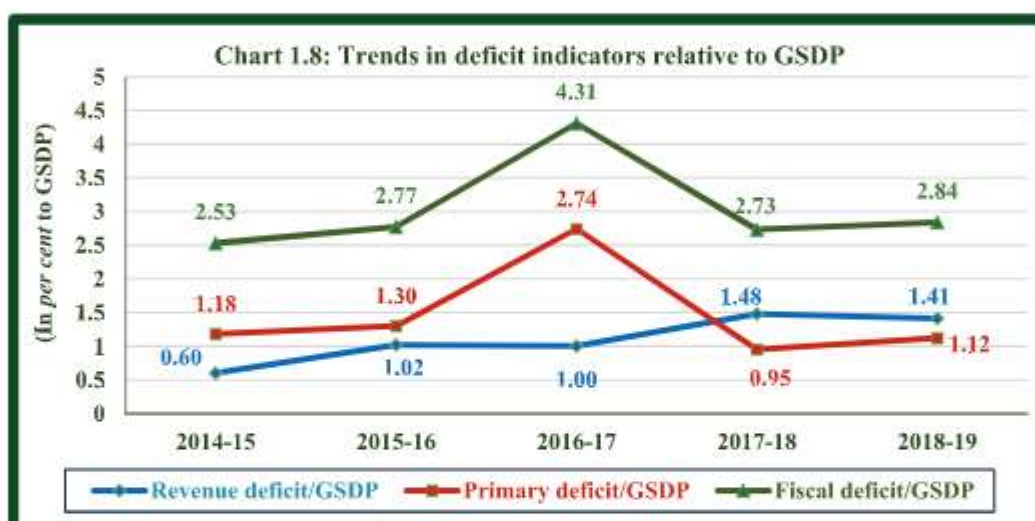
¹⁶ As these cannot be anticipated or determined statistically, they have not been factored in the analysis.

1.11 Fiscal imbalances

Three key fiscal parameters, viz., 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 2018-19 under TNFR Act, 2003.

1.11.1 Trends in deficits

Charts 1.8 and 1.9 present the trends in deficit indicators over the period 2014-19.



(Source: Finance Accounts for the respective years and Central Statistics Office)

- The revenue deficit was on an increasing trend from ₹ 6,408 crore during 2014-15 to ₹ 23,459 crore in 2018-19. During the current year, revenue deficit increased by ₹ 1,865 crore (8.64 per cent) over the previous year. The revenue deficit as a percentage of revenue receipts was 13.50 per cent.
- The primary deficit, which was at ₹ 12,613 crore in 2014-15, increased to ₹ 35,637 crore in 2016-17, decreased to ₹ 13,828 crore in 2017-18 and again increased to ₹ 18,578 crore in 2018-19 mainly due to increase in the fiscal deficit by 18.81 per cent.
- The fiscal deficit, which was on an increasing trend from 2014-15, stood at ₹ 56,170 crore in 2016-17. In 2017-18, it decreased to ₹ 39,840 crore, but again increased to ₹ 47,335 crore in 2018-19. Considering the capital expenditure of only ₹ 24,311 crore, the high fiscal deficit is indicative of the fact that the borrowing during the year was utilised for the financing revenue expenditure, thereby less prioritising the capital expenditure.

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 1.35**.

Table 1.35: Composition of fiscal deficit and its financing pattern

(₹ in crore)						
Sl.No.	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Decomposition of Fiscal Deficit		27,163	32,627	56,170	39,840	47,335
1	Revenue Deficit	6,408	11,985	12,964	21,594	23,459
2	Net Capital Expenditure	17,787	18,995	20,708	20,201	24,311
3	Net Loans and Advances	2,968	1,647	22,498	(-) 1,955	(-) 435
Financing Pattern of Fiscal Deficit*						
1	Market Borrowings	23,144	27,623	34,993	36,023	32,278
2	Loans from GoI	762	505	935	1,797	1,157
3	Special Securities issued to National Small Savings Fund	190	595	(-) 1,749	(-) 1,749	(-) 1,777
4	Loans from Financial Institutions	496	739	23,763	660	1,215
5	Small Savings, Provident Fund, etc.	1,323	1,638	2,355	2,334	2,450
6	Deposits and Advances	2,522	4,145	4,405	8,074	10,635
7	Suspense and Miscellaneous	(-) 53	(-) 902	2,213	388	(-) 3,037
8	Remittances	172	(-) 180	(-) 948	(-) 7	207
9	Reserve Funds	359	401	443	991	253
10	Contingency Fund	19	(-) 19	19	..	..
Total		28,934	34,545	66,429	48,511	43,381
11	Overall Surplus(+)/ Deficit (-) (Cash Balance)	1,771	1,918	10,259	8,671	(-) 3,954

* All these figures are net of disbursements/outflows during the year
(Source: Finance Accounts for the respective years)

- The revenue deficit and fiscal deficit increased by ₹ 1,865 crore and ₹ 7,495 crore respectively during 2018-19.
- The fiscal deficit was largely managed by market borrowings, loans from other financial institutions and Gol 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 1.36**) 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 1.36: Primary Deficit/Surplus - Bifurcation of factors

(₹ in crore)

Year	Non-debt receipts	Primary Revenue Expenditure	Capital Expenditure	Loans and Advances	Primary Expenditure	Primary revenue surplus	Primary deficit (-)
1	2	3	4	5	6 (3+4+5)	7 (2-3)	8 (2-6)
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
2017-18	1,54,754	1,41,862	20,203	6,517	1,68,582	12,892	13,828
2018-19	1,80,654	1,68,443	24,311	6,478	1,99,232	12,211	18,578

(Source: Finance Accounts for the respective years)

- The primary revenue expenditure and capital expenditure increased by 18.74 per cent and 20.33 per cent in 2018-19 over the previous year.
- The loans and advances disbursed include an amount of ₹ 2,461 crore accounted through book adjustments due to capitalisation of interest dues treated as fresh loans disbursed during the year. Due to this, the actual loans disbursed is only ₹ 4,017 crore, which was 38.36 per cent lower than the previous year.
- During the year 2018-19, the non-debt receipts increased by ₹ 25,900 crore. The non-debt receipt was not enough to meet the primary expenditure mainly due to increase of primary revenue expenditure by ₹ 26,581 crore.
- Capital expenditure as a percentage of primary expenditure increased from 11.98 in 2017-18 to 12.20 in 2018-19.

1.12 Follow-up action by State Government

The Audit Report on State Finances for the year ended 31 March 2018 pointed out pending regularisation of an excess expenditure of ₹ 1,099.58 crore

pertaining to 2012-17. Together with the excess of ₹ 77.55 crore during 2017-18, ₹ 1,177.13 crore relating to 2012-18, remained to be regularised (March 2019).

Similarly, cases of misappropriation, shortage, theft and loss persisted despite being pointed out in earlier Audit Reports as discussed in **Paragraph 3.6** of Chapter III of this Report.

1.13 Conclusion

Fiscal position: The revenue deficit was on an increasing trend from ₹ 6,408 crore in 2014-15 to ₹ 23,459 crore (1.41 *per cent* of GSDP) in 2018-19. During 2018-19, though the State could contain its revenue deficit within the target proposed in the MTFP, it failed to achieve the target proposed in the budget. Further, due to book adjustments made towards capitalisation of interest dues as fresh loans, write off of central loans and rectification of misclassification between revenue receipts and public debt receipts and short transfers towards various reserve funds, the overall net revenue deficit was understated by ₹ 3,757 crore and fiscal deficit understated by ₹ 1,300 crore during the year. Though, the State could contain the fiscal deficit to GSDP as envisaged under the TNFR Act, 2003, FFC and MTFP, it exceeded the target proposed in the budget.

Revenue receipts of the State increased by ₹ 27,461 crore (18.77 *per cent*) over the previous year and stood at ₹ 1,73,741 crore. It includes ₹ 2,461 crore of interest receipts accounted through book adjustments in the process capitalisation of interest dues from certain loan recipient organisations. The annual growth rate of revenue receipts (18.77 *per cent*) during 2018-19 was higher than the growth rate (12.77 *per cent*) of revenue receipts in General Category States. The growth rate of revenue receipts, which increased steeply from 4.31 *per cent* in 2017-18 to 18.77 *per cent* during 2018-19, is the highest in the last five years. The revenue receipts as a percentage of GSDP ranged between 10.01 and 11.41 during 2014-19. Revenue buoyancy with reference to State's own taxes increased from 0.48 in 2017-18 to 1.49 during the current year.

Revenue expenditure: Of the total expenditure of ₹ 2,27,989 crore during 2018-19, revenue expenditure (₹ 1,97,200 crore) accounted for 86.50 *per cent*. The committed expenditure (₹ 1,26,858 crore) stood at 64.33 *per cent* of the total revenue expenditure (₹ 1,97,200 crore) of the State during 2018-19, as against 63.34 *per cent* during 2017-18.

Capital expenditure increased sharply by ₹ 4,108 crore (20.33 *per cent*) over the previous year as against 2.44 *per cent* decrease in 2017-18. The proportion of capital expenditure to aggregate expenditure of the State at 10.66 during 2018-19 was less than the average of 14.28 in General Category States.

Adequacy and priority of expenditure: In 2018-19, while the aggregate expenditure as a percentage of GSDP increased over the previous year, the development expenditure as a percentage of aggregate expenditure declined over the previous year.

Investments and returns: Government invested (up to March 2019) ₹ 36,480 crore in statutory corporations, joint stock companies and co-operatives. The average rate of return was on a decreasing trend from 0.62 *per cent* in 2016-17 to 0.37 *per cent* in 2018-19. The return on investment during 2014-19 was meagre compared to Government's average rate of borrowing of 8.27 *per cent* during the year.

Debt Management: Out of the total borrowings of ₹ 47,936 crore, the net debt available to the Government was only ₹ 8,562 crore (17.86 *per cent*) due to repayment of public debt of ₹ 15,064 crore and interest payments of ₹ 24,310 crore. The net debt available to the Government decreased mainly due to increase in repayments under 'Public Debts' from ₹ 8,991 crore in 2017-18 to ₹ 15,064 crore in 2018-19. The outstanding fiscal liabilities increased from ₹ 3,26,518 crore at the end of 2017-18 to ₹ 3,68,736 crore at the end of 2018-19. The fiscal liabilities at the end of 2018-19 represented 212.23 *per cent* of the revenue receipts during the year as against 223.21 *per cent* of the revenue receipts during 2017-18. However, the outstanding liabilities as a percentage of GSDP was 22.16, which was well below the norm of 23.01 prescribed for the year 2018-19 by 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 voted¹ grants 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 2018-19, 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 2018-19 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
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(7)/(6)
Voted								
I Revenue	1,65,429.35	15,563.28	1,80,992.63	1,71,547.29	(-) 9,445.34	(-) 10,955.51	(-) 9,211.42	115.99
II Capital	28,757.92	3,639.09	32,397.01	25,299.11	(-) 7,097.90	(-) 7,025.38	(-) 1,805.82	98.98
III Loans and Advances	4,302.03	3,476.37	7,778.40	6,478.03	(-) 1,300.37	(-) 1,300.94	(-) 442.56	100.04
Total Voted	1,98,489.30	22,678.74	2,21,168.04	2,03,324.43	(-) 17,843.61	(-) 19,281.83	(-) 11,459.80	108.06
Charged								
IV Revenue	30,022.08	422.58	30,444.66	29,641.66	(-) 803.00	(-) 799.32	(-) 580.42	99.54
V Capital	10.00	1,016.84	1,026.84	140.32	(-) 886.52	(-) 885.50	(-) 881.56	99.88
VI Public Debt-Repayment	15,325.88	28.00	15,353.88	15,063.62	(-) 290.26	(-) 299.54	(-) 299.54	103.20
Total Charged	45,357.96	1,467.42	46,825.38	44,845.60	(-) 1,979.78	(-) 1,984.36	(-) 1,761.52	100.23
Appropriation to Contingency Fund (if any)	..	..	..	..	..	..	..	..
Grand Total	2,43,847.26	24,146.16	2,67,993.42	2,48,170.03	(-)19,823.39	(-) 21,266.19	(-) 13,221.32	107.28

(Source: Appropriation Accounts for the year 2018-19)

Supplementary provisions of ₹ 24,146.16 crore obtained during the year constituted 9.01 per cent of the total provision. The overall savings of ₹ 19,823.39 crore was the result of savings of ₹ 21,303.93 crore across several grants and appropriations, offset by excess of ₹ 1,480.54 crore in few others, as given in Table 2.2. In view of the overall savings of ₹ 19,823.39 crore, supplementary provisions to the tune of ₹ 4,322.77 crore proved unnecessary.

Table 2.2: Grants and Appropriations with excesses and savings

Description	Savings				Excess				Net savings
	Revenue	Capital	Loans	Total amount (₹ in crore)	Revenue	Capital	Loans	Total amount (₹ in crore)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)=(9)-(5)
Grants	50	39	33	21,303.93	4	2	1	1,480.54	19,823.39
Appropriations	53	5	1		-	-	-		

(Source: Appropriation Accounts for the year 2018-19)

As against the total provision of ₹ 2,67,993.42 crore (Original: ₹ 2,43,847.26 crore and Supplementary: ₹ 24,146.16 crore), an expenditure of ₹ 2,48,170.03 crore was incurred. Cases of supplementary provisions that proved unnecessary are discussed in Paragraph 2.3.7. When the reasons for savings/excesses were sought from the Controlling Officers, explanations for the variations were not received (February 2020) for 305 sub-heads

(Saving: 177 sub-heads and Excess: 128 sub-heads) out of 1,233 sub-heads, i.e. variations were not explained for 25 per cent of the sub-heads.

Further, it was seen that 75.99 per cent of provision in Supplementary estimates (January 2019 and February 2019) i.e., in 1,551 of the total of 2,041 items, only token provision was provided. 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 2014-19 is indicated in **Table 2.3**.

Table 2.3: Trend of savings and surrenders

(₹ in crore)

Year	Total Provision	Expenditure	Savings	Surrender
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)
2017-18	2,36,801.62	2,08,622.18	28,179.44 (11.90)	28,029.31 (11.84)
2018-19	2,67,993.42	2,48,170.03	19,823.39 (7.40)	21,266.19 (7.94)

Figures indicated in brackets are percentages to total provision

(Source: Appropriation Accounts of the respective years)

The savings varied between 7.40 and 12.16 per cent, while surrender of total provision varied between 7.94 and 12.61 per cent during 2014-19. The percentage of savings was on a declining trend from 2014-15 to 2016-17 but increased in 2017-18. However, the percentage of savings declined from 11.90 per cent in 2017-18 to 7.40 per cent during the current year indicating that the Government has been able to prioritise expenditure at par with the budget thereby reducing the gap between total provision and expenditure.

2.3 Financial accountability and Budget management

2.3.1 Appropriations vis-à-vis allocative priorities

During 2018-19, there were savings to the tune of ₹ 9,852.49 crore in 33 cases, exceeding ₹ 10 crore in each case and also by more than 20 per cent of the total provision (**Appendix 2.1**). The percentage of savings to total provision ranged between 20 per cent and 50 per cent in 21 cases, between 50 per cent and 100 per cent in nine cases and in three cases, the percentage had even stood at 100 per cent. Savings of ₹ 20,224.21 crore occurred in 43 cases (29 grants and 4 appropriations) involving ₹ 50 crore and above in each case (**Appendix 2.2**).

The departments that registered major savings were Rural Development & Panchayat Raj, Highways & Minor Ports, Municipal Administration & Water Supply, Irrigation and Agriculture. Major surrenders and reasons wherever furnished by the departments for the major savings, as reported in Appropriation Accounts, are given in the succeeding sub-paragraphs:

Rural Development & Panchayat Raj Department

- Savings in the Revenue voted grant during the year was 12.83 *per cent.* Surrenders were noticed under Special Fund Assistance to the families under Below Poverty Line-Rural Area (₹ 700 crore), Pradhan Mantri Yojana (Gramin) under Special Component Plan (₹ 211 crore), Pradhan Mantri Awaas Yojana (Gramin) (₹ 131 crore) and Basic Grants to Village Panchayats as per the recommendations of the 14th Finance Commission (₹ 119 crore) during the year due to non-utilisation of funds for implementation of these schemes.
- Savings in the Capital appropriation grant was due to supplementary grant obtained inadvertently under Charged instead of Voted under Roads/Bridge works under PMGSY - Bharat Nirman (₹ 677 crore), Implementation of Road Works with NABARD assistance (₹ 102 crore) and Road/Bridge Works under PMGSY-II (₹ 60 crore) during the year.
- Excess expenditure of ₹ 277.55 crore in the Capital Voted grant was due to supplementary grant obtained inadvertently under Charged instead of Voted.

Highways and Minor Ports Department

- Savings in the Capital voted grant during the year was 20.82 *per cent.* Surrenders were noticed under Acquisition of Lands for Bye Passes (₹ 286 crore), Revamped Central Road Fund (₹ 200 crore), Construction of over and under bridges in lieu of existing level crossings (₹ 156 crore), Chennai Metropolitan Development Plan-Traffic and Transport Improvement in Chennai City (₹ 140 crore) and Tamil Nadu Road Sector Project Phase-II (₹ 105 crore).

Municipal Administration and Water Supply Department

- Savings in the Revenue voted grant during the year was 15.41 *per cent.* Surrenders were noticed under Special Fund Assistance to the families under Below Poverty Line-Urban Area (₹ 500 crore), Incentive to Urban Local Bodies (₹ 232 crore), Performance Grants to Municipal Corporation as per the recommendation of the 14th Finance Commission - Controlled by Commissioner of Municipal Administration (₹ 166 crore), Performance Grants to Town Panchayats as per the recommendation of the 14th Finance Commission - Controlled by Director of Town Panchayats (₹ 129 crore), Performance Grants to Municipalities as per the recommendation of the 14th Finance Commission - Controlled by Commissioner of Municipal Administration (₹ 120 crore) and Implementation of Swacch Bharat Mission in Corporations/Municipalities (₹ 105 crore).

Irrigation Department

- Savings in the Capital voted during the year was 43.18 *per cent*. Surrenders were noticed under Ground water recharge and drinking water supply programme at Athikadavu-Avinashi under PMKSY (₹ 250 crore), Construction of Check Dam and Anicuts across all River Basins of Tamil Nadu with NABARD Loan (₹ 151 crore) and Renovation of Irrigation Infrastructures in Nagapattinam, Pudukottai, Thanjavur, Thiruvarur and Tiruchirappalli Districts under TNIAM Project-II (₹ 104 crore).
- Savings in the Capital Charged during the year was 17.05 *per cent*. Surrenders were noticed under Construction of Dam for Storage of Krishna River water (₹ 744 crore), Modernisation and Rehabilitation of Thamirabarani Anicut System under WRCP Stage II (₹ 373 crore) and Improvement to Veeranam Lake for Water Supply (₹ 2,017 crore).

Agriculture Department

- Savings in the Capital voted during the year was 24.53 *per cent*. Surrenders were noticed under Rain Water Harvesting under Rural Infrastructure Development Fund of NABARD (₹ 82.02 crore), Establishing of “Amma Green Park” at Guindy (₹ 20 crore), Strengthening of Seeds production infrastructure with NABARD loan assistance (₹ 10.34 crore), Dam Rehabilitation and Improvement Project (DRIP) (₹ 6.80 crore), Improving farmer access to markets and promoting enterprises for Tank and Non-Tank Irrigation under TNIAM Project-II (₹ 5.38 crore), Construction work under National Agriculture Development Programme (NADP-RKVY) - Development of Agriculture Marketing and Agri Business (₹ 5.18 crore).

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 above 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 ₹ 1,177.13 crore relating to 2012-18 was yet to be regularised as detailed in **Appendix 2.3**. Observations relating to excess expenditure of ₹ 932.42 crore for the period 2012-16 and ₹ 1,099.58 crore for the period 2012-17 were made in the reports ended March 2017 (Report No. 6 of 2017) and March 2018 (Report No. 1 of 2019) respectively. Government should initiate necessary action to expedite regularisation of excess expenditure, as per constitutional provisions from 2012-13 onwards. Repeated excess expenditure over the

grants approved by the State Legislature is in violation of the will of the Legislature and the basic principle of democracy.

2.3.3 Excess over provisions during 2018-19 requiring regularisation

Table 2.4 contains a summary of the excess expenditure under seven grants amounting to ₹ 1,480.54 crore from the Consolidated Fund of the State over the amounts authorised by the State Legislature during 2018-19, which requires regularisation under Article 205 of the Constitution.

Table 2.4: Summary of excess expenditure

Sl. No.	Grant number and description	Total grant	Expenditure	Surrender	Excess
	Voted Grants	(₹ in crore)			
1	10 Commercial Taxes (Commercial Taxes and Registration Department) - Revenue	397.18	411.70	0.00	14.52
2	15 Environment (Environment and Forests Department) - Capital	13.18	15.83	0.00	2.65
3	27 Industries Department - Loan	709.87	709.87	0.00*	0.00**
4	37 Prohibition and Excise (Home, Prohibition and Excise Department) - Revenue	127.59	132.24	0.00	4.65
5	40 Irrigation (Public Works Department) - Revenue	2,035.46	2,153.70	(-) 226.46	118.24
6	42 Rural Development and Panchayat Raj Department - Capital	2,086.85	2,364.40	(-) 277.55	277.55
7	43 School Education Department - Revenue	27,036.50	28,099.43	0.00	1,062.93
	Total	32,406.63	33,887.17	(-) 504.01	1,480.54

* ₹ 7,000 ** ₹ 2,000

(Source: Appropriation Accounts for the year 2018-19)

It could be seen from **Table 2.4** that in case of two grants, an amount of ₹ 504.01 crore was surrendered injudiciously, inspite of excess expenditure. This is in violation of Article 204 of the Constitution which provides that no money shall be withdrawn from the Consolidated Fund except under appropriation made by Law by the State Legislature. This vitiates the system of budgetary and financial control and encourages financial indiscipline in management of public resources.

2.3.4 Persistent savings

In 34 cases (25 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 2014-19 ranged between 11.20 and 36.64 *per cent* of total provisions under 'Grant 09 - Backward Classes, Most Backward Classes and Minorities Welfare Department- (Voted - Revenue)' and between 10.24 and 35.98 *per cent* under 'Grant 54 - Forests (Environment and Forests Department) - (Voted - Revenue)' and between 8.31 *per cent* and 59.67 *per cent* under 'Grant 19 - Health and Family Welfare Department' -

(Charged - Revenue). The savings under the Capital Section was 53.29 *per cent* in respect of 'Grant 29 -Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)' during 2018-19. 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 20 cases, a total expenditure of ₹ 1.34 crore was incurred without appropriation by the Legislature either in the Original or Supplementary estimates as detailed in **Appendix 2.5**.

2.3.6 Expenditure incurred without Final Modified Appropriation

Article 114(3) of the Constitution provides that no money shall be withdrawn from the Consolidated Fund of India except under appropriations made by law. Expenditure should not be incurred on a scheme or service without provision of funds. It was noticed that in 24 cases, a total expenditure of ₹ 8.15 crore was incurred without Final Modified Appropriation (FMA). No provision had been made either in the Original or Supplementary estimates or Re-appropriation or was withdrawn totally by re-appropriation which led to unauthorised expenditure as detailed in **Appendix 2.6**.

2.3.7 Unnecessary/Inadequate supplementary provision

Supplementary provisions of ₹ 50 lakh or more in each case aggregating ₹ 3,093.34 crore obtained in 34 cases during the year 2018-19 proved unnecessary as the original provisions was not exhausted as detailed in **Appendix 2.7**. On the other hand, in five cases where excess expenditure was more than ₹ 1 crore, the supplementary provisions of ₹ 207.83 crore proved insufficient, leaving an aggregate uncovered excess expenditure of ₹ 1,477.89 crore as detailed in **Table 2.5**.

Such huge variations in unnecessary/inadequate supplementary provisions is indicative of improper budgetary planning which could be avoided by strengthening the reconciliation process of tracking the progressive expenditure with budget estimates by the Government.

**Table 2.5: 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
1	10 - Commercial Taxes (Commercial Taxes and Registration Department) - Revenue	366.32	30.86	397.18	411.70	14.52
2	37 - Prohibition and Excise (Home, Prohibition and Excise Department) - Revenue	120.75	6.84	127.59	132.24	4.65
3	40 - Irrigation (Public Works Department) - Revenue	2,035.15	0.31	2,035.46	2,153.70	118.24
4	42 - Rural Development and Panchayat Raj Department - Capital	2,086.85	0.00	2,086.85	2,364.40	277.55
5	43 - School Education Department - Revenue	26,866.68	169.82	27,036.50	28,099.43	1,062.93
	Total	31,475.75	207.83	31,683.58	33,161.47	1,477.89

(Source: Appropriation Accounts for the year 2018-19)

2.3.8 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 2018-19, surrenders to the tune of ₹ 8,044.89 crore (3.00 per cent of the total provision) were made on 22 March 2019 and ₹ 13,221.31 crore (4.93 per cent of the total provision) on 31 March 2019. 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 571 sub-heads. The savings/excess of more than ₹ 2 crore each, as a result of injudicious re-appropriations, were ₹ 568.33 crore (40 items under savings) and ₹ 2,149.60 crore (75 items under excess) in 115 sub-heads as detailed in **Appendix 2.8**.

(iii) Further, it was noticed that in 25 cases as detailed in **Appendix 2.9**, though the entire provision was fully withdrawn by re-appropriations, expenditure of ₹ 10.92 crore was incurred by the Controlling Officers, indicating injudicious re-appropriations.

2.3.9 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 'actual requirement', 'lesser requirement', 'higher requirement', 'additional requirement', '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 21,511 out of 22,796 items (94.36 *per cent*), no valid reasons were given for additional provisions/withdrawal of provisions.

2.3.10 Withdrawal of entire provision by re-appropriation

In 355 cases, each case involving 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 ₹ 20,986.88 crore, ₹ 17,567.30 crore (83.85 *per cent*) was withdrawn. The details of *per cent* withdrawal of provision above ₹ one crore in 130 cases (₹ 7,600.38 crore) are given in **Appendix 2.10**. Some of the departments which made substantial withdrawals were Rural Development and Panchayat Raj Department, Municipal Administration and Water Supply Department, Energy, Finance (including Debt Charges) and Co-operation (Co-operation, Food and Consumer Protection Department).

2.3.11 Surrender in excess of actual savings

In 31 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 ₹ 7,271.29 crore, the amount surrendered was ₹ 7,930.50 crore resulting in excess surrender of ₹ 659.25 crore. Details are given in **Appendix 2.11**. Some of the departments which surrendered funds in excess of savings are Health and Family Welfare Department, Police (Home, Prohibition and Excise Department), Municipal Administration and Water Supply Department, Social Welfare and Nutritious Meal Programme Department and Labour and Employment Department.

2.3.12 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 a portion thereof to the Finance Department as and when savings are anticipated.

Details of 16 grants and two appropriations where savings of more than ₹ 1 crore was not surrendered fully are given in **Appendix 2.12**. Out of the total savings of ₹ 9,316.12 crore, ₹ 640.34 crore was not surrendered. In 93 cases of surrender of funds in excess of ₹ 10 crore, ₹ 13,098.78 crore (**Appendix 2.13**) was surrendered on the last day of the year indicating inadequate financial control.

2.3.13 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 57 sub-heads, for which provision was made in the original grant, as listed in **Appendix 2.14**, it was noticed that the entire expenditure of more than ₹ 1 crore was incurred only in the month of March 2019. Rush of expenditure at the end of the year shows poor expenditure control.

2.4 Review of selected grants

A review of budgetary procedure and control over expenditure was conducted in respect of 'Grant Number 7 - Fisheries (Animal Husbandry, Dairying and Fisheries Department) and Grant Number 43-School Education Department in respect of two Chief Controlling offices viz., Directorate of Elementary Education and Directorate of School Education. Test check disclosed deficiencies in the budgetary process, as discussed in the succeeding paragraphs.

2.4.1 Grant Number 7 - Fisheries (Animal Husbandry, Dairying and Fisheries Department)

The Principal Secretary to Government, Animal Husbandry, Dairying and Fisheries Department is the administrative head. The field formation is headed by the Director of Fisheries.

2.4.1.1 Allocation and Expenditure

A summary of actual expenditure *vis-à-vis* original/supplementary provisions made during the year 2018-19 is given in **Table 2.6**.

