



**Report of the  
Comptroller and Auditor General of India  
on  
State Finances  
for the year ended March 2017**



**Government of Tamil Nadu  
Report No. 6 of 2017**

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## PREFACE

1. This Report has been prepared for submission to the Governor of Tamil Nadu under Article 151 of the Constitution.
2. Chapters I and II of this Report contain audit observations on matters arising from examination of the Finance Accounts and Appropriation Accounts respectively, of the State Government for the year ended 31 March 2017. Information has been obtained from the Government of Tamil Nadu, wherever necessary.
3. Chapter III on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.
4. The Reports containing the findings of Performance Audit and audit of transactions in various departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on Revenue Receipts are presented separately.

# EXECUTIVE SUMMARY



## Executive Summary

### The Report

Based on the audited accounts of the Government of Tamil Nadu for the year ending March 2017, this Report provides an analytical review of the Annual Accounts of the State Government. The financial performance of the State has been assessed with reference to the Tamil Nadu Fiscal Responsibility Act, 2003 and its amendments from time to time, Budget documents, Fourteenth Finance Commission Report and other financial data obtained from various Government departments and organisations. The Report is structured in three Chapters.

**Chapter I** is based on the audit of Finance Accounts and makes an assessment of Government of Tamil Nadu's fiscal position as on 31 March 2017. It provides an insight into trends in committed expenditure and borrowing pattern.

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

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

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

### Audit findings

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

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

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

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

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

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

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

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

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

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

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

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

**CHAPTER I**  
**FINANCES OF THE**  
**STATE GOVERNMENT**



## CHAPTER I

### FINANCES OF THE STATE GOVERNMENT

#### Profile of Tamil Nadu

The State of Tamil Nadu is located on the eastern coast, surrounded by the States of Andhra Pradesh, Karnataka and Kerala. It is the 11<sup>th</sup> largest state in terms of geographical area (1,30,058 sq.km) and the seventh largest by population. The State's population increased from 6.24 crore in 2001 to 7.21 crore in 2011 recording a decadal growth of 15.54 *per cent*. The percentage of population below the poverty line was lower than the all-India average. The State's Gross Domestic Product (GSDP) in 2016-17 at current prices was ₹ 12,98,511 crore. The literacy rate increased from 73.45 *per cent* in 2001 to 80.1 *per cent* in 2011. General data relating to the State is given in **Appendix 1.1**.

#### Gross State Domestic Product

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

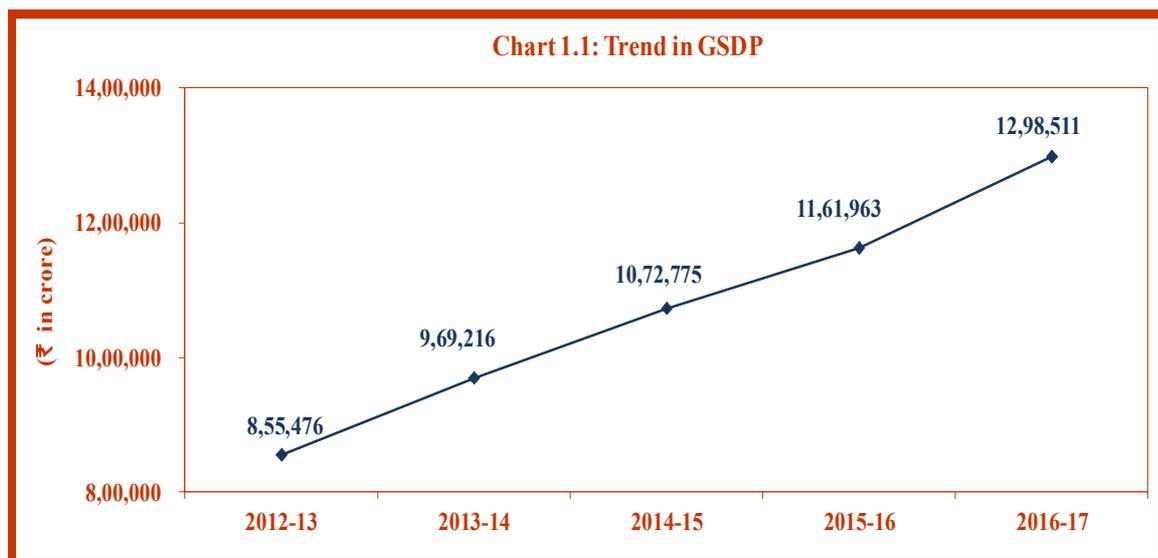
**Table 1.1: Trends in Gross Domestic Product and Gross State Domestic Product**

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

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

\*\* Provisional figures

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



## **1.1 Introduction**

This chapter provides a broad perspective of the finances of the Government of Tamil Nadu (GoTN) during the current year (2016-17) and analyses critical changes in the major fiscal aggregates relative to the previous year (2015-16), keeping in view the overall trend during the last five years.

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

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

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

The structure of Government Accounts and the layout of Finance Accounts are shown in **Appendix 1.2**. The methodology adopted for assessment of the fiscal position of the State is given in **Appendix 1.3 - Part A**. The salient features of the TNFR Act, 2003 (as amended till March 2017) are given in **Appendix 1.3 - Part B**. A time series data on the State Government's finances are given in **Appendix 1.4**.

### 1.1.1 Summary of fiscal transactions in 2016-17

**Table 1.2** presents the summary of the State Government's fiscal transactions during the current year (2016-17) *vis-à-vis* the previous year (2015-16), while **Appendix 1.5** provides details of receipts and disbursements as well as the overall fiscal position during the current year.

**Table 1.2: Summary of fiscal operations in 2016-17**

(₹ in crore)

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

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

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

(Source: Finance Accounts for the respective years)

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

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

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

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

### 1.1.2 Review of the fiscal situation

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

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

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

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

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

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

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

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

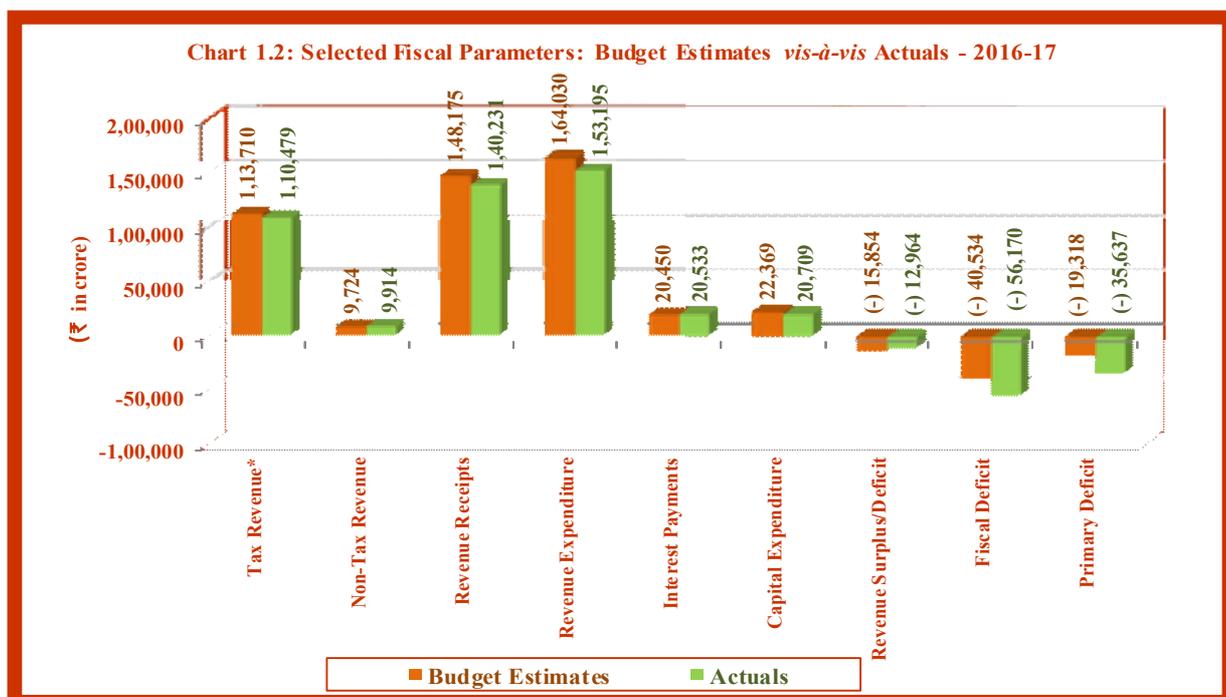
The Revenue deficit of ₹ 12,964 crore was understated by ₹ 3,011 crore due to

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

### 1.1.3 Budget estimates and actuals

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

**Chart 1.2** presents the budget estimates and actuals for some important fiscal parameters in 2016-17.



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

The variations between the estimates and actuals were as under:

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

#### **1.1.4 Non-implementation of major policy initiatives**

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

**Table 1.4: Details of major policy initiatives**

(₹ in crore)

Sl. No.	Scheme as announced in the Budget	Provision in Budget	Withdrawal through re-appropriation/surrender
1.	Transfer to Tamil Nadu Infrastructure Development Fund	2,000	1,970
2.	Grants to Tamil Nadu Infrastructure Development Board for Project Preparation Fund	100	100

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

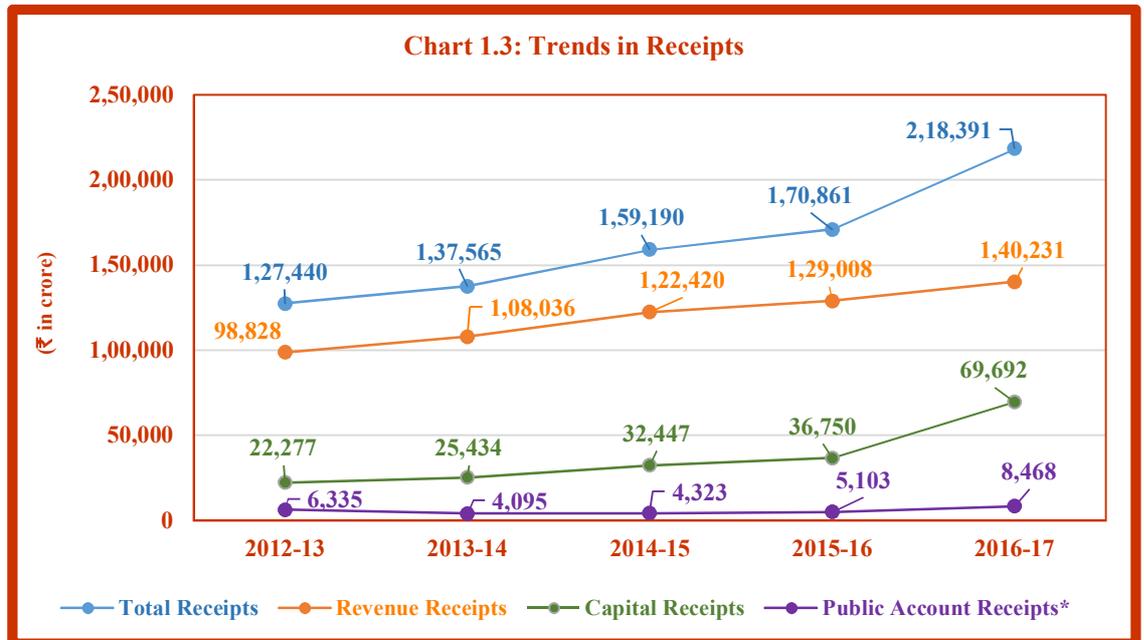
During the year 2016-17, provisions made for two major schemes viz., Tamil Nadu Infrastructure Development and Project Preparation Fund were not utilised. In respect of the former 98.5 per cent of the funds provided was withdrawn and in the latter the entire provision was withdrawn.

## **1.2 Resources of the State**

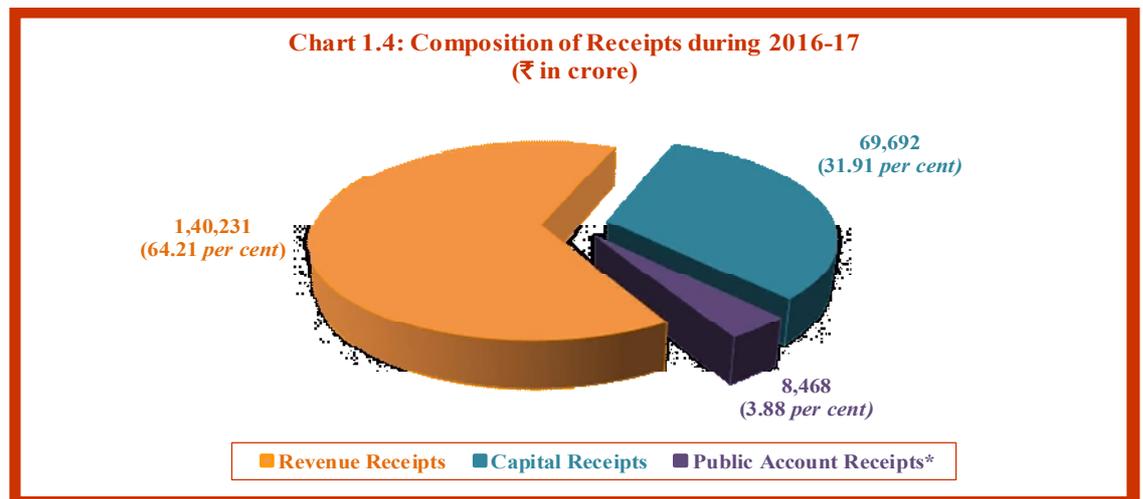
### **1.2.1 Resources of the State as per the Annual Finance Accounts**

Revenue and Capital are the two streams of receipts that constitute the resources of the State Government. Revenue receipts consist of Tax revenues, Non-tax revenues, State's share of Union taxes and duties and Grants-in-aid from GoI. Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts

from internal sources (market loans, borrowings from financial institutions/ commercial banks) and loans and advances from GoI. Besides, the fund available in the Public Account after disbursements is also utilised by the Government to finance its deficit. **Chart 1.3** depicts the trends in various components of the receipts of the State during 2012-17. **Chart 1.4** depicts the composition of receipts of the State during the current year.

