



सत्यमेव जयते

**Report of the  
Comptroller and Auditor General of India  
on  
State Finances  
for the year ended March 2016**



**Government of Tamil Nadu  
Report No. 6 of 2016**

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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 2016. 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 2016, this Report provides an analytical review of the Annual Accounts of the State Government. The financial performance of the State has been assessed with reference to the Tamil Nadu Fiscal Responsibility Act, 2003 and its amendments in 2004, 2010, 2011 and 2015, 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 2016. 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 State, which had maintained revenue surplus during 2011-12 and 2012-13, registered a revenue deficit from 2013-14 onwards and it was on an increasing trend and stood at ₹ 11,985 crore in 2015-16. During 2015-16, the State not only failed to achieve the revenue surplus as projected in the Medium Term Fiscal Plan (MTFP), but also failed to contain its revenue deficit within the target proposed in the Budget. The State could, however, contain the fiscal deficit as a percentage of Gross State Domestic Product (GSDP) to 2.69 *per cent* during 2015-16, which was within the target

of three *per cent* of GSDP as envisaged under the TNFR Act, projections made in MTFP and Fourteenth Finance Commission (FFC) target. The main factor contributing to the increase in fiscal deficit was increase in revenue deficit during the year.

**Accuracy of Revenue Deficit / Fiscal Deficit:** The Revenue deficit of ₹ 11,985 crore and fiscal deficit of ₹ 32,627 crore were understated by ₹ 1,318.48 crore.

**Revenue receipts:** During the current year, the State's revenue receipts (₹ 1,29,008 crore) increased by 5.38 *per cent* over the previous year. The growth rate of revenue receipts during 2014-16 stood at 5.38 *per cent*, which was significantly less than that of the General Category States (15 *per cent*). The growth rate of revenue receipts, which showed a decreasing trend from 21.39 *per cent* in 2011-12 to 9.32 *per cent* during 2013-14 although increased to 13.31 *per cent* during 2014-15, had dropped to a five year low of 5.38 *per cent* during 2015-16, due to the poor growth rate of own tax revenue and grants-in-aid. The State's own tax revenue increased by ₹ 1,820 crore over the previous year and the growth rate, which was at 24.56 *per cent* in 2011-12, declined to a five year low of 2.31 *per cent* in 2015-16. The State's revenue receipts, as a percentage of GSDP decreased from 11.2 in 2014-15 to 10.64 in 2015-16.

The non-tax revenue of the State increased by ₹ 567 crore in 2015-16 (6.79 *per cent*) over the previous year. As a proportion of the State's own resources, the non-tax revenue which stood at 11.25 *per cent* in 2013-14 had decreased to 9.98 *per cent* in 2015-16.

**Revenue expenditure:** Of the total expenditure of ₹ 1,62,319 crore during 2015-16, revenue expenditure (₹ 1,40,993 crore) accounted for 86.86 *per cent*. Out of the revenue expenditure, 74.06 *per cent* (₹ 1,04,415 crore) was incurred on the non-plan component. The committed expenditure (₹ 83,817 crore) stood at 64.58 *per cent* of the total revenue receipts (₹ 1,29,008 crore) of the State during 2015-16, as against 61.54 *per cent* during 2014-15.

**Capital expenditure:** The capital expenditure (₹ 18,995 crore) during the current year increased by ₹ 1,192 crore (6.7 *per cent*) over the previous year due to more investment under Education, Sports, Art & Culture, Agriculture &

Allied Activities, Water Supply, Sanitation, Housing & Urban Development and Rural Development.

**Adequacy and priority of expenditure:** In 2015-16, the proportion of Aggregate Expenditure to GSDP (13.39 *per cent*) was low as compared to the General Category States (16.05 *per cent*). Development expenditure as a proportion of aggregate expenditure in the State was lower (64.53 *per cent*) than the General Category States' average (70.63 *per cent*).

**Investments and returns:** The State invested ₹ 25,725 crore in various Government Companies and Corporations up to March 2016. While the Government paid interest at an average rate of 8.38 *per cent* on its borrowings during 2015-16, the average return on its investments was only 0.61 *per cent*.

**Debt Management:** The outstanding fiscal liabilities had increased from ₹ 1,91,847 crore at the end of 2014-15 to ₹ 2,23,030 crore at the end of 2015-16. These represented 172.88 *per cent* of the revenue receipts. However, the outstanding liabilities as a percentage of GSDP was 18.39, which was within the norm of 20.78 prescribed for the year 2015-16 as per FFC.

**Financial management and budgetary control:** During 2015-16, expenditure of ₹ 1,73,288.37 crore was incurred against the total grants and appropriations of ₹ 1,95,913.62 crore, resulting in savings of ₹ 22,625.25 crore. These overall savings were the net result of savings of ₹ 22,707.41 crore offset by excess expenditure of ₹ 82.16 crore. Excess expenditure of ₹ 850.26 crore pertaining to the period 2012 to 2015 was pending regularisation. There were persistent savings of more than five *per cent* of the total provision in 21 grants and five appropriations. Expenditure of ₹ 331.42 crore was incurred in 16 cases without appropriation by Legislature. Supplementary provisions of ₹ 2,181.61 crore obtained in 31 cases, ₹ 50 lakh or more in each case, during 2015-16 proved unnecessary, as the expenditure was less than the original provisions. In 33 grants, as against the savings of ₹ 9,102.92 crore, the amount surrendered was ₹ 9,855.88 crore, resulting in excess surrender of ₹ 752.96 crore. 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 2016 in 103 sub-heads reflecting poor expenditure control.

**Financial reporting:** Certain departmental officers failed to ensure adherence to the terms and conditions relating to timely submission of utilisation certificates in respect of grants released. Similarly, 376 autonomous bodies / authorities did not submit their accounts due up to 2015-16 to Audit. Temporary advances drawn up to 31 March 2016 by the DDOs involving an amount of ₹ 233.32 crore in 1,140 cases remained unadjusted. Due to operation of multiple schemes under single PD Account, only 84 PD accounts were opened against 208 authorisations during 2015-16. The State Government departments reported 398 cases of misappropriations, losses, defalcation, etc., involving total amount of ₹ 13.06 crore up to March 2016, on which final action was pending.

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



## CHAPTER I

### FINANCES OF THE STATE GOVERNMENT

#### Profile of Tamil Nadu

The State is located on the eastern coast, surrounded by the States of Andhra Pradesh, Karnataka and Kerala. It is the 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 2015-16 at current prices was ₹ 12,12,668 crore. The literacy rate increased from 73.45 *per cent* in 2001 to 80.09 *per cent* in 2011. General data relating to the State is given in **Appendix 1.1**.

#### Gross State Domestic Product (GSDP)

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

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

	2011-12*	2012-13*	2013-14*	2014-15*	2015-16**
India's GDP# (₹ in crore)	87,36,039	99,51,344	1,12,72,764	1,24,88,205	1,35,76,086
Growth rate of GDP ( <i>per cent</i> )	..@	13.91	13.28	10.78	8.71
GSDP (₹ in crore)	7,51,485	8,55,481	9,71,090	10,92,564	12,12,668
Growth rate of GSDP ( <i>per cent</i> )	..@	13.84	13.51	12.51	10.99