Table 2.6: Details of Budget Provision and Actual Expenditure under Grant No. 7

(₹ in crore)

	Nature of expenditure	Original	Supple- mentary	Total	Expendi- ture	Savings(-)/ Excess (+)	Percentage of savings	Amount surren- dered
Voted	I Revenue	733.01	1.64	734.65	525.98	(-) 208.67	28.40	208.57
	II Capital	283.52	0.00*	283.52	250.43	(-) 33.09	11.67	33.05
Total Voted (A)		1,016.53	1.64	1,018.17	776.41	(-) 241.76	23.74	241.62
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)		1,016.53	1.64	1,018.17	776.41	(-) 241.76	23.74	241.62

* ₹ 5,000 given as token provision;

** ₹ 1,000 given as token provision

(Source: Appropriation Accounts for the year 2018-19)

Though the final saving in the Grant is ₹ 241.76 crore, the amount surrendered was ₹ 241.62 crore only.

2.4.1.2 Inconsistent/Improper budget allocation

(a) Persistent savings under Revenue Sections

During 2018-19, there was a saving of 28.40 *per cent* in the Grant under Revenue Sections. During the five year period 2014-19, the Department had persistent savings in excess of five *per cent* of the total grant. The gradual increase in savings from 12.95 *per cent* of total provision in 2016-17 to 28.40 *per cent* in 2018-19 occurred due to improper budgeting. The details of which are given in **Table 2.7**.

Table 2.7: Year-wise allocation and savings

(₹ in crore)

Year	Total grant	Expenditure incurred	Saving	Amount surrendered	Percentage of saving
2014-15	382.45	361.50	20.95	21.60	5.48
2015-16	435.93	367.45	68.48	68.73	15.71
2016-17	438.12	381.36	56.76	65.06	12.95
2017-18	717.51	562.36	155.15	155.16	21.62
2018-19	734.65	525.98	208.67	208.57	28.40

(Source: Appropriation Accounts of the respective years)

(b) Substantial Surrender of funds

Observations based on test check of records related to huge surrender of funds in respect of the schemes are given in **Table 2.8**.

Table 2.8: Details of budget provision and surrender

(₹ in crore)

S.No.	Name of the Scheme / Head of Account	Provision (O + S)	Actual Expenditure	Surrender
1	Diversification of trawl fishing boats from Palk Bay into Deep Sea fishing boats (2405-00-800-UD)	122.25	0.00	122.25
2	Subsidy assistance for the purchase of Mechanised boats for Tuna Fishing (2405-00-103-JZ)	17.10	0.00	17.10
3	Subsidy assistance for the purchase of Mechanised boats for Tuna Fishing (2405-00-103-UE)	6.00	0.00	6.00
4	Transport of Fish to Marketing Centres (2405-00-105-AI)	2.29	0.00	2.29
5	TNIAM Project in Fisheries Department (2405-00-101-PE)	25.24	10.06	15.18
6	Improvement to Fish Landing Facilities with loan assistance from NABARD (2405-00-121-AB)	1.30	0.26	1.04
7	Grants to Tamil Nadu Fisheries University under NABARD Loan assistance (2415-05-120-JH)	40.00	18.65	21.35
8	Improvement to Fish Landing Facilities with loan assistance from NABARD (4405-00-104-JE)	50.00	31.96	18.01
Total		264.18	60.93	203.22

(Source: Appropriation Accounts for the year 2018-19)

It could be seen from the table that out of ₹ 264.18 crore provided towards eight schemes during the year, only an amount of ₹ 60.93 crore (23.06 per cent) was utilised and ₹ 203.22 crore (76.92 per cent) was surrendered.

The surrenders ranged between 36 per cent to 80 per cent in four schemes while the total amount was surrendered in four out of eight schemes without incurring any expenditure which is indicative of improper budgeting.

With respect to the scheme of Diversification of trawl fishing boats from Palk Bay into Deep Sea fishing boats (2405-00-800-UD), an amount of ₹ 16.22 crore was available in the Personal Deposit Account of the department as of 31 March 2019, out of an amount of ₹ 19.80 crore drawn as contingency fund advance during 2017-18. Thus, it was noticed that the contingency fund advance drawn for immediate expenditure during 2017-18 had not been spent even during 2018-19.

It was also noticed that in three of the eight mentioned schemes above, the total provision was surrendered during the previous years too as shown in **Table 2.9**.

Table 2.9: Details of budget provision and surrender in previous years

(₹ in crore)

Name of the Scheme / Head of Account	Year	Provision (O + S)	Actual Expenditure	Surrender
Subsidy assistance for the purchase of Mechanised boats for Tuna Fishing (2405-00-103-JZ)	2016-17	14.32	0.00	14.32
	2017-18	17.10	0.00	17.10
Subsidy assistance for the purchase of Mechanised boats for Tuna Fishing (2405-00-103-UE)	2016-17	5.50	0.00	5.50
	2017-18	6.00	0.00	6.00
TNIAM Project in Fisheries Department (2405-00-101-PE)	2017-18	23.83	0.00	23.83

(Source: Appropriation Accounts of the respective years)

Surrender of huge funds in various schemes shows that the department was unable to execute the schemes and surrender under the same schemes consecutively is indicative of defective budgeting process, which could have been used for other development schemes in the department.

2.4.2 Grant Number 43-School Education Department

The Principal Secretary to Government, School Education Department is the administrative head. The field formation is headed by the Director of School Education in respect of High Schools and Higher Secondary Schools and Director of Elementary Education in respect of Elementary Schools in the state.

2.4.2.1 Allocation and Expenditure

Summary of actual expenditure *vis-à-vis* original/supplementary provisions made during 2018-19 is given in **Table 2.10**.

Table 2.10: Details of budget provision and actual expenditure under Grant No. 43

(₹ in crore)

	Nature of expenditure	Original	Supplementary	Total	Expenditure	Savings(-)/ Excess (+)	Percentage of Savings/ Excess	Amount surrendered
Voted	I Revenue	26,866.68	169.81	27,036.49	28,099.42	1,062.93	3.93	0.00
	II Capital	339.20	*0.00	339.20	260.51	(-) 78.69	23.20	80.29
	III Loan	**0.00	0.29	0.30	0.13	(-) 0.17	57.64	0.00
Total Voted (A)		27,205.88	170.10	27,375.99	28,360.06	984.07	3.59	80.29
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)		27,205.88	170.10	27,375.99	28,360.06	984.07	3.59	80.29

* ₹ 4,000 only; ** ₹ 2,000 given as token provision; *** ₹ 17,000 only

(Source: Appropriation Accounts for 2018-19)

Excess expenditure over provision

Under Revenue section of this Grant, as against the provision of ₹ 27,036.49 crore, an expenditure of ₹ 28,099.42 crore had been incurred, resulting in excess expenditure of ₹ 1,062.93 crore which requires regularisation.

Two Chief Controlling Offices (CCOs) viz., (i) Directorate of School Education and (ii) Directorate of Elementary Education, were selected for Budget review under the department.

2.4.2.2 Directorate of School Education

(a) Surrender of funds

Observations based on test check of records related to the surrender of funds are as given in Table 2.11.

Table 2.11: Details of budget provision and actual expenditure

(₹ in crore)

Sl. No.	Scheme/Head of Account	Budget Estimate	Expenditure	Amount Surrendered	Remarks
1	Free supply of Footwear to School going children				
	(i) 2225-01-789-JF	10.00	0.00	10.00	Due to non-receipt of sanction orders from Government, the entire amount allotted in BE was surrendered
	(ii) 2202-02-796-JC	0.40	0.00	0.40	
	(iii) 2202-02-800-JS	29.60	0.00	29.60	
2	Distribution of Free Note Books to Students				
	(i) 2202-02-789-JK	17.92	16.56	1.36	
	(ii) 2202-02-796-JF	0.62	0.57	0.05	
	(iii) 2202-02-800-JV	43.27	39.98	3.29	
3	Implementation of Bio-Metric Attendance to the Teaching and Non-Teaching Staff of Govt Schools and Govt Aided Schools 2202-02-101-AD	5.00	2.77	2.23	Due to purchase of finger print scanner device and iris authentication scanner device in lieu of Tab with finger print plus front end camera AEBAS machine, the amount surrendered
4	Free Supply of Bicycles to the students studying in XI and XII standard in Government Schools and Aided Schools in which classes are conducted on self-financing basis 2202-02-800-JQ	5.21	4.03	1.18	The Financial sanction has been received from Government at the fag end of the year.
Total		112.02	63.91	48.11	

(Source: Appropriation Accounts for the year 2018-19)

It was noticed that under four schemes, ₹ 48.11 crore (42.95 per cent) out of the provision of ₹ 112.02 crore was surrendered.

(b) Excess expenditure over provision under the schemes

Observations based on test check of records related to the excess expenditure incurred and surrender of funds are given in **Table 2.12**.

Table 2.12: Details of budget provision, actual expenditure and amount exceeded

(₹ in crore)

Sl. No.	Name of the Scheme / Head of Account	Provision (O+S)	Re-appropriation	FMA	Expenditure	Excess
1	Oriental Schools (Arabic) 2202-05-200-AA	8.20	0.29	8.49	9.82	1.33
2	Oriental Schools (Sanskrit) 2202-05-103-AA	6.22	0.32	6.54	6.89	0.35
3	Salary of Teachers and staff in Government Secondary and Higher Secondary Schools 2202-02-109-AA	6,397.93	213.62	6,611.55	6,724.57	113.02
4	Salaries of Municipal and Corporation Secondary / Higher Secondary School Teachers 2202-02-109-AB	434.98	29.59	464.57	513.93	49.36
5	Payment of salary to Teachers of Government High Schools and Higher Secondary Schools under Sarva Shiksha Abhiyan 2202-02-109-AZ	597.45	23.90	621.35	663.77	42.42
6	Creation of Additional posts in High Schools and Higher Secondary Schools under Rashtriya Madhyamik Shiksha Abhiyan 2202-02-109-BC	472.42	18.21	490.63	581.59	90.96
7	Upgradation of Schools under Rashtriya Madhyamik Shiksha Abhiyan 2202-02-109-KH	433.12	16.96	450.08	511.40	61.32
8	Opening of Model Schools under Rashtriya Madhyamik Shiksha Abhiyan 2202-02-109-KJ	40.27	2.63	42.90	46.96	4.06
9	Assistance to Aided High Schools and Higher Secondary Schools 2202-02-110-AA	2,801.55	3.62	2,805.17	3,217.43	412.26
10	Compensation of Loss for the abolition of Special Fees in Government / Aided Schools - Controlled by Director of School Education 2202-02-109-BA	17.78	(-) 1.43	16.35	16.49	0.14
	Total	11,209.92	307.71	11,517.63	12,292.85	775.22

(Source: Appropriation Accounts for the year 2018-19)

Excess expenditure of ₹ 775.22 crore, in ten schemes, over and above the final modified appropriation indicated defective budgeting and re-appropriating process.

2.4.3 Directorate of Elementary Education

2.4.3.1 Excess expenditure over FMA under the schemes

Test check of records revealed that there was excess expenditure incurred over and above the Final Modified Appropriation under four schemes as shown in **Table 2.13**.

Table 2.13: Details of excess expenditure incurred

(₹ in crore)

Sl. No.	Scheme/Head of Account	Provision (O+S)	Re-appropriation	FMA	Expenditure	Excess
1	Grants to Non-Government Elementary Schools 2202-01-102-AD	2,831.11	(-) 129.29	2,701.82	2,879.27	177.45
2	Salaries to Panchayat Union Elementary School Teachers 2202-01-101-AC	5,688.57	41.23	5,729.79	5,829.97	100.18
3	Salaries of Municipal and Corporation Elementary School Teachers 2202-01-101-AA	475.94	43.47	519.41	519.60	0.19
4	Government Elementary Schools 2202-01-101-AB	130.84	9.88	140.71	140.80	0.09
	Total	9,126.46	(-) 34.71	9,091.73	9,369.64	277.91

(Source: Appropriation Accounts for the year 2018-19)

Excess expenditure of ₹ 277.91 crore, in four schemes, over and above the final modified appropriation indicated defective budgeting and re-appropriating process.

2.5 Accounting issues

2.5.1 Incorrect bookings

The Head of Account '8782 - Cash Remittances and Adjustments' between officers rendering accounts to the same Accounts Officer - '102 - Public Works Remittances' and '103 - Forest Remittances' was operated by Public Works and Forest Divisions under Letter of Credit (LOC) system till March 2016. This system was scrapped and all the transactions were to be regulated and accounts rendered by the treasuries with effect from April 2016. Under the Treasury system, all the transactions earlier operated under '8782-102- Public Works Remittances' and '103 - Forest Remittances' by the above departments are required to be booked under the respective service major heads and the closing balances under these heads were required to be aligned with the treasury mode of accounting system. However, during the year, fresh credits of ₹ 144.31 crore were booked under '8782-102 - Public Works' and the closing balance of ₹ 12.90 crore (Net debit) and ₹ 13.40 crore (Credit)

continued to exist under the minor heads '102 - Public Works Remittances' and '103 - Forest Remittances' respectively.

2.5.2 Outstanding balances under 8658-101-PAO-Suspense

The head '8658-101-PAO-Suspense' is intended for settlement of transactions between the Accountant General (AG) and the various separate Pay and Accounts Officers (PAO). The transactions initially recorded under this head in the books of the AG are cleared on receipt of the Cheques/Demand Drafts from the Pay and Accounts Officers and on the issue of Cheque/Demand Draft in respect of amounts received in the State Treasuries on behalf of the Pay and Accounts Officers. Outstanding debit balance under this head would mean that payments have been made by the AG on behalf of a PAO, which were yet to be recovered. Outstanding credit balance would mean that payments have been received by the AG on behalf of a PAO, which were yet to be paid. The net debit balance under this head showed an increasing trend and increased from ₹ 85.74 crore in 2016-17 to ₹ 171.15 crore in 2018-19. On clearance/settlement of this, the cash balance of the State Government will increase.

2.6 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 are to be made only for meeting expenditure of an unforeseen and emergent character, postponement of which, till its authorisation by the Legislature, would be undesirable. The Fund is in the nature of an imprest and its corpus is ₹ 150 crore.

Details of sanctions accorded for drawal of CF advance and actually utilised are given in **Table 2.14**.

Table 2.14: Details of CF advances sanctioned

Year	Sanction of CFA		Utilisation of CFA		Percentage of utilisation	
	No.	Amount (₹ in crore)	No.	Amount (₹ in crore)	No.	Amount
2013-14	50	95.87	25	74.94	50	78
2014-15	46	47.94	40	41.66	87	87
2015-16	38	68.68	37	67.16	97	98
2016-17	22	31.02	19	27.93	86	90
2017-18	46	50.78	43	42.12	93	83
2018-19	35	64.15	33	46.95	94	73

(Source: Government Orders)

As could be seen from **Table 2.14**, the CF advances were sanctioned without immediate need and hence the utilisation ranged from 73 to 98 *per cent*.

During the year, 35 sanctions were issued for an amount of ₹ 64.15 crore from out of contingency fund. Out of sanctioned amount of ₹ 64.15 crore towards Contingency Fund expenditure, ₹ 10.48 crore remained unrecouped during 2018-19, actual expenditure incurred being ₹ 10.32 crore. An amount of ₹ 0.71 crore remained unutilised (Welfare of Differently Abled and Co-operation), ₹ 35.55 crore was partially utilised and the remaining ₹ 17.41 crore was fully utilised.

Details of CF orders issued during the year, and the amount of expenditure incurred as at the end of the year have been given in **Appendix 2.15**.

On scrutiny of utilisation of CFA sanctions, two CFA sanctions were fully unutilised as detailed in **Table 2.15**.

Table 2.15: Details of CFA sanctions fully unutilised

Sl. No.	CFA No.	Grant No. and Department	Date of issue of CFA	Amount of CFA sanctioned (in ₹)	Reasons
1	15	52 - Welfare of Differently Abled	04-10-2018	45.00,000	Promoting one class room in nine special schools.
2	32	12 - Co-operation	12-02-2019	25.63,000	Four zonal committees to decide petitions of complaints on co-operative elections
Total				70,63,000	

(Source: CFA Orders and replies received from the departments concerned)

2.7 Conclusion

During 2018-19, expenditure of ₹ 2,48,170.03 crore was incurred against the total grants and appropriations of ₹ 2,67,993.42 crore, resulting in savings of ₹ 19,823.39 crore. In view of the overall savings of ₹ 19,823.39 crore, supplementary provisions to the tune of ₹ 4,322.77 crore proved unnecessary. Excess expenditure of ₹ 1,177.13 crore pertaining to the period of 2012 to 2018 was pending regularisation. Excess expenditure of ₹ 1,480.54 crore during the year over the provision requiring regularisation indicates lack of adequate budgetary control. In 20 cases, an expenditure of ₹ 1.34 crore was incurred without appropriation by the Legislature either in the Original or Supplementary estimates. Under 24 subheads, expenditure of ₹ 8.15 crore was incurred with nil Final Modified Appropriation (FMA). There were persistent savings of more than five *per cent* of the total provision in 25 grants and five appropriations. Supplementary provisions of ₹ 50 lakh or more in each case aggregating ₹ 3,093.34 crore obtained in 34 cases during the year 2018-19 proved unnecessary, as the expenditure did not come up to the level of original provisions. As an amount of ₹ 13,221.31 crore (4.93 *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 the entire expenditure of more than ₹ 1 crore was incurred only in the month of March 2019 in 57 sub-heads reflecting poor expenditure control.

2.8 Recommendations

- Government may streamline the process of budget estimation to ensure accuracy in budgeting.
- Government may restrict advances from contingency fund only for meeting expenditure of an unforeseen and emergent character.

CHAPTER III
FINANCIAL REPORTING

CHAPTER III

FINANCIAL REPORTING

A sound internal financial reporting system and 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 2018-19.

3.1 Delay in furnishing of Utilisation Certificates

Article 210A of the Tamil Nadu Financial Code provides that 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 401 grants released during 2014-18, 29 UCs for ₹ 353.47 crore were not furnished by the grantees as of June 2019. 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
2014-15	1	10.50
2015-16	3	10.56
2016-17	7	184.17
2017-18	18	148.24
Total	29	353.47

(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. Huge pendency in submission of UCs is fraught with the risk of fraud and misappropriation of funds.

3.2 Non-reconciliation of receipts and expenditure

As per Rules 124 and 127 of the Tamil Nadu Budget Manual, departmental accounts maintained by the Chief Controlling Officers (CCOs) and the progressive actuals, month by month are required to be reconciled with those entered in the books of the 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, 52 CCOs for expenditure and 73 CCOs for receipts did not reconcile their accounts with AG (A&E) as detailed in **Appendix 3.2**. It was observed that two 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	Secretariat	7610	117.50
2	Secretary to Government, Finance	2049	28,757.11
Total			28,874.61

(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 243 institutions/bodies, due up to 2018-19, were not received (June 2019) 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	36
2	More than one year and up to three years	82
3	More than three years and up to five years	41
4	Five years and above	84
Total		243

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

The major defaulters were educational institutions receiving Government grants for salaries, maintenance, etc. The delay in finalisation of accounts would hamper Audit in providing an assurance to the legislature that the grants were being utilised for the intended objective.

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 988 temporary advances amounting to ₹ 425.51 crore drawn upto 31 March 2019 by DDOs through Pay and Accounts Offices/District Treasury Offices were not adjusted as on 30 June 2019. Age-wise analysis of the advances pending adjustment 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	17	3.83
2	More than 5 years and less than 10 years	14	4.09
3	More than 1 year but less than 5 years	68	179.63
4	Less than one year	889	237.96
Total		988	425.51

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

Temporary Advances other than under Article 99 of TNFC Vol. I were granted by Pay and Accounts Offices to make advance payments for implementation of various schemes, which are to be adjusted after meeting the actual expenditure and remittance of the unspent balance, if any. Scrutiny of the records of PAOs in Chennai revealed that 2,233 advances totalling to ₹ 1,428.83 crore granted upto 31 March 2019 were pending adjustment as on 31 October 2019, as detailed in the **Table 3.4(a)**.

Table 3.4(a) Advances drawn under other than Art 99 pending adjustments

Sl. No.	Name of Office	Number of Advances	Amount (₹ in crore)
1	PAO (High Court)	38	63.78
2	PAO (South)	1,363	934.19
3	PAO (East)	832	430.86
Total		2,233	1,428.83

(Source: Data collected from PAOs)

The pendency, involving substantial amounts, indicated laxity on the part of departmental officers in enforcing the codal provisions regarding adjustment of the advances. These advances were to be settled within the stipulated period of three months from the date of drawl of advances. In these cases, there is no assurance that the expenditure has actually been incurred before the close of the respective financial years. Advances drawn and not accounted for increased the possibility of wastage/misappropriation/malfeasance, etc.

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 2018-19, based on requests from GoTN, AG (A&E) issued permissions to open PD Accounts for incurring expenditure on various schemes. It was noticed that in violation of the permission to open separate PD Account for each of the scheme, several Administrators opened a single PD Account to book expenditure under multiple schemes, rendering it impossible to ensure that funds allotted for different schemes were utilised for the intended scheme.

A total of 16 PD Accounts in nine District Treasuries (DTs) and three Pay and Accounts Offices (PAOs) with a total balance of ₹ 13.59 crore were not closed on 31 March 2019, by minus debit to the service head concerned. The PD Accounts which were not closed on 31 March 2019 included one account at DT, Karur with negative balances aggregating ₹ 6,000/-. The negative balance indicated possible excess withdrawal, over and above the amount transferred from the service head. Non-closure of PD Accounts created by debiting service head led to depiction of inflated expenditure under the related service head. Non-transfer of unspent balances lying in PD accounts to consolidated fund of the State entails the risk of misuse of public fund, fraud and misappropriation.

3.5.1 Operation of 8443-800- Other Deposits

The transactions under 8443-800-Other Deposits during 2014-19 are given in **Table 3.5**.

Table 3.5: Transactions under 8443-800 - Other Deposits

(₹ in crore)

Year	OB	Receipts	Disbursements	CB
2014-15	4,040.16	19,120.97	19,841.75	3,319.38
2015-16	3,319.38	23,598.81	23,277.92	3,640.27
2016-17	3,640.27	21,290.86	20,585.62	4,345.51
2017-18	4,345.51	25,415.84	25,294.80	4,466.55
2018-19	4,466.55	32,490.16	29,456.00	7,500.71

(Source: Finance Accounts of respective years)

The closing balance of ₹ 7,500.71 crore, as on 31 March 2019, was held in the Deposit Accounts of 212 PSUs and autonomous bodies of GoTN. A list of PSUs/autonomous bodies holding more than ₹ 10 crore in their Deposit Accounts under 8443-800 is given in **Appendix 3.4**. GoTN utilised the head 8443-800-Other Deposits mainly for releasing funds to various PSUs/autonomous bodies for implementing schemes/programmes. Funds debited to the service heads are placed at the disposal of PSUs/Agencies implementing schemes/programmes as agents of the Government. Audit scrutiny disclosed that:

- 59 of the 212 PD Accounts maintained under the head 8443-800 had negative balances totalling to ₹ 5,411.37 crore (minus) as of 31 March 2019. As overdrawal from PD Accounts is not allowed,

these minus balances required detailed examination. A list of PD Accounts with negative balances are given in **Appendix 3.5**. These minus balances indicated laxities on the part of Treasuries/PAOs in administering these accounts.

- 136 PD Accounts with a total balance of ₹ 964.88 crore, including 44 of them with negative balances of ₹ 1,834.51 crore (minus), did not have any transaction during 2018-19 (**Appendix 3.6**).
- 24 PD Accounts had zero balance as of 31 March 2019, 20 of them had no transactions during 2018-19.

3.6 Misappropriations, losses, defalcations

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 on 31 March 2019, 348 cases of misappropriation, shortages, theft and loss involving a total amount of ₹ 14.71 crore, were pending disposal. The department-wise break-up of pending cases and the nature of these cases are given in **Appendix 3.7**. 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 3.6**.

Table 3.6: 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	2	198.16	Thefts	28	8.83
6-10	15	173.03	Losses and shortages	118	224.88
11-15	40	377.84	Misappropriations	202	1,237.07
16 - 20	34	366.44			
21 and above	257	355.31			
Total	348	1,470.78	Total pending cases	348	1,470.78

(Source: Information furnished by Heads of Department)

The reasons for pendency of the cases are classified under the categories listed in **Table 3.7**.

Table 3.7: 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	170	7.91
(ii)	Departmental action initiated but not finalised	116	2.43
(iii)	Criminal proceedings finalised but recovery of the amount still pending	16	1.64
(iv)	Awaiting orders for recovery or write off	24	0.72
(v)	Pending in Courts of law	22	2.01
Total		348	14.71

(Source: Information received from Heads of Department)

3.7 Deficiencies noticed in the Pay and Accounts Offices

Accumulation of unencashed cheques and return Electronic Clearance Service

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, action should be taken to cancel the cheque with appropriate action to correct the expenditure under the relevant head.

It was, however, noticed from the details of unencashed cheques furnished by the seven PAOs that 57,009 cheques for ₹ 87.13 crore remained unencashed (June 2019) 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 3.8**.

Table 3.8: Details of unencashed cheques

(₹ in crore)		
Delay in number of years	Number of cases	Value of cheques
0-5 years	818	13.12
5-10 years	2,142	14.40
10-20 years	36,023	42.53
More than 20 years	18,026	17.07
Total	57,009	87.13

(Source: Information furnished by PAOs)

No action was taken by Government to resolve these long pending issues.

Payments through Electronic Clearance Service (ECS) has been the norm in respect of direct benefit transfer, payment of salaries, wages, etc. Payments made through ECS return to the PAO/Treasury if the payee details as per the bank account do not match with the details of the payee maintained by the PAO/Treasuries. In November 2017, Commissioner of Treasuries and Accounts issued guidelines to be followed regarding return of funds paid through ECS. As per the guidelines, if the beneficiaries are not traceable, the unclaimed amount lying for more than three months should be remitted back into Government account by giving intimation to concerned DDOs. Returned ECS payments pertaining to 7,869 cases amounting to ₹ 2.64 crore, were kept pending in Pay and Accounts Offices. Neither the money was disbursed to the beneficiaries nor remitted back into Government account. The details are given in **Table 3.9**.

Table 3.9: Details of Returned ECS

(₹ in crore)		
Name of the PAO	Number of cases	Amount
PAO South	5,264	1.05
PAO North	1,510	0.51
PAO Secretariat	42	0.03
PAO High Court	94	0.04
PAO East	959	1.01
Total	7,869	2.64

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

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 2018-19, under 12 major heads in the Revenue and Capital sections, expenditure aggregating to ₹ 12,955.64 crore (71.76 *per cent* of the total expenditure of ₹ 18,053.58 crore in these heads) was classified under the minor head ‘800 - Other Expenditure’. The entire expenditure under “Flood Control and Drainage”, and “Capital Outlay on General Economic Services” were classified under the omnibus minor head ‘800 - Other Expenditure’. Under Industries department the expenditure of ₹ 2,197.46 crore (97.69 *per cent* of the total expenditure of ₹ 2,249.50 crore) was classified under minor head ‘800 Other Expenditure’, instead of depicting the same under relevant minor heads below the functional major heads as indicated in **Appendix 3.8**.

Similarly, under 24 major heads, revenue receipts aggregating ₹ 2,355.45 crore (91.16 *per cent* of the total receipt of ₹ 2,583.89 crore), were classified under minor head ‘800 - Other Receipts’. The entire receipts under “Urban Development”, “Family Welfare” and “Other Rural Development Programme” were classified under the omnibus minor head ‘800 - Other Receipts’ as indicated in **Appendix 3.9**.

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

3.9 Functioning of Treasuries

The significant irregularities in Working of Treasuries, PAOs and PPO during the year 2018-19 pointed out by the Accountant General (A&E) are detailed below.

3.9.1 Excess payment of Pensionary benefits

A test check of the payments made under pensionary benefits in 32 District Treasuries, six PAOs and one Pension Pay Office (PPO) revealed excess payment of pension, family pension and other allowances amounting to ₹ 2.48 crore during 2018-19. The excess payment unearthed by Audit had increased from ₹ 2.43 crore in 2017-18 to ₹ 2.48 crore in 2018-19, indicating failure of internal controls in Treasuries/PAOs.