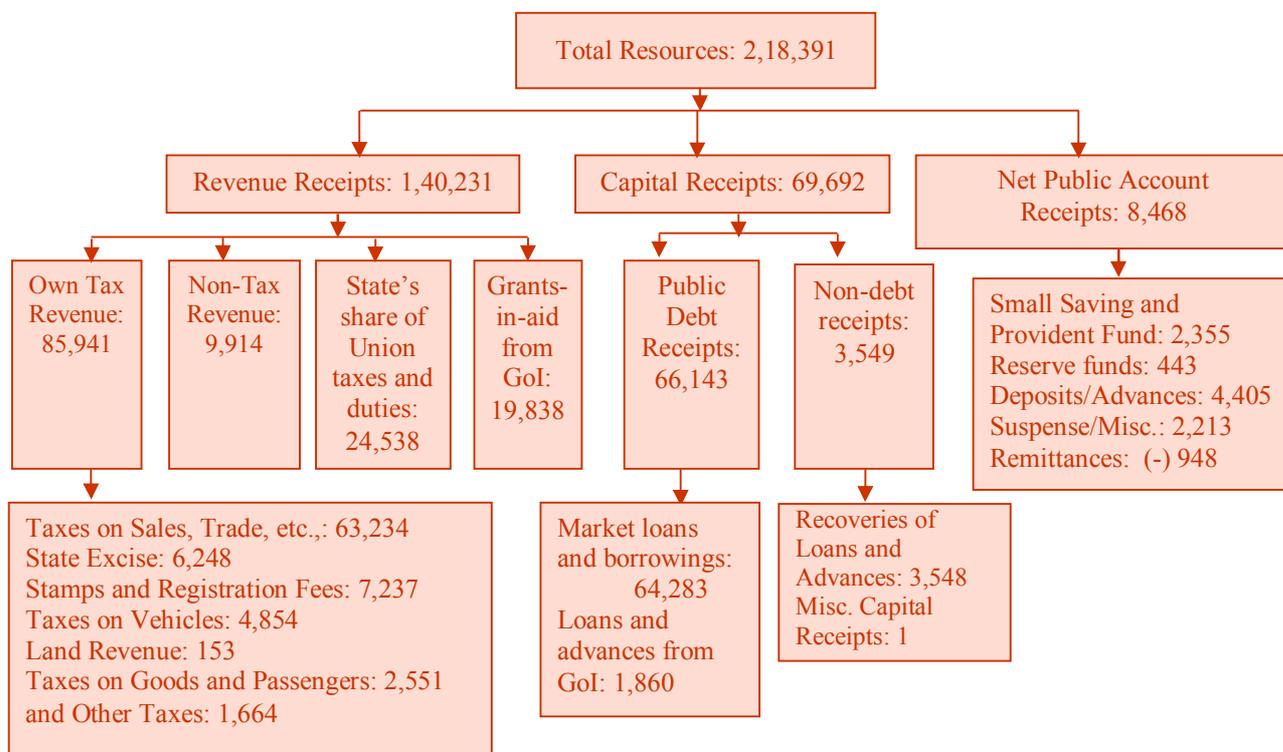


\* Net Public Account Receipts  
(Source: Finance Accounts for the respective years)



\* Net Public Account Receipts  
(Source: Finance Accounts for 2016-17)

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



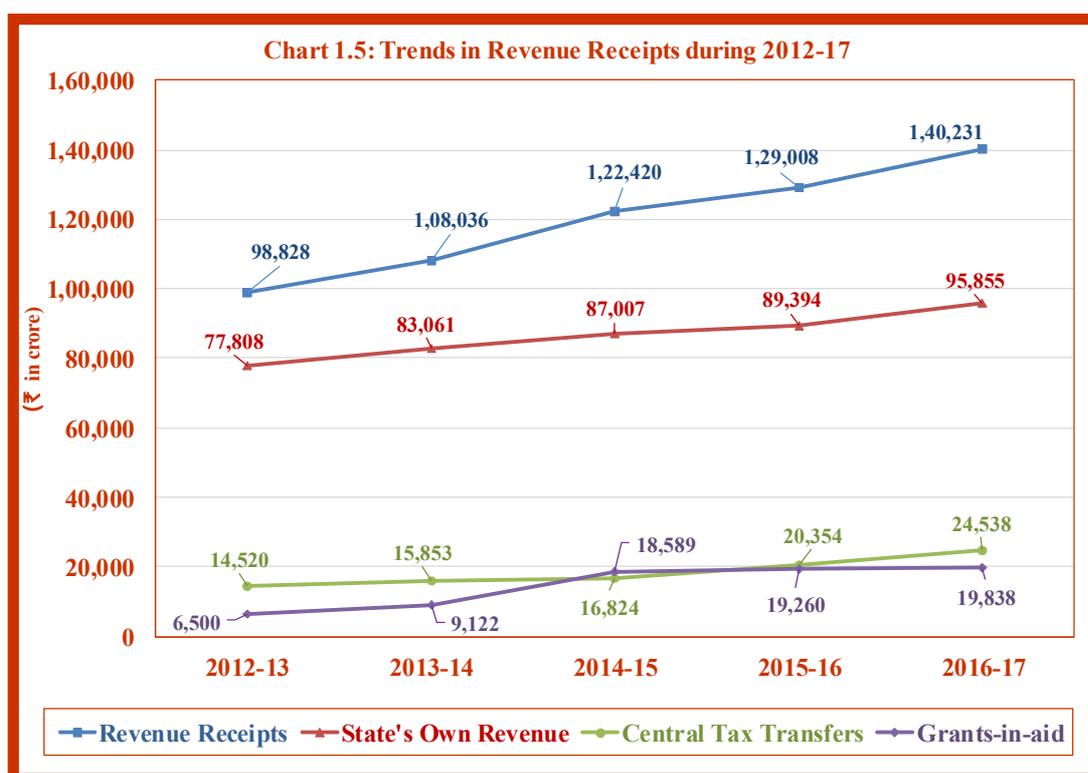
- The total resources of the State Government in the year 2016-17 were ₹ 2,18,391 crore. Of these, revenue receipts were ₹ 1,40,231 crore, constituting 64.21 *per cent* of total resources. The capital receipts (₹ 69,692 crore) and net public account receipts (₹ 8,468 crore) constituted 31.91 and 3.88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

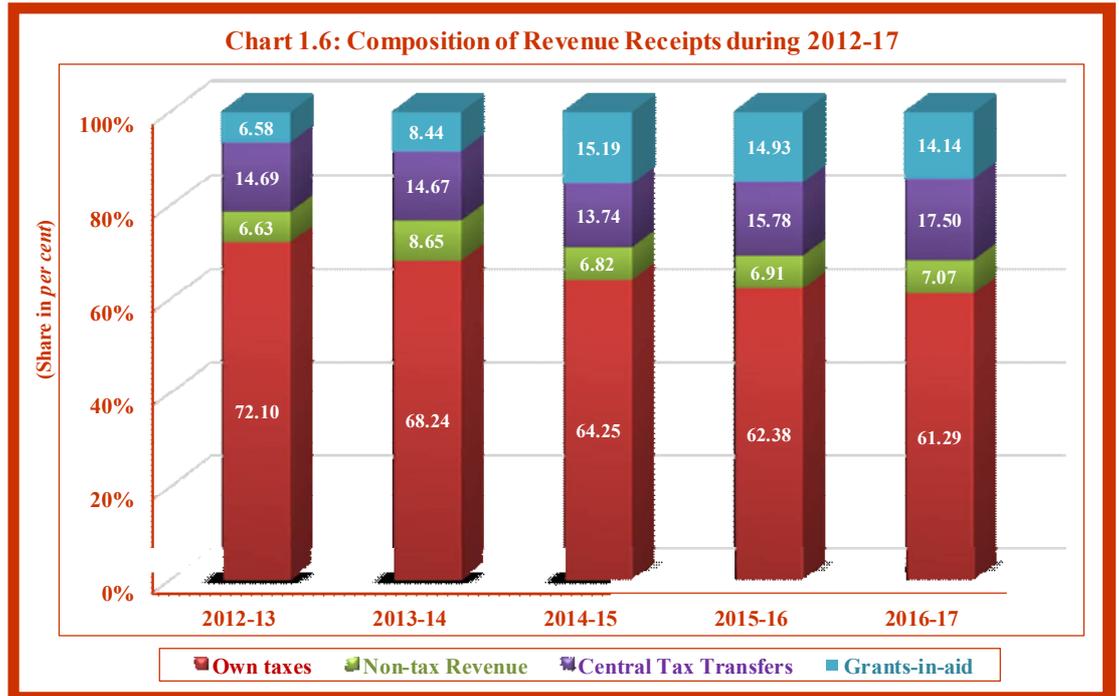
Sales, Trade, etc.,: ₹ 5,712 crore, (ii) Taxes on vehicles: ₹ 621 crore, (iii) State Excise: ₹ 412 crore and (iv) Taxes on goods and passengers: ₹ 398 crore, which was offset by decrease in collections under (i) Stamps and Registration fees (₹ 1,484 crore), (ii) Land Revenue (₹ 105 crore) and (iii) other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

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

### 1.3 Revenue receipts

Statement-14 of the Finance Accounts details the revenue receipts of the Government. The revenue receipts consist of the State's own taxes and non-tax revenues, central tax transfers and grants-in-aid from GoI. The trends and composition of revenue receipts over the period 2012-17 are presented in **Appendix 1.4** and depicted in **Charts 1.5** and **1.6** respectively.





(Source: Finance Accounts for the respective years)

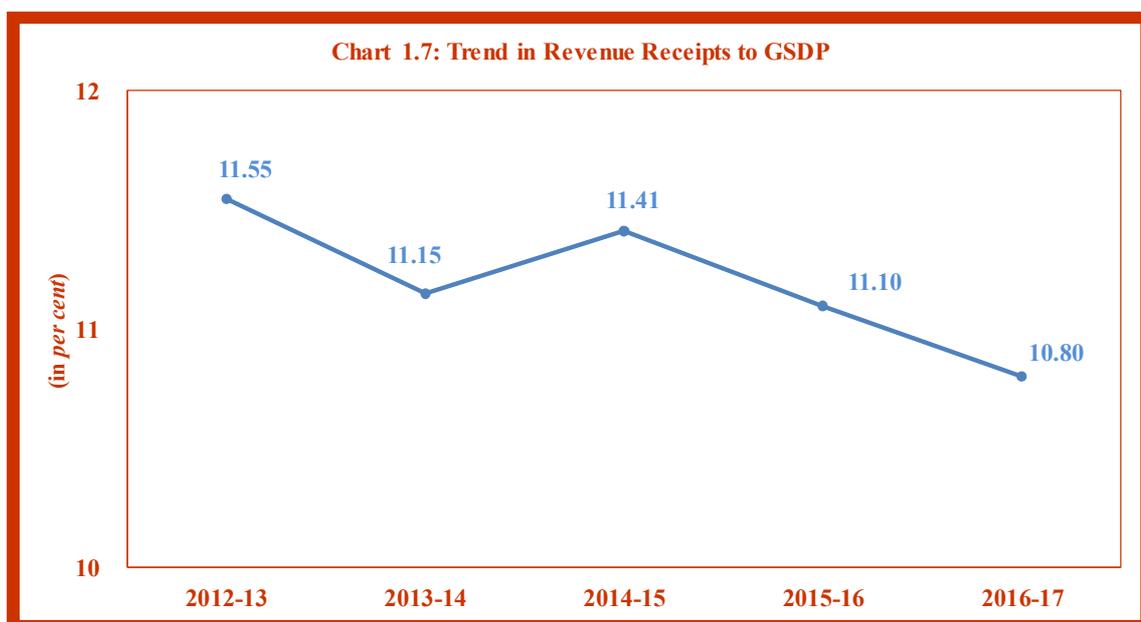
- The annual growth rate of revenue receipts during 2016-17 stood at 8.70 per cent, which was much less than the growth rate (11.52 per cent) of the General Category States (GCS) (Appendix 1.1).
- Revenue receipts of the State grew by ₹ 11,223 crore in 2016-17 over the previous year. The growth rate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

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

**Table 1.5: Trends in revenue receipts relative to GSDP**

	2012-13	2013-14	2014-15	2015-16	2016-17
Revenue Receipts (₹ in crore)	98,828	1,08,036	1,22,420	1,29,008	1,40,231
Rate of growth of Revenue Receipts ( <i>per cent</i> )	15.99	9.32	13.31	5.38	8.70
Revenue Receipts/GSDP ( <i>per cent</i> )	11.55	11.15	11.41	11.10	10.80
<b>Buoyancy Ratios<sup>2</sup></b>					
Revenue Buoyancy with reference to GSDP	1.16	0.70	1.25	0.65	0.74
State's own tax buoyancy with reference to GSDP	1.42	0.26	0.63	0.28	0.58
Revenue Buoyancy with reference to State's own taxes	0.81	2.69	1.99	2.33	1.28

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



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

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

<sup>2</sup> See glossary

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

### 1.3.1 State's own resources

As the State's share in central taxes and grants-in-aid are determined on the basis of recommendations of the Finance Commission, the State's performance in mobilisation of resources was assessed in terms of its own resources comprising own tax and non-tax sources. The State's own tax and non-tax revenue receipts for the year 2016-17 *vis-à-vis* assessment made by FFC, its Budget and MTFP are given in the **Table 1.6**.

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

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

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

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

#### 1.3.1.1 Own tax revenue

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

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

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

(Source: Finance Accounts for the respective years)

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

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

### **1.3.1.2 Non-tax revenue**

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

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

(₹ in crore)

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

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

(Source: Finance Accounts for the respective years)

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

### **1.3.2 Grants-in-aid from GoI**

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

**Table 1.9: Grants-in-aid**

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

(Source: Finance Accounts for the respective years)

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

### 1.3.3 Central tax transfers

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

**Table 1.10: Central tax transfers**

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

(Source: Finance Accounts for the respective years)

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

### 1.3.4 Optimisation of the FFC grants

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

**Table 1.11: Transfers on recommendations of FFC**

(₹ in crore)

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

(Source: Information obtained from Finance Department)

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

### 1.3.5 Foregone revenue

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

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

(₹ in crore)

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

\* ₹ 1 lakh

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

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

## 1.4 Capital receipts

Public debt receipts, recoveries of loans and advances and miscellaneous capital receipts are the capital receipts of the Government. The trends in growth and composition of capital receipts are given in **Table 1.13**.