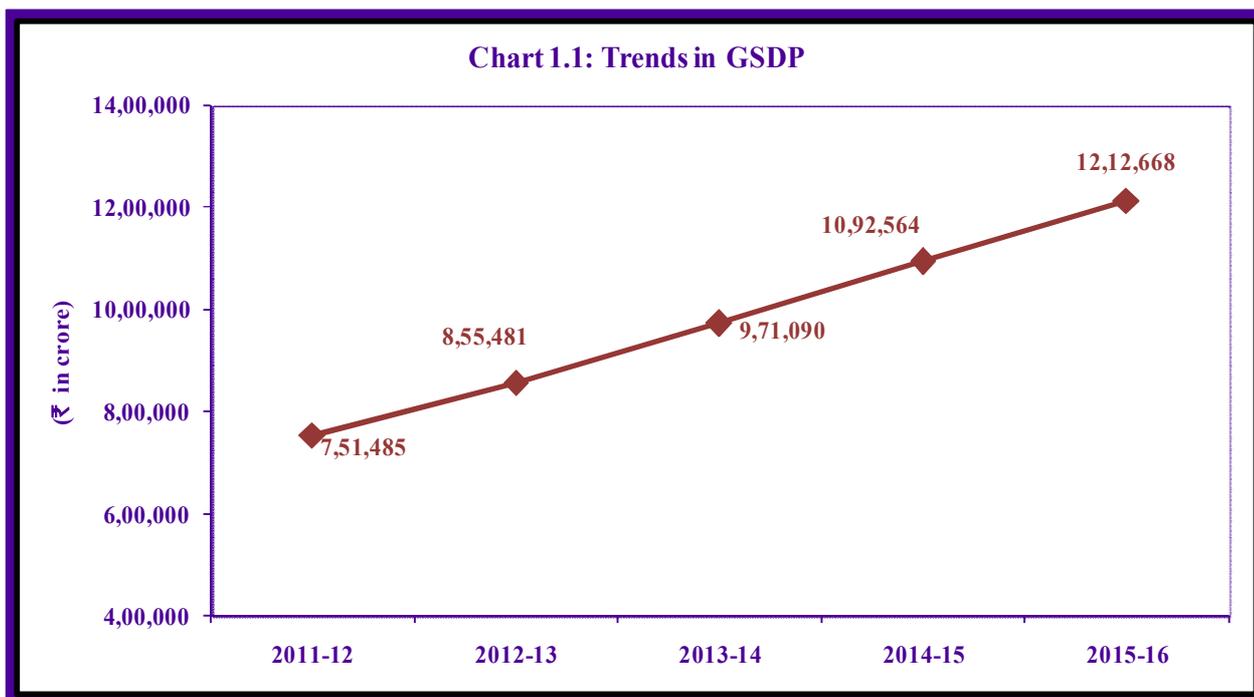
\* Consequent on the revision of the base year from 2004-05 to 2011-12 with effect from the current financial year, the GDP and GSDP figures for the years 2011-12 to 2014-15 have been revised

\*\* GDP and GSDP figures for the year 2015-16 are also with reference to the base year 2011-12

# Excludes West Bengal

@ Growth rate of GDP and GSDP not indicated, since comparison with the year 2010-11 could not be made as the base year has been revised to 2011-12

(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 (2015-16) and analyses critical changes in the major fiscal aggregates relative to the previous year (2014-15), keeping in view the overall trend during the last five years.

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

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

Apart from the above, GoTN enacted the Tamil Nadu Fiscal Responsibility Act, 2003 (TNFR Act), (amended in 2004, 2010, 2011 and 2015) 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 set. The salient features of the TNFR Act, 2003 (as amended till April 2015) are given in **Appendix 1.3 - Part B**.

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

### 1.1.1 Summary of Fiscal Transactions in 2015-16

**Table 1.2** presents the summary of the State Government's fiscal transactions during the current year (2015-16) *vis-à-vis* the previous year (2014-15), 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 2015-16**

(₹ in crore)

Receipts	2014-15	2015-16	Disbursements	2014-15	2015-16		
Section-A: Revenue					Non-Plan	Plan	Total
<b>Revenue receipts</b>	<b>1,22,420</b>	<b>1,29,008</b>	<b>Revenue expenditure</b>	<b>1,28,828</b>	<b>1,04,415</b>	<b>36,578</b>	<b>1,40,993</b>
Tax revenue	78,656	80,476	General Services	41,655	45,426	86	45,512
Non-tax revenue	8,351	8,918	Social Services	50,349	30,202	24,604	54,806
Share of Union Taxes/Duties	16,824	20,354	Economic Services	26,843	19,946	9,997	29,943
Grants from Government of India	18,589	19,260	Grants-in-aid and Contributions	9,981	8,841	1,891	10,732
Section-B: Capital and Others							
Miscellaneous Capital Receipts	16	..	Capital Outlay	17,803	584	18,411	18,995
Recoveries of Loans and Advances	1,351	684	Loans and Advances disbursed	4,319	1,663	668	2,331
Public Debt receipts	31,080	36,066	Repayment of Public Debt	6,488	*	*	6,605
Contingency Fund	19	..	Contingency Fund	..	*	*	19
Public Account receipts	1,63,707	1,82,545	Public Account disbursements	1,59,384	*	*	1,77,442
Opening Cash Balance	24,564	26,335	Closing Cash Balance	26,335	*	*	28,253
<b>Total</b>	<b>3,43,157</b>	<b>3,74,638</b>	<b>Total</b>	<b>3,43,157</b>			<b>3,74,638</b>

\* Bifurcation of Plan and Non-Plan disbursement is not available  
(Source: Finance Accounts for the respective years)

The significant changes that occurred during 2015-16, as compared to the previous year are enumerated below:

- **Revenue receipts** of the State increased by ₹ 6,588 crore (5.38 *per cent*) over the previous year. This was due to increase in the State's own tax revenue (₹ 1,820 crore), share of Union taxes/duties (₹ 3,530 crore) and grants from Government of India (GoI) (₹ 671 crore).
- **Revenue expenditure** increased by ₹ 12,165 crore (9.44 *per cent*) over the previous year due to increase in expenditure on General Services (₹ 3,857 crore), Social Services (₹ 4,457 crore), Economic Services (₹ 3,100 crore) and Grants-in-aid and contributions (₹ 751 crore).
- The expenditure on General Services, Social Services and Economic Services registered an increase of 9.26 *per cent*, 8.85 *per cent* and 11.55 *per cent* respectively in 2015-16 as against 16.59 *per cent*, 11.2 *per cent* and 36.65 *per cent* respectively in 2014-15.
- **Capital expenditure** increased by ₹ 1,192 crore (6.7 *per cent*) over the previous year. The increase in capital expenditure during the year was mainly under Education, Sports, Art & Culture and Agriculture & Allied Activities, Water Supply, Sanitation, Housing & Urban Development and Rural Development.
- **Recoveries of loans and advances** during the year decreased by ₹ 667 crore (49.37 *per cent*) mainly due to decrease in recoveries under "Loans for power projects", partly offset by increase in recoveries under Water Supply, Sanitation, Housing & Urban Development and Agriculture & Allied activities.
- **Public Account receipts and disbursements** increased by ₹ 18,838 crore (11.51 *per cent*) and ₹ 18,058 crore (11.33 *per cent*) respectively. Net receipts under Public Account increased by ₹ 780 crore over the previous year.
- The net impact of these transactions led to an increase of ₹ 1,918 crore in the **cash balance** at the end of the year over the previous year.

### **1.1.2 Review of the fiscal situation**

In compliance with the targets prescribed in the TNFR Act, the State was to eliminate revenue deficit by the end of 2016-17 and contain the fiscal deficit as a percentage of GSDP within three *per cent*, by 2011-12 and adhere to it thereafter. In compliance with the provisions of TNFR Act, the State Government prepared a Medium Term Fiscal Plan (MTFP) for the period 2015-16 wherein the State was 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 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	2015-16				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 (+)</b> (₹ in crore)	..	Eliminate revenue deficit by 2016-17 and adhere to it thereafter	(-) 4,616.02	783.43	(-) 11,985
<b>Fiscal Deficit/GSDP</b> (in per cent)	3	3	2.89	2.70	2.69
<b>Ratio of total outstanding debt of the Government to GSDP</b> (in per cent)	20.78	25.2	19.23	Well within the limits prescribed in FFC	18.39

(Source: (i) FFC recommendations; (ii) TNFR Act; (iii) State's MTFP and (iv) Budget Speech - 2015-16)

The State was able to achieve revenue surplus during 2011-12 and continued to maintain it during 2012-13. However, from 2013-14 onwards the State had become revenue deficit. The revenue deficit of the State was ₹ 11,985 crore (0.99 per cent of GSDP) during 2015-16. During 2015-16, the State not only failed to achieve revenue surplus as projected in the MTFP, but also failed to contain its revenue deficit within the target proposed in the Budget. The State could, however, contain the fiscal deficit as a percentage of GSDP to 2.69 per cent during 2015-16, which was within the target of three per cent of GSDP as envisaged under the TNFR Act, the projections made in MTFP and FFC target.