Despite computerisation of Treasuries, the issue of excess payment continue to exist, pointing to the need for strengthening the internal controls.

3.9.2 Deposits not lapsed to Government

As per the provisions of Article 271 of Tamil Nadu Financial Code Volume I, deposits lying unclaimed for more than four financial years shall be lapsed to Government. Various deposits amounting to ₹ 38.38 crore from 73 Treasuries/Sub-Treasuries have not been lapsed to Government. Details of deposits of more than ₹ 1 crore, which were unclaimed for more than four years in seven Treasuries, but not lapsed to Government account are given in **Appendix 3.10**.

Further, in respect of 11 District Treasuries and eight Sub Treasuries, the details of amount lying unclaimed with year wise break up was not available. The details are shown in **Appendix 3.11**. In the absence of the information regarding the deposits lying unclaimed and the period of pendency, the total amount to be lapsing to Government account could not be ascertained.

3.10 Accounting of transactions under the object head “002 - Other contingencies” under Office Expenses

During the year, total expenditure of ₹ 557.68 crore was incurred under the detailed head “050-Office Expenses” across all the Departments/Grants. Out of this expenditure, an amount of ₹ 151.89 crore was incurred under the object head “002-Other Contingencies” across all the Departments/Grants, which is 27.23 per cent of the total expenditure under Office Expenses.

Audit observed that booking of large sums under “002-Other Contingencies” makes the Accounts opaque as it would make it impossible to ascertain the object head-wise expenditure with accuracy.

3.11 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, 243 autonomous bodies/institutions did not submit their accounts due upto 2018-19 to Audit. Temporary advances drawn up to 31 March 2019 by the DDOs involving an amount of ₹ 425.51 crore in 988 cases remained unadjusted. Personal Deposit Accounts opened by transferring funds from service heads of consolidated fund with a balance of ₹ 13.59 crore were not closed by returning the balance to the service heads concerned. The State Government departments reported 348 cases of misappropriations, losses, defalcation, etc., involving a total amount of ₹ 14.71 crore upto March 2019 on which final action was pending. There were 57,009 number of cheques amounting to ₹ 87.13 crore remaining unencashed and 7,869 returned ECS amounting to ₹ 2.64 crore pending due to non-initiation of timely action by PAOs.

3.12 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 and Other Deposits under 8443-800 by public sector undertakings and autonomous bodies require closer monitoring.

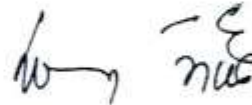


(DEVIKA NAYAR)

Principal Accountant General
(Audit I), Tamil Nadu

Chennai
The 24 July 2020

Countersigned



(RAJIV MEHRISHI)

Comptroller and Auditor General of India

New Delhi
The 31 July 2020

APPENDICES

Appendix 1.1
(Reference: Page 1 and Paragraphs 1.3, 1.3.1.1 and 1.3.1.3; Pages 10, 11 and 13)
State Profile

A. General Data				
Sl. No.	Particulars		Figures	
1	Area		1,30,058 sq.km.	
Population				
2	(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 = 21.90 per cent)		11.30 per cent	
5	(a) Literacy (as per 2001 Census) (All India Average = 64.80 per cent)		73.45 per cent	
	(b) Literacy (as per 2011 Census) (All India Average = 73.00 per cent)		80.10 per cent	
6	Infant mortality* (per 1,000 live births)(All India Average (2017) = 33 per 1,000 live births)		16	
7	Life Expectancy at birth* (All India Average (2012-16) =68.7 years)		71.4	
8	(a) Rural (All India = 0.29)		0.26	
	(b) Urban (All India = 0.38)		0.33	
9	Gross State Domestic Product (GSDP) 2018-19 at current prices		₹ 16,64,159 crore	
	Per capita GSDP CAGR (2011-12 to 2018-19)		Tamil Nadu	11.00 per cent
10	GSDP CAGR (2011-12 to 2018-19)		General Category States**	10.99 per cent
			Tamil Nadu	12.03 per cent
11	Population Growth (2009 to 2019****)		General Category States	12.23 per cent
			Tamil Nadu	5.51 per cent
		General Category States	12.46 per cent	
B. Financial Data				
Particulars				
CAGR@	2009-10 to 2017-18		2017-18 to 2018-19	
	General Category States	Tamil Nadu	General Category States	Tamil Nadu
	(In per cent)			
a	of Revenue Receipts	15.03	12.79	12.77
b	of Tax Revenue	14.84	12.49	12.72
c	of Non Tax Revenue	9.88	9.98	19.78
d	of Total Expenditure	14.20	13.58	12.73
e	of Capital Expenditure	13.53	11.31	11.93
f	of Revenue Expenditure on Education	13.44	13.11	9.38
g	of Revenue Expenditure on Health	16.50	16.20	11.09
h	of Salaries and Wages	11.72	11.40	11.03
i	of Pension	16.12	12.25	14.31

* Economic Survey 2018-19, Vol. II

** 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 Uttarakhand)

*** 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 2)

Part A: Structure and Form of Government Accounts

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

Part I: Consolidated Fund: All Receipts and Expenditure on Revenue and Capital Account, Public Debt and Loans and Advances forms the Consolidated Fund of the State.

Part II: Contingency Fund: Legislature may by law establish a Contingency Fund which is in the nature of an imprest. The Fund is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending 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.

Part III: Public Account: All other public moneys received by or on behalf of the Government are credited to the Public Account. The expenditure out of this account is not subject to the vote of the Legislature. In respect of the receipts into this account, Government acts as a banker or trustee. Transactions relating to Debt (other than Public Debt in Part I), Deposits, Advances, Reserve Funds, Remittances and Suspense form the Public Account.

Part B: Layout of Finance Accounts

Statement	Title	Layout
	Volume I	
Statement No.1	Statement of Financial Position	Cumulative figures of assets and liabilities of the Government, as they stand at the end of the year, are depicted in the statement. The assets are valued at historical cost. The assets comprise Financial Assets and Physical Assets. The latter are shown against "(i) Capital Expenditure and (ii) Other Capital Expenditure" in this Statement.
Statement No.2	Statement of Receipts and Disbursements	This is a summarised statement showing all receipts and disbursements of the Government during the year in all the three parts in which Government account is kept, namely, the Consolidated Fund, Contingency Fund and Public Account. Further, within the Consolidated Fund, receipts and expenditure on revenue and capital account are depicted distinctly.
Statement No.3	Statement of Receipts (Consolidated Fund)	This Statement comprises revenue and capital receipts and receipts from borrowings of the Government consisting of loans from the Government of India, other institutions, market loans raised by the Government and recoveries on account of loans and advances made by the Government.
Statement No.4	Statement of Expenditure (Consolidated Fund)	This Statement not only gives expenditure by function (activity) but also summarises expenditure by nature of activity (objects of expenditure).
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. 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. A comparison with the figures for the previous year is available. Cumulative capital expenditure up to 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. 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 2)

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

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 0.30 *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 2019 and adhere to it thereafter.
- (bb) Maintain the ratio of total outstanding debt to GSDP with medium term goal of not being more than 24.50 *per cent* during 2011-12; 24.80 *per cent* during 2012-13; 25.00 *per cent* during 2013-14; 25.20 *per cent* during 2014-15 and thereafter maintain such *per cent* as may be prescribed.
- (c) Cap outstanding guarantees within 75.00 *per cent* of revenue receipts of previous year or 7.50 *per cent* of GSDP, whichever is lower.

Appendix 1.4
(Reference: Paragraphs 1.1, 1.3 and 1.9.3; Pages 2, 9 and 33)
Time series data on the State Government finances

(₹ in crore)

	2014-15	2015-16	2016-17	2017-18	2018-19
Part A. Receipts					
1 Revenue Receipts	1,22,420 (38)	1,29,008 (37)	1,40,231 (36)	1,46,280 (37)	1,73,741 (38)
(i) Tax Revenue	78,656 (64)	80,476 (62)	85,941 (61)	93,737 (64)	1,05,534 (61)
State Goods and Service Tax (SGST)	..	..	..	24,589 (26)	38,533 (37)
Taxes on Agricultural Income	..	..	..	..	..
Taxes on Sales, Trade, etc.	57,191 (73)	57,522 (72)	63,234 (74)	46,356 (49)	42,701 (40)
State Excise	5,731 (7)	5,836 (7)	6,248 (7)	5,815 (6)	6,863 (7)
Taxes on Vehicles	3,829 (5)	4,233 (5)	4,854 (6)	5,363 (6)	5,573 (5)
Stamps and Registration fees	8,362 (11)	8,721 (11)	7,237 (8)	9,195 (10)	11,066 (10)
Land Revenue	170 (-)	258 (-)	153 (-)	152 (-)	178 (-)
Taxes on Goods and Passengers	1,909 (2)	2,153 (3)	2,551 (3)	900 (1)	3 (-)
Other Taxes	1,464 (2)	1,753 (2)	1,664 (2)	1,367 (2)	617 (1)
(ii) Non-Tax Revenue	8,351 (7)	8,918 (7)	9,914 (7)	10,764 (7)	14,200 (8)
(iii) State's share of Union taxes and duties	16,824 (14)	20,354 (16)	24,538 (18)	27,100 (19)	30,639 (18)
(iv) Grants-in-aid from Government of India	18,589 (15)	19,260 (15)	19,838 (14)	14,679 (10)	23,368 (13)
2 Miscellaneous Capital Receipts	16 (-)	..	1 (-)	2 (-)	..
3 Recoveries of Loans and Advances	1,351 (1)	684 (-)	3,548 (1)	8,472 (2)	6,913 (1)
4 Total Revenue and Non debt capital receipts (1+2+3)	1,23,787	1,29,692	1,43,780	1,54,754	1,80,654
5 Public Debt Receipts	31,080 (10)	36,066 (10)	66,143 (17)	45,722 (12)	47,936 (10)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	29,563	34,695	64,283	42,969	45,596
Net transactions under Ways and Means Advances and Overdrafts	..	..	..	..	..
Loans and Advances from Government of India	1,517	1,371	1,860	2,753	2,340
6 Total Receipts in the Consolidated Fund (4+5)	1,54,867	1,65,758	2,09,923	2,00,476	2,28,590
7 Contingency Fund Receipts	19	..	19	..	..
8 Public Account Receipts	1,63,707 (51)	1,82,545 (53)	1,81,475 (46)	1,95,989 (49)	2,34,439 (51)
9 Total Receipts of the State (6+7+8)	3,18,593	3,48,303	3,91,417	3,96,465	4,63,029
Part B. Expenditure/Disbursement					
10 Revenue Expenditure	1,28,828 (41)	1,40,993 (41)	1,53,195 (40)	1,67,874 (43)	1,97,200 (42)
Plan	34,160 (27)	36,578 (26)	35,306 (23)	..	..
Non Plan	94,668 (73)	1,04,415 (74)	1,17,889 (77)	..	..
General Services (including interest payments)	41,655	45,512	51,452	60,451	72,450
Social Services	50,349	54,806	55,297	59,790	70,202
Economic Services	26,843	29,943	33,980	36,162	39,669
Grants-in-aid and contributions	9,981	10,732	12,466	11,471	14,879
11 Capital Expenditure	17,803 (6)	18,995 (5)	20,709 (6)	20,203 (5)	24,311 (5)
Plan	17,272 (97)	18,411 (97)	20,293 (98)	..	..
Non Plan	531 (3)	584 (3)	416 (2)	..	..
General Services	1,064	1,054	750	847	858
Social Services	4,234	5,660	6,041	4,731	6,996
Economic Services	12,505	12,281	13,918	14,625	16,457
12 Disbursement of Loans and Advances	4,319 (1)	2,331 (1)	26,046 (7)	6,517 (2)	6,478 (1)
13 Total (10+11+12)	1,50,950	1,62,319	1,99,950	1,94,594	2,27,989
14 Repayments of Public Debt	6,488 (2)	6,605 (2)	8,200 (2)	8,991 (2)	15,064 (3)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	5,733	5,739	7,275	8,035	13,881
Net transactions under Ways and Means Advances and Overdraft	..	..	..	..	..
Loans and Advances from Government of India	755	866	925	956	1,183

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

State Finance Audit Report, Tamil Nadu for the year ended March 2019

(₹ in crore)

	2014-15	2015-16	2016-17	2017-18	2018-19
15 Appropriation to Contingency Fund	..	..	..	..	..
16 Total disbursement out of Consolidated Fund (13+14+15)	1,57,438	1,68,924	2,08,150	2,03,585	2,43,053
17 Contingency Fund disbursements	..	19	..	..	10
18 Public Account disbursements	1,59,384 (50)	1,77,442 (51)	1,73,007 (45)	1,84,209 (48)	2,23,930 (48)
19 Total disbursement by the State (16+17+18)	3,16,822	3,46,385	3,81,157	3,87,794	4,66,993
Part C. Deficits/Surplus					
20 Revenue Deficit (1-10)	6,408	11,985	12,964	21,594	23,459
21 Fiscal Deficit (4-13)	27,163	32,627	56,170	39,840	47,335
22 Primary Deficit (21+23)	12,613	15,236	35,637	13,828	18,578
Part D. Other data					
23 Interest Payments (included in revenue expenditure)	14,550	17,391	20,533	26,012	28,757
24 Financial Assistance to Local Bodies, etc.,	34,220	36,307	39,397	40,631	47,826
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)	10,72,678	11,76,500	13,02,639	14,61,841	16,64,159
28 Outstanding Fiscal liabilities (year end)	1,91,847	2,23,030	2,83,394	3,26,518	3,68,736
29 Outstanding guarantees (year end) (including interest)	53,698	51,586	29,540	36,131	43,661
30 Maximum amount guaranteed (year end)	57,323	3,162	9,128	15,517	83,140
31 Number of incomplete projects (in numbers)	60	40	26	134	121
32 Capital blocked in incomplete projects	683	177	138	517	281
Part E: Fiscal Health Indicators					
I Resource Mobilisation					
33 Own Tax revenue/GSDP	7.33	6.84	6.60	6.41	6.34
34 Own Non-Tax Revenue/GSDP	0.78	0.76	0.76	0.74	0.85
35 Central Transfers/GSDP	1.57	1.73	1.88	1.85	1.84
II Expenditure Management					
36 Total Expenditure/GSDP	14.07	13.80	15.35	13.31	13.70
37 Total Expenditure/Revenue Receipts	123.31	125.82	142.59	133.03	131.22
38 Revenue Expenditure/Total Expenditure	85.34	86.86	76.62	86.27	86.50
39 Revenue Expenditure on Social Services/Total Expenditure	33.35	33.76	27.66	30.73	30.79
40 Revenue Expenditure on Economic Services/Total Expenditure	17.78	18.45	16.99	18.58	17.40
41 Capital Expenditure/Total Expenditure	11.79	11.70	10.36	10.38	10.66
42 Capital Expenditure on Social and Economic Services/Total Expenditure	11.09	11.05	9.98	9.95	10.29
III Management of Fiscal Imbalances					
43 Revenue deficit/GSDP	0.60	1.02	1.00	1.48	1.41
44 Fiscal deficit/GSDP	2.53	2.77	4.31	2.73	2.84
45 Primary Deficit/GSDP	1.18	1.30	2.74	0.95	1.12
46 Revenue Deficit/Fiscal Deficit	23.59	36.73	23.08	54.20	49.56
47 Primary Revenue Balance/GSDP	0.76	0.46	0.58	0.30	0.32
IV Management of Fiscal Liabilities					
48 Fiscal Liabilities/GSDP	17.88	18.96	21.76	22.34	22.16
49 Fiscal Liabilities/RR	156.71	172.88	202.09	223.21	212.23
50 Primary deficit vis-à-vis quantum spread	(-) 287.71	(-) 610.91	(-) 612.21	(-) 132.24	(-) 102.15
51 Debt Redemption (Principal + Interest)/Total Debt Receipts	61.47	59.02	38.46	67.05	82.14
V Other Fiscal Health Indicators					
52 Return on Investment	0.42	0.61	0.62	0.45	0.37
53 Balance from Current Revenue (₹ in crore)	15,578	10,814	9,646	**	**
54 Financial Assets/Liabilities	0.87	0.84	0.83	0.79	0.76

** Not worked out due to non-availability of Non-plan expenditure

Appendix 1.5
(Reference: Paragraphs 1.1.1, 1.9.1 and 1.9.6; Pages 2, 32 and 36)
Part A: Abstract of Receipts and Disbursements for the year 2018-19

(₹ in crore)

Receipts				Disbursements						
2017-18			2018-19	2017-18			State Fund Expenditure	Central Assistance	Total	2018-19
		Section-A: Revenue								
1,46,279.76	I	Revenue receipts	1,73,744.16	1,67,873.63	I	Revenue expenditure	1,73,907.90	22,292.72	1,97,200.62	1,97,200.62
93,736.61		Tax revenue	1,05,534.16	60,450.69		General Services	72,425.24	24.54	72,449.78	
				59,790.17		Social Services	55,536.58	14,665.37	70,201.93	
10,764.01		Non-tax revenue	14,200.02	28,706.77		Education, Sports, Art and Culture	30,245.45	2,738.09	32,983.54	
				10,028.95		Health and Family Welfare	8,875.26	2,882.93	11,758.19	
27,099.70		State's share of Union Taxes	30,638.77	4,993.92		Water Supply, Sanitation, Housing and Urban Development	2,498.70	3,379.40	6,078.10	
				135.63		Information and Broadcasting	106.15	..	106.15	
..		Non-Plan grants	..	3,596.97		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2,709.21	1,634.07	4,343.28	
..		Grants for Central and Centrally Sponsored Plan Schemes	(-) 1.24	578.58		Labour and Labour Welfare	627.23	4.03	631.26	
				11,376.75		Social Welfare and Nutrition	10,203.05	3,826.16	14,029.21	
10,982.97		Centrally Sponsored Schemes	14,820.26	372.60		Others	271.52	0.68	272.20	
				36,162.37		Economic Services	34,064.59	5,604.75	39,669.34	
1,951.04		Finance commission grants	3,705.46	11,552.77		Agriculture and Allied Activities	10,315.34	2,046.19	12,361.53	
				2,911.36		Rural Development	936.13	3,306.74	4,242.87	
1,745.43		Other transfers	4,843.73	3.40		Special Areas Programmes	4.07	..	4.07	
				1,589.00		Irrigation and Flood Control	1,601.45	..	1,601.45	
				8,427.51		Energy	7,662.70	12.15	7,674.85	
				2,836.59		Industry and Minerals	3,695.30	7.13	3,702.43	
				2,133.59		Transport	1,408.77	..	1,408.77	
				19.61		Science, Technology and Environment	21.28	..	21.28	
				6,688.54		General Economic Services	8,419.55	232.54	8,652.09	
				11,470.40		Grants-in-aid and Contributions	11,881.49	2,998.06	14,879.55	
1,46,279.76		Total of I	1,73,744.16	1,67,873.63		Total of I				1,97,200.62
21,593.87	II	Revenue deficit carried over to Section B	23,459.44	..	II	Revenue Surplus carried over to Section B				..
1,67,873.63		Total	1,97,200.60	1,67,873.63		Total				1,97,200.62
		Section-B: Others								
38,522.00	III	Opening Cash balance including Permanent Advances and Cash Balance Investment	47,193.44	..	III	Opening Overdraft from Reserve Bank of India				
2.24	IV	Miscellaneous Capital receipts	..	20,203.20	IV'	Capital Outlay-	19,029.26	5,281.58	24,310.84	24,310.84
				847.33		General Services	824.89	32.90	857.79	
				4,731.18		Social Services	3,967.81	3,028.36	6,996.17	
				616.81		Education, Sports, Art and Culture	715.53	9.74	725.27	
				407.31		Health and Family Welfare	698.96	31.53	730.49	
				3,529.42		Water Supply, Sanitation, Housing and Urban Development	2,375.72	3,113.95	5,489.67	
				4.47		Information and Broadcasting	33.37	..	33.37	
				117.88		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	94.81	0.04	94.85	

State Finance Audit Report, Tamil Nadu for the year ended March 2019

(₹ in crore)

Receipts				Disbursements					
2017-18		2018-19	2017-18		State Fund Expenditure	Central Assistance	Total	2018-19	
			33.87		Social Welfare and Nutrition	7.00	(-) 126.90	(-) 119.90	
			21.42		Others	42.42	..	42.42	
			14,624.69		Economic Services	14,236.56	2,220.32	16,456.88	
			846.81		Agriculture and Allied Activities	762.57	224.00	986.57	
			1,771.58		Rural Development	1,163.32	1,339.26	2,502.58	
			76.58		Special Areas Programmes	75.14	0.61	75.75	
			1,205.47		Irrigation and Flood Control	1,703.01	34.57	1,737.58	
			781.54		Energy	194.58	..	194.58	
			6.45		Industry and Minerals	1,610.55	..	1,610.55	
			9,854.69		Transport	7,412.35	621.88	8,034.23	
			(-) 6.86		Science, Technology and Environment	15.08	..	15.08	
			88.43		General Economic Services	1,299.96	..	1,299.96	
			20,203.20		Total of IV			24,310.84	
8,472.35	V Recoveries of Loans and Advances	6,913.43	6,517.03	V Loans and Advances disbursed			6,478.03	6,478.03	
5,096.81	From Power Projects	4,570.82	508.33	For Power Projects			424.77		
237.96	From Government Servants	259.69	306.55	To Government Servants			238.28		
3,137.58	From Others	2,082.92	5,702.15	To Others			5,764.98		
..	VI Revenue Surplus			VI Revenue Deficit brought down				23,459.44	
45,721.56	VII Public debt receipts	47,936.22	8,990.85	VII Repayment of Public debt				15,063.62	
	External debt	..	..	External debt			..	
42,968.86	Internal debt other than Ways and Means Advances and overdrafts	45,596.47	8,035.14	Internal debt other than Ways and Means Advances and overdrafts			13,880.79		
..	Net transactions under Ways and Means Advances	..	..	Net transactions under Ways and Means Advances			..	
..	Net transactions under overdraft	..	..	Net transactions under overdraft			..	
2,752.70	Loans and Advances from Central Government	2,339.75	955.71	Repayment of Loans and Advances to Central Government			1,182.83		
..	VIII Appropriation to Contingency Fund	..		VIII Appropriation to Contingency Fund				..	
	IX Amount transferred to Contingency Fund			IX Expenditure from Contingency Fund				10.32	
1,95,989.16	X Public Account receipts	2,34,438.56	1,84,208.92	X Public Account disbursements				2,23,930.23	
8,389.96	Small Savings and Provident Funds	8,928.21	6,055.56	Small Savings and Provident Funds			6,478.32		
4,643.55	Reserve Funds	3,559.06	3,652.79	Reserve Funds			3,305.82		
1,38,776.39	Suspense and Miscellaneous	1,68,318.12	1,38,388.64	Suspense and Miscellaneous			1,71,355.05		
(-) 0.79	Remittances	0.09	6.38	Remittances			(-) 206.86		
44,180.05	Deposits and Advances	53,633.08	36,105.55	Deposits and Advances			42,997.90		
..	XI Closing Overdraft from Reserve Bank of India			XI Closing Cash Balance				43,229.17	
			16.80	Cash in Treasuries and Local Remittances			16.80		
			(-) 81.18	Deposits with Reserve Bank of India			(-) 459.88		
			12.56	Departmental Cash Balance including Permanent Advances			12.57		
			47,245.26	Cash Balance Investment and Investment from of earmarked funds			43,659.68		
4,56,580.94	Total	5,33,682.25	4,56,580.94	Total				5,33,682.25	

(contd...)

Appendix 1.5 (concl.)
Part B: Summarised financial position of the Government of Tamil Nadu
as on 31 March 2019

(₹ in crore)

As on 31-03-2018	Liabilities	As on 31-03-2019
2,72,634.40	Internal Debt -	3,04,350.06
	Market Loans bearing interest	2,51,241.85
2,18,964.13	Market Loans not bearing interest	0.93
0.95	Loans from Life Insurance Corporation of India	490.76
481.38	Loans from other Institutions	52,616.52
53,187.94	Ways and Means Advances	..
..	Overdrafts from Reserve Bank of India	..
..		
16,134.93	Loans and Advances from Central Government -	17,291.85
	Pre 1984-85 Loans	5.62
5.62	Non-Plan Loans	47.77
53.14	Loans for State Plan Schemes	12,146.76
16,065.30	Loans for Central Plan Schemes	0.31
0.31	Loans for Centrally Sponsored Plan Schemes	9.50
10.56	Other loans	5,081.89
2,742.14		
150.00	Contingency Fund	150.00
21,659.87	Small Savings, Provident Funds, etc.	24,109.76
36,717.89	Deposits	47,351.78
8,031.04	Reserve Funds	8,284.29
..	Remittance Balances	..
4,098.50	Suspense and Miscellaneous	1,061.59
3,59,426.63	Total	4,02,599.33
	Assets	
1,95,692.49	Gross Capital Outlay on Fixed Assets -	2,20,003.32
	Investments in shares of Companies, Corporations, etc.	40,772.92
36,610.49	Other Capital Outlay	1,79,230.40
1,59,082.00		
41,794.27	Loans and Advances -	41,358.87
	Loans for Power Projects	19,173.98
23,276.55	Other Development Loans	21,484.62
17,176.08	Loans to Government servants and Miscellaneous loans	700.27
1,341.64		
6,154.00	Reserve Fund Investments	6,954.28
..	Contingency Fund	10.32
22,515.23	Advances	25,705.03
..	Suspense and Miscellaneous	..
211.54	Remittances Balances	4.60
18,533.21	Cash -	10,577.58
	Cash in Treasuries and Local Remittances	16.80
16.80	Deposits with Reserve Bank of India	(-)459.88*
(-)81.18*	Departmental Cash Balance including Permanent Advances	12.57
12.56	Cash Balance Investments	11,008.09
18,585.03		
74,525.89	Deficit on Government Account -	97,985.33
	(i) Revenue Deficit of the current year	23,459.44
21,593.87	(ii) Miscellaneous Deficit	..
(-)0.14	Accumulated deficit at the beginning of the year	74,525.89
52,934.40	Difference due to rounding	..
..	Deduct Capital Receipt	..
(-)2.24	Proforma correction	..
..		
3,59,426.63	Total	4,02,599.33

* There was a difference of ₹ 497.37 crore (Cr.) between the figures reflected in the Accounts: ₹ 459.88 crore (Cr.) and those reported by Reserve Bank of India: ₹ 37.49 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 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	Provision	Actual expenditure	Savings	Percentage of Savings
			(₹ in crore)			
Voted Grants						
(A) Revenue						
1	01	State Legislature	84.20	62.73	21.47	25.50
2	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	734.65	525.98	208.67	28.40
3	08	Dairy Development (Animal Husbandry, Dairying and Fisheries Department)	65.82	47.80	18.02	27.38
4	31	Information Technology Department	159.11	123.50	35.61	22.38
5	46	Tamil Development (Tamil Development and Information Department)	92.26	72.08	20.18	21.87
6	53	Department of Special Programme Implementation	761.07	144.67	616.40	80.99
(B) Capital						
7	04	Adi-Dravidar and Tribal Welfare Department	150.50	74.59	75.90	50.43
8	05	Agriculture Department	461.88	348.59	113.29	24.53
9	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	57.71	38.24	19.48	33.75
10	08	Dairy Development (Animal Husbandry, Dairying and Fisheries Department)	65.00	44.63	20.37	31.34
11	12	Co-operation (Co-operation, Food and Consumer Protection Department)	315.93	53.19	262.75	83.16
12	13	Food and Consumer Protection (Co-operation, Food and Consumer Protection Department)	214.80	145.30	69.50	32.36
13	16	Finance Department	775.79	6.88	768.90	99.11
14	21	Highways and Minor Ports Department	9,561.19	7,570.32	1,990.87	20.82
15	23	Fire and Rescue Services (Home, Prohibition and Excise Department)	44.78	31.51	13.27	29.63
16	26	Housing and Urban Development Department	889.29	415.78	473.52	53.25
17	28	Information and Publicity (Tamil Development and Information Department)	20.00	0.00	20.00	100.00
18	29	Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	62.55	29.21	33.33	53.29
19	32	Labour and Employment Department	81.19	42.42	38.78	47.76
20	34	Municipal Administration and Water Supply Department	6,343.97	5,054.28	1,289.69	20.33
21	36	Planning, Development and Special Initiatives Department	174.25	133.00	41.25	23.67
22	40	Irrigation (Public Works Department)	3,095.66	1,759.10	1,336.56	43.18
23	41	Revenue and Disaster Management Department	210.37	160.37	50.01	23.77
24	43	School Education Department	339.20	260.51	78.69	23.20
25	44	Micro, Small and Medium Enterprises Department	94.03	48.09	45.94	48.85
26	54	Forests (Environment and Forests Department)	163.88	127.69	36.18	22.08
(C) Loans						
27	05	Agriculture Department	130.58	0.58	130.00	99.55
28	14	Energy Department	931.21	475.02	456.19	48.99
29	15	Environment (Environment and Forests Department)	20.00	0.00	20.00	100.00