**Table 1.13: Trends in growth and composition of capital receipts**  
(Amount ₹ in crore)

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

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

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

## 1.5 Public account receipts

Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds and deposits and advances which do not form part of the Consolidated Fund, are accounted for in the Public Account, set up under Article 266 (2) of the Constitution of India and are not subject to vote by the State Legislature. Here the Government acts as a banker. The balance after disbursements is the fund available with the Government for use. The Public Account receipts for the period 2012-17 are given in **Table 1.14**.

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

(₹ in crore)

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

(Source: Finance Accounts for the respective years)

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

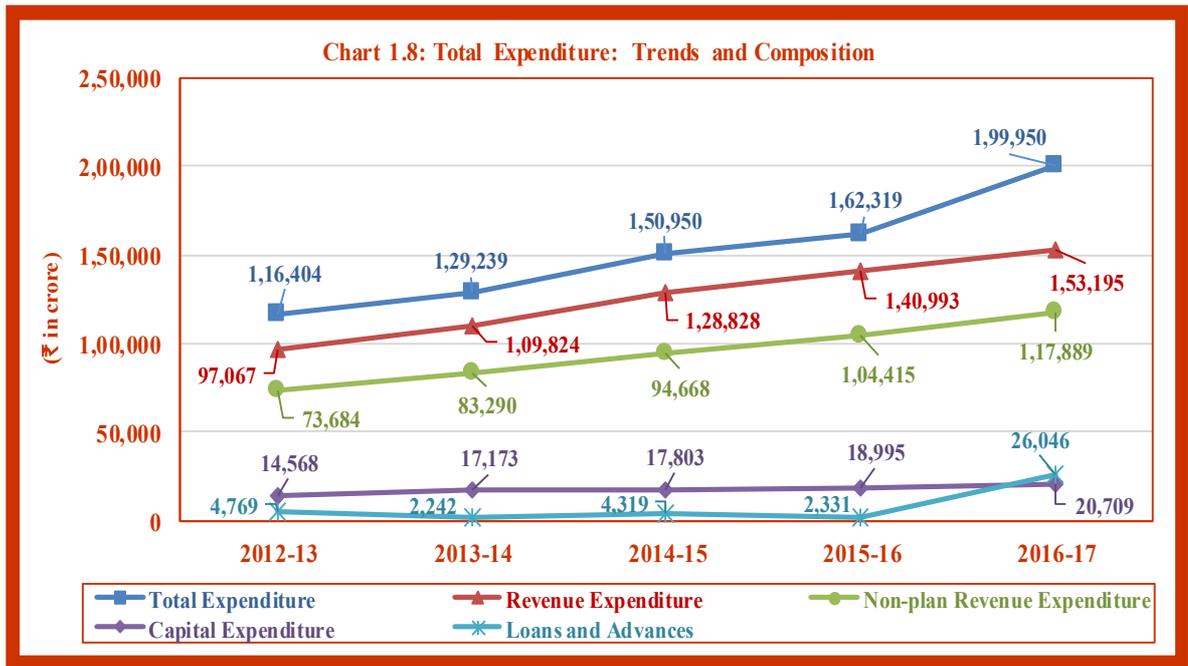
## 1.6 Application of resources

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

### 1.6.1 Growth and composition of expenditure

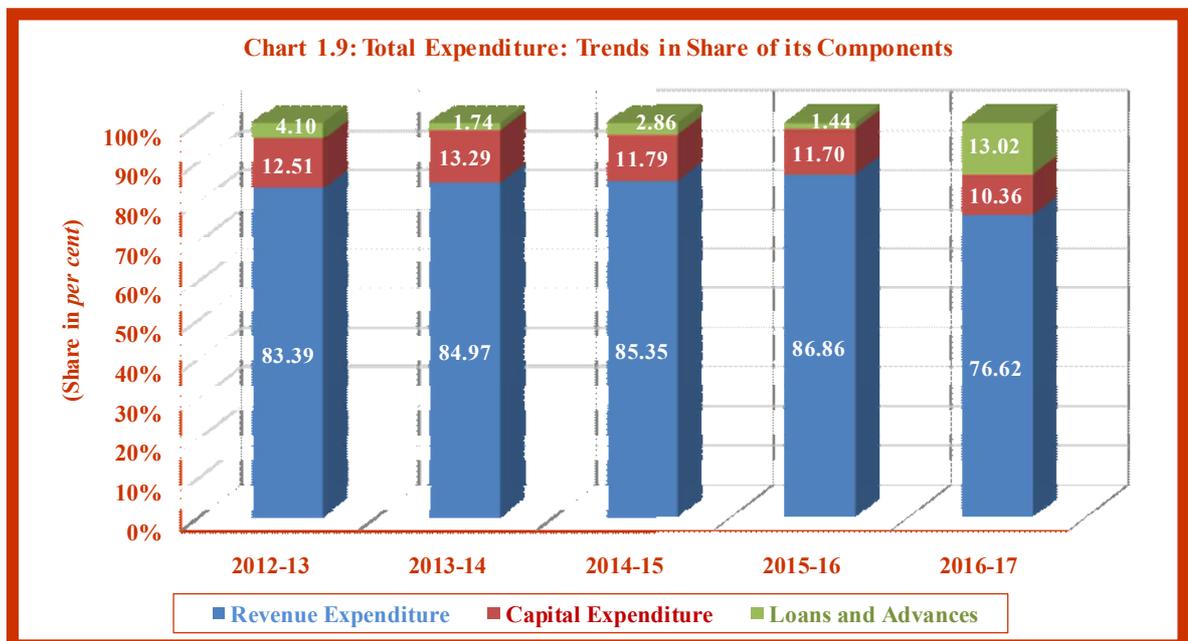
**Chart 1.8** presents the trends in total expenditure<sup>4</sup> over a period of five years (2012-17) and its composition both in terms of ‘economic classification’ and ‘expenditure by activities’ is depicted in **Charts 1.9** and **1.10** respectively.

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

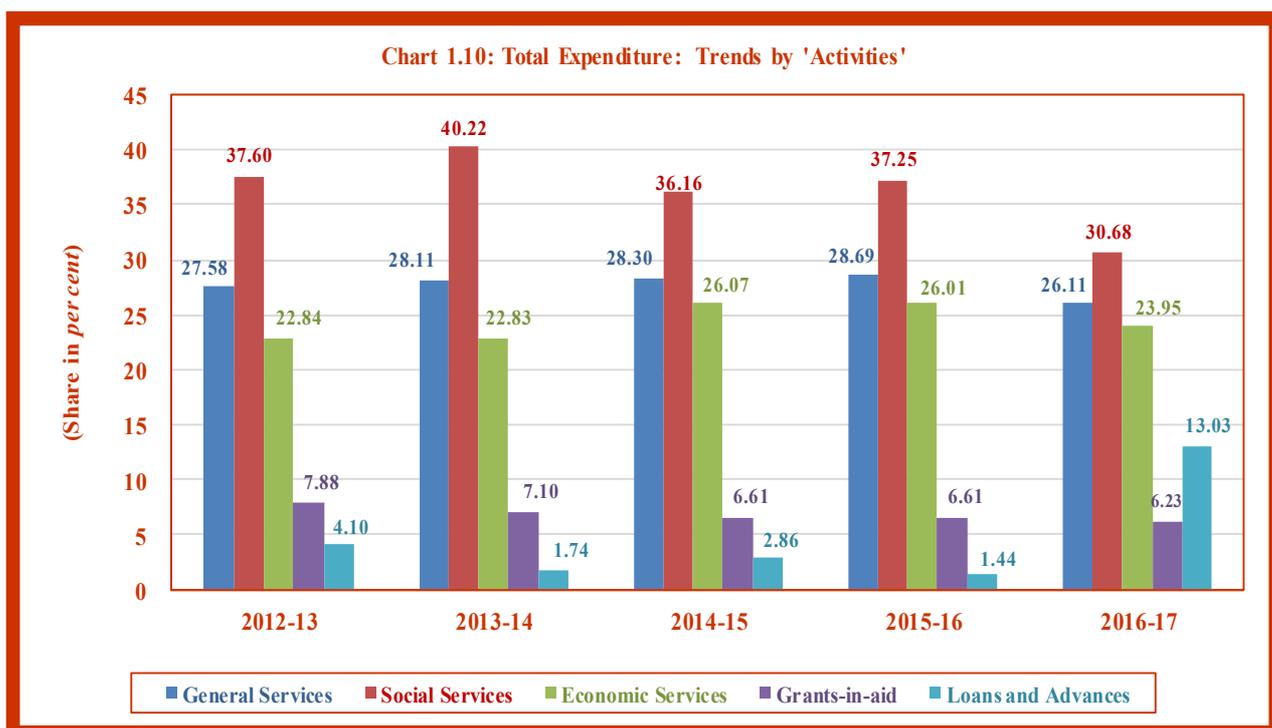


(Source: Finance Accounts for the respective years)

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



(Source: Finance Accounts for the respective years)



(Source: Finance Accounts for the respective years)

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

### 1.6.2 Revenue expenditure

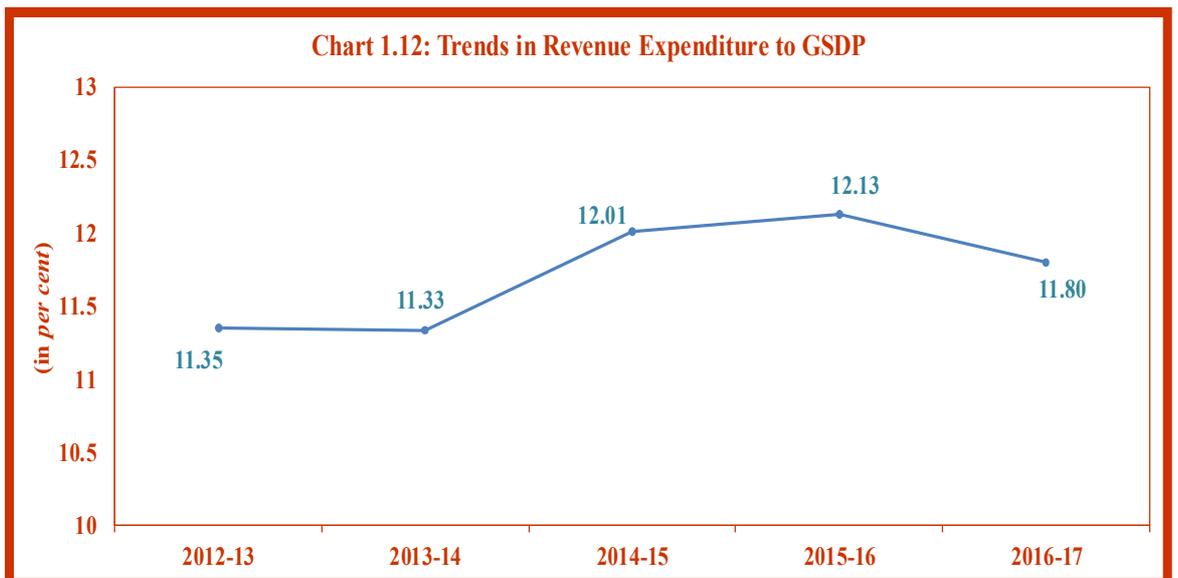
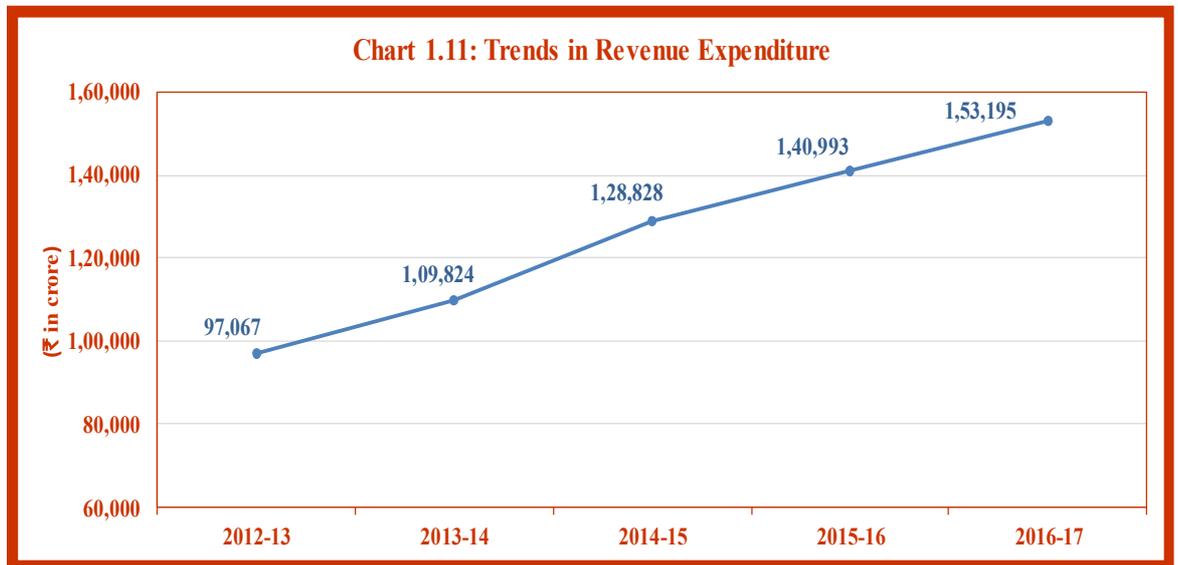
The trend of revenue expenditure of the State is given in **Table 1.15** and **Chart 1.11** and the trend of revenue expenditure to GSDP is given in **Chart 1.12**.

Table 1.15: Trends in growth and composition of revenue expenditure

(₹ in crore)

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

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



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

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

### 1.6.3 Committed expenditure

The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies. **Table 1.16** presents the trend in the expenditure on these components during 2012-17.