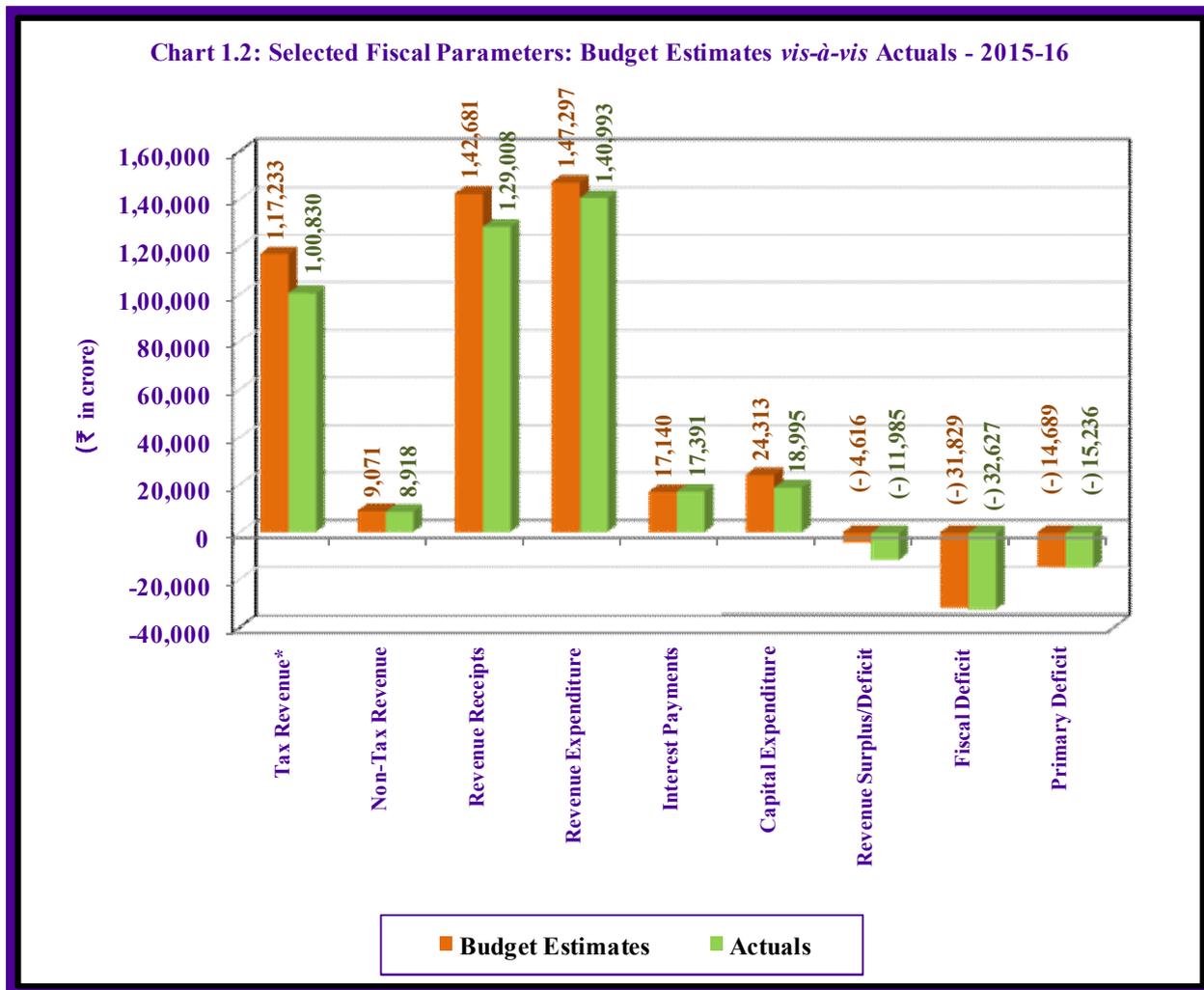
The Revenue deficit of ₹ 11,985 crore and fiscal deficit of ₹ 32,627 crore were understated by ₹ 1,318.48 crore due to short contribution to Sinking Fund (₹ 851.85 crore), short contribution to Guarantee Redemption Fund (₹ 258.49 crore), short transfer to Reserve Funds (₹ 123.25 crore) and short contribution to Defined Contributory Pension Scheme (₹ 94.80 crore).

### **1.1.3 Budget estimates and actuals**

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

Estimates are indicative of non-attainment and non-optimisation of the desired fiscal objectives.

**Chart 1.2** presents the budget estimates and actuals for some important fiscal parameters in 2015-16.



\* Tax revenue includes State's share of Union taxes and duties

(Source: Annual Financial Statement and Finance Accounts for 2015-16)

The variations between the estimates and actuals were as under:

- The actual tax revenue was less than the estimates by ₹ 16,403 crore. The decrease in tax revenue with respect to estimates was mainly due to reduction in collection under Taxes on Sales, Trade, etc., by ₹ 11,353 crore, Stamps and Registration Fees by ₹ 1,664 crore and State Excise by ₹ 1,461 crore.
- Non-tax revenue was marginally lower than the estimate by ₹ 153 crore (1.69 per cent).

- Capital expenditure was less than the estimate by ₹ 5,318 crore (21.87 per cent).
- The actual fiscal deficit was more than the budget estimate mainly due to increase in revenue deficit as compared to Budget Estimate.

#### 1.1.4 Non-implementation of Major Policy initiatives

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

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

(₹ in crore)

Sl. No.	Scheme as announced in the Budget	Provision in Budget	Withdrawal through re-appropriation/surrender
1.	Implementation of Mono Rail Project	200	200
2.	Desalination Plants in Ramanathapuram and Thoothukudi Districts	200	200
3.	Heritage City Development and Augmentation Yojana (HRIDAY)	46	46