Sl. No.	Grant Number	Name of Grant	Provision	Actual expenditure	Savings	Percentage of Savings
			(₹ in crore)			
30	26	Housing and Urban Development Department	1,360.00	717.50	642.50	47.24
31	38	Public Department	17.50	1.54	15.96	91.18
		Charged Appropriations				
		(A) Revenue				
32	50	Pension and Other Retirement Benefits	19.65	4.94	14.71	74.85
		(B) Capital				
33	42	Rural Development and Panchayat Raj Department	874.50	0.00	874.50	100.00
		Total	28,372.52	18,520.04	9,852.49	

(Source: Appropriation Accounts for 2018-19)

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	03	Administration of Justice	970.21	76.60	1,046.81	988.02	58.79
2	04	Adi-Dravidar and Tribal Welfare Department	3,394.90	8.33	3,403.23	3,257.05	146.18
3	05	Agriculture Department	8,323.87	1,599.81	9,923.68	8,762.41	1,161.28
4	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	733.01	1.64	734.65	525.98	208.67
5	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	976.14	48.33	1,024.47	909.72	114.75
6	14	Energy Department	8,334.02	6.00	8,340.02	7,682.73	657.29
7	16	Finance Department	1,003.33	660.38	1,663.71	1,343.94	319.77
8	17	Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)	1,239.22	0.00	1,239.23	1,106.10	133.12
9	19	Health and Family Welfare Department	11,021.75	1,268.79	12,290.54	12,237.99	52.55
10	20	Higher Education Department	4,241.97	0.69	4,242.65	4,027.12	215.53
11	22	Police (Home, Prohibition and Excise Department)	7,434.51	61.56	7,496.07	7,049.06	447.00
12	25	Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department)	345.71	35.11	380.81	314.20	66.62
13	26	Housing and Urban Development Department	2,915.48	0.00	2,915.48	2,780.31	135.17
14	32	Labour and Employment Department	1,367.01	21.50	1,388.52	1,229.00	159.52
15	34	Municipal Administration and Water Supply Department	8,912.93	505.17	9,418.10	7,967.06	1,451.04
16	38	Public Department	460.94	75.03	535.97	435.99	99.98
17	41	Revenue and Disaster Management Department	5,934.20	71.19	6,005.39	5,612.36	393.02
18	42	Rural Development and Panchayat Raj Department	15,783.08	1,494.17	17,277.25	15,061.16	2,216.09
19	45	Social Welfare and Nutritious Meal Programme Department	5,582.28	16.43	5,598.72	5,167.66	431.05
20	50	Pension and Other Retirement Benefits	27,480.71	2,823.03	30,303.74	29,705.64	598.10
21	51	Relief on account of Natural Calamities	786.01	3,549.49	4,335.50	3,931.98	403.53
22	53	Department of Special Programme Implementation	761.07	0.00	761.07	144.67	616.40

Sl. No.	Grant No	Name of the Grant/ Appropriation	Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Total	Actual Expenditure	Savings
(B) Capital – Voted							
23	04	Adi-Dravidar and Tribal Welfare Department	140.75	9.75	150.50	74.59	75.90
24	05	Agriculture Department	461.88	0.00	461.88	348.59	113.29
25	12	Co-operation (Co-operation, Food and Consumer Protection Department)	60.31	255.62	315.93	53.19	262.75
26	13	Food and Consumer Protection (Co-operation, Food and Consumer Protection Department)	133.96	80.84	214.80	145.30	69.50
27	14	Energy Department	482.65	1,200.00	1,682.65	1,394.58	288.07
28	16	Finance Department	770.00	5.79	775.79	6.88	768.90
29	21	Highways and Minor Ports Department	9,557.01	4.18	9,561.19	7,570.32	1,990.87
30	26	Housing and Urban Development Department	889.29	0.00	889.29	415.78	473.52
31	34	Municipal Administration and Water Supply Department	6,343.97	0.00	6,343.97	5,054.28	1,289.69
32	39	Buildings (Public Works Department)	1,189.77	0.00	1,189.78	1,092.39	97.38
33	40	Irrigation (Public Works Department)	3,082.41	13.25	3,095.66	1,759.10	1,336.56
34	41	Revenue and Disaster Management Department	210.37	0.00	210.37	160.37	50.01
35	43	School Education Department	339.20	0.00	339.20	260.51	78.69
36	48	Transport Department	791.29	79.27	870.56	802.03	68.53
(C) Loans – Voted							
37	05	Agriculture Department	130.50	0.08	130.58	0.58	130.00
38	14	Energy Department	931.21	0.00	931.21	475.02	456.19
39	26	Housing and Urban Development Department	1,360.00	0.00	1,360.00	717.50	642.50
(A) Revenue - Charged							
40	03	Administration of Justice	227.74	66.23	293.97	241.62	52.35
41	56	Debt Charges	29,671.05	305.58	29,976.63	29,247.33	729.31
(B) Capital - Charged							
42.	42	Rural Development and Panchayat Raj Department	0.00	874.50	874.50	0.00	874.50
(C) Loans - Charged							
43.	57	Public Debt-Repayment	15,325.88	28.00	15,353.88	15,063.62	290.25
Total			1,90,101.59	15,246.34	2,05,347.95	1,85,123.73	20,224.21

(Source: Appropriation Accounts for 2018-19)

Appendix 2.3
(Reference: Paragraph 2.3.2; Page 49)

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 - 09 and 19 Revenue – 09	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
2016-17	6 Grants 1 Appropriation	Revenue – 40 Capital – 17, 32 and 39 Loans – 10 and 12 Revenue – 21	167.16
2017-18	4 Grants 5 Appropriations	Revenue 10 and 40 Capital 19 and 52 Revenue 06, 13, 21 and 24 Capital 41	77.55
		Total	1,177.13

Appendix 2.4
(Reference: Paragraph 2.3.4; Page 50)

List of Grants having Persistent Savings during 2014-19

(₹ in crore)

Sl.No.	Name of the Grant	Amount of Savings				
		2014-15	2015-16	2016-17	2017-18	2018-19
(A) Revenue – Voted						
1	01 - State Legislature	3.92 (9.74)	3.56 (8.73)	5.77 (13.23)	12.04 (19.00)	21.47 (25.50)
2	02 - Governor and Council of Ministers	6.16 (18.31)	8.03 (22.88)	7.03 (17.04)	3.40 (9.61)	4.05 (9.31)
3	07 - Fisheries (Animal Husbandry, Dairying and Fisheries Department)	20.95 (5.48)	68.48 (15.71)	56.76 (12.95)	155.15 (21.62)	208.67 (28.40)
4	09 - Backward Classes, Most Backward Classes and Minorities Welfare Department	116.37 (13.52)	158.99 (17.07)	189.91 (20.19)	352.63 (36.64)	114.75 (11.20)
5	11 - Stamps and Registration (Commercial Taxes and Registration Department)	61.45 (20.99)	91.12 (27.01)	78.51 (25.67)	27.28 (9.18)	40.19 (12.42)
6	14 - Energy Department	814.39 (18.83)	1,577.38 (28.67)	890.52 (12.37)	773.54 (8.39)	657.29 (7.88)
7	16 - Finance Department	127.39 (14.49)	283.90 (29.31)	207.63 (20.47)	265.48 (23.95)	319.77 (19.22)
8	25 - Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department)	44.15 (20.69)	92.72 (35.89)	22.05 (9.38)	23.17 (8.51)	66.62 (17.49)
9	32 - Labour and Employment Department	175.36 (20.30)	217.91 (23.67)	142.21 (14.70)	67.54 (5.48)	159.52 (11.49)
10	35 - Personnel and Administrative Reforms Department	4.34 (5.32)	9.77 (11.94)	15.15 (16.24)	5.76 (5.73)	12.08 (10.11)
11	38 - Public Department	77.51 (14.00)	53.05 (12.06)	115.25 (15.39)	89.52 (18.88)	99.98 (18.65)
12	39 - Buildings (Public Works Department)	18.14 (8.00)	52.61 (18.92)	20.70 (8.20)	18.51 (6.68)	19.42 (6.57)
13	42 - Rural Development and Panchayat Raj Department	1,861.17 (11.99)	980.88 (5.90)	5,649.76 (27.86)	3,848.59 (25.26)	2,216.09 (12.83)
14	45 - Social Welfare and Nutritious Meal Programme Department	307.69 (6.99)	264.44 (6.19)	333.18 (7.34)	266.04 (5.52)	431.05 (7.70)
15	54 - Forests (Environment and Forests Department)	96.89 (22.80)	177.13 (35.98)	168.54 (34.55)	63.70 (15.34)	44.76 (10.24)
(A) Revenue – Charged						
16	01 - State Legislature	0.17 (42.43)	0.16 (41.26)	0.21 (54.33)	0.20 (21.81)	0.27 (37.56)
17	03 - Administration of Justice	9.77 (7.27)	21.72 (14.10)	78.71 (29.59)	27.82 (11.37)	52.35 (17.81)
18	19 - Health and Family Welfare Department	0.57 (25.79)	0.30 (8.31)	0.80 (54.28)	0.87 (45.37)	0.85 (59.67)
19	22 - Police (Home, Prohibition and Excise Department)	0.13 (5.39)	0.31 (8.97)	0.42 (9.20)	0.75 (16.50)	0.58 (15.10)
20	38 - Public Department	1.27 (80.84)	0.16 (22.83)	1.16 (59.20)	0.13 (27.80)	0.08 (21.20)
(B) Capital – Voted						
21	04 - Adi-Dravidar and Tribal Welfare Department	109.63 (55.05)	119.03 (59.18)	196.61 (75.29)	143.46 (62.64)	75.90 (50.43)

(₹ in crore)

Sl.No.	Name of the Grant	Amount of Savings				
		2014-15	2015-16	2016-17	2017-18	2018-19
22	05 - Agriculture Department	54.55 (28.08)	114.63 (33.95)	61.55 (17.26)	242.91 (55.57)	113.29 (24.53)
23	13 - Food and Consumer Protection (Co-operation, Food and Consumer Protection Department)	389.50 (74.25)	232.83 (43.31)	228.76 (45.60)	92.27 (32.16)	69.50 (32.36)
24	16 - Finance Department	2,000.00 (100)	1,980.00 (99.00)	1,970.00 (98.32)	2,000.00 (100.00)	768.90 (99.11)
25	21 - Highways and Minor Ports Department	1,539.32 (25.65)	1,589.45 (22.70)	1,348.84 (18.97)	1,743.31 (20.11)	1,990.87 (20.82)
26	29 - Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	47.27 (62.54)	134.86 (79.12)	34.37 (48.73)	28.73 (40.55)	33.33 (53.29)
27	34 - Municipal Administration and Water Supply Department	923.33 (26.17)	1,370.43 (29.49)	556.94 (12.05)	2,941.13 (50.68)	1,289.69 (20.33)
28	40 - Irrigation (Public Works Department)	947.34 (42.91)	1,186.89 (60.50)	641.73 (38.26)	1,730.56 (58.21)	1,336.56 (43.18)
29	44 - Micro, Small and Medium Enterprises Department	46.46 (71.08)	45.06 (88.36)	47.69 (90.17)	48.99 (97.91)	45.94 (48.85)
30	54 - Forests (Environment and Forests Department)	70.30 (25.57)	60.69 (33.60)	44.07 (30.49)	17.58 (9.27)	36.18 (22.08)
(C) Loan – Voted						
31	05 - Agriculture Department	150.50 (100)	11.01 (7.02)	150.16 (99.78)	130.02 (99.64)	130.00 (99.55)
32	15 - Environment (Environment and Forests Department)	18.30 (91.50)	18.53 (92.64)	18.19 (90.96)	19.30 (94.70)	20.00 (100)
33	22 - Police (Home, Prohibition and Excise Department)	91.51 (46.45)	7.88 (26.88)	26.22 (85.32)	3.26 (50.47)	5.00 (71.44)
34	38 - Public Department	29.85 (74.62)	29.69 (73.04)	15.14 (73.84)	13.97 (68.13)	15.96 (91.18)

(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 51)
Expenditure incurred without provision (Original and Supplementary)

Sl. No.	Grant No.	Department	Head of Account	Description	Expenditure (in ₹)
1	05	Agriculture Department	2401.00.103.UE (V)	Submission of Seed and Planting Materials	2,70,000
2			4401.00.794.UB (V)	National Agriculture Development Programme-(NADP-RKVY)-Horticulture Department	4,00,000
3			4402.00.794.UA (V)	National Agricultural Development Programme-Rashtriya Krishi Vikas Yojana(NADP-RKVY)-Agricultural Engineering Department under Special Component Plan	6,57,917
4	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	2415.03.794.UA (V)	National Agriculture Development Programme-(NADP-RKVY)-Tamil Nadu Veterinary and Animal Sciences University	3,30,000
5	13	Food and Consumer Protection (Co-operation, Food and Consumer Protection Department)	2070.00.800.SE (V)	Madurai Circuit Bench of State Commission	8,03,337
6			3456.00.797.UC (V)	Transfer to Tamil Nadu State Consumer Welfare Fund(Corpus)-Interest on investment Account	68,67,939
7	38	Public Department	2052.00.090.CF (V)	Purchase of Dr.M.G.R. Commemorative Coins	59,441
8			2070.00.800.CH (V)	Compensation under Right to Information Act,2005	2,000
9	40	Irrigation (Public Works Department)	2701.03.172.AY (V)	Pensionery Charges	34,542
10			2701.03.233.AY (V)	Pensionery Charges	1,00,882
11			4701.03.209.JB (C)	Dam and Appurtenant Works	48,357
12			4701.03.219.JA (C)	Dam and Appurtenant Works	2,02,169
13			4701.03.259.JA (V)	Canals	12,963
14			4701.03.289.PA (C)	Modernisation and Rehabilitation of Periyar Vaigai Link Canal System WRCP Stage II	30,000
15			4701.03.422.JY (V)	Construction two lane bridge across North Buckingham Canal connecting the residential areas in Dr. Radhakrishnan Nagar in Tondiarpet Taluk of Chennai District	4,74,630
16	43	School Education Department	4202.04.105.JB (V)	Government Contribution for construction of Modern State Library	5,58,524
17	44	Micro, Small and Medium Enterprises Department	2852.80.001.AF (V)	Micro and Small Enterprises Facilitation Council	1,12,000
18	54	Forests (Environment and Forests Department)	2406.01.105.JG (V)	Screening of tamarind genotypes for superior fruit characteristics under State Innovation Fund	3,23,362
19			4406.01.101.JF (V)	Remote Data Management solution for research activities of Forest Department under State Innovation Fund	7,00,000
20			4551.60.106.AA (V)	Greening of Malaikottai hill in Dindigul	14,10,000
Total					1,33,98,063

(Source: Detailed Appropriation Accounts for the year 2018-19)

Appendix 2.6
(Reference: Paragraph 2.3.6; Page 51)

Expenditure incurred with Nil Final Modified Appropriation

Sl. No.	Grant No.	Department	Head of Account	Description	Expenditure (in ₹)
1	16	Finance Department	2075.00.800.FT (V)	Assistance to National Institute of Public Finance and Policy, New Delhi.	1,00,000
2			2235.60.792.AB (V)	HBA sanctioned to Government Servants from other housing financial institution	1,40,480
3			4070.00.190.JA (V)	Investment in NABKISAN Finance Limited (NKFL) (Formerly "Agri Development Finance (Tamil Nadu) Limited")	5,78,71,800
4	19	Health and Family Welfare Department	2210.02.200.AE (V)	Yoga and Naturopathy Life Style Clinics in Government Taluk Hospitals and other Medical Institutions in Chennai	1,03,900
5			2210.05.105.SM (V)	National programme for health care of the elderly	5,90,805
6	31	Information Technology Department	2852.07.101.AB (V)	Tamil Net Project	1,00,00,000
7	38	Public Department	2070.00.800.AS (V)	Special Representative at New Delhi	9,59,160
8	40	Irrigation (Public Works Department)	4701.03.345.MY (V)	Construction of check dams across rivers in the various Districts of Tamil Nadu for saving the rain water and to artificially recharge the ground water with NABARD loan	85,352
9			4701.03.429.PA (V)	Rehabilitation and Improvement of Vidur Dam	3,22,191
10			4711.01.103.KL (V)	Works for Chennai flood protection and flood relief	8,84,271
11	41	Revenue and Disaster Management Department	2053.00.093.AL (V)	Gaja Cyclone Reconstruction, Rehabilitation and Rejuvenation Project (GRRRP)	2,25,818
12			2053.00.094.FQ (V)	Establishment for Acquisition of lands for the Chennai Outer Ring Road (CORR) Project Phase-II	8,03,015
13	44	Micro, Small and Medium Enterprises Department	2851.00.101.AG (V)	Establishment of Special Electrical Ancillary and Instruments Estate at Hosur	13,360
14			2851.00.102.BW (V)	Sub-centre for repair and services of Electro Medical Equipments at Coimbatore	4,068
15			2851.00.102.CD (V)	Electronic Estate at Salem	2,000
16			2851.00.106.JA (V)	Assistance to Coir Industrial Co-operatives	7,73,960
17	45	Social Welfare and Nutritious Meal Programme Department	2236.02.101.SJ (V)	Rajiv Gandhi Scheme for Empowerment of Adolescent Girls - "SABLA"	4,43,672
18			2236.02.101.UB (V)	Distribution of Flexi Fund to Anganwadi and Mini Anganwadi Centres	73,175
19			2236.02.789.JJ (V)	Feeding Old Age Pensioners under the Puratchi Thalaivar M.G.R. Nutritious Meal Programme under Special Component Plan	11,777
20	49	Youth Welfare and Sports Development Department	2204.00.101.JC (V)	Establishing e-Library Centre in the Tamil Nadu Physical Education and Sports University Campus - Schemes under State Innovation Fund	71,25,000

Sl. No.	Grant No.	Department	Head of Account	Description	Expenditure (in ₹)
21	54	Forests (Environment and Forests Department)	2406.01.101.AH (V)	Development of Point Calimere Wildlife Sanctuary	5,000
22			2406.02.800.AB (V)	World Forestry Day	5,000
23			3604.00.196.AB (V)	Sharing of social forestry receipts between local bodies and Forest Department based on Third State Finance Commission Recommendations	1,45,306
24			4406.01.800.JA (V)	Forest Protection	8,14,080
Total					8,15,03,190

(Source: Detailed Appropriation Accounts for the year 2018-19)

Appendix 2.7
(Reference: Paragraph 2.3.7; Page 51)

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

(₹ in lakh)					
Sl. No.	Grant Number	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
(A) Revenue (Charged)					
1	02	1,245.25	1,201.91	43.34	211.90
2	56	29,67,105.36	29,24,732.63	42,372.73	30,557.92
Total - Revenue (Charged)		29,68,350.61	29,25,934.54	42,416.07	30,769.82
(A) Revenue (Voted)					
3	04	3,39,490.41	3,25,704.89	13,785.52	832.98
4	07	73,300.88	52,598.36	20,702.52	164.09
5	09	97,614.10	90,971.67	6,642.43	4,832.57
6	11	30,498.76	28,346.33	2,152.43	1,866.13
7	12	1,73,238.68	1,70,077.72	3,160.96	1,695.46
8	14	8,33,402.11	7,68,272.81	65,129.30	600.06
9	20	4,24,196.73	4,02,712.46	21,484.27	68.68
10	21	1,51,664.62	1,50,263.76	1,400.86	2,764.15
11	22	7,43,450.57	7,04,906.44	38,544.13	6,155.97
12	25	34,570.80	31,419.76	3,151.04	3,510.60
13	31	15,811.30	12,349.92	3,461.38	100.09
14	32	1,36,701.47	1,22,900.47	13,801.00	2,150.50
15	34	8,91,292.68	7,96,705.65	94,587.03	50,517.04
16	36	21,828.49	20,912.49	916.00	362.68
17	38	46,093.63	43,599.00	2,494.63	7,503.43
18	39	29,291.13	27,599.63	1,691.50	250.28
19	41	5,93,420.21	5,61,236.37	32,183.84	7,118.52
20	42	15,78,308.11	15,06,115.50	72,192.61	1,49,416.88
21	45	5,58,228.27	5,16,766.37	41,461.90	1,643.29
22	47	26,616.61	26,230.04	386.57	2,502.59
Total - Revenue (Voted)		67,99,019.56	63,59,689.64	4,39,329.92	96,798.57
(B) Capital (Voted)					
23	04	14,074.96	7,459.46	6,615.50	974.78
24	06	5,633.58	3,823.83	1,809.75	137.86
25	12	6,031.33	5,318.92	712.41	25,562.10
26	16	77,000.00	688.44	76,311.56	578.72
27	19	30,455.41	27,991.72	2,463.69	150.04
28	21	9,55,700.86	7,57,032.07	1,98,668.79	418.47
29	22	43,450.05	41,041.55	2,408.50	428.17
30	32	6,260.47	4,241.71	2,018.76	1,858.84
31	40	3,08,241.00	1,75,910.17	1,32,330.83	1,325.16
Total - Capital (Voted)		14,46,847.66	10,23,507.87	4,23,339.79	31,434.14

Sl. No.	Grant Number	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
(C) Loans (Charged)					
32	57	15,32,587.66	15,06,362.28	26,225.38	2,800.11
Total - Loans (Charged)		15,32,587.66	15,06,362.28	26,225.38	2,800.11
(C) Loans (Voted)					
33	16	13,122.04	10,822.34	2,299.70	74.27
34	22	500.03	199.87	300.16	199.87
Total - Loans (Voted)		13,622.07	11,022.21	2,599.86	274.14
Grand Total		1,27,60,427.56	1,18,26,516.54	9,33,911.02	3,09,334.20

(Source: Appropriation Accounts for the year 2018-19)

Appendix 2.8
(Reference: Paragraph 2.3.8 (ii); Page 52)
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	2225.02.277.AA	431.54	(-) 1,014.94
2	05	Agriculture Department	2401.00.103.AN	(-) 1,892.48	(-) 490.63
3	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	2403.00.101.AA	(-) 974.12	(-) 1,544.32
4	12	Co-operation (Co-operation, Food and Consumer Protection Department)	2425.00.001.AC	1,089.55	(-) 1,534.74
5	14	Energy Department	6801.00.800.AH	(-) 10,297.00	(-) 15,524.00
6	16	Finance Department	2054.00.097.AA	879.57	(-) 379.35
7	16	Finance Department	2235.60.200.AY	1,149.16	(-) 540.06
8	17	Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)	2235.60.200.JK	(-) 44.38	(-) 2,245.90
9	19	Health and Family Welfare Department	2210.01.110.AA	6,186.97	(-) 2,703.32
10	19	Health and Family Welfare Department	2210.01.110.AK	646.22	(-) 234.25
11	19	Health and Family Welfare Department	2210.01.110.AN	(-) 307.95	(-) 269.03
12	19	Health and Family Welfare Department	2210.01.110.EC	3,429.31	(-) 452.09
13	19	Health and Family Welfare Department	2210.05.105.AG	(-) 845.37	(-) 591.94
14	19	Health and Family Welfare Department	2210.05.105.BT	(-) 3,323.99	(-) 291.57
15	19	Health and Family Welfare Department	2210.06.003.UB	248.69	(-) 215.71
16	19	Health and Family Welfare Department	2210.06.101.AO	(-) 2,776.20	(-) 921.81
17	19	Health and Family Welfare Department	2210.06.101.CA	952.17	(-) 1,060.47
18	20	Higher Education Department	2202.03.103.AA	7,975.95	(-) 447.45
19	20	Higher Education Department	2202.03.103.AB	1,017.27	(-) 289.32
20	20	Higher Education Department	2203.00.112.AA	1,898.06	(-) 603.30
21	21	Highways and Minor Ports Department	3054.03.052.AA	(-) 0.01	(-) 1,239.85
22	21	Highways and Minor Ports Department	3054.03.052.AN	371.46	(-) 280.34
23	21	Highways and Minor Ports Department	3054.04.337.AB	480.79	(-) 307.37
24	21	Highways and Minor Ports Department	3054.80.001.AE	(-) 81.44	(-) 1,681.64
25	21	Highways and Minor Ports Department	5054.03.337.JI	(-) 0.02	(-) 450.51
26	22	Police (Home, Prohibition and Excise Department)	2055.00.101.AA	303.27	(-) 379.03
27	22	Police (Home, Prohibition and Excise Department)	2055.00.109.AA	(-) 12,903.70	(-) 4,038.45
28	26	Housing and Urban Development Department	2216.02.190.UA	440.31	(-) 395.33
29	31	Information Technology Department	2852.07.800.UA	(-) 1,972.95	(-) 606.31

(₹ in lakh)

Sl. No.	Grant No.	Name of the grant	Head of Account	Re-appropriation	Final Excess (+)/ Savings (-)
30	38	Public Department	2015.00.103.AA	(-) 2,444.26	(-) 279.73
31	39	Buildings (Public Works Department)	4202.01.203.JA	(-) 0.03	(-) 623.91
32	41	Revenue and Disaster Management Department	2029.00.102.AF	843.47	(-) 462.46
33	41	Revenue and Disaster Management Department	2235.60.102.UA	(-) 16,653.95	(-) 548.15
34	42	Rural Development and Panchayat Raj Department	2235.02.789.JP	52.49	(-) 5,302.50
35	42	Rural Development and Panchayat Raj Department	2235.02.796.JG	2.49	(-) 252.50
36	42	Rural Development and Panchayat Raj Department	2501.06.793.UB	4,067.56	(-) 1,282.73
37	42	Rural Development and Panchayat Raj Department	2501.06.794.UB	4,406.03	(-) 3,650.85
38	43	School Education Department	2202.02.101.AA	7,150.33	(-) 2,942.68
39	45	Social Welfare and Nutritious Meal Programme Department	2236.02.102.KL	2,061.48	(-) 483.18
40	50	Pension and Other Retirement Benefits	2071.01.101.AA	(-) 2,860.28	(-) 271.39
		Total – Savings			(-) 56,833.10
		Excess occurred under the following			
41	04	Adi-Dravidar and Tribal Welfare Department	2225.01.277.AA	1,313.52	286.60
42	04	Adi-Dravidar and Tribal Welfare Department	2225.01.277.AE	(-) 1,363.79	514.45
43	05	Agriculture Department	2401.00.109.AB	(-) 668.57	346.93
44	05	Agriculture Department	2401.00.109.AK	(-) 8,973.65	1,009.49
45	05	Agriculture Department	2401.00.800.KL	(-) 3,080.48	323.86
46	05	Agriculture Department	2401.00.800.UF	1,275.22	237.87
47	05	Agriculture Department	3451.00.090.AB	(-) 925.70	902.01
48	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	2403.00.102.AA	(-) 35.20	217.47
49	10	Commercial Taxes (Commercial Taxes and Registration Department)	2040.00.101.AB	296.91	1,224.86
50	11	Stamps and Registration (Commercial Taxes and Registration Department)	2030.03.001.AB	(-) 2,789.04	1,302.56
51	14	Energy Department	6801.00.800.AI	(-) 49,619.36	15,633.68
52	16	Finance Department	4070.00.190.JA	(-) 578.72	578.72
53	19	Health and Family Welfare Department	2210.01.110.AB	2,079.61	1,406.70
54	19	Health and Family Welfare Department	2210.01.110.AO	(-) 384.59	275.39
55	19	Health and Family Welfare Department	2210.01.110.AX	(-) 119.13	389.24
56	19	Health and Family Welfare Department	2210.01.110.DN	(-) 83.21	388.40
57	19	Health and Family Welfare Department	2210.01.110.ED	(-) 163.76	300.26
58	19	Health and Family Welfare Department	2210.01.110.UD	(-) 219.41	217.50
59	19	Health and Family Welfare Department	2210.05.105.AA	1,563.23	280.33
60	19	Health and Family Welfare Department	2210.05.105.AB	(-) 2,154.62	2,100.80