**Table 1.16: Components of committed expenditure**

(₹ in crore)

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

Figures in the brackets indicate percentage to revenue receipts

- \* Plan head also includes the salaries and wages paid under Centrally Sponsored Schemes
- \*\* Salary grants are released to aided educational institutions and Urban Local Bodies towards meeting the expenditure on salaries of teachers and staff

(Source: Finance Accounts for the respective years)

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

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

### *Subsidies*

In a welfare State, it is common to provide subsidies/subventions to disadvantaged sections of the society. Subsidies are dispensed not only explicitly but also implicitly by providing subsidised public service to the people. Budgetary support to financial institutions, inadequate return on investments, poor recovery of user charges, assistance in cash/kind to individuals, etc., fall under the category of implicit subsidies<sup>5</sup>.

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

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

(₹ in crore)

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

(Source: Finance Accounts for the respective years)

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

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

**Table 1.18: Implicit subsidies given during 2012-17**

(₹ in crore)

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

(Source: Finance Accounts for the respective years)

It was noticed that these implicit subsidies were classified under other object heads such as (i) 09-Grants-in-aid (Laptop scheme and Marriage assistance scheme), (ii) 24-Materials and Supplies (grinders, mixies and fans), (iii) 10-Contributions (health insurance), etc. This accounting does not transparently disclose the nature of expenditure as is required. From **Table 1.17** and **Table 1.18**, it could be seen that apart from ₹ 16,092 crore incurred on explicit subsidy, the State Government also provided implicit subsidies. Further, the implicit subsidy for the schemes listed in **Table 1.18** was at an all time low during 2016-17, compared to the preceding four years.

#### **1.6.4 Financial assistance by State Government to Local Bodies and other institutions**

The 73<sup>rd</sup> and 74<sup>th</sup> Constitutional amendments gave Constitutional status to Panchayat Raj Institutions and Urban Local Bodies respectively and

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

The quantum of assistance provided by way of grants and loans to the local bodies and others during the current year and in the earlier years is presented in **Table 1.19**.

**Table 1.19: Financial assistance to Local Bodies, etc.**

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

(Source: Finance Accounts for the respective years)

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

## 1.7 Quality of expenditure

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

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

### 1.7.1 Adequacy of public expenditure

The responsibilities relating to the expenditure on social sector and the economic sector are largely State subjects. Enhancing human development level requires the States to step up their expenditure on key social services like education and health. Low fiscal priority (ratio of expenditure category to aggregate expenditure) would be deemed to have been given to a particular sector, if it was below the national average. **Table 1.20** analyses the fiscal priority of the State Government with regard to development expenditure<sup>7</sup>, social sector expenditure and capital expenditure during 2013-14, 2015-16 and 2016-17.

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

*(In per cent)*

Fiscal Priority of the State		AE/ GSDP	DE <sup>#</sup> /AE	SSE/AE	CE/AE	Education/ AE	Health/ AE
General Category States' Average (Ratio)	2013-14	14.80	70.00	38.20	13.70	17.70	4.60
	2015-16	16.05	70.63	36.29	14.89	15.63	4.45
	2016-17	16.70	70.90	32.20	19.70	15.20	4.80
Tamil Nadu State (Ratio)	2013-14	15.13	64.52	40.54	13.29	16.65	4.66
	2015-16	13.97	64.53	37.46	11.70	16.09	5.14
	2016-17	15.40	67.51	31.06	10.36	13.51	4.32

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

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

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

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

<sup>7</sup> See glossary

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

### 1.7.2 Efficiency of expenditure

In view of the importance of public expenditure on development heads from the point of view of social and economic development, it is important for the State Government to take appropriate expenditure rationalisation measures and lay emphasis on provision of core public and merit goods<sup>8</sup>. Apart from improving the allocation towards development expenditure, the efficiency of expenditure reflected by the ratio of capital expenditure to total expenditure (and/or GSDP) and the proportion of revenue expenditure on operation and maintenance of the existing Social and Economic Services need to be kept in mind. The higher the ratio of these components to the total expenditure (and/or GSDP), the better would be the quality of expenditure. **Table 1.21** presents the trends in development expenditure relative to the aggregate expenditure of the State during 2012-17.

**Table 1.21: Development expenditure**

(₹ in crore)

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

Figures in brackets indicate percentage of aggregate expenditure

(Source: Finance Accounts for the respective years)

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

<sup>8</sup> Core public goods are goods which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g., enforcement of law and order, security and protection of rights; pollution free air and other environmental goods, road infrastructure etc., Merit goods are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept of need, rather than the ability and willingness to pay the Government and therefore, wishes to encourage their consumption. Examples of such goods include the provision of free or subsidised food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation, etc.

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

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

**Table 1.22: Efficiency of expenditure use in selected Social and Economic Services**  
(in *per cent*)

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

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

(Source: Finance Accounts for the respective years)

### ***Expenditure on Social Services***

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

### **Expenditure on Economic Services**

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

## **1.8 Financial analysis of Government expenditure and investments**

In the post-Fiscal Responsibility and Budget Management framework, the State is expected to keep its fiscal deficit (and borrowings) at low levels without compromising its capital expenditure/investment (including loans and advances) requirements. In addition, in a transition to dependence on market-based resources, the State Government needs to initiate measures to earn adequate return on its investments, recover its cost of borrowed funds rather than bearing the same on its budget in the form of implicit subsidies and take requisite steps to infuse transparency in financial operations. This section presents a broad financial analysis of investments and other capital expenditure undertaken by the Government during the current year *vis-à-vis* the previous years.

### **1.8.1 Financial results of irrigation projects**

Ensuring the commercial viability of irrigation projects through realisation of adequate revenue by way of user charges would be prudent on the part of Government. However, it was observed that the revenue from irrigation projects (₹ 36 crore) declined to 2.83 *per cent* from 3.33 *per cent* (2015-16) of the maintenance expenditure (₹ 1,271 crore) during 2016-17.

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

### **1.8.2 Incomplete projects**

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

**Table 1.23: Department-wise profile of incomplete projects**

(₹ in crore)

Department	No. of incomplete projects*	Initial budgeted cost	Revised total cost of projects**	Expenditure during the year	Cumulative actual expenditure as on 31 March 2017
Roads and Bridges	25	113.24	113.24	33.62	55.10
Buildings	1	40.00	97.40	10.00	83.00
<b>Total</b>	<b>26</b>	<b>153.24</b>	<b>210.64</b>	<b>43.62</b>	<b>138.10</b>

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

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

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

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

### 1.8.3 Investments and returns

Government invested (up to March 2017) ₹ 29,811 crore in statutory corporations, rural banks, joint stock companies and co-operatives (Table 1.24).

**Table 1.24: Return on investments**

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

(Source: Finance Accounts for the respective years)

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

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

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

#### 1.8.4 Loans and advances by State Government

In addition to the investments in co-operative societies, corporations and companies, Government has also been providing loans and advances to many of these institutions/organisations. **Table 1.25** presents the outstanding loans and advances as on 31 March 2017 and interest receipts *vis-à-vis* interest payments during the last five years.

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

(₹ in crore)

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

(Source: Finance Accounts for the respective years)

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

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

### 1.8.5 Cash balances and investment of cash balances

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

**Table 1.26: Cash balances and investment of cash balances**

(₹ in crore)

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

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

(Source: Finance Accounts for the respective years)

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

- The total cash balance as on 31 March 2017 increased by ₹ 10,259 crore<sup>9</sup>. The increase over the previous year was mainly under investments held in the Cash Balance Investment Account and investments of earmarked funds.

## 1.9 Assets and Liabilities

### 1.9.1 Growth and Composition of Assets and Liabilities

In the existing Government accounting system, comprehensive accounting of fixed assets like land and buildings owned by the Government is not done. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred. **Appendix 1.5 Part B** gives an abstract of such liabilities and assets as on 31 March 2017, compared with the corresponding position on 31 March 2016. While the liabilities consist mainly of internal borrowings, loans and advances from GoI, receipts from the Public Account and Reserve funds, the assets comprise mainly the capital outlay, loans and advances given by the State Government and cash balances.

The TNFR Act, 2003 defines the total liability of the State as ‘the liabilities under the Consolidated Fund of the State and the Public Account of the State’, which include loans and advances from the Central Government, open market borrowings, loans from financial institutions, Provident Fund balances of Government employees, Reserve funds, Deposits, etc.

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

### 1.9.2 Fiscal liabilities

The trends in outstanding fiscal liabilities of the State are presented in **Appendix 1.4**. The composition of fiscal liabilities during the last five years is presented in **Table 1.27** and for 2016-17 in **Chart 1.13**.

**Table 1.27: Trends in outstanding fiscal liabilities**

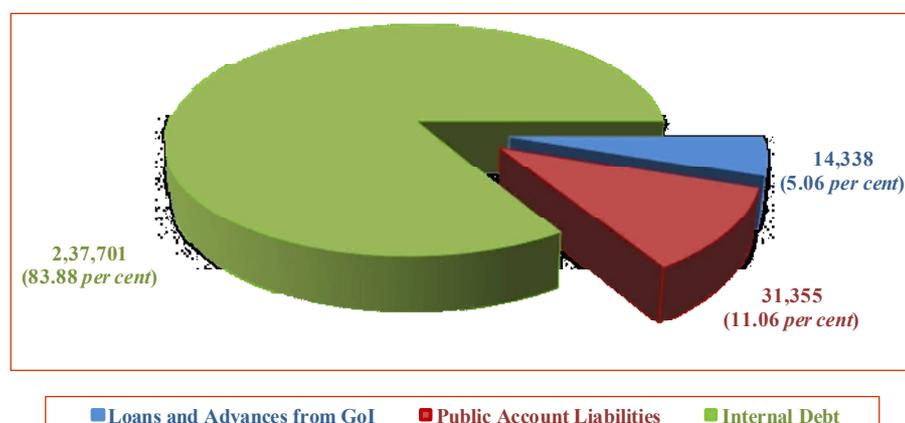
(₹ in crore)					
Particulars	2012-13	2013-14	2014-15	2015-16	2016-17
Internal Debt	1,09,384 (74.20)	1,27,906 (76.74)	1,51,736 (79.09)	1,80,693 (81.02)	2,37,701 (83.88)
Public Account Liabilities	27,211 (18.46)	26,639 (15.98)	27,213 (14.19)	28,934 (12.97)	31,355 (11.06)
Loans and Advances from GoI	10,821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

Figures in brackets indicate percentage to outstanding fiscal liabilities

(Source: Finance Accounts for the respective years)

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

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



(Source: Finance accounts for 2016-17)

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

### **1.9.3 Transactions under Reserve Fund**

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

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

#### **1.9.4 Contingent liabilities**

##### *Status of Guarantees*

Guarantees are liabilities contingent on the Consolidated Fund of the State in cases of defaults by borrowers for whom the guarantees have been extended. As per Statement 9 of the Finance Accounts, the maximum amount for which guarantees were given by the State and the outstanding guarantees for the last five years are given in **Table 1.28**.

**Table 1.28: Guarantees given by Government of Tamil Nadu**

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

(₹ in crore)

(Source: Finance Accounts for the respective years)

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

#### **1.9.5 Analysis of market borrowings of Government**

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

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

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

Since 50 *per cent* of the outstanding market borrowings on 31 March 2017 has to be repaid during the period 2017-24 (**Appendix 1.7**), this would cause a fiscal strain on the State's finances and the roll over risk of resorting to additional borrowings to meet huge repayments during those years could not be ruled out.

The internal debt of the Government includes loans obtained from financial institutions booked under the Major Head 6003-109. A comment had been made in the Report of the Comptroller and Auditor General of India on State Finances for the year ended 31 March 2016 regarding net minus balance of ₹ 73 crore. No effective action had been taken by Government to reconcile the minus balances and the net minus balance had increased to ₹ 86 crore during 2016-17. The net minus balance was a result of net of adverse balances of ₹ 471 crore and positive balance of ₹ 385 crore.

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

### **1.9.6 Off-budget borrowings**

The borrowings of a State are governed under Article 293 of the Constitution of India. In addition to the liabilities shown in **Appendix 1.5**, companies/corporations borrow funds from the market/financial institutions for implementation of various State Plan programmes projected outside the State budget. These borrowings were repaid by the companies/corporates through funds specifically provided by Government and ultimately turn out to be liabilities on the State Government. These are termed as 'off-budget borrowings'. Though off-budget borrowings are not permissible under Article 293 (3), the State Government undertook such off-budget borrowings. Details of such borrowings collected from three agencies as on 31 March 2017 are given in **Table 1.29**.

**Table 1.29: Details of off-budget borrowings**

(₹ in crore)

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

(Source: Information furnished by the Agencies)

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

### 1.10 Debt management

Apart from the magnitude of debt of the State Government, it is important to analyse the various indicators that determine the debt sustainability<sup>10</sup> 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 funds<sup>11</sup> and the maturity profile of State Government debts. **Table 1.30** analyses the debt sustainability of the State according to these indicators for a period of five years beginning from 2012-13.

**Table 1.30: Debt sustainability: indicators and trends**

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

\* Excluding Public Account liabilities

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

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

<sup>10</sup> See glossary

<sup>11</sup> See glossary

- The outstanding debt grew by 29.85 *per cent* over previous year. Increase in the growth rate of outstanding debt was high at 11.96 *per cent*.
- Interest payments on debt and other liabilities totalling ₹ 20,533 crore constituted 14.64 *per cent* of revenue receipts during the year, being 1.16 *per cent* increase over previous year. The increase in interest payment/revenue receipt ratio from 13.48 in 2015-16 to 14.64 in 2016-17 was due to increased interest payments (by 18.07 *per cent*) as compared to revenue receipts (8.70 *per cent*) during the year.
- The decrease in debt repayment/debt receipts ratio was mainly due to increase in total debt receipts by ₹ 30,077 crore as compared to debt repayment made during the year which increased by ₹ 1,595 crore only.
- Increase in net debt available to the State was mainly due to increase in receipt under internal debt from ₹ 34,695 crore in 2015-16 to ₹ 64,283 crore in 2016-17 (**Appendix 1.4**).
- Bunching of repayments in any particular year will cause financial stress to that year's budget. The maturity profile of the State's debt indicates a year-on-year increase in its repayment burden. In Tamil Nadu, the greater portion of repayments would happen after five years. Therefore, Government could face challenges after five years and fall into a debt trap.
- Under the UDAY scheme, GoTN was to discharge ₹ 22,815 crore, out of the total debt<sup>12</sup> of ₹ 30,420 crore of TANGEDCO, by way of interest free loan and grant to them during 2016-17. As per the MOU signed among GoI, GoTN and TANGEDCO, GoTN was to release ₹ 4,563 crore and ₹ 18,252 crore during 2016-17 as grant and interest free loan respectively. GoTN, however, in violation of MOU terms, released the entire sum of ₹ 22,815 crore as interest free loan which resulted in reduction of revenue deficit to that extent.