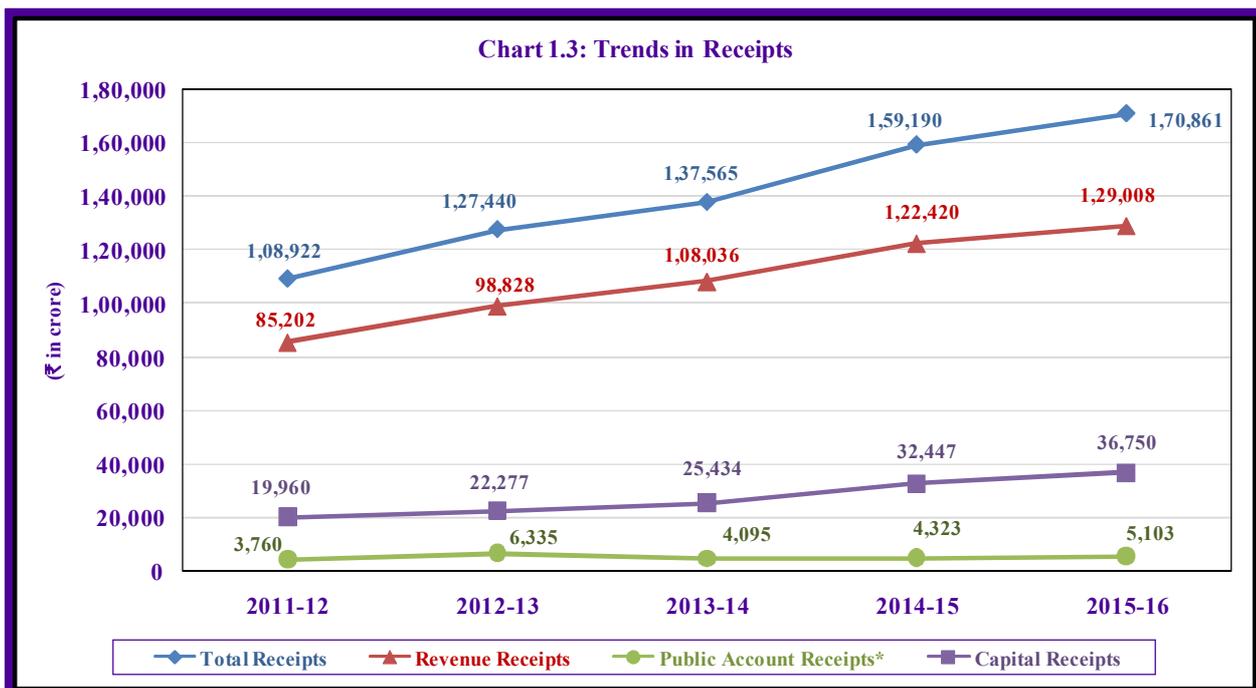
(Source: Budget Speech and Appropriation Accounts for 2015-16)

During the year 2015-16, provisions made for three schemes viz., Implementation of Mono Rail Project, Desalination Plants in Ramanathapuram & Thoothukudi Districts and Heritage City Development and Augmentation Yojana (HRIDAY) were fully surrendered.

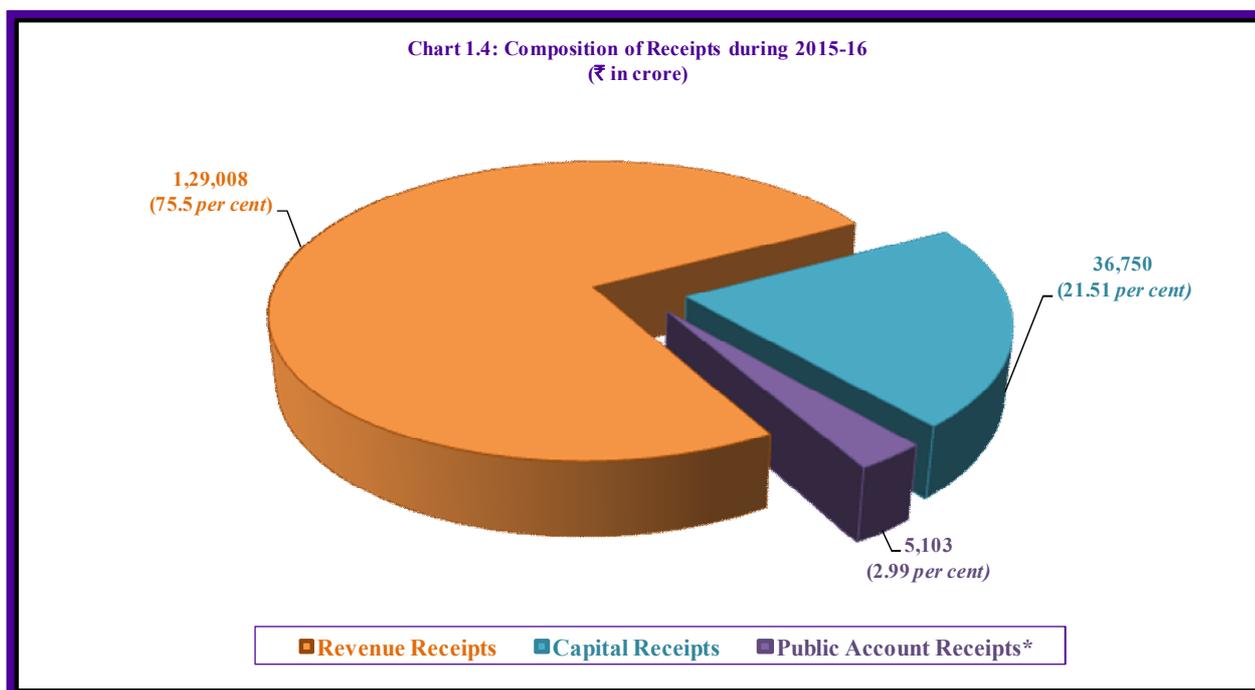
## 1.2 Resources of the State

### 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 2011-16. **Chart 1.4** depicts the composition of receipts of the State during the current year.

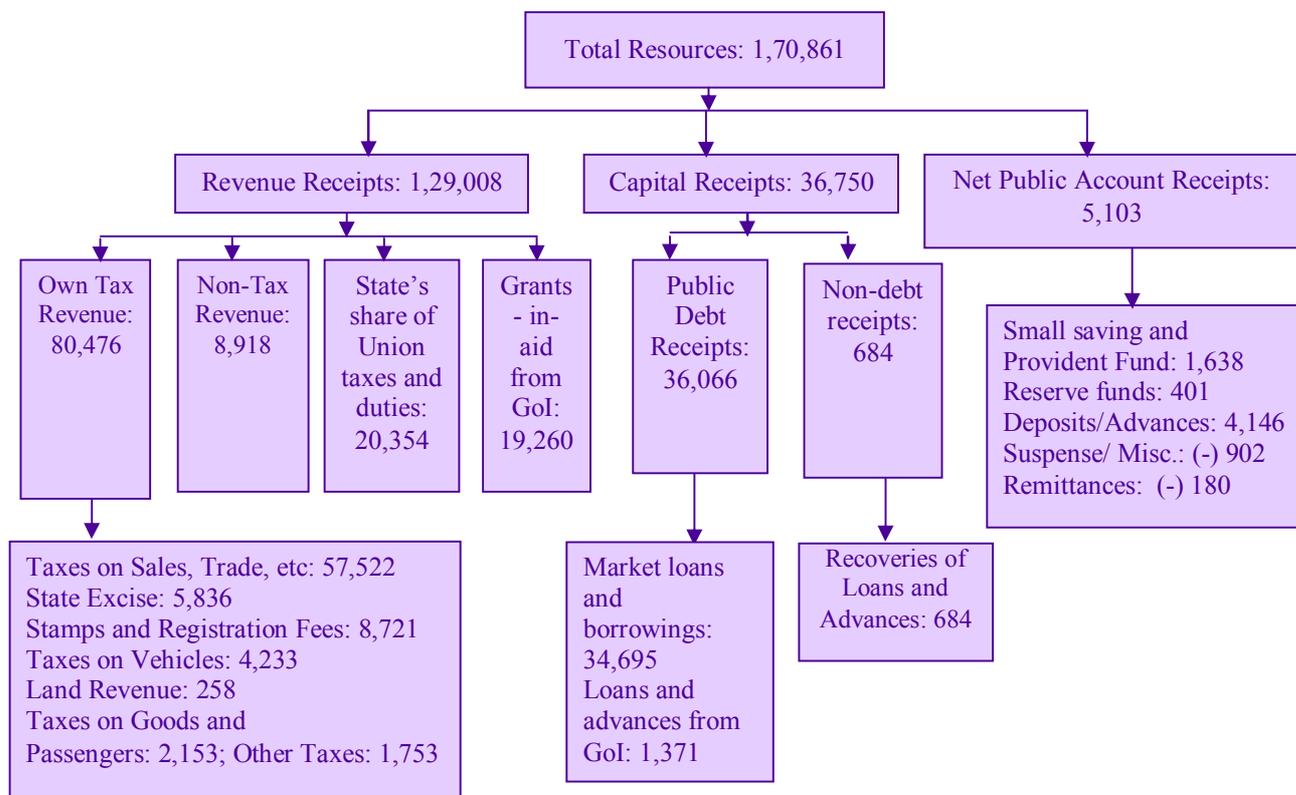


\* Net Public Account Receipts  
(Source: Finance Accounts for the respective years)