(₹ in lakh)

Sl. No.	Grant No.	Name of the grant	Head of Account	Re-appropriation	Final Excess (+)/ Savings (-)
61	19	Health and Family Welfare Department	2210.05.105.AC	(-) 490.49	3,555.86
62	19	Health and Family Welfare Department	2210.05.105.AL	3,055.45	3,289.97
63	19	Health and Family Welfare Department	2210.05.105.BI	590.89	273.20
64	19	Health and Family Welfare Department	2210.05.105.BO	657.47	243.09
65	19	Health and Family Welfare Department	2210.05.105.BR	405.31	340.19
66	19	Health and Family Welfare Department	2211.00.101.AA	(-) 0.69	253.54
67	19	Health and Family Welfare Department	2211.00.103.UB	(-) 96.29	2,545.49
68	19	Health and Family Welfare Department	2235.60.200.KG	(-) 10,791.58	1,962.92
69	19	Health and Family Welfare Department	2235.60.789.JC	(-) 2,278.72	488.55
70	19	Health and Family Welfare Department	4211.00.103.AA	8,654.26	202.81
71	20	Higher Education Department	2202.03.104.AA	6,275.73	294.85
72	20	Higher Education Department	4202.01.203.JB	(-) 1,519.96	614.31
73	21	Highways and Minor Ports Department	3054.03.337.AA	220.74	412.34
74	21	Highways and Minor Ports Department	3054.04.337.AA	(-) 220.74	233.47
75	22	Police (Home, Prohibition and Excise Department)	2055.00.003.AA	(-) 8,717.63	8,841.39
76	22	Police (Home, Prohibition and Excise Department)	2055.00.104.AA	(-) 4,401.35	2,652.62
77	22	Police (Home, Prohibition and Excise Department)	2055.00.108.AB	(-) 7,356.04	1,442.65
78	22	Police (Home, Prohibition and Excise Department)	2055.00.108.AD	(-) 2,781.07	294.89
79	22	Police (Home, Prohibition and Excise Department)	2055.00.109.AL	(-) 4,072.83	566.70
80	22	Police (Home, Prohibition and Excise Department)	2055.00.115.AA	(-) 8,733.33	309.59
81	22	Police (Home, Prohibition and Excise Department)	2055.00.800.AL	(-) 798.63	629.17
82	22	Police (Home, Prohibition and Excise Department)	2070.00.107.AA	(-) 95.85	652.54
83	22	Police (Home, Prohibition and Excise Department)	2235.02.105.AB	(-) 1,081.20	720.97
84	24	Prisons (Home, Prohibition and Excise Department)	2056.00.101.AB	(-) 696.03	363.64
85	24	Prisons (Home, Prohibition and Excise Department)	2056.00.102.AA	1,185.94	212.89
86	31	Information Technology Department	2852.07.800.JC	(-) 100.26	1,952.21
87	31	Information Technology Department	2852.07.800.JD	(-) 3,238.29	412.29
88	32	Labour and Employment Department	2230.03.789.JB	(-) 2,359.52	1,067.86
89	32	Labour and Employment Department	2230.03.800.JB	(-) 9,750.61	4,945.26
90	34	Municipal Administration and Water Supply Department	3604.00.193.SA	(-) 22,663.79	20,855.34
91	37	Prohibition and Excise (Home, Prohibition and Excise Department)	2039.00.001.AD	(-) 133.10	347.85
92	39	Buildings (Public Works Department)	2059.80.001.BI	(-) 34.38	349.11
93	39	Buildings (Public Works Department)	4210.01.110.JA	5,375.30	527.81
94	40	Irrigation (Public Works Department)	2701.80.001.AH	(-) 2,665.30	392.38

(₹ in lakh)

Sl. No.	Grant No.	Name of the grant	Head of Account	Re-appropriation	Final Excess (+)/ Savings (-)
95	40	Irrigation (Public Works Department)	4701.03.429.PW	(-) 267.81	275.54
96	41	Revenue and Disaster Management Department	2029.00.102.AE	(-) 458.79	632.81
97	41	Revenue and Disaster Management Department	2053.00.094.DX	38.12	1,848.73
98	42	Rural Development and Panchayat Raj Department	2215.02.105.UB	(-) 20,943.97	3,650.85
99	42	Rural Development and Panchayat Raj Department	2501.06.003.UB	(-) 7,831.23	1,282.73
100	43	School Education Department	2202.01.101.AC	4,122.50	10,017.75
101	43	School Education Department	2202.01.102.AD	(-) 12,928.72	17,744.64
102	43	School Education Department	2202.02.105.UA	2,700.05	2,688.38
103	43	School Education Department	2202.02.105.UB	(-) 359.59	1,119.72
104	43	School Education Department	2202.02.109.AA	21,362.37	11,301.62
105	43	School Education Department	2202.02.109.AB	2,958.91	4,936.43
106	43	School Education Department	2202.02.109.AZ	2,389.52	4,242.37
107	43	School Education Department	2202.02.109.BC	1,821.22	9,095.87
108	43	School Education Department	2202.02.109.KH	1,695.85	6,132.43
109	43	School Education Department	2202.02.109.KI	262.61	406.74
110	43	School Education Department	2202.02.110.AA	362.28	41,225.92
111	45	Social Welfare and Nutritious Meal Programme Department	2235.02.102.JX	(-) 5,842.22	1,982.59
112	45	Social Welfare and Nutritious Meal Programme Department	2236.02.101.JN	40,424.67	5,162.69
113	45	Social Welfare and Nutritious Meal Programme Department	4236.80.800.UB	29.02	344.14
114	52	Department for the Welfare of Differently Abled Persons	4235.02.101.SA	(-) 339.99	298.37
115	54	Forests (Environment and Forests Department)	2406.01.001.AB	(-) 1,563.29	385.11
Total – Excess					2,14,960.30

(Source: Detailed Appropriation Accounts for the year 2018-19)

Appendix 2.9
(Reference: Paragraph 2.3.8 (iii); Page 52)
Injudicious re-appropriations

Sl. No.	Grant No.	Name of the Grant	Head of Account	Original Provision	Supplementary Provision	Re-appropriation	(In ₹)
							Actual Expenditure
1	16	Finance Department	2075.00.800.FT (V)	1,00,000	0	(-) 1,00,000	1,00,000
2	16	Finance Department	2235.60.792.AB (V)	2,50,000	0	(-) 2,50,000	1,40,480
3	16	Finance Department	4070.00.190.JA (V)	0	5,78,72,000	(-) 5,78,72,000	5,78,71,800
4	19	Health and Family Welfare Department	2210.02.200.AE (V)	4,28,48,000	0	(-) 4,28,48,000	1,03,900
5	19	Health and Family Welfare Department	2210.05.105.SM (V)	0	1,00,00,000	(-) 1,00,00,000	5,90,805
6	31	Information Technology Department	2852.07.101.AB (V)	10,00,00,000	0	(-) 10,00,00,000	1,00,00,000
7	38	Public Department	2070.00.800.AS (V)	45,35,000	0	(-) 45,35,000	9,59,160
8	38	Public Department	2075.00.104.AD (V)	35,000	0	(-) 35,000	490
9	40	Irrigation (Public Works Department)	4701.03.429.PA (V)	53,20,000	0	(-) 53,20,000	3,22,191
10	40	Irrigation (Public Works Department)	4701.03.429.PW (V)	2,67,81,000	0	(-) 2,67,81,000	2,75,54,005
11	40	Irrigation (Public Works Department)	4701.03.429.PX (V)	1,000	0	(-) 1,000	4,76,966
12	40	Irrigation (Public Works Department)	4711.01.103.KL (V)	1,000	0	(-) 1,000	8,84,271
13	41	Revenue and Disaster Management Department	2053.00.094.FQ (V)	0	1,000	(-) 1,000	8,03,015
14	44	Micro, Small and Medium Enterprises Department	2851.00.101.AG (V)	17,12,000	0	(-) 17,12,000	13,360
15	44	Micro, Small and Medium Enterprises Department	2851.00.102.BW (V)	10,000	0	(-) 10,000	4,068
16	44	Micro, Small and Medium Enterprises Department	2851.00.102.CD (V)	4,000	0	(-) 4,000	2,000
17	44	Micro, Small and Medium Enterprises Department	2851.00.106.JA (V)	7,20,000	0	(-) 7,20,000	7,73,960
18	45	Social Welfare and Nutritious Meal Programme Department	2236.02.101.SJ (V)	4,12,00,000	0	(-) 4,12,00,000	4,43,672
19	45	Social Welfare and Nutritious Meal Programme Department	2236.02.101.UB (V)	5,44,39,000	0	(-) 5,44,39,000	73,175
20	45	Social Welfare and Nutritious Meal Programme Department	2236.02.789.JJ (V)	90,000	0	(-) 90,000	11,777
21	49	Youth Welfare and Sports Development Department	2204.00.101.JC (V)	83,25,000	0	(-) 83,25,000	71,25,000
22	54	Forests (Environment and Forests Department)	2406.01.101.AH (V)	4,79,000	0	(-) 4,79,000	5,000
23	54	Forests (Environment and Forests Department)	2406.02.800.AB (V)	22,000	0	(-) 22,000	5,000
24	54	Forests (Environment and Forests Department)	3604.00.196.AB (V)	1,000	0	(-) 1,000	1,45,306
25	54	Forests (Environment and Forests Department)	4406.01.800.JA (V)	1,000	0	(-) 1,000	8,14,080
Total				28,68,74,000	6,78,73,000	(-) 35,47,47,000	10,92,23,481

(Source: Detailed Appropriation Accounts for the year 2018-19)

Appendix 2.10
(Reference: Paragraph 2.3.10; Page 53)
Cases of withdrawal of entire provision of above ₹ 1 crore

				(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)	10,44,51,000
2	04	Adi-Dravidar and Tribal Welfare Department	2225.02.794.SD(V)	7,00,00,000
3	04	Adi-Dravidar and Tribal Welfare Department	4225.01.800.JE(V)	2,20,00,000
4	05	Agriculture Department	2401.00.104.AF(V)	50,00,00,000
5	05	Agriculture Department	2401.00.113.JK(V)	6,57,00,000
6	05	Agriculture Department	2401.00.793.SI(V)	14,27,60,000
7	05	Agriculture Department	2401.00.794.SB(V)	1,06,52,000
8	05	Agriculture Department	2408.01.103.AA(V)	1,00,00,00,000
9	05	Agriculture Department	2415.01.120.AG(V)	1,79,00,000
10	05	Agriculture Department	2415.01.120.AI(V)	2,00,00,000
11	05	Agriculture Department	2415.01.120.JQ(V)	8,30,01,000
12	05	Agriculture Department	2415.01.120.PF(V)	15,48,39,000
13	05	Agriculture Department	4402.00.102.JP(V)	6,80,00,000
14	05	Agriculture Department	4435.01.101.AA(V)	20,00,00,000
15	05	Agriculture Department	6401.00.195.AD(V)	1,30,00,00,000
16	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	2405.00.103.JZ(V)	17,10,00,000
17	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	2405.00.103.UE(V)	6,00,00,000
18	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	2405.00.105.AI(V)	2,29,39,000
19	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	2405.00.793.UB(V)	3,50,00,000
20	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	2405.00.800.UD(V)	1,22,25,00,000
21	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	2405.00.800.UE(V)	5,50,18,000
22	12	Co-operation (Co-operation, Food and Consumer Protection Department)	4425.00.107.JW(V)	2,53,39,00,000
23	14	Energy Department	2801.05.052.JB(V)	6,00,00,000
24	14	Energy Department	2801.80.101.AG(V)	1,25,00,00,000
25	14	Energy Department	2801.80.101.AM(V)	2,97,46,00,000
26	14	Energy Department	4801.80.101.PC(V)	18,00,00,000
27	14	Energy Department	4801.80.101.PQ(V)	35,00,00,000
28	16	Finance Department	2054.00.095.JD(V)	20,00,00,000
29	16	Finance Department	4070.00.190.JA(V)	5,78,72,000
30	16	Finance Department	5475.00.115.PA(V)	2,70,00,00,000

(In ₹)

Sl. No.	Grant No.	Name of the Grant	Head of Account	Provision
31	17	Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)	2851.00.103.KP(V)	1,50,00,000
32	17	Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)	2851.00.103.UV(V)	2,00,00,000
33	19	Health and Family Welfare Department	2210.02.200.AE(V)	4,28,48,000
34	19	Health and Family Welfare Department	2210.05.105.UD(V)	1,44,50,000
35	19	Health and Family Welfare Department	2210.06.101.KN(V)	3,01,35,000
36	19	Health and Family Welfare Department	4210.04.051.JB(V)	1,50,00,000
37	21	Highways and Minor Ports Department	5054.04.337.KE(V)	2,00,00,00,000
38	22	Police (Home, Prohibition and Excise Department)	2055.00.001.JC(V)	2,30,43,000
39	22	Police (Home, Prohibition and Excise Department)	7610.00.201.AE(V)	5,00,00,000
40	23	Fire and Rescue Services (Home, Prohibition and Excise Department)	2070.00.108.JD(V)	1,24,00,000
41	28	Information and Publicity (Tamil Development and Information Department)	4202.04.106.KB(V)	20,00,00,000
42	31	Information Technology Department	2852.07.101.AB(V)	10,00,00,000
43	32	Labour and Employment Department	2230.03.793.SA(V)	8,60,95,000
44	32	Labour and Employment Department	2230.03.794.SA(V)	5,16,47,000
45	32	Labour and Employment Department	2230.03.800.SB(V)	37,87,25,000
46	34	Municipal Administration and Water Supply Department	2217.05.191.PD(V)	7,28,86,000
47	34	Municipal Administration and Water Supply Department	2217.05.789.JC(V)	22,50,00,000
48	34	Municipal Administration and Water Supply Department	2217.05.789.JD(V)	22,50,00,000
49	34	Municipal Administration and Water Supply Department	2217.05.796.JC(V)	10,50,00,000
50	34	Municipal Administration and Water Supply Department	2217.05.796.JD(V)	10,50,00,000
51	34	Municipal Administration and Water Supply Department	2217.05.800.JT(V)	42,00,00,000
52	34	Municipal Administration and Water Supply Department	2217.05.800.JU(V)	42,00,00,000
53	34	Municipal Administration and Water Supply Department	2217.05.800.PA(V)	4,85,91,000
54	34	Municipal Administration and Water Supply Department	2217.05.800.PB(V)	63,85,30,000
55	34	Municipal Administration and Water Supply Department	2217.80.800.PE(V)	3,00,00,000
56	34	Municipal Administration and Water Supply Department	3604.00.191.SB(V)	1,65,96,80,000
57	34	Municipal Administration and Water Supply Department	3604.00.192.SB(V)	1,20,32,68,000
58	34	Municipal Administration and Water Supply Department	3604.00.193.SB(V)	1,28,62,52,000
59	34	Municipal Administration and Water Supply Department	3604.00.200.BN(V)	2,31,85,96,000
60	34	Municipal Administration and Water Supply Department	4215.01.190.JA(V)	3,00,00,00,000
61	34	Municipal Administration and Water Supply Department	4215.01.190.JB(V)	2,00,00,000
62	34	Municipal Administration and Water Supply Department	4215.01.190.JC(V)	2,00,00,000
63	34	Municipal Administration and Water Supply Department	4215.01.190.PA(V)	10,00,00,000
64	34	Municipal Administration and Water Supply Department	4215.01.190.PB(V)	1,60,00,000

				(In ₹)
Sl. No.	Grant No.	Name of the Grant	Head of Account	Provision
65	34	Municipal Administration and Water Supply Department	4215.01.190.PC(V)	10,00,00,000
66	34	Municipal Administration and Water Supply Department	4215.01.190.PD(V)	10,00,00,000
67	34	Municipal Administration and Water Supply Department	4215.01.190.PE(V)	8,00,00,000
68	34	Municipal Administration and Water Supply Department	4215.01.190.PF(V)	5,00,00,000
69	34	Municipal Administration and Water Supply Department	4215.01.190.PG(V)	15,00,00,000
70	34	Municipal Administration and Water Supply Department	4215.01.190.PH(V)	50,00,00,000
71	34	Municipal Administration and Water Supply Department	4215.01.800.PB(V)	1,31,00,000
72	34	Municipal Administration and Water Supply Department	4217.60.190.JV(V)	10,00,00,000
73	34	Municipal Administration and Water Supply Department	4217.60.800.JO(V)	2,00,00,00,000
74	34	Municipal Administration and Water Supply Department	4217.60.800.PG(V)	50,00,00,000
75	34	Municipal Administration and Water Supply Department	4217.60.800.PI(V)	63,85,00,000
76	36	Planning, Development and Special Initiatives Department	5475.00.112.SA(V)	1,25,40,000
77	40	Irrigation (Public Works Department)	2701.03.679.PB(V)	9,31,86,000
78	40	Irrigation (Public Works Department)	2701.80.004.PA(V)	2,79,20,000
79	40	Irrigation (Public Works Department)	4701.01.224.JB(V)	1,94,72,000
80	40	Irrigation (Public Works Department)	4701.03.288.PA(C)	3,72,90,000
81	40	Irrigation (Public Works Department)	4701.03.299.JB(V)	34,00,00,000
82	40	Irrigation (Public Works Department)	4701.03.318.JB(V)	22,83,31,000
83	40	Irrigation (Public Works Department)	4701.03.345.JN(V)	6,49,99,000
84	40	Irrigation (Public Works Department)	4701.03.345.KR(V)	1,37,89,000
85	40	Irrigation (Public Works Department)	4701.03.345.LM(V)	1,15,99,000
86	40	Irrigation (Public Works Department)	4701.03.345.MD(V)	1,50,00,000
87	40	Irrigation (Public Works Department)	4701.03.345.MT(V)	6,35,00,000
88	40	Irrigation (Public Works Department)	4701.03.345.MU(V)	2,50,00,000
89	40	Irrigation (Public Works Department)	4701.03.345.OL(V)	1,29,00,000
90	40	Irrigation (Public Works Department)	4701.03.422.JQ(V)	1,32,96,000
91	40	Irrigation (Public Works Department)	4701.03.422.JZ(V)	3,98,60,000
92	40	Irrigation (Public Works Department)	4701.03.429.PW(V)	2,67,81,000
93	40	Irrigation (Public Works Department)	4701.03.445.AA(V)	31,34,57,000
94	40	Irrigation (Public Works Department)	4711.01.103.KY(V)	15,00,00,000
95	41	Revenue and Disaster Management Department	4216.03.102.AA(V)	50,00,00,000
96	42	Rural Development and Panchayat Raj Department	3604.00.198.SB(V)	2,21,20,00,000
97	42	Rural Development and Panchayat Raj Department	4515.00.103.JC(C)	1,02,04,68,000
98	42	Rural Development and Panchayat Raj Department	4515.00.103.JH(C)	1,57,50,000
99	42	Rural Development and Panchayat Raj Department	4515.00.103.UA(C)	6,76,95,33,000
100	42	Rural Development and Panchayat Raj Department	4515.00.103.UB(C)	59,90,65,000

				(In ₹)
Sl. No.	Grant No.	Name of the Grant	Head of Account	Provision
101	42	Rural Development and Panchayat Raj Department	4515.00.789.JD(C)	30,61,40,000
102	42	Rural Development and Panchayat Raj Department	4515.00.796.JA(C)	3,40,15,000
103	43	School Education Department	2202.02.800.JS(V)	29,60,00,000
104	43	School Education Department	2225.01.789.JF(V)	10,00,00,000
105	44	Micro, Small and Medium Enterprises Department	2851.00.102.LQ(V)	6,00,01,000
106	44	Micro, Small and Medium Enterprises Department	2851.00.102.MS(V)	10,00,00,000
107	45	Social Welfare and Nutritious Meal Programme Department	2235.60.793.UD(V)	66,48,00,000
108	45	Social Welfare and Nutritious Meal Programme Department	2235.60.794.UD(V)	2,77,00,000
109	45	Social Welfare and Nutritious Meal Programme Department	2236.02.101.SI(V)	3,24,50,000
110	45	Social Welfare and Nutritious Meal Programme Department	2236.02.101.SJ(V)	4,12,00,000
111	45	Social Welfare and Nutritious Meal Programme Department	2236.02.101.UB(V)	5,44,39,000
112	45	Social Welfare and Nutritious Meal Programme Department	2236.02.793.SB(V)	1,10,92,000
113	48	Transport Department	5055.00.190.KC(V)	6,00,00,00,000
114	48	Transport Department	5075.60.800.JE(V)	5,00,01,000
115	49	Youth Welfare and Sports Development Department	2204.00.101.JD(V)	3,12,20,000
116	50	Pension and Other Retirement Benefits	2071.01.106.AA(C)	14,19,35,000
117	51	Relief on account of Natural Calamities	2245.01.102.AB(V)	10,00,02,000
118	51	Relief on account of Natural Calamities	2245.01.102.AJ(V)	10,00,02,000
119	51	Relief on account of Natural Calamities	2245.02.121.AA(V)	1,73,01,000
120	51	Relief on account of Natural Calamities	2245.02.800.BQ(V)	3,18,51,000
121	51	Relief on account of Natural Calamities	2245.02.800.BT(V)	1,94,40,000
122	54	Forests (Environment and Forests Department)	4406.02.800.JK(V)	25,00,00,000
123	56	Debt Charges	2049.01.101.AB(C)	10,32,67,50,000
124	56	Debt Charges	2049.01.101.AC(C)	9,47,38,88,000
125	56	Debt Charges	2049.60.101.AL(C)	14,00,00,000
126	56	Debt Charges	2049.60.101.BQ(C)	1,40,00,000
127	56	Debt Charges	2049.60.101.CS(C)	3,00,00,000
128	56	Debt Charges	2049.60.101.CT(C)	2,20,00,000
129	56	Debt Charges	2049.60.101.DC(C)	7,00,00,000
130	56	Debt Charges	2049.60.101.EE(C)	1,50,00,000
		Total		76,00,38,41,000 or 7,600.38 crore

(Source: Detailed Appropriation Accounts for the year 2018-19)

Appendix 2.11
(Reference: Paragraph 2.3.11; Page 53)
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	43.43	4.05	4.12	0.07
2	03	Administration of Justice	1,046.81	58.79	59.06	0.27
3	05	Agriculture Department	9,923.68	1,161.28	1,185.48	24.20
4	08	Dairy Development (Animal Husbandry, Dairying and Fisheries Department)	65.82	18.02	18.03	0.01
5	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	1,024.47	114.75	115.95	1.20
6	11	Stamps and Registration (Commercial Taxes and Registration Department)	323.65	40.19	52.98	12.80
7	13	Food and Consumer Protection (Co-operation, Food and Consumer Protection Department)	8,205.73	34.13	34.46	0.33
8	19	Health and Family Welfare Department	12,290.54	52.55	181.98	129.43
9	22	Police (Home, Prohibition and Excise Department)	7,496.07	447.00	566.24	119.24
10	24	Prisons (Home, Prohibition and Excise Department)	328.94	19.46	23.41	3.95
11	27	Industries Department	2,194.53	12.02	12.60	0.58
12	31	Information Technology Department	159.11	35.61	54.33	18.71
13	32	Labour and Employment Department	1,388.52	159.52	223.26	63.75
14	34	Municipal Administration and Water Supply Department	9,418.10	1,451.04	1,553.31	102.27
15	35	Personnel and Administrative Reforms Department	119.57	12.08	12.48	0.40
16	39	Buildings (Public Works Department)	295.41	19.42	21.89	2.47
17	41	Revenue and Disaster Management Department	6,005.39	393.02	395.07	2.04
18	45	Social Welfare and Nutritious Meal Programme Department	5,598.72	431.05	501.15	70.10
19	46	Tamil Development (Tamil Development and Information Department)	92.26	20.18	20.27	0.09
20	52	Department for the Welfare of Differently Abled Persons	563.06	20.58	22.20	1.62
21	54	Forests (Environment and Forests Department)	437.05	44.76	51.37	6.62

Sl. No.	Grant Number	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Amount surrendered	Amount surrendered in excess
Revenue – Charged						
22	03	Administration of Justice	293.97	52.35	52.38	0.03
23	38	Public Department	0.36	0.08	0.10	0.02
24	41	Revenue and Disaster Management Department	0.15	0.01	0.05	0.04
Capital – Voted						
25	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	57.71	19.48	19.78	0.30
26	13	Food and Consumer Protection (Co-operation, Food and Consumer Protection Department)	214.80	69.50	69.63	0.13
27	16	Finance Department	775.79	768.90	774.69	5.79
28	19	Health and Family Welfare Department	306.05	26.14	56.15	30.01
29	20	Higher Education Department	378.24	38.63	45.51	6.88
30	22	Police (Home, Prohibition and Excise Department)	438.78	28.37	28.38	0.01
31	30	Stationery and Printing (Tamil Development and Information Department)	8.49	3.59	3.92	0.33
32	32	Labour and Employment Department	81.19	38.78	42.25	3.48
33	39	Buildings (Public Works Department)	1,189.78	97.38	127.12	29.74
34	43	School Education Department	339.20	78.69	80.29	1.60
35	44	Micro, Small and Medium Enterprises Department	94.03	45.94	45.99	0.06
36	45	Social Welfare and Nutritious Meal Programme Department	54.97	4.67	8.10	3.43
37	52	Department for the Welfare of Differently Aabled Persons	8.38	0.42	3.40	2.98
38	54	Forests (Environment and Forests Department)	163.88	36.18	39.20	3.02
Loans – Voted						
39	14	Energy Department	931.21	456.19	457.29	1.10
40	16	Finance Department	131.96	23.74	23.76	0.02
41	26	Housing and Urban Development Department	1,360.00	642.50	643.33	0.83
Loans – Charged						
42	57	Public Debt-Repayment	15,353.88	290.25	299.54	9.29
Total			89,203.68	7,271.29	7,930.50	659.25

(Source: Appropriation Accounts for the year 2018-19)

Appendix 2.12
(Reference: Paragraph 2.3.12; Page 53)
Cases where savings of ₹ 1 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)	33.07	18.86	14.21
2	12	Co-operation (Co-operation, Food and Consumer Protection Department)	48.56	33.76	14.80
3	15	Environment (Environment and Forests Department)	2.01	0.80	1.21
4	16	Finance Department	319.77	65.22	254.55
5	17	Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)	133.12	111.05	22.07
6	20	Higher Education Department	215.53	201.97	13.56
7	21	Highways and Minor Ports Department	41.65	10.17	31.48
8	25	Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department)	66.62	17.66	48.96
9	26	Housing and Urban Development Department	135.17	131.04	4.13
10	29	Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	4.52	0.26	4.26
11	38	Public Department	99.98	97.16	2.82
12	42	Rural Development and Panchayat Raj Department	2,216.09	2,159.69	56.40
13	44	Micro, Small and Medium Enterprises Department	27.52	26.47	1.05
14	50	Pension and Other Retirement Benefits	598.10	594.42	3.68
B – Capital					
15	21	Highways and Minor Ports Department	1,990.87	1,937.05	53.82
16	34	Municipal Administration and Water Supply Department	1,289.69	1,216.99	72.70
17	40	Irrigation (Public Works Department)	1,336.56	1,300.83	35.73
C – Loans					
18	38	Public Department	15.96	14.83	1.13
Total			8,574.79	7,938.23	636.56
II Appropriations					
A – Revenue					
19	56	Debt Charges	729.31	726.55	2.76
B – Capital					
20	40	Irrigation (Public Works Department)	12.02	11.00	1.02
Total			741.33	737.55	3.78
Grand Total			9,316.12	8,675.78	640.34

(Source: Appropriation Accounts for the year 2018-19)

Appendix 2.13
(Reference: Paragraph 2.3.12; Page 53)

Cases of surrender of funds in excess of ₹ 10 crore on 31 March 2019

(₹ in crore)