### **1.11 Fiscal Imbalances**

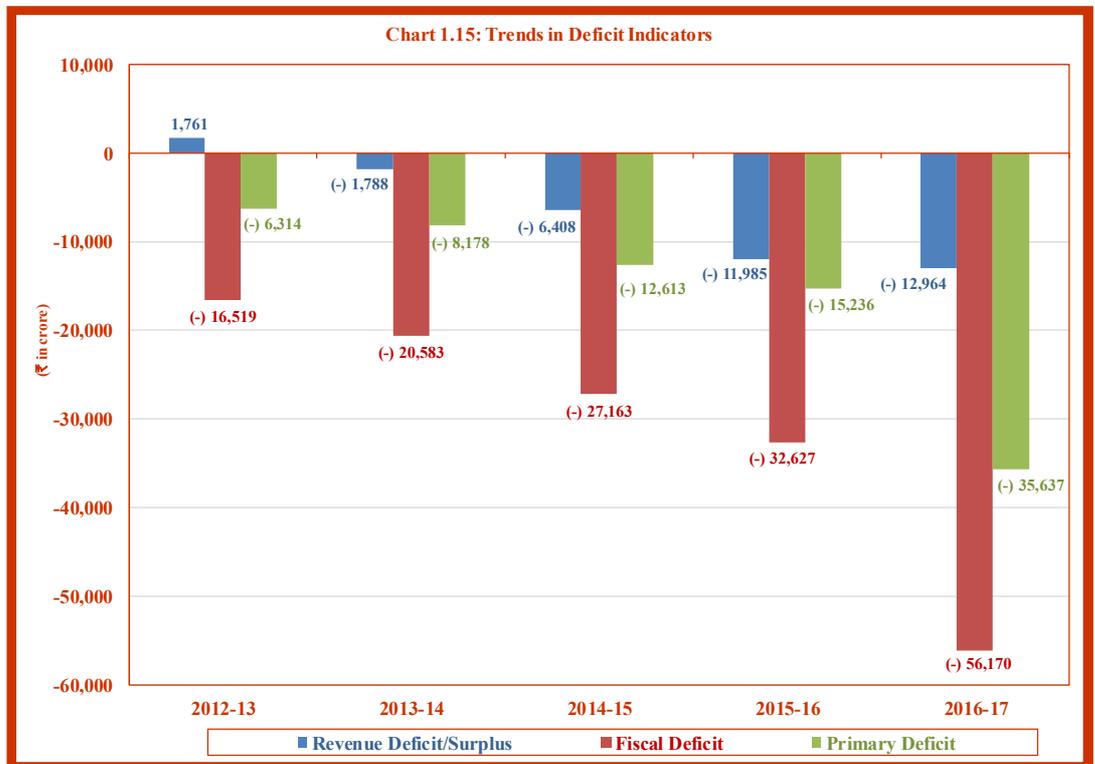
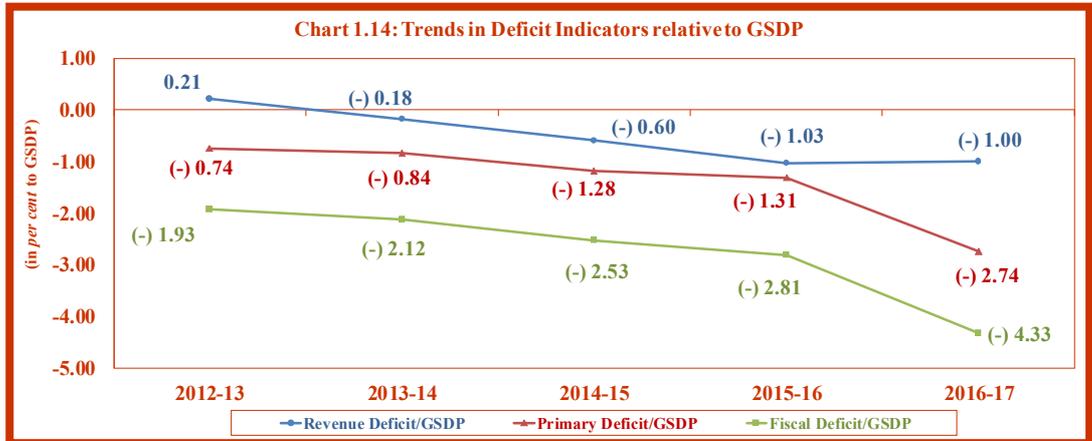
Three key fiscal parameters - revenue, fiscal and primary deficits - indicate the extent of overall fiscal imbalances in the finances of the State Government during a specified period. The deficit in the Government Accounts represents the gap between its receipts and expenditure. The nature of deficit is an indicator of the prudence of fiscal management of the Government. Further, the ways in which the deficit is financed and the resources raised are applied as important pointers to its fiscal health. This section presents trends, nature, magnitude and the manner of financing these deficits and also the assessment of actual levels of revenue and fiscal deficits *vis-à-vis* targets set for the financial year 2016-17 under TNFR Act, 2003.

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<sup>12</sup> 75 *per cent* of TANGEDCO's debt on power distribution

### 1.11.1 Trends in Deficits

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



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

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

### 1.11.2 Composition of fiscal deficit and its financing pattern

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

**Table 1.31: Composition of fiscal deficit and its financing pattern**

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

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

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

(Source: Finance Accounts for the respective years)

- The main factor contributing to the increase in fiscal deficit was the steep increase in Net loans and advances from ₹ 1,647 crore in 2015-16 to ₹ 22,498 crore in 2016-17.
- The fiscal deficit was largely managed by market borrowings, loans from other financial institutions and GoI and from the proceeds of small savings and deposits and advances.

### 1.11.3 Quality of deficit/surplus

The decomposition of primary deficit into primary revenue deficit and capital expenditure (including loans and advances) would indicate the quality of deficit in the States' finances. The bifurcation of the primary deficit (Table 1.32) would indicate the extent to which the deficit had been on account of enhancement in capital expenditure, which may have been desirable to improve the productive capacity of the State's economy.

Table 1.32: Primary Deficit/Surplus - Bifurcation of factors

(₹ in crore)

Year	Non-debt receipts	Primary Revenue Expenditure	Capital Expenditure	Loans and Advances	Primary Expenditure	Primary revenue deficit (-)/surplus (+)	Primary deficit (-)/surplus (+)
1	2	3	4	5	6 (3+4+5)	7 (2-3)	8 (2-6)
2012-13	99,885	86,862	14,568	4,769	1,06,199	13,023	(-) 6,314
2013-14	1,08,656	97,419	17,173	2,242	1,16,834	11,237	(-) 8,178
2014-15	1,23,787	1,14,278	17,803	4,319	1,36,400	9,509	(-) 12,613
2015-16	1,29,692	1,23,602	18,995	2,331	1,44,928	6,090	(-) 15,236
2016-17	1,43,780	1,32,662	20,709	26,046	1,79,417	11,118	(-) 35,637

(Source: Finance Accounts for the respective years)

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

### **1.12 Follow-up action by State Government**

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

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

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

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

### **1.13 Conclusion**

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

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

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

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

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

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

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

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

**CHAPTER II**  
**FINANCIAL MANAGEMENT**  
**AND**  
**BUDGETARY CONTROL**



## CHAPTER II

### FINANCIAL MANAGEMENT AND BUDGETARY CONTROL

#### 2.1 Introduction

**2.1.1** The Appropriation Accounts are accounts of the expenditure, voted and charged, of the Government for each financial year, compared with the amounts of the voted grants<sup>1</sup> and charged<sup>2</sup> appropriations for different purposes, as specified in the schedules appended to the Appropriation Acts. These Accounts list the original budget estimates, supplementary grants, surrenders and re-appropriations and indicate the actual capital and revenue expenditure on various specified services *vis-à-vis* those authorised by the Appropriation Acts in respect of both charged and voted items of budget. The Appropriation Accounts are complementary to the Finance Accounts.

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

#### 2.2 Summary of Appropriation Accounts

There are 37 departments in the State headed by Additional Chief Secretaries/Principal Secretaries/Secretaries to the Government. Each department operates one or more demand(s). The demand for grant generally reflects the allocation for a department. In 2016-17, there were 54 demands for grants and two appropriations (one each for Debt Charges and Public Debt-Repayment). The summarised position of actual expenditure during 2016-17 against 56 grants/appropriations is given in **Table 2.1**.

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<sup>1</sup> Amounts voted by the State Legislature in respect of demands for grants for specific purposes

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

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

(₹ in crore)

Nature of expenditure	Original grant/Appropriation	Supplementary grant/Appropriation	Total	Actual expenditure	Saving (-)/Excess (+)	Amount surrendered	Amount surrendered on 31 March	Percentage of savings surrendered by 31 March
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(7)/(6)
<b>Voted</b>								
I Revenue	1,44,780.25	4,980.36	1,49,760.61	1,35,433.24	(-) 14,327.37	(-) 14,766.35	(-) 8,184.71	103.06
II Capital	22,533.49	4,497.27	27,030.76	20,728.32	(-) 6,302.44	(-) 6,328.37	(-) 2,887.41	100.41
III Loans and Advances	3,292.61	23,974.13	27,266.74	26,046.49	(-) 1,220.25	(-) 1,286.28	(-) 487.03	105.41
<b>Total Voted</b>	<b>1,70,606.35</b>	<b>33,451.76</b>	<b>2,04,058.11</b>	<b>1,82,208.05</b>	<b>(-) 21,850.06</b>	<b>(-) 22,381.00</b>	<b>(-) 11,559.15</b>	<b>102.43</b>
<b>Charged</b>								
IV Revenue	21,114.18	266.23	21,380.41	21,212.56	(-) 167.85	(-) 144.95	(-) 143.13	86.36
V Capital	16.09	6.82	22.91	21.46	(-) 1.45	(-) 0.17	(-) 0.17	11.72
VI Public Debt-Repayment	8,191.58	14.46	8,206.04	8,199.71	(-) 6.33	(-) 1.68	(-) 1.68	26.54
<b>Total Charged</b>	<b>29,321.85</b>	<b>287.51</b>	<b>29,609.36</b>	<b>29,433.73</b>	<b>(-) 175.63</b>	<b>(-) 146.80</b>	<b>(-) 144.98</b>	<b>83.58</b>
<b>Appropriation to Contingency Fund (if any)</b>	..	..	..	..	..	..	..	..
<b>Grand Total</b>	<b>1,99,928.20</b>	<b>33,739.27</b>	<b>2,33,667.47</b>	<b>2,11,641.78</b>	<b>(-) 22,025.69</b>	<b>(-) 22,527.80</b>	<b>(-) 11,704.13</b>	<b>102.28</b>

(Source: Appropriation Accounts for 2016-17)

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

As against the original provision of ₹ 1,99,928.20 crore, an expenditure of ₹ 2,11,641.78 crore was incurred. In view of the overall savings of ₹ 22,025.69 crore, the Supplementary provisions of ₹ 33,739.27 crore proved unnecessary to the tune of ₹ 11,713.58 crore. Cases of supplementary provisions that proved unnecessary are discussed in **Paragraph 2.3.6**. The savings/excesses were intimated to the Controlling Officers, requesting them to state the reasons for the significant variations. Out of 1,193 sub-heads, explanations for the variations were not received (October 2017) for 480 sub-heads (saving: 333 sub-heads and excess: 147 sub-heads).

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

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

**Table 2.2: Trend of savings and surrenders**

(₹ in crore)

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

Figures indicated in brackets are percentages to total provision

(Source: Appropriation Accounts for the respective years)

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

## **2.3 Financial accountability and budget management**

### **2.3.1 Appropriations *vis-à-vis* allocative priorities**

During 2016-17, there were savings to the tune of ₹ 11,241.23 crore in 30 cases, exceeding ₹ 10 crore in each case and also by more than 20 *per cent* of the total provision (**Appendix 2.1**). Against the overall savings of ₹ 22,025.69 crore (9.43 *per cent* of total provision), savings of ₹ 21,365.52 crore (97 *per cent*) occurred in 43 cases (30 grants and two appropriations) involving ₹ 50 crore and above in each case (**Appendix 2.2**).

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

#### ***Rural Development & Panchayat Raj Department***

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

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

#### ***Finance Department***

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

#### ***Highways and Minor Ports Department***

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

#### **2.3.2 Excess over provisions relating to previous years requiring regularisation**

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get the excess over a grant/appropriation regularised by the State Legislature. Although no time limit for regularisation of expenditure has been prescribed under the Article, the regularisation of excess expenditure is done after the completion of discussion of the Appropriation Accounts by the Committee on Public Accounts (PAC). Excess expenditure of ₹ 932.42 crore (including excess expenditure of ₹ 733.29 crore for 2012-13) relating to 2012-16 was yet to be regularised as detailed in **Appendix 2.3**.

#### **2.3.3 Excess over provisions due to injudicious surrender requiring regularisation**

**Table 2.3** contains a summary of the excess expenditure under five grants amounting to ₹ 167.16 crore from the Consolidated Fund of the State over the amounts authorised by the State Legislature during 2016-17, which requires regularisation under Article 205 of the Constitution.

**Table 2.3: Summary of excess expenditure**

(₹ in crore)						
Sl. No.	Grant Number and Description		Total grant	Expenditure	Surrender	Excess
	<b>Voted Grants</b>					
1.	10	Commercial Taxes (Commercial Taxes and Registration Department) - Loans	0.25	0.36	0.00	0.11
2.	12	Cooperation (Cooperation, Food and Consumer Protection Department) - Loans	184.32	186.10	(-) 0.20	1.78
3.	32	Labour and Employment Department - Capital	23.22	23.49	(-) 2.42	0.27
4.	39	Buildings (Public Works Department) - Capital	875.97	956.97	(-) 24.47	81.00
5.	40	Irrigation (Public Works Department) - Revenue	1,727.01	1,811.01	(-) 265.26	84.00
		<b>Total</b>	<b>2,810.77</b>	<b>2,977.93</b>	<b>(-) 292.35</b>	<b>167.16</b>

(Source: Appropriation Accounts for 2016-17)

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

#### **2.3.4 Persistent savings**

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

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

#### **2.3.5 Expenditure without provision of funds**

Article 266 (3) of the Constitution of India prohibits withdrawal of money from the Consolidated Fund of the State unless relevant Appropriation Acts under Articles 204 and 205 of the Constitution of India are passed by the Legislature. As per Paragraph 14 (ii) of the Tamil Nadu Budget Manual, expenditure should not be incurred on a scheme or service without provision of funds. It was, however, noticed that in 21 cases, an expenditure of ₹ 0.93 crore was incurred without appropriation by the Legislature either in the Original or Supplementary estimates as detailed in **Appendix 2.5**.