\* Net Public Account Receipts  
(Source: Finance Accounts)

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

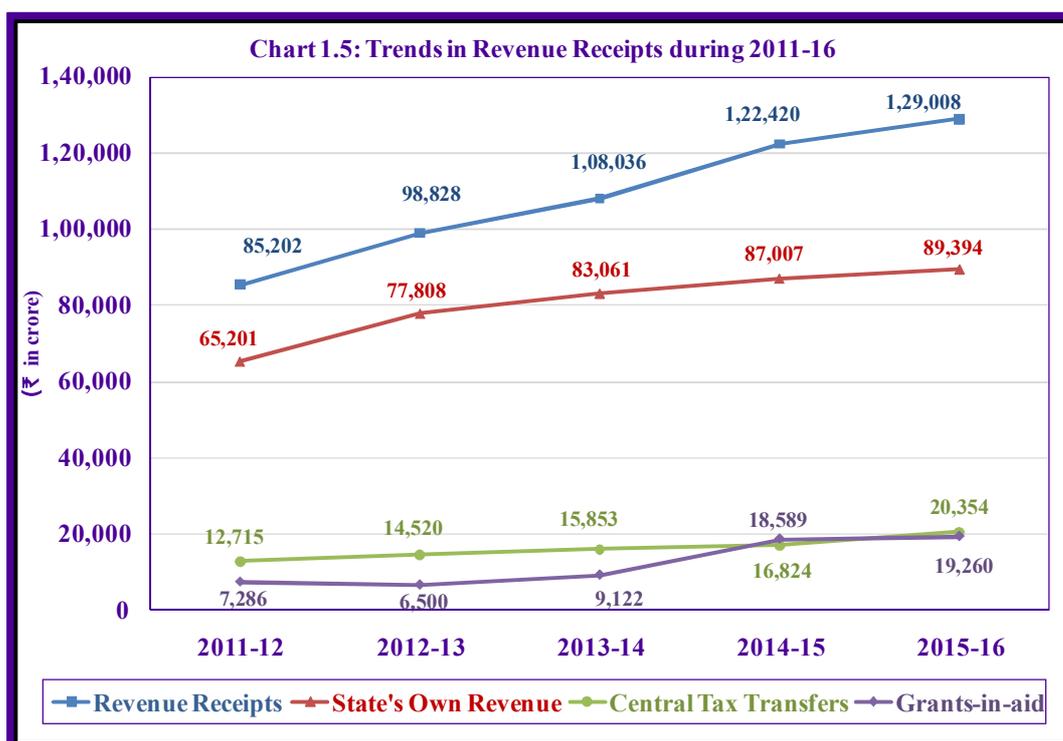


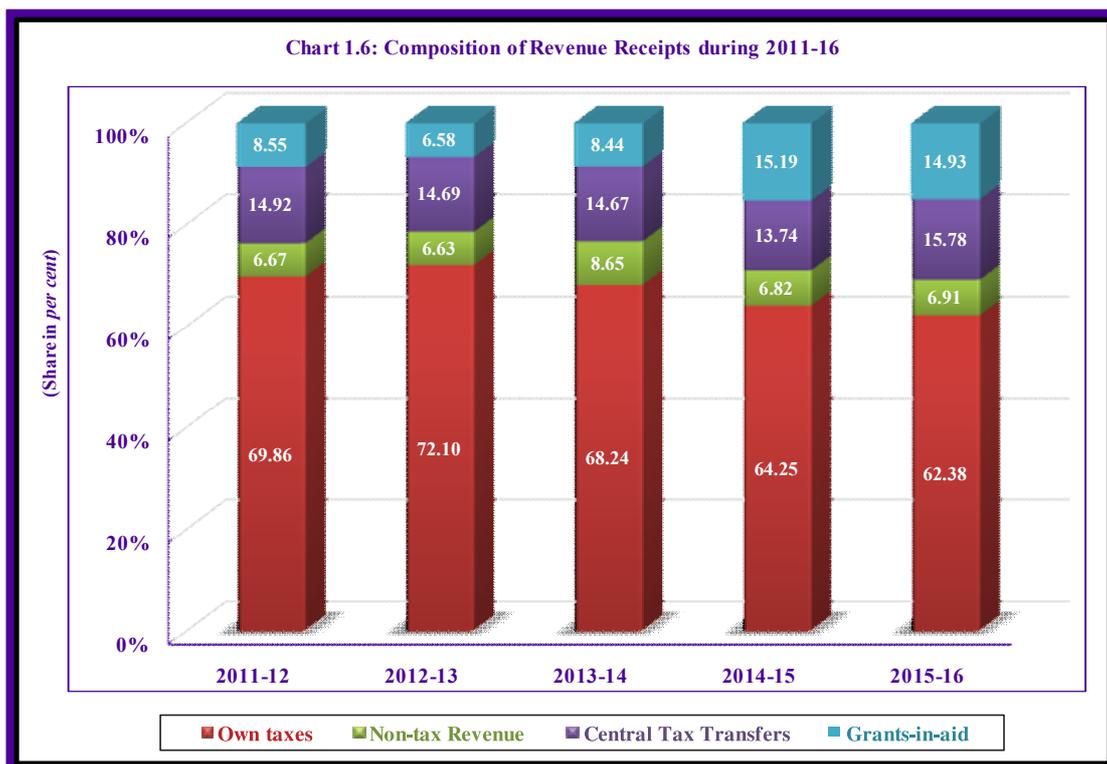
- The total resources of the State Government in the year 2015-16 were ₹ 1,70,861 crore. Of these, revenue receipts were ₹ 1,29,008 crore, constituting 75.5 per cent of total resources. The capital receipts (₹ 36,750 crore) and net public account receipts (₹ 5,103 crore) constituted 21.51 and 2.99 per cent of the total resources respectively.
- The total resources of the State increased by ₹ 11,671 crore (7.33 per cent) over the previous year mainly due to increase of ₹ 6,588 crore (5.38 per cent) in revenue receipts, ₹ 4,303 crore (13.26 per cent) in capital receipts and ₹ 780 crore (18.04 per cent) in net public account receipts.
- The increase in capital receipts (₹ 4,303 crore) by 13.26 per cent over the previous year was mainly due to increase in Public Debt receipts by ₹ 4,986 crore, an increase of 16.04 per cent over the previous year which was offset by decrease in recoveries of loans and advances by ₹ 667 crore (49.37 per cent).
- The State's tax revenue increased from ₹ 78,656 crore in 2014-15 to ₹ 80,476 crore in 2015-16 (increase of 2.31 per cent) while the percentage of tax receipts to revenue receipts decreased by 1.87 i.e., from 64.25 in 2014-15 to 62.38 in 2015-16.

- The increase in tax revenue (₹ 1,820 crore) in 2015-16 when compared to the previous year was mainly due to increase under (i) Taxes on vehicles: ₹ 404.45 crore, (ii) Stamps and Registration fees: ₹ 359.12 crore, (iii) Taxes on Sales, Trade etc: ₹ 331.23 crore, (iv) Taxes on goods and passengers: ₹ 244.57 crore and (v) Taxes and Duties on Electricity: ₹ 209 crore.
- State's share of Union taxes and duties increased by ₹ 3,530 crore (20.98 *per cent*) over the previous year, mainly due to increase in percentage of tax devolution recommended by FFC.

### 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 2011-16 are presented in **Appendix 1.4** and depicted in **Charts 1.5** and **1.6** respectively.