Sl. No.	Grant Number	Major Head	Description	Amount surrendered
Grants				
1	03	2014	Administration of Justice	56.71
2	04	2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and other Minorities	142.68
3	04	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, other Backward Classes and Minorities	75.84
4	05	6401	Loans for Crop Husbandry	130.00
5	05	2501	Special Programmes for Rural Development	46.98
6	05	4401	Capital Outlay on Crop Husbandry	20.78
7	05	2435	Other Agricultural Programmes	14.15
8	05	2415	Agricultural Research and Education	147.47
9	05	2401	Crop Husbandry	940.30
10	06	2403	Animal Husbandry	18.52
11	06	4403	Capital Outlay on Animal Husbandry	19.78
12	07	2405	Fisheries	27.95
13	07	4405	Capital Outlay on Fisheries	31.97
14	09	2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and other Minorities	111.32
15	11	2030	Stamps and Registration	42.85
16	12	4425	Capital Outlay on Co-operation	258.89
17	12	2425	Co-operation	40.04
18	13	4408	Capital Outlay on food Storage and Warehousing	69.36
19	13	3456	Civil Supplies	30.70
20	14	2801	Power	303.46
21	14	6801	Loans for Power Projects	254.56
22	14	4801	Capital Outlay on Power Projects	83.36
23	15	7610	Loans to Government Servants etc.	19.93
24	16	4070	Capital Outlay on Other Administrative Services	24.69
25	16	2075	Miscellaneous General Services	16.36
26	16	7610	Loans to Government Servants etc.	23.76
27	16	2052	Secretariat - General Services	28.90
28	19	2235	Social Security and Welfare	84.62
29	19	2211	Family Welfare	126.59
30	19	4210	Capital Outlay on Medical and Public Health	19.41

(₹ in crore)

Sl. No.	Grant Number	Major Head	Description	Amount surrendered
31	20	2203	Technical Education	126.56
32	20	4202	Capital Outlay on Education, Sports, Art and Culture	21.64
33	21	3054	Roads and Bridges	10.16
34	21	5054	Capital Outlay on Roads and Bridges	362.98
35	22	2235	Social Security and Welfare	16.32
36	22	4055	Capital Outlay on Police	28.38
37	22	2055	Police	538.86
38	23	2070	Other Administrative Services	25.09
39	24	2056	Jails	23.41
40	25	2041	Taxes on Vehicles	17.38
41	26	2216	Housing	23.66
42	26	4217	Capital Outlay on Urban Development	17.25
43	27	2852	Industries	11.22
44	28	4202	Capital Outlay on Education, Sports, Art and Culture	20.00
45	29	5452	Capital Outlay on Tourism	15.63
46	31	2852	Industries	23.85
47	32	2250	Other Social Services	16.12
48	32	2210	Medical and Public Health	31.54
49	32	2230	Labour, Employment and Skill Development	127.46
50	32	4250	Capital Outlay on other Social Services	42.25
51	34	3475	Other General Economic Services	17.35
52	34	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	954.55
53	34	2217	Urban Development	73.91
54	34	4217	Capital Outlay on Urban Development	292.90
55	34	4215	Capital Outlay on Water Supply and Sanitation	28.29
56	34	2235	Social Security and Welfare	499.90
57	35	2062	Vigilance	11.05
58	38	2052	Secretariat - General Services	10.27
59	38	2015	Elections	70.39
60	39	2059	Public Works	10.60
61	39	4220	Capital Outlay on Information and Publicity	11.44
62	39	4059	Capital Outlay on Public Works	18.35
63	40	4701	Capital Outlay on Major and Medium Irrigation	176.59
64	40	4702	Capital Outlay on Minor Irrigation	30.04

(₹ in crore)

SL No.	Grant Number	Major Head	Description	Amount surrendered
65	40	4215	Capital Outlay on Water Supply and Sanitation	23.17
66	40	4700	CAPITAL OUTLAY ON MAJOR IRRIGATION	205.91
67	40	2215	Water Supply and Sanitation	76.37
68	41	4216	Capital Outlay on Housing	50.00
69	41	2053	District Administration	118.86
70	41	2235	Social Security and Welfare	294.29
71	42	2235	Social Security and Welfare	799.30
72	42	2515	Other Rural Development programmes	74.32
73	42	2505	Rural Employment	624.92
74	42	2501	Special Programmes for Rural Development	59.31
75	42	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	340.08
76	42	2215	Water Supply and Sanitation	253.16
77	43	4202	Capital Outlay on Education, Sports, Art and Culture	26.90
78	43	2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and other Minorities	16.39
79	44	2851	Village and Small Industries	26.79
80	45	2235	Social Security and Welfare	66.71
81	46	2202	General Education	18.46
82	47	2250	Other Social Services	28.24
83	49	2204	Sports and Youth Services	16.19
84	50	2071	Pensions and other Retirement Benefits	591.70
85	51	2245	Relief on account of Natural Calamities	403.53
86	52	2235	Social Security and Welfare	21.98
87	53	2202	General Education	276.14
88	54	4406	Capital Outlay on Forestry and Wild Life	28.92
Appropriations				
89	03	2014	Administration of Justice	52.38
90	42	4515	Capital Outlay on other Rural Development Programmes	874.50
91	50	2071	Pensions and other Retirement Benefits	11.09
92	56	2048	Appropriation for reduction or avoidance of debt	505.79
93	57	6003	Internal Debt of the State Government	296.06
Total				13,098.78

(Source: Appropriation Accounts for the year 2018-19)

Appendix 2.14
(Reference: Paragraph 2.3.13; Page 53)

Rush of Expenditure

Sl. No.	Grant No	Head of Account	Description	Expenditure incurred in March 2019	Total Expenditure
				(₹ in crore)	
1	03	2235.60.200.DI	Contribution to Advocates Welfare Fund	8.00	8.00
2	04	2225.02.277.SD	Development of particularly vulnerable Tribal Groups	13.32	13.32
3	05	2435.01.101.PE	Improving farmer access to markets and promoting enterprises for Tank and Non-Tank Irrigation under Tamil Nadu Irrigated Agriculture Modernisation Project-II (TNIAM-II)	1.00	1.00
4	06	4403.00.101.AX	Institute of Veterinary Preventive Medicine, Ranipet	1.00	1.00
5	07	2216.80.800.UA	Construction of Houses for Fishermen	25.00	25.00
6	12	2425.00.108.KD	Interest subsidy to Co-operative institutions towards reduced interest for crop loans to the farmers	150.00	150.00
7	12	2425.00.789.JA	Interest subsidy to Co-operative institutions for crop loan to the farmers Under Special Component Plan	4.85	4.85
8	14	4801.80.101.PD	Establishment of 230/110 KV SS at BHEL Thuvakudi - Tiruchirappalli District under TNIPP Phase-2	10.00	10.00
9	14	4801.80.101.PE	Erection of 230 KV and 110 KV transmission lines associated with BHEL Thuvakudi - Tiruchirappalli District under TNIPP Phase-2	10.00	10.00
10	14	4801.80.101.PF	Establishment of 110 KV SS with associated 110 KV lines at Sojitz Motherson - Kancheepuram District under TNIPP Phase-2	6.00	6.00
11	14	4801.80.101.PG	Establishment of 110 KV SS with associated 110 KV lines at Mahindra World City -II - Kancheepuram District under TNIPP Phase-2	5.00	5.00
12	14	4801.80.101.PH	Establishment of 110 KV SS with associated 110 KV lines at Thirumani - Kancheepuram District under TNIPP Phase-2	2.00	2.00
13	14	4801.80.101.PI	Upgradation of 33/11KV SS into 110/33/11 KV SS with associated 110 KV lines at Madhuravoyal - Tiruvallur District under TNIPP Phase-2	2.00	2.00
14	14	4801.80.101.PJ	Upgradation of 33/11KV SS into 110/33/11 KV SS with associated 110 KV lines at Denkanikottai - Krishnagiri District under TNIPP Phase-2	6.67	6.67
15	14	4801.80.101.PK	Establishment of 110/33-11 KV SS with associated 110 KV lines at Papparampakkam - Tiruvallur District under TNIPP Phase-2	2.00	2.00
16	14	4801.80.101.PL	Establishment of 110/33-11 KV SS with associated 110 KV lines at Kunjallam - Tiruvallur District under TNIPP Phase-2	2.00	2.00
17	14	4801.80.101.PN	Upgradation of 33/11 KV SS into 110/33/11 KV SS with associated 110 KV lines at Pulianthope - Chennai District under TNIPP Phase-2	5.00	5.00
18	14	4801.80.101.PP	Establishment of 230/33 KV GIS SS at Thiruvanmiyur with associated lines at Chennai District under TNIPP Phase-2	5.00	5.00

Sl. No.	Grant No	Head of Account	Description	Expenditure incurred in March 2019	Total Expenditure
				(₹ in crore)	
19	18	2851.00.105.AM	Rebate on Sale of Khadi Cloth to Other Certified Institutions	30.00	30.00
20	19	2210.05.200.JC	Reimbursement of Tuition Fees for the First Generation Graduates	1.72	1.72
21	19	2210.80.793.UA	National Mission on AYUSH under Special Component Plan for Scheduled Castes	3.30	3.30
22	19	4210.03.105.UB	Up-gradation of existing Government Medical Colleges for carrying out Civil Works to increase of MBBS seats	7.11	7.11
23	20	2203.00.112.AI	Assistance to Post Graduate Students	4.26	4.26
24	21	5054.03.337.PA	Bye-Pass at Kelambakkam and Tiruporur in Rajiv Gandhi Salai with JICA Assistance - TNIPP Phase-2	75.00	75.00
25	22	2052.00.090.CD	High Court Security - Deployment of the Central Industrial Security Force	38.50	38.50
26	22	2059.01.053.CU	Non Residential Buildings - Police Department - Administered by the Commissioner of Police, Chennai	1.05	1.05
27	26	6217.60.190.PH	Loans for Metro Rail Project in Chennai with assistance of Japan International Co-operation Agency (JICA)	500.00	500.00
28	26	6217.60.190.PL	Loans for Phase II Metro Rail Corridors in Chennai Metropolitan Area with the assistance of Japan International Cooperation Agency (JICA)	100.00	100.00
29	31	2852.07.800.JM	Assistance from State towards establishment of State Data Centre	16.90	16.90
30	32	2230.03.101.JT	Supply of Bi-Cycles to Government Industrial Training Institute Students	1.05	1.05
31	34	4215.01.800.KD	NABARD assisted Combined Water Supply Scheme executed by TWAD Board	250.00	250.00
32	34	4217.01.800.JA	Chennai Mega City Development Mission	500.00	500.00
33	34	4217.60.800.JP	Adyar River Restoration Project	6.00	6.00
34	40	2701.80.001.JN	Preparation of DPR and utilising the services of M/s. WAPCOPS for the work of Improvements and Rehabilitation of Irrigation Systems in Cauvery Basin for Efficient Irrigation Management with funding assistance from AIBP	3.29	3.29
35	40	4701.03.201.AC	Modernisation of Vadavar extension channel in Mannargudi Taluk, Thiruvarur District with NABARD Loan	2.50	2.50
36	42	2515.00.102.PA	Post Tsunami Sustainable livelihoods programme from International Fund for Agricultural Development (IFAD) Phase-II	20.30	20.30
37	43	2202.01.800.BB	Assistance to the students studying 1 - 8 std. of Government/Aided Schools where breadwinning father or mother dies in an accident or permanently incapacitated - Controlled by the Director of Elementary Education	2.00	2.00
38	43	2202.02.107.AA	National Scholarships at the Secondary Stage for Talented Children from Rural Areas	1.13	1.13
39	43	2202.02.109.KJ	Incentive to Students to reduce drop out in Secondary Education level	170.00	170.00
40	43	2202.02.109.UB	Information and Communication Technology (ICT) in Schools	51.20	51.20
41	43	2202.02.789.JH	Incentive to Students to reduce drop out in Secondary Education level	62.50	62.50

Sl. No.	Grant No	Head of Account	Description	Expenditure incurred in March 2019	Total Expenditure
				(₹ in crore)	
42	43	2202.02.793.UA	Information and Communication Technology(ICT) in Schools	12.16	12.16
43	43	2202.02.796.JB	Incentive to Students to reduce drop out in Secondary Education level	17.50	17.50
44	43	2202.02.800.JP	Assistance to the students studying 9 -12 std. of Government/Aided Schools where breadwinning father or mother dies in an accident or permanently incapacitated - Controlled by the Director of School Education	2.70	2.70
45	43	2202.02.800.JQ	Free Supply of Bicycles to the students studying in XI and XII standard in Government Schools and Aided Schools in which classes are conducted on self financing basis	4.03	4.03
46	44	2851.00.102.MV	Assistance to Private Industrial Estate	1.13	1.13
47	44	4851.00.101.PC	Integrated Food Park at Eachambadi, Dharmapuri District under TNIPP Phase-2	9.00	9.00
48	47	2250.00.102.AK	Grants to Hindus of Tamil Nadu performing pilgrimage to Manasarover and Mukthinath	1.48	1.48
49	47	2250.00.800.AA	Religious and Charitable Institutions in the merged Areas	1.00	1.00
50	48	3055.00.800.AI	Awards to Drivers for Accident free Driving	3.00	3.00
51	52	2059.01.053.DP	Buildings - Schools and Service Homes for the Welfare of Differently Abled Persons	1.52	1.52
52	52	2235.02.101.BG	Travel Concession to Differently Abled Persons	33.00	33.00
53	52	2235.02.101.CV	Concession to Normal Persons Marrying Differently Abled Persons	1.70	1.70
54	52	2235.02.101.NB	Mobility Assistance Appliance for persons affected by Muscular Dystrophy	2.43	2.43
55	52	2235.02.797.AE	Amount transfer to State Differently Abled Welfare Fund	10.00	10.00
56	54	3054.04.337.AK	Maintenance and Improvements of Roads in Forest Area	1.98	1.98
57	54	4406.02.110.JQ	Massive Tree Planting Programme	12.38	12.38
Total				2,221.66	2,221.66

(Source: Appropriation Accounts for the year 2018-19)

Appendix 2.15
(Reference: Paragraph 2.6; Page 61)

**Details of Contingency Fund orders issued and utilisation as reported by
AG (A&E) 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 utilised out of CF as reported by AG (A&E) (In ₹)
1	G.O. Rt. No. 477 dated 06-06-2018	4701.03.288.PA.16	3,72,89,422	3,72,89,422
2	G. O. Rt. No. 495 dated 13-06-2018	2230.03.101.KC.19	1,50,00,000	95,06,123
3	G. O. Rt. No. 524 dated 22-06-2018	2055.00.001.AA.72	60,47,600	60,47,600
4	G. O. Rt. No. 525 dated 22-03-2018	2236.02.101.UG.19	16,33,00,000	6,37,90,088
5	G. O. Rt. No. 536 dated 27-06-2018	2435.01.101.AG.09	4,08,00,000	4,08,00,000
6	G. O. Rt. No. 225 dated 03-07-2018	2070.00.105.DB.03	27,75,000	61,11,790
30	G. O. Rt. No. 1036 dated 28-12-2018	2070.00.105.DB.01	95,21,000	
7	G. O. Rt. No. 613 dated 19-07-2018	2403.00.001.AA.05	18,00,000	35,76,549
14	G. O. Rt. No. 790 dated 04-10-2018	2403.00.001.AA.05	20,00,000	
8	G. O. Rt. No. 615 dated 19-07-2018	2405.00.121.AB.51	30,00,000	16,50,000
9	G. O. Rt. No. 704 dated 31-08-2018	2217.05.800.KA.09	5,07,00,000	5,07,00,000
10	G. O. Rt. No. 720 dated 07-09-2018	2235.02.103.UF.09	9,70,000	9,70,000
11	G. O. Rt. No. 721 dated 07-09-2018	2250.00.800.AJ.11	3,00,00,000	3,00,00,000
12	G. O. Rt. No. 740 dated 14-09-2018	2014.00.114.AN. 72	3,60,00,000	2,76,06,605
13	G. O. Rt. No. 741 dated 14-09-2018	2210.01.110.AC.01	27,50,000	27,50,000
15	G. O. Rt. No. 791 dated 04-10-2018	2235.02.101.DJ.05	45,00,000	Nil
16	G. O. Rt. No. 814 dated 15-10-2018	2014.00.108.AA.01	33,37,797	27,99,772
17	G. O. Rt. No. 818 dated 16-10-2018	2405.00.109.JJ.09	33,80,000	33,80,000
18	G. O. Rt. No. 819 dated 16-10-2018	2030.03.001.AD.76	3,66,01,000	3,37,68,517
19	G. O. Rt. No. 835 dated 26-10-2018	2055.00.001.AA.72	2,73,69,000	2,41,98,010
20	G. O. Rt. No. 843 dated 31-10-2018	2014.00.800.AJ.01	4,38,000	4,27,080
21	G. O. Rt. No. 846 dated 01-11-2018	2014.00.108.AA.05	42,24,000	8,08,769
22	G. O. Rt. No. 847 dated 01-11-2018	2014.00.114.AK.05	13,17,000	2,39,950

Contingency Fund Order	Date of Issue of Government order	Head of Account	Provision as per CF order (In ₹)	Amount utilised out of CF as reported by AG (A&E) (In ₹)
23	G. O. Rt. No. 848 dated 01-11-2018	2056.00.101.AA.01	68,55,000	5,74,750
24	G. O. Rt. No. 865 dated 09-11-2018	2029.00.102.AF.01	1,95,000	1,68,284
		2053.00.094.AB.01	26,66,000	25,32,869
		3456.00.001.AB.01	2,56,000	1,20,066
25	G. O. Rt. No. 866 dated 09-11-2018	2210.01.101.AE.01	2,21,000	1,19,116
		2210.01.102.AE.01	1,36,000	68,322
		2210.01.103.AC.01	1,36,000	66,469
		2210.01.104.AO.01	3,35,000	1,68,163
26	G. O. Rt. No. 888 dated 15-11-2018	2225.01.277.AE.18	3,40,00,000	1,07,19,898
27	G. O. Rt. No. 891 dated 16-11-2018	2202.05.102.AB.09	8,00,000	8,00,000
28	G. O. Rt. No. 919 dated 26-11-2018	2701.80.001.JT.01	29,91,000	22,22,056
29	G. O. Rt. No. 929 dated 29-11-2018	2217.80.001.JN.33	9,88,000	9,87,097
31	G. O. Rt. No. 73 dated 25-01-2019	2202.05.001.AA.33	14,00,000	14,00,000
32	G. O. Rt. No. 150 dated 12-02-2019	2425.00.800.AL.01	25,63,000	Nil
33	G. O. Rt. No. 163 dated 18-02-2019	2202.05.001.AA.59	28,60,000	28,60,000
34	G. O. Rt. No. 225 dated 07-03-2019	2029.00.001.AD.01	9,22,000	98,580
		2053.00.093.AL.01	10,29,000	2,18,239
35	G. O. Rt. No. 233 dated 08-03-2019	2202.03.102.AA.09	10,00,00,000	10,00,00,000
Total			64,14,72,819	46,95,44,184

(Source: CFA Orders and Detailed Appropriation Accounts for the year 2018-19)

Appendix 3.1
(Reference: Paragraph 3.1; Page 63)

Utilisation Certificates outstanding as on 30 June 2019

Sl. No.	Department/CCO	Utilisation Certificate outstanding	
		Number	Amount (₹ in crore)
1	Town and Country Planning	4	172.32
2	Municipal Administration	5	80.58
3	Commisionerate of Industries and Commerce	6	23.45
4	Commisionerate of Agriculture	2	20.36
5	Tamil Nadu Slum Clearance Board	1	20.00
6	Directorate of Rural Development and Panchayat Raj	6	16.56
7	Tamil Nadu Physical Education	1	10.00
8	Sports Development Authority of Tamil Nadu	1	7.00
9	Directorate of Backward Classes, Most Backward Classes and Minority Welfare	1	3.00
10	Directorate of Fisheries	2	0.20
	Total	29	353.47

Appendix 3.2
(Reference: Paragraph 3.2;Page 64)

Lists of CCOs who have not reconciled accounts

Sl. No.	Department	CCO No	No. of RCs due
Expenditure			
1	Protection of Civil Rights(IGP)	02204	13
2	Secretariat	02601	12
3	Secretary to Government, Finance Department	05600	12
4	Directorate of Adi-Dravidar Welfare	00402	10
5	Forests Department	05401	10
6	Registrar of Co-operative Societies	01202	9
7	Secretary to Government, Finance Department	05700	8
8	Secretariat	03801	7
9	Police Training College(DGP)	02207	6
10	Anna Institute of Management	03506	6
11	Secretariat	02201	5
12	Director General of Police	02202	5
13	Public Works-Buildings	03902	5
14	Department of Special Programme Implementation	05301	5
15	Secretariat	03401	4
16	Commissionerate of Municipal Administration	03402	4
17	Secretariat	04101	4
18	Secretariat	00901	3
19	Secretariat	01601	3
20	Directorate of Treasuries and Accounts	01602	3
21	Directorate of Handlooms and Textiles	01702	3
22	Commissionerate of Economics and Statistics	03602	3
23	Secretariat	04201	3
24	Directorate of Rural Development and Panchayat Raj	04202	3
25	Commissionerate of Commercial Taxes	01002	2
26	Secretariat	01901	2
27	Secretariat	03201	2
28	Secretariat	03901	2
29	Public Works-Irrigation	04001	2
30	Commissionerate of Revenue Administration	04102	2
31	Directorate of Elementary Education	04302	2
32	Secretariat	04401	2
33	Commissionerate of Industries and Commerce	04402	2
34	Secretariat	04801	2
35	Directorate of Agriculture	00502	1
36	Directorate of Minorities Welfare	00906	1
37	State Consumer Dispute Redressal Commission	01302	1
38	Secretariat	01401	1

Sl. No.	Department	CCO No	No. of RCs due
39	Secretariat	01701	1
40	Directorate of Public Health and Preventive Medicine	01904	1
41	Commissioner of Police, Chennai	02203	1
42	Directorate of Forensic Science Department	02209	1
43	Prisons (IGP)	02401	1
44	Chennai Metropolitan Development Authority	02604	1
45	Secretariat	03101	1
46	Directorate of e-Governance	03103	1
47	Secretariat	03501	1
48	Commissionerate of Prohibition and Excise	03701	1
49	Commissionerate of Land Administration	04106	1
50	Directorate of Social Defence	04502	1
51	Pension and other Retirement Benefits	05000	1
52	Commissionerate of Revenue Administration	05101	1
Receipts			
1	Secretariat	01601	36
2	Secretariat	02601	24
3	Registrar of Co-operative Societies	01202	20
4	State Legislature	00101	19
5	Directorate of Treasuries and Accounts	01602	17
6	Directorate of Adi-Dravidar Welfare	00402	16
7	Directorate of Rural Development and Panchayat Raj	04202	15
8	Director General of Police	02202	14
9	Public Works-Irrigation	04001	14
10	Commissionerate of Milk Production and Dairy Development	00801	12
11	Secretariat	01501	12
12	Commissionerate of Municipal Administration	03402	12
13	Commissionerate of Survey and Settlement	04105	12
14	Directorate of Backward Classes Welfare	00902	11
15	Secretariat	02701	11
16	Department of Special Programme Implementation	05301	11
17	Secretariat	02201	10
18	Registrar of Co-operative Societies (Housing)	02603	10
19	Secretariat	03401	10
20	Secretariat	03601	10
21	Directorate of Public Libraries	04305	10
22	Secretariat	02101	9
23	Loans and Advances Cell	01610	8
24	Tamil Nadu Food Safety and Drug Administration Department	01906	8
25	Directorate of Ex-Servicemen	03803	7

Sl. No.	Department	CCO No	No. of RCs due
26	Commissionerate of Integrated Child Development Services Scheme	04504	7
27	Secretariat	01401	6
28	Secretariat	02001	6
29	Commissionerate of Industries and Commerce	02702	6
30	Directorate of Small Savings	01604	5
31	Secretariat	01701	5
32	Secretariat	03101	5
33	Tamil Nadu Water Supply and Drainage Board	03404	5
34	Secretariat	03801	5
35	Public Works-Ground Water	04002	5
36	Commissionerate of Rehabilitation of the Disabled	04505	5
37	Tamil Nadu Urban Finance & Infrastructure Development Corporation	03406	4
38	Secretariat	04901	4
39	Chief Engineer-National Highways	02102	3
40	Tamil Nadu Maritime Board	02109	3
41	Directorate of Sugar	02703	3
42	Secretariat	00401	2
43	Secretariat	00501	2
44	Secretariat	00901	2
45	Tamil Nadu Electricity Board	01403	2
46	Directorate of Environment	01502	2
47	Directorate of Handlooms and Textiles	01702	2
48	Tamil Nadu Uniformed Service Recruitment Board	02210	2
49	Tamil Nadu Housing Board	02605	2
50	Secretariat	03201	2
51	Commissionerate of Economics and Statistics	03602	2
52	Advisory Board Constituted under Bootlegger Act 1982	03702	2
53	Secretariat	03901	2
54	Secretary to Government Finance Department	05100	2
55	Secretary to Government, Finance Department	05700	2
56	Directorate of Agriculture	00502	1
57	Registration Department	01101	1
58	State Consumer Dispute Redressal Commission	01302	1
59	Directorate of Local Fund Audit	01603	1
60	Secretariat	01901	1
61	Directorate of Medical and Rural Health Services	01902	1
62	Directorate of Public Health and Preventive Medicine	01904	1
63	Commissioner of Police, Chennai	02203	1
64	Directorate of Forensic Science Department	02209	1
65	Directorate of Geology and Mining	02704	1

Sl. No.	Department	CCO No	No. of RCs due
66	Directorate of Information and Public Relations	02802	1
67	Secretariat	03301	1
68	Chief Electoral Officer & Secretary to Government	03802	1
69	Secretariat	04101	1
70	Secretariat	04201	1
71	Directorate of School Education	04303	1
72	Commissionerate of Hindu Religious and Charitable Endowments	04701	1
73	Forests Department	05401	1

Appendix 3.3
(Reference: Paragraph 3.3; Page 64)

**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	2017-18 , 2018-19
2	Anna University, Chennai	2013-14 to 2018-19
3	Annamalai University, Annamalai Nagar, Chidambaram, Cuddalore	2017-18 to 2018-19
4	Avinashilingam Institute for Home Science and Higher Education for Women (Deemed University) Coimbatore	2016-17 to 2018-19
5	Bharathiar University, Coimbatore	2015-16 to 2018-19
6	Bharathidasan University, Tiruchirappalli	2017-18 and 2018-19
7	Madurai Kamarajar University, Madurai	2016-17 to 2018-19
8	Manonmaniam Sundaranar University, Tirunelveli	2018-19
9	Mother Teresa Women's University, Kodaikanal	2017-18 and 2018-19
10	Shri Chandrasekarendra Saraswathi Vishwa Vidyalaya, Chennai	2013-14 to 2015-16, 2017-18 to 2018-19
11	Tiruvallur University, Fort Campus, Vellore	2016-17 to 2018-19
12	University of Madras, Chennai	2015-16 to 2018-19
13	Tamil Nadu Open University, Guindy, Chennai	2013-14 to 2015-16, 2017-18 and 2018-19
14	Periyar University, Salem	2017-18 to 2018-19
15	Tamil University – Thanjavur	2018-19
16	Dr. Ambedkar Law University	2018-19
Colleges		
17	A M Jain College, Meenambakkam, Chennai	2017-18 and 2018-19
18	A P C Mahalaksmi College for Women, Tuticorin	2018-19
19	A.D.J. Dharmambal Polytechnic College, Nagapattinam	2017-18 and 2018-19
20	A.M.K. Technology Polytechnic College, Chennai-Bangalore Road, Sembarambakkam, Chennai	2013-14 to 2018-19
21	A.V.V.M Sri Pushpam College, Poondi, Thanjavur	2018-19
22	Aditanar College of Art's and Science, Tiruchendur	2017-18 to 2018-19
23	Annamalai Polytechnic College, Chettinad	2017-18 and 2018-19
24	Arulanandar College, (Autonomous) Karumathur	2015-16
25	Arulmigu Palani Andavar College of Arts and Culture, Palani	2017-18
26	Arulmigu Palaniandavar Polytechnic College, Palani	2017-18 and 2018-19
27	Arumugam Pillai Seethaiyammal College, Tirupathur	2018-19
28	Auxilium College for Women, Vellore	2010-11, 2015-16 to 2018-19
29	Ayya Nadar Janaki Ammal College, Sivakasi	2017-18 and 2018-19
30	Ayya Nadar Janaki Ammal Polytechnic College, Chinnakkamanpatti, Sivakasi East	2017-18 and 2018-19