### 2.3.6 Unnecessary/Inadequate supplementary provision

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

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

(₹ in crore)

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

(Source: Appropriation Accounts for 2016-17)

### 2.3.7 Excessive/insufficient re-appropriation of funds

(i) Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. It was seen that during 2016-17, surrenders to the tune of ₹ 10,823.67 crore (4.63 per cent) were made on 24 March 2017 and ₹ 11,704.13 crore (5.01 per cent) on 31 March 2017. As surrenders by the departments were made during the fag end of the year, Government could not utilise the surrendered amount for other development purposes.

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

(iii) Further, it was noticed that in 21 cases as detailed in **Appendix 2.8**, though the entire provision was fully withdrawn by re-appropriations, expenditure of ₹ 10.49 crore was incurred by the Controlling Officers, which indicated injudicious re-appropriations.

### **2.3.8 Non-furnishing of valid reasons for re-appropriations**

According to paragraph 151 (ii) of the Tamil Nadu Budget Manual, reasons for additional expenditure and savings should be explained in the re-appropriation statement and vague expressions such as “based on actuals”, “based on progress of expenditure”, etc., should be avoided. However, scrutiny of re-appropriation orders issued by the Finance Department revealed that in respect of 19,357 out of 21,794 items (88.82 *per cent*), no valid reasons were given therein for additional provisions/withdrawal of provisions.

### **2.3.9 Withdrawal of entire provision by re-appropriation**

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

### **2.3.10 Surrender in excess of actual savings**

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

### **2.3.11 Anticipated savings partially surrendered or not surrendered**

As per Paragraph 140 of the Tamil Nadu Budget Manual, the spending departments are required to surrender the grants/appropriations or portion thereof to the Finance Department as and when savings are anticipated. At the close of the year 2016-17, the Highways & Minor Ports Department had a savings of ₹ 57.88 lakh (Grant No. 21 - Capital - Charged), no part of the savings was surrendered.

Details of 23 grants and two appropriations where savings of more than ₹ 1 crore was not surrendered fully are given in **Appendix 2.11**. Out of the total savings of ₹ 8,067.84 crore, ₹ 971.36 crore was not surrendered. In 79 cases of surrender of funds in excess of ₹ 10 crore, ₹ 11,186.36 crore (**Appendix 2.12**) was surrendered on the last day of the year indicating inadequate financial control.

### 2.3.12 Rush of expenditure

According to Article 39 of the Tamil Nadu Financial Code, rush of expenditure in the closing month of the financial year should be avoided. Contrary to this, in 103 sub-heads as listed in **Appendix 2.13**, it was noticed that more than 50 *per cent* of the total expenditure in each sub-head was incurred in March 2017. Rush of expenditure at the end of the year shows poor expenditure control.

## 2.4 Review of selected grants

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

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

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

#### 2.4.1.1 Allocation and expenditure

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

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

(₹ in crore)

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

\* ₹ 18,000 given as token provision

\*\* ₹ 1,000 given as token provision

(Source: Appropriation Accounts for 2016-17)

**2.4.1.2 Excess allocation of funds**

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

**Table 2.6: Scheme-wise allocation and surrender**

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

(Source: Appropriation Accounts for 2016-17)

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

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

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

**Table 2.7: Scheme-wise allocation and surrender**

(₹ in crore)

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

(Source: Appropriation Accounts for 2016-17)

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

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

#### **2.4.1.3 Unnecessary allotment of funds**

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

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

**Table 2.8: Scheme-wise allocation and surrender**

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

(Source: Appropriation Accounts for 2016-17)

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

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

#### **2.4.1.4 Persistent savings due to improper budgeting**

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

**Table 2.9: Year-wise allocation and savings**

(₹ in crore)				
Year	Amount provided	Expenditure incurred	Savings	Amount surrendered
2014-15	3.12	2.07	1.05	1.05
2015-16	3.12	1.93	1.19	1.13
2016-17	3.12	1.94	1.18	1.08

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

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

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

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

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

##### **2.4.2.1 Allocation and Expenditure**

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

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

(₹ in crore)

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

\* ₹ 2,000 given as token provision

(Source: Appropriation Accounts for 2016-17)

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

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

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

##### **2.4.2.3 Unnecessary provision of funds**

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

**Table 2.11: Scheme-wise allocation and surrender**

(₹ in crore)

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

(Source: Appropriation Accounts for the respective years)

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

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

## 2.5 Advances from the Contingency Fund

The Contingency Fund (CF) of the State was established under the Tamil Nadu Contingency Fund Act, 1954 in terms of provisions of Article 267 (2) and 283 (2) of the Constitution of India. Advances from the Fund were to be made only for meeting expenditure of an unforeseen and emergent character, postponement of which, till its authorisation by the Legislature, would be undesirable. The Fund is in the nature of an imprest and its corpus is ₹ 150 crore.

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

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

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

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

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

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

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

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

## **2.6 Conclusion**

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

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

## **2.7 Recommendation**

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

**CHAPTER III**  
**FINANCIAL REPORTING**



## CHAPTER III

### FINANCIAL REPORTING

A sound internal financial reporting system and the availability of relevant and reliable information significantly contribute to efficient and effective governance by a State Government. Compliance with financial rules, procedures and directives as well as timeliness and quality of reporting are some of the attributes of good governance. Reports on compliance and controls, if effective and operational, assist State Governments in meeting their basic stewardship responsibilities, including strategic planning and decision-making. This chapter provides an overview of the State Government's compliance with some of the financial rules, procedures and directives during 2016-17.

#### 3.1 Delay in furnishing of utilisation certificates

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

It was found that in respect of 329 grants released during 2013-16, 11 UCs for ₹ 79.03 crore were not furnished by the grantees as of September 2017. Department/Chief Controlling Officer-wise break-up of outstanding UCs is given in **Appendix 3.1** and the year-wise analysis of delays in submission of UCs is summarised in **Table 3.1**.

**Table 3.1: Year-wise position of outstanding Utilisation Certificates**

(₹ in crore)

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

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

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

#### 3.2 Non-reconciliation of receipts and expenditure

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

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

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

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

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

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

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

### **3.3 Non-submission/delay in submission of accounts**

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

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

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

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

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

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

### 3.4 Non-adjustment of temporary advances

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

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

**Table 3.4: Age-wise analysis of advances pending**

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

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

The pendency, involving substantial amounts, indicated laxity on the part of Departmental Officers in enforcing the codal provisions regarding adjustment of the advances.

### 3.5 Operation of Personal Deposit Accounts

Personal Deposit (PD) Accounts are created for specific purposes by debiting the service heads in the Consolidated Fund of the State and crediting Personal Deposits (Sub-head 'AA - Minor head - 106' under '8443 Civil Deposits') and

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

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

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

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

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

### **3.6 Misappropriations, losses, defalcations, etc.**

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

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

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

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

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

(Source: Information furnished by Heads of Department)

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

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

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

(Source: Information received from Heads of Department)

### **3.7 Deficiencies noticed in the Pay and Accounts Offices**

#### **Accumulation of unencashed cheques**

Paragraph 92 (iii) of the PAO Manual and Rule 49 of Tamil Nadu Treasury Code specify that in cases where cheques are not encashed within three months after the month of their issue, the payees should be advised by the PAO/DT of the fact of those cheques having become time-barred and should be requested to obtain fresh cheques surrendering the time-barred cheques. If no reply is received from the payee within a month after the issue of intimation by the PAO/DT and the fact of non-payment of cheque is also certified by the bank, action should be taken to cancel the cheque. However, six PAOs<sup>1</sup> failed to undertake these actions as described below:

<sup>1</sup> PAO (East), PAO (North), PAO (South), PAO (Madurai), PAO (High Court) and PAO (Secretariat)

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

**Table 3.7: Details of unencashed cheques**

(₹ in crore)

Delay in number of years	Number of cases	Value of cheques
0-5 years	1,614	244.76
5-10 years	14,311	8.63
10-20 years	32,571	43.06
20-30 years	8,243	9.78
<b>Total</b>	<b>56,739</b>	<b>306.23</b>

(Source: Information furnished by PAOs)

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

### **3.8 Amounts booked under Minor Head “800”**

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

During 2016-17, under 16 major heads in the Revenue and Capital sections, expenditure aggregating to ₹ 11,434.63 crore (79.42 *per cent* of the total expenditure of ₹ 14,397.26 crore in these heads) was classified under the minor head ‘800 - Other Expenditure’. The entire expenditure under “Capital Outlay on Nutrition”, “Capital Outlay on Other Transport Services” and “Flood Control and Drainage” were classified under the omnibus Minor head ‘800 - Other Expenditure’, instead of depicting the same under relevant minor heads below the functional major heads as indicated in **Appendix 3.5**.

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

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

### 3.9 Conclusion

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

### 3.10 Recommendations

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



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Chennai  
The 13 February 2018

Countersigned



**(RAJIV MEHRISHI)**  
Comptroller and Auditor General of India

New Delhi  
The 15 February 2018

# APPENDICES



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

**State Profile**

A. General Data					
Sl. No.	Particulars			Figures	
1.	Area			1,30,058 sq.km.	
2.	Population				
	(a)	As per 2001 Census		6.24 crore	
	(b)	As per 2011 Census		7.21 crore	
3.	(a)	Density of Population (as per 2001 Census) (All India Density = 325 persons per sq.km)		480 persons per sq.km.	
	(b)	Density of Population (as per 2011 Census) (All India Density = 382 persons per sq.km)		555 persons per sq.km.	
4.	Population below poverty line* (BPL) ( All India Average = 21.9 per cent)			11.30 per cent	
5.	(a)	Literacy (as per 2001 Census) (All India Average = 64.8 per cent )		73.45 per cent	
	(b)	Literacy (as per 2011 Census) (All India Average = 73.0 per cent)		80.1 per cent	
6.	Infant mortality* (per 1,000 live births) (All India Average = 37 per 1,000 live births)			19	
7.	Life Expectancy at birth* (All India Average = 68.3 years)			71.0	
8.	Gini Coefficient**				
	(a)	Rural ( All India = 0.29)		0.26	
	(b)	Urban ( All India = 0.38)		0.33	
9.	Gross State Domestic Product (GSDP) 2016-17 at current prices			₹ 12,98,511 crore	
	Per capita GSDP CAGR (2007-08 to 2016-17)	Tamil Nadu		15.0 per cent	
		General Category States***		13.8 per cent	
10.	GSDP CAGR (2007-08 to 2016-17)	Tamil Nadu		15.7 per cent	
		General Category States		15.2 per cent	
11.	Population Growth (2007-08 to 2015-16****)	Tamil Nadu		5.6 per cent	
		General Category States		11.9 per cent	
B. Financial Data					
Particulars					
CAGR@		2007-08 to 2015-16		2015-16 to 2016-17	
		General Category States	Tamil Nadu	General Category States	Tamil Nadu
(In per cent)					
a.	of Revenue Receipts	14.58	13.30	11.52	8.70
b.	of Tax Revenue	14.80	13.31	13.50	6.79
c.	of Non Tax Revenue	9.45	13.21	12.10	11.17
d.	of Total Expenditure	15.84	15.23	15.31	23.18
e.	of Capital Expenditure	14.53	12.39	17.91	9.02
f.	of Revenue Expenditure on Education	16.86	17.58	9.86	4.07
g.	of Revenue Expenditure on Health	18.43	20.58	14.92	2.43
h.	of Salaries and Wages	14.89	15.50	13.06	8.13
i.	of Pension	17.17	14.06	10.63	9.54

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

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

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

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

@ Compound Annual Growth Rate

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

**Appendix 1.2**  
**(Reference: Paragraph 1.1; Page 3)**

**Part A: Structure and Form of Government Accounts**

**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
	<b>Volume I</b>	
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.
<b>Volume II</b>		
Statement No. 14	Detailed Statement of Revenue and Capital Receipts by minor heads	This Statement presents the revenue and capital receipts of the Government in detail.
Statement No. 15	Detailed Statement of Revenue Expenditure by minor heads	This Statement presents the details of revenue expenditure of the Government in detail. Non-Plan and Plan figures are depicted separately and a comparison with the figures for the previous year is available.
Statement No. 16	Detailed Statement of Capital Expenditure by minor heads and sub heads	This Statement presents the details of capital expenditure of the Government in detail. Non-Plan and Plan figures are depicted separately and a comparison with the figures for the previous year is available. Cumulative capital expenditure upto the end of the year is also depicted.
Statement No. 17	Detailed Statement of Borrowings and other Liabilities	Details of borrowings (market loans raised by the Government and Loans, etc., from GoI) by minor heads, the maturity and repayment profile of all loans are provided in this statement. This is the detailed statement corresponding to Statement 6.
Statement No. 18	Detailed Statement of Loans and Advances given by the Government	Details of loans and advances given by the Government, the changes in loan balances, loans written off, interest received on loans etc., are presented in this statement. It also presents plan loans separately. This is the detailed statement corresponding to Statement 7.
Statement No. 19	Detailed Statement of Investments of the Government	Details of the position of Government Investment in the share capital of different concerns are depicted in this statement for the current and previous year. Details include type of shares held, face value, dividend received, etc.
Statement No. 20	Detailed Statement of Guarantees given by the Government	Guarantees given by the State Government for repayment of loans, etc., raised by Statutory Corporations, Government Companies, Local Bodies and other institutions during the year and sums guaranteed outstanding as at the end of the year are presented in this Statement.
Statement No. 21	Detailed Statement on Contingency Fund and Public Account transactions	This Statement shows changes in Contingency Fund during the year, the appropriations to the Fund, expenditure, amount recouped, etc. It also depicts the transactions in Public Account in detail.
Statement No. 22	Detailed Statement on Investments of Earmarked Funds	This Statement shows the details of investment out of Reserve Funds in Public Account.