(Source: Finance Accounts for the respective years)

- The growth rate of revenue receipts during 2014-16 stood at 5.38 per cent, which was significantly less than growth rate (15 per cent) of the General Category States (GCS) (**Appendix 1.1**).
- Revenue receipts of the State grew by ₹ 6,588 crore in 2015-16 over the previous year. The growth rate of revenue receipts, which showed a decreasing trend from 21.39 per cent in 2011-12 to 9.32 per cent during 2013-14 although increased to 13.31 per cent during 2014-15, had dropped to a five year low of 5.38 per cent during 2015-16 due to the poor growth rate of own tax revenue and grants-in-aid.
- Grants-in-aid as a percentage of revenue receipts decreased from 15.19 in 2014-15 to 14.93 in 2015-16.
- 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 13.74 per cent during 2014-15 to 15.78 during 2015-16 due to FFC recommendations.

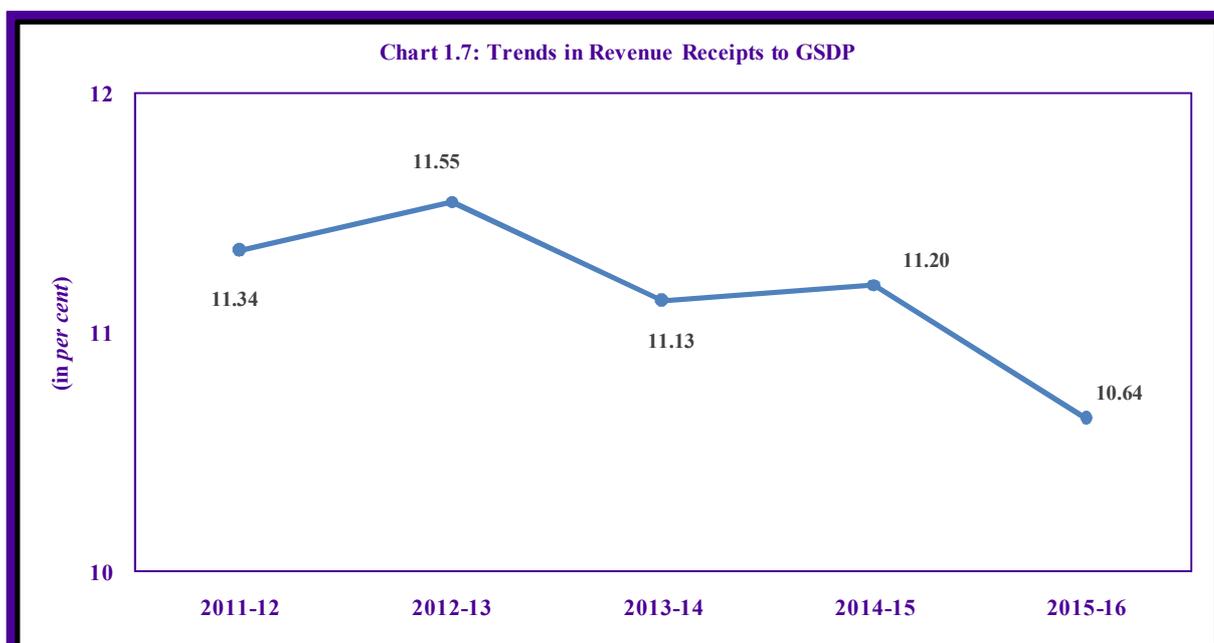
The trends in revenue receipts relative to GSDP are presented in **Table 1.5** and **Chart 1.7**.

**Table 1.5: Trends in Revenue Receipts relative to GSDP**

	2011-12	2012-13	2013-14	2014-15	2015-16
Revenue Receipts (₹ in crore)	85,202	98,828	1,08,036	1,22,420	1,29,008
Rate of growth of Revenue Receipts ( <i>per cent</i> )	21.39	15.99	9.32	13.31	5.38
Revenue Receipts/GSDP ( <i>per cent</i> )	11.34	11.55	11.13	11.20	10.64
<b>Buoyancy Ratios<sup>1</sup></b>					
Revenue Buoyancy with reference to GSDP	..@	1.16	0.69	1.06	0.49
State's own tax buoyancy with reference to GSDP	..@	1.42	0.26	0.54	0.21
Revenue Buoyancy with reference to State's own taxes	0.87	0.81	2.69	1.99	2.33

@ Not indicated, since comparison with the year 2010-11 could not be made as the base year has been revised to 2011-12.

(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 ₹ 10,92,564 crore in 2014-15 to ₹ 12,12,668 crore in 2015-16, representing an increase of 10.99 *per cent*.
- The revenue receipts as a percentage of GSDP which ranged between 11.13 and 11.55 during 2011-15 dropped to 10.64 during 2015-16.
- Revenue buoyancy and State's own tax buoyancy with reference to GSDP declined during the year.

<sup>1</sup> See glossary

- Though rate of growth of own taxes decreased from 6.7 *per cent* in 2014-15 to 2.31 *per cent* in 2015-16, the revenue buoyancy with reference to State's own taxes increased from 1.99 in 2014-15 to 2.33 in 2015-16 because of increase in growth rate of central tax transfers.

### 1.3.1 State's Own Resources

As the State's share in central taxes and grants-in-aid are determined on the basis of recommendations of the Finance Commission, the State's performance in mobilisation of resources was assessed in terms of its own resources comprising own tax and non-tax sources. The State's tax and non-tax receipts for the year 2015-16 *vis-a-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
Tax Revenue	1,11,551	96,083	1,03,893	80,476
Non-tax Revenue	10,030	9,072	8,267	8,918

(Source: FFC recommendations and Budget Speech - 2015-16)

While the tax receipts during 2015-16 fell short of the targets and projections made, the non-tax receipts exceeded the MTFP projections, but did not meet the targets fixed under the Budget and FFC.

#### 1.3.1.1 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 Tax Revenue**

(₹ in crore)						
Revenue Head	2011-12	2012-13	2013-14	2014-15	2015-16	Percentage of increase(+)/ decrease (-) over previous year
Taxes on Sales, Trade, etc.	36,289	44,041	53,532	57,191	57,522	0.58
State Excise	9,975	12,126	5,035	5,731	5,836	1.83
Taxes on Vehicles	3,101	3,928	3,684	3,829	4,233	10.55
Stamps and Registration Fees	6,581	7,645	8,251	8,362	8,721	4.29
Land Revenue	87	131	273	170	258	51.76
Taxes on Goods and Passengers	2,123	2,252	1,843	1,909	2,153	12.78
Other Taxes <sup>2</sup>	1,361	1,131	1,100	1,464	1,753	19.74
<b>Total (Growth Rate in per cent)</b>	<b>59,517 (24.56)</b>	<b>71,254 (19.72)</b>	<b>73,718 (3.46)</b>	<b>78,656 (6.70)</b>	<b>80,476 (2.31)</b>	<b>2.31</b>

(Source: Finance Accounts for the respective years)

<sup>2</sup> Other taxes include taxes on immovable property other than agricultural land, taxes and duties on electricity and agricultural income

- The growth rate of own tax revenue during 2014-16 stood at 2.31 *per cent*, which was significantly less than the average (13.28 *per cent*) of GCS (**Appendix 1.1**).
- The own tax revenue of the State increased by ₹ 1,820 crore over the previous year. The growth rate of State's own tax revenue, which was at 24.56 *per cent* in 2011-12, declined to a five year low of 2.31 *per cent* in 2015-16.
- The increase in growth rate of own tax revenue over the previous year was mainly due to increase in collection of Land Revenue (51.76 *per cent*), Taxes on Goods and Passengers (12.78 *per cent*), Taxes on vehicles (10.55 *per cent*) and Other taxes (19.74 *per cent*).

### **1.3.1.2 Non-tax Revenue**

The details of collection of non-tax revenue for the period 2011-16 are given in **Table 1.8**.