Sl.No.	Name of the body/authority	Year for which accounts have not been received
31	Bhaktavachalam Polytechnic College, Kariapettai, Kancheepuram	2017-18 and 2018-19
32	Bishop Herber College, Tiruchirappalli	2014-15 to 2018-19
33	C B M College, Sakethapuri, Kovaipudur, Coimbatore	2014-15 to 2018-19
34	C. Abdul Hakkim College, Melvisharam	2017-18
35	C.Kandaswamy Naidu College for Women, Cuddalore	2006-07 to 2011-12 and 2013-14 to 2018-19
36	Chellammal Women's College, Chennai	2017-18 to 2018-19
37	CIT Sandwich Polytechnic College, Aerodrome Post, Coimbatore	2017-18 and 2018-19
38	Coimbatore Institute of Technology	2017-18 and 2018-19
39	D B Jain College, Thoraipakkam, Chennai	2005-06 to 2006-07, 2010-11 to 2011-12
40	D.D.G.D. Vaishnav College, Arumbakkam, Chennai	2015-16 to 2018-19
41	Devanga Arts College, Aruppukottai	2015-16 to 2018-19
42	Dharmamurthi Rao Bahadur Calavala Cunnan Chetty Hindu College, Pattabiram, Chennai	2018-19
43	E M G Kone Yadava Women's College, Madurai	2015-16 to 2018-19
44	EIT Polytechnic College, Kovindapadi, Erode	2018-19
45	Emerald heights college for women, Uthagamandalam	2018-19
46	Erode Arts College, Erode	2017-18 and 2018-19
47	Fathima College, Madurai	2017-18 and 2018-19
48	G V G Visalakshi College for Women, Udumalpet	2017-18 to 2018-19
49	G.T.N Arts College, Dindigul	2005-06 to 2008-09
50	Ganesan Senthamil College, Melasivapuri, Pudukottai	2005-06 to 2011-12, 2013-14 to 2018-19
51	GRG Polytechnic College for Women, Kuppepalayam, Sarcarsankulam Post, Coimbatore	2017-18 and 2018-19
52	Gurunanak College, Guindy, Chennai	2012-13 to 2018-19
53	H.K.R. Howdia College, Uthamapalayam	2018-19
54	Jamal Mohammed college, Tiruchirappalli	2018-19
55	Jamia Darussalam Arabic College, Oomerabad	2005-06 to 2018-19
56	Justice Basheer Ahamed Syed Womens College, Teynampet, Chennai	2014-15 to 2018-19
57	Kamaraj Polytechnic College, Pazhavilai	2016-17 to 2018-19
58	Kandasami Kandar's College, Vellore	2013-14
59	Kongunadu Arts and Science College, Coimbatore	2018-19
60	Lady Doak College, Madurai	2017-18
61	Lakshmi College of Education, Gandhipuram Post	2010-11 to 2011-12, 2015-16 to 2018-19
62	Lakshmiipuram College of Arts and Science, Neyyar	2006-07 to 2018-19
63	Loyola College, Chennai	2018-19
64	Madras Christian College, Tambaram, East Tambaram, Kancheepuram	2017-18 and 2018-19
65	Madras School of Social Work, Egmore Chennai	2017-18 and 2018-19
66	Madura College, Madurai	2017-18 and 2018-19

Sl.No.	Name of the body/authority	Year for which accounts have not been received
67	Madurai Institute of Social Sciences, Alagar Koil Road, Madurai	2006-07 to 2012-13, 2016-17 to 2018-19
68	Mannar Tirumalai Naicker college, Madurai	2018-19
69	Mazharul Uloom College, Ambur	2017-18 and 2018-19
70	Meenakshi College for Women, Chennai	2014-15 to 2018-19
71	Mohammed Sathak Polytechnic College, Chairman Sathak Salai, Kilakarai	2017-18 and 2018-19
72	Murugappa Polytechnic College, Sathiyamurthy Nagar, Thirumullaivoil Village, Avadi, Chennai	2014-15 to 2018-19
73	Muthiah Polytechnic College, Annamalai Nagar, Chidambaram	2017-18 and 2018-19
74	N V K S D College of Education, Tiruvattar	2015-16 to 2018-19
75	N.K.T. National College of Education, Dr. Besant Road, Chennai	2018-19
76	Nachimuthu Polytechnic College, Mackinaickenpatty Post, Pollachi	2015-16 to 2018-19
77	Nadar Mahajana Sangam SVN College, Nagamalai, Madurai	2016-17 to 2018-19
78	Nallamuthu Gownder Mahalingam College, Pollachi	2011-12 to 2018-19
79	Nesamony Memorial Christian College, Marthandam	2018-19
80	Nirmala College for Women, Coimbatore	2017-18
81	NPA Centenary Polytechnic College, Blevedeve, Kothagiri	2018-19
82	P S G College of Arts and Science Civil Aerodrome Post, Vidya Nagar, Coimbatore	2017-18 and 2018-19
83	P.T. Lee Chengalvaraya Naickar Polytechnic, Vepery, Chennai	2013-14 to 2018-19
84	PAC Ramasamy Raja Polytechnic College, Kumarasamy Raja Nagar P.O. Rajapalayam	2017-18 and 2018-19
85	Pachaiyappa's College for Men, Kancheepuram	2017-18 and 2018-19
86	Pachaiyappa's College for Women, Kancheepuram	2017-18 and 2018-19
87	Pasumpon Thiru Muthuramalinga Thever College, Usilampatti	2010-11, 2011-12, 2013-14 to 2018-19
88	Pattukottai Polytechnic College, Pattukkottai	2017-18 and 2018-19
89	Periyar Centenary Polytechnic College, Vallam	2016-17 to 2018-19
90	Pioneer Kumaraswamy College, Nagercoil	2016-17 to 2018-19
91	PMT College, Melancelithanallur, Tirunelveli	2014-15 to 2018-19
92	Poombuhar College, Melaiyur, Mayiladuthurai	2005-06 to 2016-17 and 2018-19
93	Pope's College, Sayarpuram	2017-18 and 2018-19
94	Providence College for Women, Coonoor	2016-17
95	PSG College of Technology, Coimbatore	2015-16 to 2018-19
96	PSG Polytechnic College, Peelamedu, Coimbatore	2017-18 and 2018-19
97	PSN Ramasamy Ayyar Memorial Polytechnic College for Girls, Tiruchirappalli	2016-17 to 2018-19
98	Rajagopal Polytechnic College, Gandhi Nagar, Gudiyatham	2018-19
99	Rajah's College for Sanskrit and Tamil, Thiruvaiyaru, Thanjavur	2010-11 to 2012-13 2016-17 to 2018-19
100	Rajapalayam Raju's College, Rajapalayam	2018-19
101	Ramakrishna Mission Polytechnic College, Mylapore, Chennai	2016-17, 2018-19
102	Ramasamy Tamil College, Karaikudi	2008-09 to 2018-19

Sl.No.	Name of the body/authority	Year for which accounts have not been received
103	Rukmani Shanmugam Polytechnic College, Varichiyur, Madurai	2010-11 to 2017-18
104	S D N B Vaishnav College for Women, Chrompet, Chennai	2017-18 and 2018-19
105	S T Hindu College, Nagercoil	2015-16 to 2016-17
106	Sacred Arts College, Tirupattur	2018-19
107	Sadhakathullah Appa College, Tirunelveli	2008-09 to 2011-12 and 2015-16 to 2018-19
108	Saiva Banu Kshatriya College, Aruppukottai	2014-15 to 2018-19
109	Sakthi Polytechnic College, Sakthinagar	2017-18 and 2018-19
110	Sankar Polytechnic College, Talaiyuthu R.S., Sankarnagar	2012-13 to 2018-19
111	Sarah Tucker College, Palayamkottai, Tirunelveli	2008-09 to 2011-2012, 2013-14 to 2018-19
112	Saraswathi Narayanan College, Madurai	2007-08 to 2018-19
113	Saurastra college, Pasumali, Madurai	2018-19
114	Scot Christian College, Nagercoil	2007-08 to 2011-2012, 2013-2014 to 2018-19
115	Senthamil College, Tamil Sangam Salai, Madurai	2006-07 to 2014-15 and 2018-19
116	Seshayee Institute of Technology	2016-17 to 2018-19
117	SIVET College, Gowrivakkam	2018-19
118	Sree Devikarumari Women's College, Kuzhithurai	2016-17 and 2017-18
119	Sree Sevugan Annamalai College, Devakottai	2014-15 to 2017-18
120	Sri K.V.S.S. Art's College, Tirupanandal, Thanjavur	2015-16 to 2018-19
121	Sri Krishna Polytechnic College, Kovaipudur, Coimbatore	2015-16 to 2018-19
122	Sri Kumaragurupara Swamigal Arts College, Padmanabhamangalam, Srivaikuntam	2016-17
123	Sri Paramakalyani College, Alwarkurichi	2018-19
124	Sri Parasakthi College for Women, Courtalam	2017-18 and 2018-19
125	Sri Ramakrishna Mission Vidyalaya Polytechnic College, Coimbatore	2017-18 and 2018-19
126	Sri Ramaswami Naidu Memorial College, Virudhunagar	2018-19
127	Sri Sarada College of Physical Education, Salem	2017-18 and 2018-19
128	Sri Satguru Sangeetha Vidyalayam (College of Music), Ghokale Road, Madurai	2006-07, 2013-14 to 2018-19
129	Sri Thyagaraja College, Old Washermanpet, Chennai	2013-14 to 2018-19
130	Srimath Sivagnanabalaya Swamigal, Tamil Arts and Science College, Mailam, Villupuram	2017-18, 2018-19
131	SSM Polytechnic College, SSM Nagar, Valayakarnoor, Komarapalayam	2017-18 and 2018-19
132	St Ignatius College of Education, Palayamkottai	2018-19
133	St. Christopher's College of Education, Vepery, Chennai	2017-18 to 2018-19
134	St. John's College, Tirunelveli	2005-06, 2006-07, 2015-16 to 2018-19
135	St. Judes College, Thoothoor	2017-18 and 2018-19
136	St. Mary's College, Tuticorin	2018-19
137	St. Xavier's College, Tirunelveli	2013-14 and 2017-18

Sl.No.	Name of the body/authority	Year for which accounts have not been received
138	St. Xaviers College of Education, Palayamkottai	2016-17 to 2018-19
139	Stella Maris College, Chennai	2017-18 to 2018-19
140	T.B. Manickam Luthern College, Porayar	2010-11 to 2018-19
141	Tamizhavel Uma Maheswaranar Karanthi Art's College, Thanjavur	2017-18
142	Thavathiru Santhalinga Adigalar Arts and Science and Tamil College, Perur Post, Coimbatore	2018-19
143	The American College, Madurai	2013-14 to 2018-19
144	The M D T Hindu College, Tirunelveli	2015-16 to 2018-19
145	The New college, Royapettah, Chennai	2017-18 to 2018-19
146	The Quaid-E-Milleth College for Men, Medavakkam, Chennai	2014-15 to 2018-19
147	The S F R Women's College for Women, Sivakasi	2016-17 to 2018-19
148	Thiagarajar College of Preceptors, Madurai	2017-18
149	Tiruvallur College, Pothigaiyadi, Papanasam	2010-11 to 2018-19
150	Thiyagarajar Polytechnic College, Salem	2017-18 and 2018-19
151	Thyagaraja College of Engineering, Madurai	2012-13 to 2018-19
152	Thyagaraja College, Madurai	2017-18 and 2018-19
153	Tirunelveli Dakshinamara Nadar Sangam College, T. Kallikulam	2014-15 to 2015-16, 2018-19
154	Tranquebar bishop Manickam College, Nagapattinam	2011-12 to 2018-19
155	Urumu Dhanalakshmi College, Tiruchirappalli	2013-14 to 2018-19
156	V O C College of Education, Tuticorin	2018-19
157	Vallivalam Desikar Polytechnic, Nagapattinam	2017-18 and 2018-19
158	Vellalar College for Women, Erode	2011-12 and 2013-14
159	VHNSN College, Virudhunagar	2017-18
160	Vivekananda College, Agasteeswaram	2018-19
161	Vivekananda College, Tiruvengadam West, Scholavandan Railway Station	2018-19
162	Voorhees College, Vellore	2017-18 and 2018-19
163	VSV Nadar Polytechnic College, Virudhunagar	2015-16 to 2018-19
164	Women's Christian College, Chennai	2018-19
165	Women's Christian College, Nagercoil	2015-16 to 2018-19
166	Yadava College, Madurai	2017-18 and 2018-19
167	YMCA College of Physical Education, Chennai	2015-16, 2017-18 and 2018-19
Other Institutions		
168	Science City	2010-11 to 2018-19
169	Tamil Nadu State Council for Higher Education	2017-18 and 2018-19
170	Tamil Nadu State Council for Science and Technology	2010-11 to 2018-19
171	Tamil Nadu Science and Technology Centre	2013-14, 2015-16 to 2018-19
172	Director, Avinashalingam Education Trust, Social Welfare, Coimbatore	2016-17 to 2018-19
173	Secretary Tamil Nadu Basketball Association, Social Welfare, Kilpauk, Chennai	2008-09 to 2018-19
174	Director, Society for community organisation People's Education, Tiruchirappalli	2014-15 to 2018-19

Sl.No.	Name of the body/authority	Year for which accounts have not been received
175	Director, Women's Indian Association, Chepauk, Chennai	2007-08 to 2018-19
176	Director, Women's Voluntary Service of Tamil Nadu, Chetpet, Chennai	2014-15 to 2018-19
177	Headmaster, Little Flower Convent HSS for Deaf, Chennai	2011-12 to 2018-19
178	Headmistress, Little Flower Convent HSS for Blind, Egmore, Chennai	2014-15 to 2018-19
179	St. Louis Institute for Deaf and Blind, Adyar, Chennai	2012-13 to 2018-19
180	Secretary, Andhra Mahila Sabha, Adayar, Chennai	2017-18 and 2018-19
181	Secretary, Avvai Home, Adyar, Chennai	2015-16 to 2018-19
182	Tamil Nadu Voluntary Health Association, Ayanavaram, Chennai	2005-06 to 2009-10 and 2011-12 to 2018-19
183	Voluntary Health Services, Taramani, Chennai	2017-18 and 2018-19
184	Scheiffelein Leprosy Research and Training Centre, Vellore	2016-17 to 2018-19
185	Dr. MGR Medical University, Guindy, Chennai	2005-06 to 2010-11 and 2014-15 to 2018-19
186	Tamil Nadu Manual Workers' Welfare Board	2017-18 and 2018-19
187	Tamil Nadu Labour Welfare Board	2018-19
188	International Institute of Tamil Studies, Taramani	1970-71 to 2018-19
189	Institute of Asian Studies, Chennai	1982-83 to 2018-19
190	Director, Kuppaswamy Shastri Research Institute, Royapettah, Chennai	2016-17 to 2018-19
191	Director, New Century Welfare Society, Social Welfare, Ambatur, Chennai	2016-17 to 2018-19
192	District Forest Development Agency, Kancheepuram	2010-11 to 2018-19
193	District Forest Development Agency, Thanjavur	2013-14 to 2018-19
194	District Forest Development Agency, Tiruvannamalai	2013-14 to 2018-19
195	District Forest Development Agency, Nagapattinam	2013-14 to 2018-19
196	District Forest Development Agency, Harur	2015-16 to 2018-19
197	District Forest Development Agency, Dharmapuri	2013-14 to 2018-19
198	District Forest Development Agency, Sivaganga	2010-11 to 2018-19
199	District Forest Development Agency, Srivilliputhur	2011-12 to 2018-19
200	District Forest Development Agency, Theni	2013-14 to 2018-19
201	District Forest Development Agency, Tirupathur	2015-16 to 2018-19
202	District Forest Development Agency, Pudukottai	2015-16 to 2018-19
203	District Forest Development Agency, Tiruchirappalli	2015-16 to 2018-19
204	District Forest Development Agency, Vellore	2013-14 to 2018-19
205	Tamil Nadu Institute of Labour Studies	2018-19
206	Director, Kandaswamy kandars Trust, Social welfare, Vellur, Namakkal	2017-18 to 2018-19
207	Director Spastic society of Tamil Nadu, social welfare, Chennai	2017-18 to 2018-19
208	Director, stree seva mandir, Social welfare, Chennai	2017-18 to 2018-19
209	Director, Tamil Nadu Social welfare board, Social welfare, Chennai	2018-19
210	Madras Institute of Development Studies	2018-19

Sl.No.	Name of the body/authority	Year for which accounts have not been received
211	Sarva Shiksha Abhiyan, Nagapattinam	2015-16 and 2017-18
212	Sarva Shiksha Abhiyan, Kanyakumari	2015-16 and 2017-18
213	Sarva Shiksha Abhiyan, Erode	2013-14 to 2015-16 and 2017-18
214	Sarva Shiksha Abhiyan, Tiruchirappalli	2013-14 to 2015-16 and 2017-18
215	Sarva Shiksha Abhiyan, Ramanathapuram	2012-13 to 2015-16 and 2017-18
216	Sarva Shiksha Abhiyan, Sivaganaga	2013-14 to 2015-16 and 2017-18
217	Sarva Shiksha Abhiyan, Kancheepuram	2012-13 to 2015-16 and 2017-18
218	Sarva Shiksha Abhiyan, Chennai	2015-16, 2017-18
219	Sarva Shiksha Abhiyan, Salem	2013-14 to 2015-16 and 2017-18
220	Sarva Shiksha Abhiyan, Madurai	2012-13 to 2015-16 and 2017-18
221	Sarva Shiksha Abhiyan, Perambalur	2014-15, 2015-16 and 2016-17
222	Sarva Shiksha Abhiyan, Coimbatore	2015-16 and 2017-18
223	Sarva Shiksha Abhiyan, Dharmapuri	2012-13 to 2015-16 and 2017-18
224	Sarva Shiksha Abhiyan, Dindigul	2013-14 to 2015-16 and 2017-18.
225	Sarva Shiksha Abhiyan, Karur	2005-06 to 2009-10 and 2012-13 to 2015-16 and 2017-18
226	Sarva Shiksha Abhiyan, Pudukottai	2013-14 to 2015-16 and 2017-18
227	Sarva Shiksha Abhiyan, Thanjavur	2012-13 to 2015-16 and 2017-18
228	Sarva Shiksha Abhiyan, Theni	2015-16 and 2017-18
229	Sarva Shiksha Abhiyan, Ooty	2010-11 to 2015-16 and 2017-18
230	Sarva Shiksha Abhiyan, Tirunelveli	2005-06 to 2010-11 and 2012-13 to 2015-16 and 2017-18
231	Sarva Shiksha Abhiyan, Tiruvallur	2010-11 to 2014-15
232	Sarva Shiksha Abhiyan, Tiruvannamalai	2005-06 to 2014-15
233	Sarva Shiksha Abhiyan, Vellore	2013-14 to 2015-16 and 2017-18
234	Sarva Shiksha Abhiyan, Villupuram	2005-06 to 2010-11, 2012-13 to 2015-16 and 2017-18
235	Sarva Shiksha Abhiyan, Virudhunagar	2010-11 and 2012-13 to 2015-16, 2017-18
236	Sarva Shiksha Abhiyan, Cuddalore	2010-11, 2012-13 to 2017-18
237	Sarva Shiksha Abhiyan, Namakkal	2005-06 to 2010-11 and 2012-13 to 2015-16 and 2017-18
238	Sarva Shiksha Abhiyan, Thiruvarur	2005-06 to 2010-11 and 2012-13 to 2015-16 and 2017-18
239	Sarva Shiksha Abhiyan, Tuticorin	2010-11, 2012-13 to 2015-16 and 2017-18
240	Tamil Nadu Health Society, Chennai	2018-19
241	Tamil Nadu Health System Project	2005-06, 2007-08, 2016-17 and 2018-19
242	District Blindness Control Society, Salem	2015-16 to 2018-19
243	State TB society, Chennai	2005-06 to 2018-19

Appendix 3.4
(Reference: Paragraph 3.5.1; Page 66)

List of PD Accounts under '8443-800 - Other Deposits' with a closing balance of more than ₹ 10 crore as on 31 March 2019

(₹ in crore)

Sl. No.	Description	OB	Receipts	Disbursement	CB
1	Deposits of Chennai Metro Rail Limited	(-) 236.09	3,072.02	1,100.00	1,735.93
2	Deposits of Tamil Nadu Urban Infrastructure Development and Renewal Fund	84.10	4,037.22	2,452.45	1,668.87
3	Deposits of Tamil Nadu Medical Services Corporation (TNMSC)	808.83	1,608.03	1,050.00	1,366.86
4	Deposits of Integrated Urban Development Mission	123.95	1,599.99	567.65	1,156.30
5	Deposits of Tamil Nadu Health Systems Society	899.51	199.93	12.79	1,086.66
6	Deposits of Government Companies, Corporation etc.	674.64	0.00	0.00	674.64
7	Deposits of Tamil Nadu State Marketing Corporation Limited (TASMAC)	500.35	0.00	0.00	500.35
8	Deposits of Chennai Mega City Development Mission	179.89	500.00	215.59	464.30
9	Deposits of Grant Fund	89.63	451.43	220.08	320.98
10	Deposits of Tamil Nadu Police Housing Corporation	375.08	476.26	591.00	260.34
11	Deposits of Government Companies, Corporation etc.	247.48	0.00	0.00	247.48
12	Deposits of Tamil Nadu Urban Development Fund	363.60	465.42	589.55	239.47
13	Deposits of Government Companies, Corporation etc.	245.08	0.00	13.48	231.60
14	Deposits of Tamil Nadu Horticulture Development Agency (TANHODA)	1.03	1,204.58	989.38	216.22
15	Deposits of Chennai Metropolitan Water Supply and Sewerage Board (CMWSSB)	224.50	265.35	312.45	177.41
16	Deposits of Tamil Nadu Skill Development Mission Society	83.46	239.77	150.00	173.23
17	Deposits of Tamil Nadu Industrial Investment Corporation Limited (TIIC)	155.91	0.00	0.00	155.91
18	Deposits of Government Companies, Corporation etc.	139.44	0.00	0.00	139.44

Sl. No.	Description	OB	Receipts	Disbursement	CB
19	Deposits of Tamil Nadu Sports Development Authority	115.77	158.62	147.05	127.34
20	Deposits of Cooum River Restoration Project Fund	170.77	0.00	67.15	103.62
21	Deposits of Tamil Nadu Co-operative Housing Federation	103.42	0.00	0.00	103.42
22	Deposits of Government Companies, Corporation etc.	102.52	0.00	0.00	102.52
23	Deposits of Government Companies, Corporation etc.	98.53	0.00	0.00	98.53
24	Deposits of New Tiruppur Area Development Corporation Limited	95.17	0.00	0.00	95.17
25	Deposits of Tamil Nadu Handloom Weaver's Co-operative Society (CO-OPTEX)	187.18	239.82	338.78	88.23
26	Deposits of Tamil Nadu Folk Artiste Welfare Board	86.16	0.00	0.35	85.81
27	Deposits of Tamil Nadu Welfare Board for the Disabled	2.05	72.95	4.44	70.55
28	Deposits of Tamil Nadu State Agricultural Marketing Board	6.07	364.49	302.11	68.45
29	Deposits of Government Companies, Corporation etc.	62.37	0.00	0.00	62.37
30	Deposits of World Tamil Sangam, Madurai	50.79	0.00	0.00	50.79
31	Deposits of Government Companies, Corporation etc.	50.00	0.00	0.00	50.00
32	Deposits of Tamil Nadu Cement Corporation	49.70	0.00	0.00	49.70
33	Deposits of Government Companies, Corporation etc.	47.47	0.00	0.00	47.47
34	Deposits of Government Companies, Corporation etc.	43.28	0.00	0.00	43.28
35	Honorarium to Enumerators/Supervisors and salary to staff appointed for Census-2011 and preparation of National Population Register	41.44	0.00	0.00	41.44
36	Deposits of Tamil Nadu Infrastructure Development Board	20.00	26.10	6.88	39.22
37	Deposits of Government Companies, Corporation etc.	38.01	0.00	0.00	38.01
38	Deposits of (TAHDCO) Tamil Nadu Adi-Dravidar Housing Development Corporation	(-) 201.85	77.75	(-) 159.91	35.82
39	Deposits of Tamil Nadu Slum Clearance Board (TNSCB)	225.46	2,222.93	2,413.42	34.97

Sl. No.	Description	OB	Receipts	Disbursement	CB
40	Deposits of Tamil Nadu Urban Health Care Societies (TNUHS)	0.00	116.59	83.00	33.59
41	Deposits of Tamil Nadu Electricity Regulatory Commission Fund	48.50	11.35	27.53	32.32
42	Deposits of Tamil Nadu Transmission Corporation Limited	31.69	368.73	368.80	31.63
43	Deposits of Tamil Nadu Khadi and Village Industries Board (TNK & VIB)	2.01	157.26	129.26	30.01
44	Deposits of Tamil Nadu Co-operative Handloom Weavers Family Pension/Old Age Pension Fund	28.33	32.50	30.97	29.87
45	Deposits of Tamil Nadu Transport Development Finance Corporation Limited (TDFC)	131.38	3,525.22	3,627.34	29.25
46	Guarantee Fund	23.70	0.03	0.00	23.73
47	Tamil Nadu Government Pensioners Health Fund	19.99	2.36	0.00	22.35
48	Deposits of Tamil Nadu Agricultural Labourers/Farmers Welfare Board	22.21	0.00	0.00	22.21
49	Deposits of Government Companies, Corporation etc.	20.39	0.00	0.00	20.39
50	Deposits of Chennai Rivers Restoration Trust (Adyar Poonga Trust)	(-) 3.55	16.00	(-) 7.90	20.35
51	Miscellaneous Deposits	97.48	(-) 77.42	(-) 0.02	20.08
52	Deposits of Fisheries Institute of Technology and Training	19.23	0.00	0.00	19.23
53	Deposits of pay revision arrears as per the TN Revised Scales of Pay Rules, 1998 of Teaching / Non-Teaching staff of Aided Polytechnics and Aided Engineering Colleges	19.06	0.00	0.00	19.06
54	Deposits of Government Companies, Corporation etc.	14.89	0.00	0.00	14.89
55	Deposits of Tamil Nadu Magnesite Limited (TANMAC)	13.35	0.00	0.00	13.35
56	Deposits of Government Companies, Corporation etc.	13.28	0.00	0.00	13.28
57	Deposits of Government Companies, Corporation etc.	12.73	0.00	0.00	12.73
58	Deposits of Tamil Nadu Housing Board (TNHB)	0.00	33.42	20.75	12.67
59	Deposits of Government Companies, Corporation etc.	11.85	0.00	0.00	11.85

Sl. No.	Description	OB	Receipts	Disbursement	CB
60	Deposits of Unclaimed Interest and Principles of Securities	(-) 17.62	0.00	(-) 29.24	11.63
61	Deposits of Government Companies, Corporation etc.	11.21	0.00	0.00	11.21
62	Deposits of Government Companies, Corporation etc.	10.75	0.00	0.00	10.75

Appendix 3.5
(Reference: Paragraph 3.5.1; Page 67)

List of PD Accounts under '8443-800 -Other Deposits' having a negative closing balance

(₹ in crore)