**Appendix 1.3**  
**(Reference: Paragraph 1.1; Page 3)**

**Part A: Methodology adopted for assessment of fiscal position**

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

Terms	Basis for calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year Amount})-1] * 100$
Development Expenditure	Social Services expenditure + Economic Services expenditure
Average interest paid by the State	$\text{Interest payment}/[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/2] * 100$
Interest receipts as percentage of outstanding Loans and Advances	$\text{Interest Received} = (\text{Opening balance} + \text{Closing balance of Loans and Advances})/2] * 100$
Revenue Surplus	Revenue Receipts - Revenue Expenditure
Fiscal Surplus	Revenue Receipts + Miscellaneous Capital Receipts - (Revenue Expenditure + Capital Expenditure + Net Loans and Advances)
Primary Surplus	Fiscal Surplus - Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts <b>minus</b> all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 - Appropriation for reduction or avoidance of debt

**Part B: The Tamil Nadu Fiscal Responsibility Act, 2003**

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

- (a) Reduce the ratio of revenue deficit to revenue receipts every year by three to five *per cent* depending on the economic situation in that year beginning from financial year 2002-03 to a level not exceeding five *per cent* by 31 March 2019, eliminate revenue deficit by 2019-20 and adhere to it thereafter.
- (b) Reduce the ratio of fiscal deficit to GSDP every year by 0.25 to 0.3 *per cent* beginning from financial year 2002-03 with medium term goal of not being more than three *per cent* of fiscal deficit to GSDP to be attained by 31 March 2018 and adhere to it thereafter.
- (bb) Maintain the ratio of total outstanding debt to GSDP with medium term goal of not being more than 24.5 *per cent* during 2011-12; 24.8 *per cent* during 2012-13; 25.0 *per cent* during 2013-14; 25.2 *per cent* during 2014-15 and thereafter maintain such *per cent* as may be prescribed.
- (c) Cap outstanding guarantees within 100 *per cent* of revenue receipts of previous year or 10 *per cent* of GSDP, whichever is lower.

**Appendix 1.4**  
**(Reference: Paragraphs 1.1, 1.3, 1.9.2 and 1.10; Pages 3, 10, 33 and 38)**

**Time series data on the State Government finances**

(₹ in crore)

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

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

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(₹ in crore)

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

**Appendix 1.5**  
(Reference: Paragraphs 1.1.1, 1.9.1 and 1.9.6; Pages 3, 33 and 36)

**Part A: Abstract of Receipts and Disbursements for the year 2016-17**

(₹ in crore)

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

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

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(₹ in crore)

		Receipts			Disbursements					
2015-16			2016-17	2015-16		Non-Plan	Plan	Total	2016-17	
				34.27		0.00	25.35	25.35		
				31.61		1.16	22.33	23.49		
				<b>12,280.49</b>		<b>(-) 4.54</b>	<b>13,922.11</b>	<b>13,917.57</b>		
				1,056.32		(-) 14.95	1,016.37	1,001.42		
				1,416.48		0.00	1,241.54	1,241.54		
				1.07		0.00	25.99	25.99		
				743.73		0.00	1,063.11	1,063.11		
				3,254.52		0.00	4,523.19	4,523.19		
				25.44		0.00	51.86	51.86		
				5,649.63		10.38	5,906.64	5,917.02		
				21.93		0.00	11.87	11.87		
				111.37		0.03	81.54	81.57		
				<b>18,994.58</b>		<b>415.91</b>	<b>20,293.58</b>	<b>20,709.49</b>	<b>20,709.49</b>	
<b>683.81</b>	<b>V</b>	<b>Recoveries of Loans and Advances</b>	<b>3,547.96</b>	<b>2,331.43</b>	<b>V</b>	<b>Loans and Advances disbursed</b>	25,173.95	872.55	<b>26,046.50</b>	
52.32		From Power Projects	2,847.81	582.07		For Power Projects		23,805.58		
201.25		From Government Servants	216.65	282.51		To Government Servants		290.48		
430.24		From Others	483.50	1,466.85		To Others		1,950.44		
..	<b>VI</b>	<b>Revenue Surplus</b>	<b>..</b>	<b>11,985.35</b>	<b>VI</b>	<b>Revenue Deficit brought down</b>			<b>12,964.13</b>	
<b>36,066.54</b>	<b>VII</b>	<b>Public debt receipts</b>	<b>66,142.68</b>	<b>6,605.35</b>	<b>VII</b>	<b>Repayment of Public debt</b>			<b>8,199.71</b>	
		External debt	..	..		External debt		0.00		
34,695.71		Internal debt other than Ways and Means Advances and overdrafts	64,282.94	5,739.21		Internal debt other than Ways and Means Advances and overdrafts		7,275.22		
..		Net transactions under Ways and Means Advances	..	..		Net transactions under Ways and Means Advances		0		
..		Net transactions under overdraft	..	..		Net transactions under overdraft				
1,370.83		Loans and Advances from Central Government	1,859.74	866.14		Repayment of Loans and Advances to Central Government		924.49		
..	<b>VIII</b>	<b>Appropriation to Contingency Fund</b>	<b>..</b>	<b>..</b>	<b>VIII</b>	<b>Appropriation to Contingency Fund</b>			<b>..</b>	
..	<b>IX</b>	<b>Amount transferred to Contingency Fund</b>	<b>19.14</b>	<b>19.14</b>	<b>IX</b>	<b>Expenditure from Contingency Fund</b>			<b>0</b>	
<b>1,82,545.15</b>	<b>X</b>	<b>Public Account receipts</b>	<b>1,81,475.11</b>	<b>1,77,442.03</b>	<b>X</b>	<b>Public Account disbursements</b>			<b>1,73,006.53</b>	
7,491.08		Small Savings and Provident Funds	8,106.74	5,853.06		Small Savings and Provident Funds		5,751.61		
3,307.86		Reserve Funds	2,673.69	2,906.70		Reserve Funds		2,230.93		
1,25,672.05		Suspense and Miscellaneous	1,33,686.12	1,26,574.00		Suspense and Miscellaneous		1,31,472.72		
6,052.48		Remittances	19.46	6,232.20		Remittances		967.22		
40,021.68		Deposits and Advances	36,989.10	35,876.07		Deposits and Advances		32,584.05		
..	<b>XI</b>	<b>Closing Overdraft from Reserve Bank of India</b>	<b>..</b>	<b>28,252.68</b>	<b>XI</b>	<b>Closing Cash Balance</b>			<b>38,522.00</b>	
				16.80		Cash in Treasuries and Local Remittances		16.80		
				(-) 54.51		Deposits with Reserve Bank of India		(-) 305.55		
				12.53		Departmental Cash Balance including Permanent Advances		12.55		
				28,277.86		Cash Balance Investment and Investment from of earmarked funds		38,798.20		
<b>3,86,623.78</b>		<b>Total</b>	<b>4,32,643.62</b>	<b>3,86,623.78</b>		<b>Total</b>			<b>4,32,643.62</b>	

(contd...)

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

(₹ in crore)

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

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

**Explanatory Notes for Appendices 1.4 and 1.5:**

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in Appendix 1.5, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc.

**Appendix 1.6**  
**(Reference: Paragraphs 1.8.2; Page 29)**

**Details of incomplete projects**

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

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

**Appendix 1.7**  
**(Reference: Paragraph 1.9.5; Page 36)**

**Maturity spread of market borrowings**

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

**Appendix 2.1**  
**(Reference: Paragraph 2.3.1; Page 47)**

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

Sl. No.	Grant Number	Name of Grant	Provi- sion	Actual expen- diture	Savings	Percentage of Savings
			(₹ in crore)			
<b>Voted Grants</b>						
<b>(A) Revenue</b>						
1.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	1,095.19	861.97	233.22	21.29
2.	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	940.66	750.75	189.91	20.19
3.	11	Stamps and Registration (Commercial Taxes and Registration Department)	305.92	227.40	78.52	25.67
4.	16	Finance Department	1,014.41	806.78	207.63	20.47
5.	31	Information Technology Department	135.29	70.22	65.07	48.10
6.	42	Rural Development and Panchayat Raj Department	20,278.87	14,629.10	5,649.77	27.86
7.	54	Forests (Environment and Forests Department)	487.84	319.30	168.54	34.55
<b>(B) Capital</b>						
8.	04	Adi-Dravidar and Tribal Welfare Department	261.13	64.52	196.61	75.29
9.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	93.78	55.00	38.78	41.35
10.	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department )	314.22	165.47	148.75	47.34
11.	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	105.75	29.58	76.17	72.03
12.	12	Cooperation (Cooperation, Food and Consumer Protection Department)	114.50	86.78	27.72	24.21
13.	13	Food and Consumer Protection (Cooperation, Food and Consumer Protection Department)	501.68	272.92	228.76	45.60
14.	15	Environment (Environment and Forests Department)	25.68	12.26	13.42	52.26
15.	16	Finance Department	2,003.60	33.60	1,970.00	98.32
16.	26	Housing and Urban Development Department	617.37	142.46	474.91	76.92
17.	27	Industries Department	87.72	49.22	38.50	43.89
18.	29	Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	70.53	36.16	34.37	48.73
19.	36	Planning, Development and Special Initiatives Department	174.64	82.63	92.01	52.69
20.	40	Irrigation (Public Works Department)	1,677.51	1,035.77	641.74	38.26
21.	41	Revenue Department	75.56	56.56	19.00	25.15
22.	44	Micro, Small and Medium Enterprises Department	52.89	5.20	47.69	90.17

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

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

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(₹ in crore)

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

(Source: Appropriation Accounts for 2016-17)

**Appendix 2.3**  
**(Reference: Paragraph 2.3.2; Page 48)**

**Excess over provisions relating to previous years requiring regularisation**

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

**Appendix 2.4**  
(Reference: Paragraph 2.3.4; Page 49)

**List of Grants having Persistent Savings during 2012-17**

(₹ in crore)

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

(₹ in crore)

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

Figures in brackets indicate savings as a percentage of total provision

(Source: Appropriation Accounts for the respective years)

**Appendix 2.5**  
**(Reference: Paragraph 2.3.5; Page 49)**

**Expenditure incurred without provision (Original/Supplementary)**

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

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

**Appendix 2.6**  
(Reference: Paragraph 2.3.6; Page 50)

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

(₹ in lakh)

Sl. No.	Grant Number	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
<b>(A) Revenue (Charged)</b>					
1.	19	96.32	67.43	28.89	51.15
2.	38	141.06	80.00	61.06	55.00
<b>Total - Revenue (Charged)</b>		<b>237.38</b>	<b>147.43</b>	<b>89.95</b>	<b>106.15</b>
<b>(A) Revenue (Voted)</b>					
3.	03	71,921.83	70,538.57	1,383.26	1,173.94
4.	04	2,70,191.96	2,65,151.57	5,040.39	31,104.65
5.	05	6,43,420.72	6,20,997.27	22,423.45	19,848.40
6.	07	42,956.78	38,135.92	4,820.86	854.74
7.	10	32,458.12	29,569.09	2,889.03	868.75
8.	13	5,71,400.41	5,71,398.67	1.74	693.60
9.	15	1,185.29	1,150.97	34.32	378.00
10.	17	1,09,077.66	1,06,775.33	2,302.33	636.47
11.	19	8,95,289.42	8,34,449.34	60,840.08	1,039.09
12.	22	5,69,944.19	5,43,420.37	26,523.82	22,610.53
13.	23	22,700.34	21,905.13	795.21	474.69
14.	25	23,388.09	21,297.90	2,090.19	115.15
15.	32	96,364.88	82,503.24	13,861.64	359.58
16.	36	25,344.39	23,896.91	1,447.48	358.23
17.	39	24,232.03	23,173.97	1,058.06	1,011.75
18.	42	20,27,657.65	14,62,910.34	5,64,747.31	229.19
19.	43	23,27,140.17	21,69,900.62	1,57,239.55	747.23
20.	44	29,779.76	29,455.32	324.44	1,461.64
21.	45	4,51,231.78	4,20,352.83	30,878.95	2,438.82
22.	47	8,086.99	7,485.43	601.56	426.31
23.	54	48,531.22	31,929.94	16,601.28	252.82
<b>Total - Revenue (Voted)</b>		<b>82,92,303.68</b>	<b>73,76,398.73</b>	<b>9,15,904.95</b>	<b>87,083.58</b>

(₹ in lakh)

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

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

**Excessive/insufficient re-appropriation of funds**

(₹ in lakh)

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

(₹ in lakh)

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

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

(₹ in lakh)

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

(₹ in lakh)

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

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(₹ in lakh)

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

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

**Injudicious re-appropriations**

(In ₹)

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

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(In ₹)

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

**Appendix 2.9**  
**(Reference: Paragraph 2.3.9; Page 51)**  
**Cases of withdrawal of entire provision**

(In ₹)

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

(In ₹)

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

(In ₹)

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

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(In ₹)

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

**Appendix 2.10**  
**(Reference: Paragraph 2.3.10; Page 51)**

**Grants in which surrenders were made in excess of actual savings**

(₹ in crore)