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

(₹ in crore)

Revenue Head	2011-12	2012-13	2013-14	2014-15	2015-16	Percentage of increase (+)/ decrease (-) over previous year
Interest receipts	2,021	2,010	3,347	2,490	2,953	18.59
Dividends and Profits	36	43	75	99	140	41.41
Other non-tax receipts	3,627	4,501	5,921	5,762	5,825	1.09
<b>Total</b>	<b>5,684</b> (8.72)	<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>6.79</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 2006-15 and 2014-16 was marginally higher (11.79 *per cent* and 6.79 *per cent* respectively) when compared to GCS (10.2 *per cent* and 6 *per cent* respectively) (**Appendix 1.1**).
- The non-tax revenue of the State increased by ₹ 567 crore in 2015-16 over the previous year. As a proportion of the State's own resources, the non-tax revenue which stood at 11.25 *per cent* in 2013-14 decreased to 9.98 *per cent* in 2015-16.

### **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	2011-12	2012-13	2013-14	2014-15	2015-16
Non-plan Grants	2,585	1,311	3,194	6,078	5,832
Grants for State Plan Schemes	2,562	2,765	3,348	11,255	12,017
Grants for Central Plan Schemes	223	224	264	282	694
Grants for Centrally Sponsored Schemes	1,916	2,200	2,316	974	717
Grants for Special Plan Schemes	-	-	-	-	-
<b>Total</b>	<b>7,286</b>	<b>6,500</b>	<b>9,122</b>	<b>18,589</b>	<b>19,260</b>
Percentage of increase/decrease over previous year	6.52	(-) 10.80	40.34	103.78	3.61
Total grants as a percentage of Revenue Receipts	8.55	6.58	8.44	15.18	14.93

(Source: Finance Accounts for the respective years)

The percentage of increase in grants-in-aid over the previous year was considerably lower (3.61) in 2015-16 when compared to the percentage of increase in 2014-15 (103.78). The unusual increase in 2014-15 was due to GoI's decision to route all grants-in-aid through the State budget instead of directly to the implementing agencies with effect from 2014-15. However, as a percentage of revenue receipts it was only marginally lower when compared to the previous year. In terms of value, the increase in Grants-in-aid from GoI in 2015-16 as compared to 2014-15 was due to increase in receipt of GoI grants for State and Central Plan schemes.

Two cases of central grants released to GoTN lying unutilised are discussed below:

- GoI released (November / December 2012) ₹ 9 crore as grant-in-aid under a Centrally sponsored scheme<sup>3</sup> for procurement of equipment for upgradation and strengthening of emergency facilities in three district headquarters hospitals<sup>4</sup>. Scrutiny of records revealed that though the amounts were transferred (June 2013 to October 2013) to Tamil Nadu Medical Services Corporation (TNMSC), it was lying unutilised (August 2016), as the equipment were not procured even after more than three years due to non-furnishing of technical specifications by the hospitals.
- Similarly, in respect of another hospital<sup>5</sup> ₹ 5 crore sanctioned (December 2014) and released (December 2014) as grant-in-aid under the above scheme was lying unutilised as GoTN released (March 2016)

<sup>3</sup> Assistance for development of Trauma Care facilities in Government hospitals located on National Highways

<sup>4</sup> Kovilpatti: ₹ 2 crore; Dindigul: ₹ 5 crore and Krishnagiri: ₹ 2 crore

<sup>5</sup> Kilpauk Medical College Hospital, Chennai

the amount to TNMSC, after a delay of 15 months and the procurement of equipment by TNMSC was only at the tender stage (August 2016).

### 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	2011-12	2012-13	2013-14	2014-15	2015-16
State's share of Union taxes and duties	12,715	14,520	15,853	16,824	20,354
Percentage of increase over previous year	16.50	14.20	9.18	6.13	20.98

(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 2011-15 improved considerably during 2015-16 and stood at 20.98 *per cent* over the previous year, mainly due to increased transfers under Union excise duties (₹ 1,212 crore), Service Tax (₹ 1,055 crore), Customs (₹ 545 crore) and Corporation tax (₹ 505 crore).

### 1.3.4 Optimisation of the FFC grants

Transfers to the State on recommendations of FFC during 2015-16 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 PRIs	947.65	947.65	947.65	..
Basic Grants to ULBs	790.04	790.04	790.04	..
Disaster Relief	611.00	509.25	679.00	169.75
<b>Total</b>	<b>2,348.69</b>	<b>2,246.94</b>	<b>2,416.69</b>	<b>169.75</b>

(Source: Information obtained from Finance Department)

- Short release of ₹ 101.75 crore for disaster relief during 2015-16, was attributed by the State Government to the decision of GoI to retain State's share as 25 *per cent* until Goods and Services Tax was in place.

### 1.3.5 Forgone Revenue

Discounts, waivers and exemptions, deferments, write off, etc., in the collection of Sales tax leading to revenue forgone by the State, as furnished by the Commissioner of Commercial Taxes, is furnished in **Table 1.12**.

**Table 1.12: Discounts, waiver, exemption, deferment and write off in collection of Sales Tax**

(₹ in crore)

Particulars	2011-12	2012-13	2013-14	2014-15	2015-16
Discount	103.02	25.83	Nil	Nil	Nil
Waiver	131.38 (2008-09 to 2012-13)		113.57	Nil	60.44
Exemption	11.29	21.68	0.01	8.48	4.00
Deferment	3,522.42 (2008-09 to 2012-13)		1,174.11	2,902.91	236.90
Write off	Not available		448.32	Nil	461.39

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

## 1.4 Capital Receipts

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

**Table 1.13: Trends in growth and composition of capital receipts**

(₹ in crore)

Particulars	2011-12	2012-13	2013-14	2014-15	2015-16
<b>Capital Receipts</b>	<b>19,960</b>	<b>22,277</b>	<b>25,434</b>	<b>32,447</b>	<b>36,750</b>
Miscellaneous capital receipts	..	..	..	16	..
Recovery of loans and advances	3,180	1,057	620	1,351	684
Public debt receipts	16,780	21,220	24,814	31,080	36,066
Rate of growth of public debt receipts	15.79	26.46	16.94	25.25	16.04
Rate of growth of non-debt capital receipts	312.99	(-) 66.76	(-) 41.34	120.48	(-) 49.96
Rate of growth of GSDP	..@	13.84	13.51	12.51	10.99
Rate of growth of capital receipts	30.78	11.61	14.17	27.57	13.26

@ Growth rate of GSDP not indicated, since comparison with the year 2010-11 could not be made as the base year has been revised to 2011-12

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

- The recoveries of loans and advances which was high during 2011-12 declined drastically thereafter both in terms of value and rate of growth upto 2013-14. Though it increased during 2014-15, the recoveries again decreased by ₹ 667 crore (49.37 per cent) over the previous year.
- While Public debt receipts in terms of value increased gradually from ₹ 16,780 crore during 2011-12 to ₹ 36,066 crore in 2015-16, its rate of

growth which kept fluctuating during the past five years decreased from 25.25 *per cent* during 2014-15 to 16.04 *per cent* in the current year.

- The growth rate of non-debt capital receipts, which was 120.48 during 2014-15, decreased sharply and stood at (-) 49.96 during 2015-16.

## 1.5 Public Account Receipts

Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds and deposits 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 2011-16 are given in **Table 1.14**.