Sl. No.	Description	OB	Receipts	Disbursement	CB
1	Deposits of Tamil Nadu Health Systems Society	(-) 911.16	1,339.45	1,473.27	(-) 1,044.98
2	Deposits of State Industries Promotion Corporation of Tamil Nadu Limited	293.65	1,230.12	2,450.65	(-) 926.88
3	Deposits of Tamil Nadu Industrial Explosives Limited	650.96	(-) 1,331.47	0.00	(-) 680.51
4	Deposits of Government Companies, Corporation etc.	(-) 671.30	29.20	10.94	(-) 653.05
5	Deposits of Government Companies, Corporation etc.	(-) 652.96	0.00	0.00	(-) 652.96
6	Deposits of Government Companies, Corporation etc.	(-) 293.97	0.00	0.00	(-) 293.97
7	Miscellaneous Deposits	(-) 247.04	0.00	0.00	(-) 247.04
8	Deposits of Government Companies, Corporation etc.	(-) 99.29	0.00	0.00	(-) 99.29
9	Corpus Fund for payment of Compensation awarded by courts on the cases filed against Government Doctors	(-) 348.34	1.37	(-) 248.13	(-) 98.84
10	Deposits of Tamil Nadu Corporation for Industrial Infrastructure Development	(-) 93.36	0.00	0.00	(-) 93.36
11	Deposits of Government Companies, Corporation etc.	(-) 91.99	0.00	0.00	(-) 91.99
12	Deposits of pay revision arrears as per Tamil Nadu Revised Scale of Pay Rules 1998 of Tamil Nadu Government Servants	(-) 64.22	0.00	0.07	(-) 64.29
13	Deposits of Government Companies, Corporation etc.	(-) 54.95	0.00	0.00	(-) 54.95
14	Deposits of World Tamil Sangam, Madurai	(-) 50.71	0.00	0.00	(-) 50.71
15	Deposits of Tamil Nadu Cement Corporation	(-) 73.34	21.84	(-) 1.80	(-) 49.70
16	Deposits of Government Companies, Corporation etc.	(-) 43.35	0.00	0.00	(-) 43.35
17	Deposits of Queen Mary's College (Autonomous), Chennai	(-) 35.96	0.00	0.00	(-) 35.96
18	Tamil Nadu State Mission of Rashtriya Madhyamik Shiksha Abhiyan	(-) 12.95	180.69	197.89	(-) 30.14
19	Deposits of Tamil Nadu Co- operative Housing Society	(-) 27.85	0.00	0.00	(-) 27.85
20	Deposits of Tamil Nadu Text Book Society	(-) 19.17	0.00	0.00	(-) 19.17
21	Deposits of Fisheries Institute of Technology and Training	(-) 18.84	0.00	0.00	(-) 18.84

Sl. No.	Description	OB	Receipts	Disbursement	CB
22	Deposits of Government Companies, Corporation etc.	(-) 16.34	0.00	0.00	(-) 16.34
23	Deposits of Government Companies, Corporation etc.	(-) 15.21	0.00	0.00	(-) 15.21
24	Deposits of Government Companies, Corporation etc.	(-) 15.00	0.00	0.00	(-) 15.00
25	Tamil Nadu Livestock Development Agency	(-) 11.38	0.00	0.04	(-) 11.41
26	Deposits of Government Companies, Corporation etc.	(-) 10.74	0.00	0.00	(-) 10.74
27	Deposits of Tamil Nadu Warehousing Corporation	(-) 7.47	0.00	1.00	(-) 8.47
28	Deposits of Government Companies, Corporation etc.	(-) 8.00	0.00	0.00	(-) 8.00
29	Deposits of Government Companies, Corporation etc.	(-) 7.06	0.00	0.00	(-) 7.06
30	Deposits of pay revision arrears as per the Tamil Nadu Revised Scale of Pay Rules, 1998 of Teaching/Non-Teaching staff of Aided High/Higher Secondary/Anglo Indian Schools	(-) 3.96	0.00	0.00	(-) 3.96
31	Deposits of Government Companies, Corporation etc.	(-) 3.90	0.00	0.00	(-) 3.90
32	Deposits of Government Companies, Corporation etc.	(-) 3.82	0.00	0.00	(-) 3.82
33	Deposits of the Additional Director General of Police / Inspector General of Prisons for Raw Material Bank	0.00	0.00	3.69	(-) 3.69
34	Deposits of Tamil Nadu Labour Welfare Board	(-) 2.88	3.70	3.70	(-) 2.88
35	Deposits of Government Companies, Corporation etc.	(-) 2.83	0.00	0.00	(-) 2.83
36	Deposits from Govt. of India for Payment of TA/DA to Enumerators/Supervisors in connection with Census	(-) 2.81	0.00	0.00	(-) 2.81
37	Deposits of Government Companies, Corporation etc.	(-) 2.36	0.00	0.00	(-) 2.36
38	Deposits of Government Companies, Corporation etc.	(-) 1.95	0.00	0.00	(-) 1.95
39	Deposits of Government Companies, Corporation etc.	(-) 1.94	0.00	0.00	(-) 1.94
40	Deposits of Government Companies, Corporation etc.	(-) 1.58	0.00	0.00	(-) 1.58
41	Deposits of Government Companies, Corporation etc.	(-) 1.53	0.00	0.00	(-) 1.53
42	Deposits of Tamil Nadu State Blindness Control Society	(-) 1.25	0.00	0.00	(-) 1.25
43	Deposit of Tamil Nadu Raffle Certificate 1974	(-) 0.99	0.05	0.00	(-) 0.95
44	Deposits of Government Companies, Corporation etc.	(-) 0.85	0.00	0.00	(-) 0.85

Sl. No.	Description	OB	Receipts	Disbursement	CB
45	Deposits of Government Companies, Corporation etc.	(-) 0.77	0.00	0.00	(-) 0.77
46	Deposits of Government Companies, Corporation etc.	(-) 0.70	0.00	0.00	(-) 0.70
47	Deposits of Government Companies, Corporation etc.	(-) 0.58	0.00	0.00	(-) 0.58
48	Chief Ministers Rehabilitation scheme for handicapped	(-) 0.57	0.00	0.00	(-) 0.57
49	Deposits of Agricultural Engineering Department	(-) 0.56	0.02	0.00	(-) 0.54
50	Deposits of Tamil Nadu Transgender Welfare Board	0.01	0.02	0.56	(-) 0.53
51	Deposits of Government Companies, Corporation etc.	(-) 0.51	0.00	0.00	(-) 0.51
52	Deposits of Government Companies, Corporation etc.	(-) 0.25	0.00	0.00	(-) 0.25
53	Deposits of PCA - Aided Special School for Disabled	(-) 0.19	0.00	0.00	(-) 0.19
54	Deposits of Government Companies, Corporation etc.	(-) 0.15	0.00	0.00	(-) 0.15
55	Deposits of Government Companies, Corporation etc.	(-) 0.10	0.00	0.00	(-) 0.10
56	Deposits of Tamil Nadu State Apex Fisheries Co-operative Federation Limited	(-) 0.07	0.00	0.00	(-) 0.07
57	Deposits of Government Companies, Corporation etc.	(-) 0.04	0.00	0.00	(-) 0.04
58	Advances to Tamil Nadu House, New Delhi	(-) 0.01	0.00	0.00	(-) 0.01
59	Deposits of Government Companies, Corporation etc.	(-) 0.01	0.00	0.00	(-) 0.01
Total					(-) 5,411.37

Appendix 3.6
(Reference: Paragraph 3.5.1; Page 67)

**List of PD Accounts under '8443-800 - Other Deposits' having
no transactions during the year 2018-19**

(₹ in crore)

Sl. No.	Description	OB	Receipts	Disbursements	CB
1	Deposits of Government Companies, Corporation etc.	674.64	0.00	0.00	674.64
2	Deposits of Tamil Nadu State Marketing Corporation Limited (TASMAC)	500.35	0.00	0.00	500.35
3	Deposits of Government Companies, Corporation etc.	247.48	0.00	0.00	247.48
4	Deposits of Tamil Nadu Industrial Investment Corporation Limited (TIIC)	155.91	0.00	0.00	155.91
5	Deposits of Government Companies, Corporation etc.	139.44	0.00	0.00	139.44
6	Deposits of Tamil Nadu Co-operative Housing Federation	103.42	0.00	0.00	103.42
7	Deposits of Government Companies, Corporation etc.	102.52	0.00	0.00	102.52
8	Deposits of Government Companies, Corporation etc.	98.53	0.00	0.00	98.53
9	Deposits of New Tiruppur Area Development Corporation Limited	95.17	0.00	0.00	95.17
10	Deposits of Government Companies, Corporation etc.	62.37	0.00	0.00	62.37
11	Deposits of World Tamil Sangam, Madurai	50.79	0.00	0.00	50.79
12	Deposits of Government Companies, Corporation etc.	50.00	0.00	0.00	50.00
13	Deposits of Tamil Nadu Cement Corporation	49.70	0.00	0.00	49.70
14	Deposits of Government Companies, Corporation etc.	47.47	0.00	0.00	47.47
15	Deposits of Government Companies, Corporation etc.	43.28	0.00	0.00	43.28
16	Honorarium to Enumerators/Supervisors and salary to staff appointed for Census-2011 and preparation of National Population Register	41.44	0.00	0.00	41.44
17	Deposits of Government Companies, Corporation etc.	38.01	0.00	0.00	38.01
18	Deposits of Tamil Nadu Agricultural Labourers/Farmers Welfare Board	22.21	0.00	0.00	22.21
19	Deposits of Government Companies, Corporation etc.	20.39	0.00	0.00	20.39
20	Deposits of Fisheries Institute of Technology and Training	19.23	0.00	0.00	19.23
21	Deposits of pay revision arrears as per the TN Revised Scales of Pay Rules, 1998 of Teaching / Non-Teaching staff of Aided Polytechnics and Aided Engineering Colleges	19.06	0.00	0.00	19.06
22	Deposits of Government Companies, Corporation etc.	14.89	0.00	0.00	14.89
23	Deposits of Tamil Nadu Magnesite Limited (TANMAC)	13.35	0.00	0.00	13.35
24	Deposits of Government Companies, Corporation etc.	13.28	0.00	0.00	13.28
25	Deposits of Government Companies, Corporation etc.	12.73	0.00	0.00	12.73
26	Deposits of Government Companies, Corporation etc.	11.85	0.00	0.00	11.85
27	Deposits of Government Companies, Corporation etc.	11.21	0.00	0.00	11.21
28	Deposits of Government Companies, Corporation etc.	10.75	0.00	0.00	10.75

Sl. No.	Description	OB	Receipts	Disbursements	CB
29	Deposits of pay revision arrears as per the Tamil Nadu Revised Scales of Pay Rules, 1998 of both Teaching/Non-Teaching staff of Panchayat Union Schools/Aided Schools/Municipal Schools	9.82	0.00	0.00	9.82
30	Deposits of Government Companies, Corporation etc.	8.97	0.00	0.00	8.97
31	Deposits of Tamil Nadu Warehousing Corporation	8.47	0.00	0.00	8.47
32	Deposits of Government Companies, Corporation etc.	7.99	0.00	0.00	7.99
33	Deposits of pay revision arrears as per TN Revised Pay Rules 1998 - Teaching/Non-Teaching staff of Aided Colleges	7.37	0.00	0.00	7.37
34	Deposits of Government Companies, Corporation etc.	7.00	0.00	0.00	7.00
35	Deposits of Government Companies, Corporation etc.	7.00	0.00	0.00	7.00
36	Deposits of Government Companies, Corporation etc.	6.59	0.00	0.00	6.59
37	Deposits of Government Companies, Corporation etc.	6.27	0.00	0.00	6.27
38	Deposits of Government Companies, Corporation etc.	5.86	0.00	0.00	5.86
39	Deposits of Government Companies, Corporation etc.	5.33	0.00	0.00	5.33
40	Tamil Nadu Government Pensioners Family Security Fund	5.22	0.00	0.00	5.22
41	Deposits of Tamil Nadu Housing Corporation Limited	4.87	0.00	0.00	4.87
42	Deposits of Tamil Nadu Institute of Information Technology (TANITEC)	3.81	0.00	0.00	3.81
43	Tamil Nadu Livestock Development Agency	3.74	0.00	0.00	3.74
44	Deposits from Government of India for payment of honorarium to enumerators/supervisors in connection with Census-2001	3.47	0.00	0.00	3.47
45	Tamil Nadu Government Employees Health Fund	3.42	0.00	0.00	3.42
46	Deposits of District Rural Development Agency	3.36	0.00	0.00	3.36
47	Deposits of Government Companies, Corporation etc.	2.88	0.00	0.00	2.88
48	Deposits of Government Companies, Corporation etc.	2.23	0.00	0.00	2.23
49	Deposits of Government Companies, Corporation etc.	2.13	0.00	0.00	2.13
50	Deposits of Government Companies, Corporation etc.	2.00	0.00	0.00	2.00
51	Deposits of Government Companies, Corporation etc.	1.96	0.00	0.00	1.96
52	Deposits of Government Companies, Corporation etc.	1.77	0.00	0.00	1.77
53	Deposits of Government Companies, Corporation etc.	1.44	0.00	0.00	1.44
54	Deposits of Tamil Nadu Scavengers Welfare Board	1.00	0.00	0.00	1.00
55	Deposits of Government Companies, Corporation etc.	0.94	0.00	0.00	0.94
56	Deposits of Tamil Nadu Co-operative Oil Seeds Growers Federation (TANCOP)	0.89	0.00	0.00	0.89
57	Deposits of Government Companies, Corporation etc.	0.75	0.00	0.00	0.75
58	Deposits of Goat Rearers' Welfare Board	0.60	0.00	0.00	0.60
59	Deposits of Government Companies, Corporation etc.	0.50	0.00	0.00	0.50
60	Deposits of Government Companies, Corporation etc.	0.39	0.00	0.00	0.39
61	Deposits of Tamil Nadu Urban Development Project III	0.37	0.00	0.00	0.37

Sl. No.	Description	OB	Receipts	Disbursements	CB
62	Deposits of Government Officials - Recoveries of Remuneration Fund	0.28	0.00	0.00	0.28
63	Deposits of Madras Science Society	0.24	0.00	0.00	0.24
64	Deposits of Government Companies, Corporation etc.	0.21	0.00	0.00	0.21
65	Deposits of Government Companies, Corporation etc.	0.19	0.00	0.00	0.19
66	Deposits of Tamil Nadu Dr.MGR Medical University	0.18	0.00	0.00	0.18
67	Deposits of Government Companies, Corporation etc.	0.15	0.00	0.00	0.15
68	Deposits of Government Companies, Corporation etc.	0.13	0.00	0.00	0.13
69	Deposits of Tamil Nadu Ex-Servicemen's Corporation Limited (TEXCO)	0.10	0.00	0.00	0.10
70	Tamil Nadu Police Health Fund	0.03	0.00	0.00	0.03
71	Deposits of Rashtriya Uchchatar Shiksha Abhiyan	0.01	0.00	0.00	0.01
72	Deposits of Government Companies, Corporation etc.	0.01	0.00	0.00	0.01
73	Deposits of Chennai Metropolitan Development Authority (CMDA)	0.00	0.00	0.00	0.00
74	Deposits of Tamil Nadu Agro Engineering Service	0.00	0.00	0.00	0.00
75	Teachers' Pension	0.00	0.00	0.00	0.00
76	Deposits of Tamil Nadu Industrial Development Corporation Limited (TIDCO)	0.00	0.00	0.00	0.00
77	Deposits of Tamil Nadu Urban Finance of Infrastructure Development Corporation Limited (TUFIDCO)	0.00	0.00	0.00	0.00
78	Deposits of Government Companies, Corporation etc.	0.00	0.00	0.00	0.00
79	Deposits from Government of India for payment of honorarium to enumerators/supervisors in connection with Census-2001	0.00	0.00	0.00	0.00
80	Deposits of Tamil Nadu Electricity Board (TNEB)	0.00	0.00	0.00	0.00
81	Deposits of Government Companies, Corporation etc.	0.00	0.00	0.00	0.00
82	Deposits of Tamil Nadu Palm Products Development Board	0.00	0.00	0.00	0.00
83	Deposits of Government Companies, Corporation etc.	0.00	0.00	0.00	0.00
84	Deposits of Government Companies, Corporation etc.	0.00	0.00	0.00	0.00
85	Deposits of Government Companies, Corporation etc.	0.00	0.00	0.00	0.00
86	Deposits of Government Companies, Corporation etc.	0.00	0.00	0.00	0.00
87	Deposits of Government Companies, Corporation etc.	0.00	0.00	0.00	0.00
88	Deposits of Government Companies, Corporation etc.	0.00	0.00	0.00	0.00
89	Deposits of Government Companies, Corporation etc.	0.00	0.00	0.00	0.00
90	Deposits of Tamil University Thanjavur for disbursement of pensionary benefits	0.00	0.00	0.00	0.00
91	Tamil Nadu State Mission of Rashtriya Madhyamik Shiksha Abhiyan	0.00	0.00	0.00	0.00
92	Deposits of Government Companies, Corporation etc.	0.00	0.00	0.00	0.00
93	Deposits of Government Companies, Corporation etc.	(-) 0.01	0.00	0.00	(-) 0.01
94	Advances to Tamil Nadu House, New Delhi	(-) 0.01	0.00	0.00	(-) 0.01
95	Deposits of Government Companies, Corporation etc.	(-) 0.04	0.00	0.00	(-) 0.04

Sl. No.	Description	OB	Receipts	Disbursements	CB
96	Deposits of Tamil Nadu State Apex Fisheries Co-operative Federation Limited	(-) 0.07	0.00	0.00	(-) 0.07
97	Deposits of Government Companies, Corporation etc.	(-) 0.10	0.00	0.00	(-) 0.10
98	Deposits of Government Companies, Corporation etc.	(-) 0.15	0.00	0.00	(-) 0.15
99	Deposits of PCA - Aided Special School for Disabled	(-) 0.19	0.00	0.00	(-) 0.19
100	Deposits of Government Companies, Corporation etc.	(-) 0.25	0.00	0.00	(-) 0.25
101	Deposits of Government Companies, Corporation etc.	(-) 0.51	0.00	0.00	(-) 0.51
102	Chief Ministers Rehabilitation scheme for handicapped	(-) 0.57	0.00	0.00	(-) 0.57
103	Deposits of Government Companies, Corporation etc.	(-) 0.58	0.00	0.00	(-) 0.58
104	Deposits of Government Companies, Corporation etc.	(-) 0.70	0.00	0.00	(-) 0.70
105	Deposits of Government Companies, Corporation etc.	(-) 0.77	0.00	0.00	(-) 0.77
106	Deposits of Government Companies, Corporation etc.	(-) 0.85	0.00	0.00	(-) 0.85
107	Deposits of Tamil Nadu State Blindness Control Society	(-) 1.25	0.00	0.00	(-) 1.25
108	Deposits of Government Companies, Corporation etc.	(-) 1.53	0.00	0.00	(-) 1.53
109	Deposits of Government Companies, Corporation etc.	(-) 1.58	0.00	0.00	(-) 1.58
110	Deposits of Government Companies, Corporation etc.	(-) 1.94	0.00	0.00	(-) 1.94
111	Deposits of Government Companies, Corporation etc.	(-) 1.95	0.00	0.00	(-) 1.95
112	Deposits of Government Companies, Corporation etc.	(-) 2.36	0.00	0.00	(-) 2.36
113	Deposits from Govt. of India for Payment of TA/DA to Enumerators/Supervisors in connection with Census	(-) 2.81	0.00	0.00	(-) 2.81
114	Deposits of Government Companies, Corporation etc.	(-) 2.83	0.00	0.00	(-) 2.83
115	Deposits of Government Companies, Corporation etc.	(-) 3.82	0.00	0.00	(-) 3.82
116	Deposits of Government Companies, Corporation etc.	(-) 3.90	0.00	0.00	(-) 3.90
117	Deposits of pay revision arrears as per the Tamil Nadu Revised Scale of Pay Rules, 1998 of Teaching/Non-Teaching staff of Aided High/Higher Secondary/Anglo Indian Schools	(-) 3.96	0.00	0.00	(-) 3.96
118	Deposits of Government Companies, Corporation etc.	(-) 7.06	0.00	0.00	(-) 7.06
119	Deposits of Government Companies, Corporation etc.	(-) 8.00	0.00	0.00	(-) 8.00
120	Deposits of Government Companies, Corporation etc.	(-) 10.74	0.00	0.00	(-) 10.74
121	Deposits of Government Companies, Corporation etc.	(-) 15.00	0.00	0.00	(-) 15.00
122	Deposits of Government Companies, Corporation etc.	(-) 15.21	0.00	0.00	(-) 15.21
123	Deposits of Government Companies, Corporation etc.	(-) 16.34	0.00	0.00	(-) 16.34
124	Deposits of Fisheries Institute of Technology and Training	(-) 18.84	0.00	0.00	(-) 18.84
125	Deposits of Tamil Nadu Text Book Society	(-) 19.17	0.00	0.00	(-) 19.17
126	Deposits of Tamil Nadu Co-operative Housing Society	(-) 27.85	0.00	0.00	(-) 27.85
127	Deposits of Queen Mary's College (Autonomous), Chennai	(-) 35.96	0.00	0.00	(-) 35.96
128	Deposits of Government Companies, Corporation etc.	(-) 43.35	0.00	0.00	(-) 43.35
129	Deposits of World Tamil Sangam, Madurai	(-) 50.71	0.00	0.00	(-) 50.71
130	Deposits of Government Companies, Corporation etc.	(-) 54.95	0.00	0.00	(-) 54.95
131	Deposits of Government Companies, Corporation etc.	(-) 91.99	0.00	0.00	(-) 91.99

Sl. No.	Description	OB	Receipts	Disbursements	CB
132	Deposits of Tamil Nadu Corporation for Industrial Infrastructure Development	(-) 93.36	0.00	0.00	(-) 93.36
133	Deposits of Government Companies, Corporation etc.	(-) 99.29	0.00	0.00	(-) 99.29
134	Miscellaneous Deposits	(-) 247.04	0.00	0.00	(-) 247.04
135	Deposits of Government Companies, Corporation etc.	(-) 293.97	0.00	0.00	(-) 293.97
136	Deposits of Government Companies, Corporation etc.	(-) 652.96	0.00	0.00	(-) 652.96
	Total				964.88

Appendix 3.7
(Reference: Paragraph 3.6; Page 67)

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

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	3	1.17	76	149.82	17	222.20	96	373.19
2	Animal Husbandry	4	0.04	1	0.04	1	87.85	6	87.93
3	Higher Education	8	1.08	6	16.28	8	34.82	22	52.16
4	Commercial Tax	0	0	0	0	3	127.68	3	127.68
5	Cooperation	1	0	0	0	1	0.14	2	0.14
6	Election	0	0	1	0.22	0	0	1	0.22
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	0	0	2	0.31	0	0	2	0.31
11	Health and Family Welfare	4	2.30	7	6.64	22	166.94	33	175.88
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	0	0	5	4.16	1	7.16	6	11.32
21	Revenue	0	0	2	1.27	119	188.14	121	189.41
22	School Education	0	0	1	12.16	4	38.11	5	50.27
23	Sericulture	1	0.05	0	0	1	1.36	2	1.41
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	28	8.83	118	224.88	202	1,237.07	348	1,470.78

Appendix 3.8
(Reference: Paragraph 3.8; Page 69)

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. 4 to Col. 5
(1)	(2)	(3)	(4)	(5)	(6)
1	2711	Flood Control and Drainage	155.88	155.88	100.00
2	5475	Capital Outlay on other General Economic Services	49.34	49.34	100.00
3	3075	Other Transport Services	1.20	1.20	100.00
4	2852	Industries	2,249.50	2,197.46	97.69
5	4408	Capital Outlay on Food, Storage and Warehousing	142.22	137.72	96.84
6	4217	Capital Outlay on Urban Development	4,433.28	4,019.53	90.67
7	2810	New and Renewable Energy	12.15	10.91	89.79
8	4250	Capital Outlay on Other Social Services	351.12	312.33	88.95
9	4070	Capital Outlay on other Administrative services	62.27	53.80	86.40
10	2217	Urban Development	1,085.79	715.04	65.85
11	2401	Crop Husbandry	7,801.19	4,415.74	56.60
12	2425	Co-operation	1,709.64	886.69	51.86
		Total	18,053.58	12,955.64	71.76

Appendix 3.9
(Reference: Paragraph 3.8; Page 69)

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. 4 to Col. 5
(1)	(2)	(3)	(4)	(5)	(6)
1	1456	Civil Supplies	2.60	2.60	100.00
2	0515	Other Rural Development Programmes	1.16	1.16	100.00
3	0415	Agricultural Research and Education	0.17	0.17	100.00
4	0801	Power	2.90	2.90	100.00
5	0211	Family Welfare	155.85	155.85	100.00
6	0215	Water Supply and Sanitation	0.40	0.40	100.00
7	1056	Inland Water Transport	0.25	0.25	100.00
8	0810	Non Conventional Sources of Energy	0.69	0.69	100.00
9	1051	Ports and Lighthouses	2.96	2.96	100.00
10	0217	Urban Development	1,015.81	1,015.81	100.00
11	1452	Tourism	0.60	0.60	100.00
12	0407	Plantations	0.61	0.61	100.00
13	0235	Social Security and Welfare	103.70	103.64	99.94
14	0250	Other Social Services	142.79	141.97	99.43
15	1054	Roads and Bridges	143.13	141.52	98.88
16	0425	Co-operation	27.82	25.10	90.22
17	0435	Other Agricultural Programmes	42.95	35.92	83.63
18	0075	Miscellaneous General Services	679.71	535.03	78.71
19	0070	Other Administrative Services	187.39	139.01	74.18
20	0220	Information and Publicity	10.07	7.42	73.68
21	0403	Animal Husbandry	11.15	8.19	73.45
22	0702	Minor Irrigation	2.81	1.92	68.33
23	0701	Major and Medium Irrigation	44.70	29.71	66.47
24	0404	Diary Development	3.67	2.02	55.04
		Total	2,583.89	2,355.45	91.16

Appendix 3.10
(Reference: Paragraph 3.9.2; Page 70)

Deposits not lapsed to Government Account (more than ₹ 1crore)

(₹ in crore)

Sl.No.	Name of the Treasury	Amount
1	Coimbatore	14.24
2	Thiruvannamalai	8.58
3	Thiruvarur	2.23
4	Kanyakumari	1.56
5	Madurai (North)	1.32
6	Ramnad	1.42
7	Dharmapuri	1.19
	Total	30.54

Appendix 3.11

(Reference: Paragraph 3.9.2; Page 70)

List of Treasuries/Sub-treasuries of Unclaimed Deposits

Sl.No.	DT/ST/PAO
1	DT Vellore
2	DT Coimbatore
3	DT Dharmapuri
4	DT Kanyakumari
5	DT Nilgiris
6	DT Pudukottai
7	DT Thanjavur
8	DT Tiruvallur
9	DT Villupuram
10	DT Thiruvannamalai
11	DT Tiruppur
12	STO Kancheepuram
13	STO Chengalpet
14	STO Kallakurichi
15	STO Madurantakam
16	STO Mettur dam
17	STO Thiruvarur
18	STO Bhavani
19	STO Tambaram

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.
Liability 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 and Entitlements)
AMRUT	Atal Mission for Rejuvenation and Urban Transformation
CCOs	Chief Controlling Officers
CDRRP	Coastal Disaster Risk Reduction Project
CF	Contingency Fund
CFA	Contingency Fund Advance
CPS	Contributory Pension Scheme
CSF	Consolidated Sinking Fund
DDOs	Drawing and Disbursing Officers
DPC Act	Duties, Powers and Conditions of Service Act
DTs	District Treasuries
ECS	Electronic Clearance Service
ES	Economic Services
FFC	Fourteenth Finance Commission
GCS	General Category States
GDC	Government Data Centre
GDP	Gross Domestic Product

Abbreviations	Full form
GoI	Government of India
GoTN	Government of Tamil Nadu
GSDP	Gross State Domestic Product
GST	Goods and Services Tax
HDI	Human Development Index
JICA	Japan International Co-operation Agency
LOC	Letter of Credit
MIDF	Metropolitan Infrastructure Development Fund
MTFP	Medium Term Fiscal Plan
NPS	National Pension System
PAC	Committee on Public Accounts
PAOs	Pay and Accounts Offices
PD	Personal Deposit
PFRDA	Pension Fund Regulatory and Development Authority
RC	Reconciliation Certificate
RD & PR	Rural Development and Panchayat Raj
SIPCOT	Small Industries Promotion Corporation of Tamil Nadu Ltd
SS	Social Services
T Bills	Treasury Bills
TNBM	Tamil Nadu Budget Manual
TNEB	Tamil Nadu Electricity Board
TNFR Act	Tamil Nadu Fiscal Responsibility Act, 2003
TNPVP	Tamil Nadu Pudhu Vaazhvu Project
TNSCB	Tamil Nadu Slum Clearance Board
TNUDF	Tamil Nadu Urban Development Fund
TUFIDCO	Tamil Nadu Urban Finance and Infrastructure Development Corporation
TWAD Board	Tamil Nadu Water Supply and Drainage Board
UCs	Utilisation Certificates
UDAY	Ujwal DISCOM Assurance Yojana
UIDSSMT	Urban Infrastructure Development Scheme for Small and Medium Towns
ULBs	Urban Local Bodies