Sl. No.	Grant Number	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Amount surrendered	Amount surrendered in excess
<b>Revenue - Voted</b>						
1.	02	Governor and Council of Ministers	41.24	7.03	7.29	0.26
2.	04	Adi-Dravidar and Tribal Welfare Department	3,012.97	361.45	382.02	20.57
3.	05	Agriculture Department	6,632.69	422.72	426.57	3.85
4.	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	438.12	56.76	65.06	8.30
5.	08	Dairy Development (Animal Husbandry, Dairying and Fisheries Department)	68.48	7.88	7.89	0.01
6.	10	Commercial Taxes (Commercial Taxes and Registration Department)	333.27	37.58	60.29	22.71
7.	11	Stamps and Registration (Commercial Taxes and Registration Department)	305.92	78.51	80.27	1.76
8.	13	Food and Consumer Protection (Cooperation, Food and Consumer Protection Department)	5,720.94	6.95	8.74	1.79
9.	15	Environment (Environment and Forests Department)	15.63	4.12	4.47	0.35
10.	16	Finance Department	1,014.41	207.63	226.81	19.18
11.	20	Higher Education Department	3,536.12	202.87	205.51	2.64
12.	28	Information and Publicity (Tamil Development and Information Department)	84.26	3.93	4.31	0.38
13.	29	Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	99.39	6.79	7.77	0.98
14.	31	Information Technology Department	135.29	65.07	65.10	0.03
15.	32	Labour and Employment Department	967.24	142.21	147.29	5.08
16.	34	Municipal Administration and Water Supply Department	7,252.68	202.31	274.06	71.75
17.	35	Personnel and Administrative Reforms Department	93.31	15.15	15.99	0.84
18.	38	Public Department	748.85	115.25	117.98	2.73
19.	41	Revenue Department	5,596.97	235.55	258.05	22.50
20.	42	Rural Development and Panchayat Raj Department	20,278.87	5,649.76	5,654.12	4.36
21.	45	Social Welfare and Nutritious Meal Programme Department	4,536.71	333.18	365.77	32.59
22.	48	Transport Department	1,227.62	16.08	16.11	0.03
23.	52	Department for the Welfare of Differently Abled Persons	463.06	31.00	36.42	5.42
24.	53	Department of Special Programme Implementation	1,805.08	359.03	901.09	542.06
25.	54	Forests (Environment and Forests Department)	487.84	168.54	193.40	24.86

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(₹ in crore)

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

**Appendix 2.11**  
**(Reference: Paragraph 2.3.11; Page 51)**

**Cases where savings of ₹ one crore and above not surrendered**

(₹ in crore)

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

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(₹ in crore)

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

**Appendix 2.12**  
**(Reference: Paragraph 2.3.11; Page 51)**

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

(₹ in crore)

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

(₹ in crore)

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

(₹ in crore)

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

**Appendix 2.13**  
(Reference: Paragraph 2.3.12; Page 52)

**Rush of Expenditure**

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

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

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

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

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

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

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

**Appendix 2.14**  
(Reference: Paragraph 2.5; Page 58)

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

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

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

Contingency Fund Order	Date of Issue of Government order	Head of Account	Provision as per CF order (In ₹)	Amount in ₹		
				Expenditure at the end of the year	Amount utilised out of CF as reported by AG (A&E)	
18.	G.O.Rt.No.3 dated 02.01.2017	2014.00.114.AK.01.16	1,00,000	3,93,86,858	63.992	
		2014.00.114.AK.01.25	1,000			
		2014.00.114.AK.01.43	3,000			
		2014.00.114.AK.01.61	12,000			
		2014.00.114.AK.01.89	3,000			
		2014.00.114.AK.03.12	1,32,000			4,06,95,600
		2014.00.114.AK.05.18	6,000			57,27,394
19.	G.O.Rt.No.9 dated 03.01.2017	2202.05.800.AK.59.08	4,80,000	55,22,025	75,000	
20.	G.O.Rt.No.18 dated 03.01.2017	2014.00.114.AK.05.54	2,50,000	7,68,036	20,92,215	
		2014.00.114.AK.21.14	17,43,000	52,60,575		
		2014.00.114.AK.76.19	1,00,000	1,84,088		
21.	G.O. Rt. No. 19 dated 03.01.2017	2202.05.001.JA.76.01	30,00,000	15,50,000	Nil	
22.	G.O.Rt.No.147 dated 06.03.2017	2405.00.103.AM.09.34	15,00,00,000	15,00,00,000	15,00,00,000	
		2405.00.105.AJ.09.36	75,00,000	(-) 22,95,682	75,00,000	

**Appendix 3.1**  
**(Reference: Paragraph 3.1; Page 61)**

**Utilisation certificates outstanding as on 30 September 2017**

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

**Appendix 3.2**  
**(Reference: Paragraph 3.2; Page 62)**

**Lists of CCOs who have not reconciled accounts**

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

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

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

**Appendix 3.3**  
**(Reference: Paragraph 3.3; Page 62)**

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

Sl.No.	Name of the body/authority	Year for which accounts have not been received
	<b>Universities</b>	
1.	Alagappa University, Karaikudi	2015-16 and 2016-17
2.	Anna University, Chennai	2011-12 to 2016-17
3.	Annamalai University, Annamalai Nagar, Chidambaram, Cuddalore	2014-15 to 2016-17
4.	Avinashilingam Institute for Home Science and Higher Education for Women (DEEMED UNIVERSITY) Coimbatore	2015-16 and 2016-17
5.	Bharathiar University, Coimbatore	2015-16 and 2016-17
6.	Bharathidasan University, Tiruchirappalli	2015-16 and 2016-17
7.	Madurai Kamarajar University, Madurai	2015-16 and 2016-17
8.	Manonmaniam Sundaranar University, Tirunelveli	2015-16 and 2016-17
9.	Mother Teresa Women's University, Kodaikanal	2014-15 to 2016-17
10.	Periyar University, Salem	2016-17
11.	Shri. Chandrasekarendra Saraswathi Vishwa Vidyalaya, Chennai	2012-13 to 2016-17
12.	Thiruvallur University, Fort Campus, Vellore	2012-13 to 2016-17
13.	University of Madras, Chennai	2015-16 and 2016-17
14.	Tamil Nadu Open University, Guindy, Chennai	2013-14 to 2016-17
15.	Tamil University - Thanjavur	2013-14 to 2015-16
16.	Dr. Ambedkar Law University	2015-16
17.	Tamil Nadu Agricultural University, Coimbatore	2014-15 to 2016-17
18.	Fisheries University, Nagapattinam	2015-16 and 2016-17
19.	Tamil Nadu Veterinary and Animal Sciences University, Chennai	2015-16 and 2016-17
	<b>Colleges</b>	
20.	D.D.G.D. Vaishnav College, Arumbakkam, Chennai	2015-16 and 2016-17
21.	Meston College of Education, Royapettah, Chennai	2016-17
22.	Sri Ramakrishna Mission Vivekananda College, Chennai	2011-12, 2013-14 to 2016-17
23.	Loyola College, Nungambakkam, Chennai	2016-17
24.	Sri Thyagaraja College, Old Washermanpet, Chennai	2013-14 to 2016-17
25.	Ethiraj College for Women, Chennai	2016-17
26.	Chellammal Women's College, Chennai	2014-15 to 2016-17
27.	The New College, Peter's Road, Royapettah, Chennai	2010-11, 2011-12 and 2016-17
28.	Gurunanak College, Guindy, Chennai	2012-13 to 2016-17
29.	St. Christopher's College of education, Vepery, Chennai	2011-12 and 2016-17
30.	Meenakshi College for Women, Chennai	2010-11 to 2016-17
31.	C. Kandaswamy Naidu College for Men, Anna Nagar, Chennai	2015-16 and 2016-17
32.	Pachaiyappa's College, Chennai	2015-16 and 2016-17
33.	Stella Maris College, Chennai	2015-16 and 2016-17
34.	Stella Matutina College of Education, Ashok Nagar, Chennai	2015-16 and 2016-17
35.	N.K.T. National College of Education, Dr. Besant Road, Chennai	2016-17
36.	The Women's Christian College, Chennai	2016-17
37.	Madras Christian College, Tambaram, East Tambaram, Kancheepuram	2014-15 to 2016-17
38.	S I V E T College, Gowrivakkam, Chennai	2016-17

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

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

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

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

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

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

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

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

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

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

**Appendix 3.4**  
(Reference: Paragraph 3.6; Page 65)

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

Sl. No.	Name of the department	Theft		Shortage		Misappropriation		Total	
		Number of cases	Amount (₹ in lakh)	Number of cases	Amount (₹ in lakh)	Number of cases	Amount (₹ in lakh)	Number of cases	Amount (₹ in lakh)
1.	Agriculture	8	1.53	104	163.14	23	235.05	135	399.72
2.	Animal Husbandry	4	0.04	1	0.05	1	87.85	6	87.94
3.	Higher Education	8	1.08	6	16.29	7	21.09	21	38.46
4.	Commercial Tax	0	0	0	0	3	127.68	3	127.68
5.	Cooperation	1	0.02	0	0	1	0.14	2	0.16
6.	Election	0	0	1	0.23	0	0	1	0.23
7.	Elementary Education	1	0	0	0	1	68.00	2	68.00
8.	Energy	1	0.07	0	0	0	0	1	0.07
9.	Finance	0	0	0	0	4	234.11	4	234.11
10.	Forest	1	0.01	3	2.41	0	0	4	2.42
11.	Health and Family Welfare	4	2.30	7	6.64	23	173.14	34	182.08
12.	Highways	0	0	2	16.79	0	0	2	16.79
13.	Home	1	0.97	1	0	7	22.60	9	23.57
14.	Horticulture	0	0	4	9.73	1	1.14	5	10.87
15.	Inspector of factories	1	0	0	0	1	1.43	2	1.43
16.	Labour and Employment	2	1.18	0	0	4	5.70	6	6.88
17.	Museum	0	0	0	0	1	14.57	1	14.57
18.	Public	0	0	0	0	0	0	0	0
19.	Public Works	0	0	9	3.46	0	0	9	3.46
20.	Rural Development and Panchayat Raj	1	3.60	5	4.16	1	7.16	7	14.92
21.	Revenue	0	0	2	1.27	119	188.14	121	189.41
22.	School Education	0	0	0	0	5	42.43	5	42.43
23.	Sericulture	1	0.05	0	0	3	1.75	4	1.80
24.	Social Welfare	0	0	0	0	5	2.33	5	2.33
25.	Transport	1	1.97	0	0	1	12.79	2	14.76
26.	Treasury	0	0	1	4.00	0	0	1	4.00
	<b>Total</b>	<b>35</b>	<b>12.82</b>	<b>146</b>	<b>228.17</b>	<b>211</b>	<b>1,247.10</b>	<b>392</b>	<b>1,488.09</b>

**Appendix 3.5**  
**(Reference: Paragraph 3.8; Page 66)**

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

(₹ in crore)

Sl. No.	Major Head	Description	Total Expenditure	Expenditure under minor head - 800	Percentage of Col. 5 to Col. 4
(1)	(2)	(3)	(4)	(5)	(6)
1.	2711	Flood Control and Drainage	140.03	140.03	100.00
2.	3075	Other transport services	1.00	1.00	100.00
3.	4236	Capital Outlay on Nutrition	19.30	19.30	100.00
4.	5475	Capital Outlay on other General Economic Services	56.65	56.32	99.42
5.	2852	Industries	1,683.56	1,672.97	99.37
6.	4217	Capital Outlay on Urban Development	2,729.14	2,692.09	98.64
7.	4408	Capital Outlay on Food, Storage and Warehousing	268.85	262.72	97.72
8.	4070	Capital Outlay on Other Administrative Services	87.40	83.33	95.34
9.	2075	Miscellaneous General Services	397.08	378.54	95.33
10.	2250	Other Social Services	22.79	19.36	84.95
11.	2425	Cooperation	2,296.33	1,796.15	78.22
12.	4216	Capital Outlay on Housing	192.10	148.89	77.51
13.	2013	Council of Ministers	9.95	7.15	71.86
14.	2401	Crop Husbandry	5,344.64	3,473.80	65.00
15.	3435	Ecology and Environment	5.71	3.65	63.92
16.	2217	Urban Development	1,142.74	679.34	59.45
		<b>Total</b>	<b>14,397.26</b>	<b>11,434.63</b>	<b>79.42</b>

**Appendix 3.6**  
(Reference: Paragraph 3.8; Page 66)

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

(₹ in crore)

Sl.No.	Major Head	Description	Total Receipts	Receipts under minor head - 800	Percentage of Col. 5 to Col. 4
(1)	(2)	(3)	(4)	(5)	(6)
1.	0217	Urban Development	647.70	647.70	100.00
2.	0211	Family Welfare	162.26	162.26	100.00
3.	0515	Other Rural Development Programmes	31.60	31.60	100.00
4.	0875	Other Industries	17.79	17.79	100.00
5.	1456	Civil Supplies	3.27	3.27	100.00
6.	1051	Ports and Light Houses	2.50	2.50	100.00
7.	1452	Tourism	0.33	0.33	100.00
8.	0215	Water Supply and Sanitation	0.30	0.30	100.00
9.	1056	Inland Water Transport	0.20	0.20	100.00
10.	0235	Social Security and Welfare	90.80	90.74	99.93
11.	1054	Roads and Bridges	133.13	132.18	99.29
12.	0250	Other Social Services	127.68	117.31	91.88
13.	0075	Miscellaneous General Services	388.73	352.73	90.74
14.	0435	Other Agricultural Programmes	36.68	32.38	88.28
15.	0425	Cooperation	26.15	21.94	83.90
16.	0220	Information and Publicity	8.14	6.50	79.85
17.	0070	Other Administrative Services	436.37	334.61	76.68
18.	0406	Forestry and Wild Life	34.22	25.93	75.77
19.	0702	Minor Irrigation	2.68	1.85	69.03
20.	0404	Dairy Development	2.84	1.89	66.55
21.	0059	Public Works	19.15	12.25	63.97
22.	0701	Major and Medium Irrigation	33.63	20.88	62.09
23.	0403	Animal Husbandry	15.65	9.15	58.47
		<b>Total</b>	<b>2,221.79</b>	<b>2,026.28</b>	<b>91.20</b>

### 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.

<b>Terms</b>	<b>Description</b>
Sufficiency of Non-debt receipts	Adequacy of incremental non-debt receipts of the State to cover incremental interest liabilities and incremental primary expenditure. Debt sustainability could be significantly facilitated if incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.
Net availability of borrowed funds	Defined as the ratio of the debt redemption (principal + interest payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption, indicating the net availability of borrowed funds.
Primary revenue deficit	Primary revenue deficit defined as gap between non-interest revenue expenditure of the State and its non-debt receipts indicates the extent to which the non-debt receipts of the State are able to meet the primary expenditure incurred under revenue account.
Primary expenditure	Primary expenditure of the State, defined as the total expenditure net of the interest payments, indicates the expenditure incurred on the transactions undertaken during the year.

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

<b>Abbreviations</b>	<b>Full form</b>
TNSUDP	Tamil Nadu Sustainable Urban Development Project
TNUDF	Tamil Nadu Urban Development Fund
UCs	Utilisation Certificates
UDAY	Ujwal DISCOM Assurance Yojana

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