**Table 1.14: Trends in growth and composition of Public Account Receipts**

(₹ in crore)

Particulars	2011-12	2012-13	2013-14	2014-15	2015-16
<b>Public Account Receipts</b>					
Small Savings, Provident Fund, etc.	5,555.32	6,054.66	6,485.14	6,825.96	7,491.08
Reserve Fund	2,247.74	2,218.32	2,538.91	1,769.17	3,307.86
Deposits and Advances	25,321.72	28,987.81	30,833.61	32,819.87	40,021.68
Suspense and Miscellaneous	87,463.89	98,242.67	1,03,332.77	1,16,363.89	1,25,672.05
Remittances	4,124.23	3,932.99	4,926.85	5,927.51	6,052.48
<b>Total (a)</b>	<b>1,24,712.90</b>	<b>1,39,436.45</b>	<b>1,48,117.28</b>	<b>1,63,706.40</b>	<b>1,82,545.15</b>
<b>Public Account Disbursements</b>					
Small Savings, Provident Fund, etc.	4,442.47	4,720.36	5,222.80	5,503.08	5,853.06
Reserve Fund	1,961.30	1,070.00	1,750.69	1,410.55	2,906.70
Deposits and Advances	23,594.71	25,784.34	27,659.49	30,297.69	35,876.07
Suspense and Miscellaneous	86,966.21	97,586.01	1,04,488.99	1,16,416.92	1,26,574.00
Remittances	3,988.58	3,939.92	4,900.06	5,755.75	6,232.20
<b>Total (b)</b>	<b>1,20,953.27</b>	<b>1,33,100.63</b>	<b>1,44,022.03</b>	<b>1,59,383.99</b>	<b>1,77,442.03</b>
<b>Public Account Net (a)-(b)</b>	<b>3,759.63</b>	<b>6,335.82</b>	<b>4,095.25</b>	<b>4,322.41</b>	<b>5,103.12</b>

(Source: Finance Accounts for the respective years)

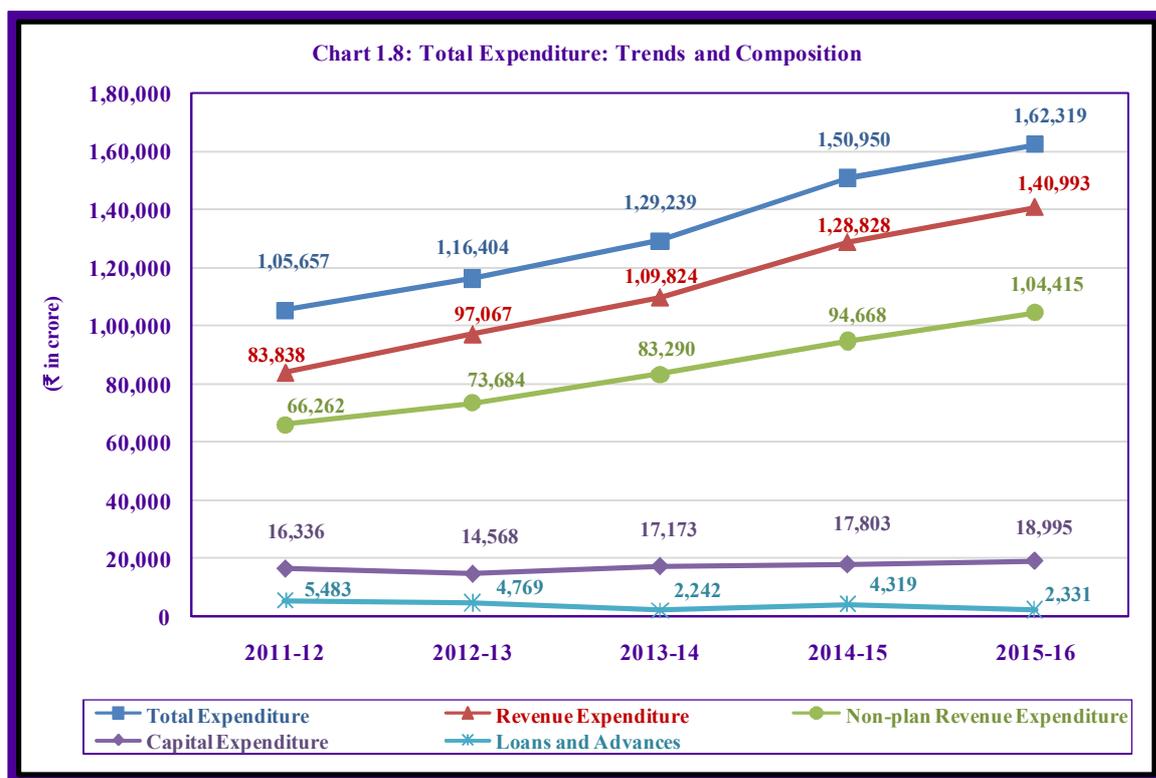
- The net Public Account receipts, which was ₹ 3,759.63 crore during 2011-12, showed an increasing trend thereafter except during 2013-14 when it decreased by ₹ 2,240.57 crore (35.36 *per cent*) over the previous year and stood at ₹ 5,103.12 crore during 2015-16.

## 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>6</sup> over a period of five years (2011-16) and its composition both in terms of ‘economic classification’ and ‘expenditure by activities’ is depicted in **Charts 1.9** and **1.10** respectively.

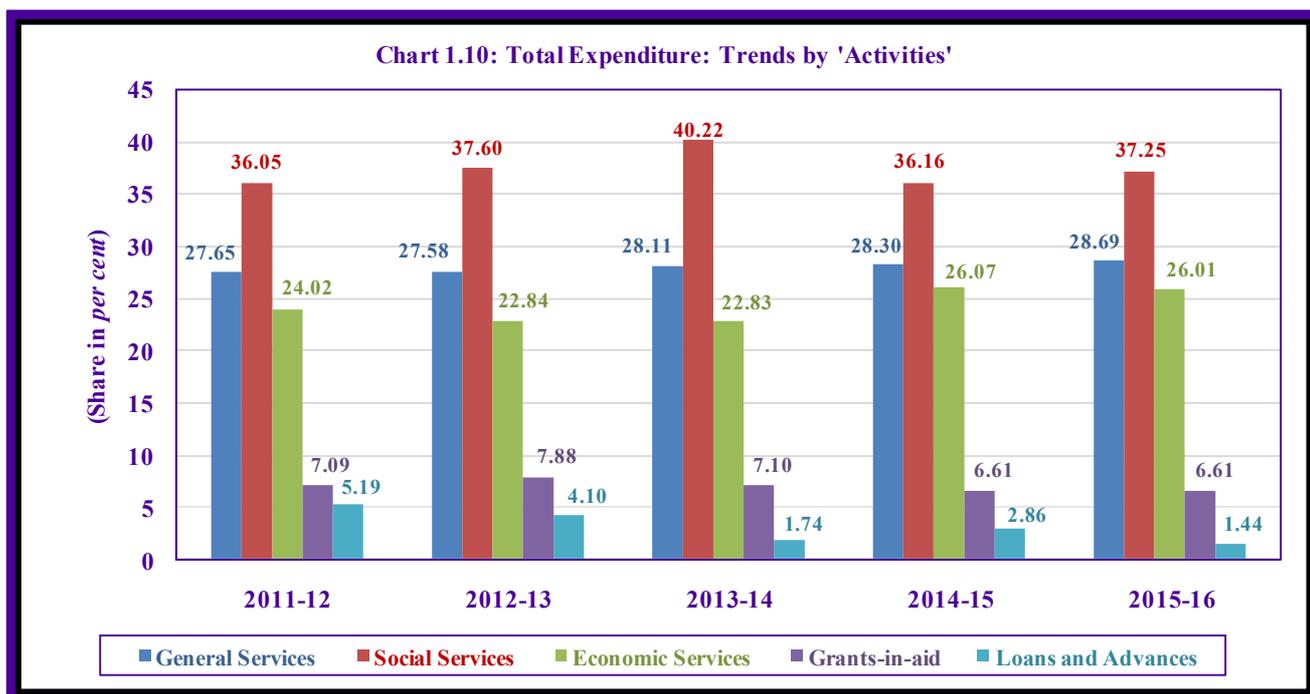
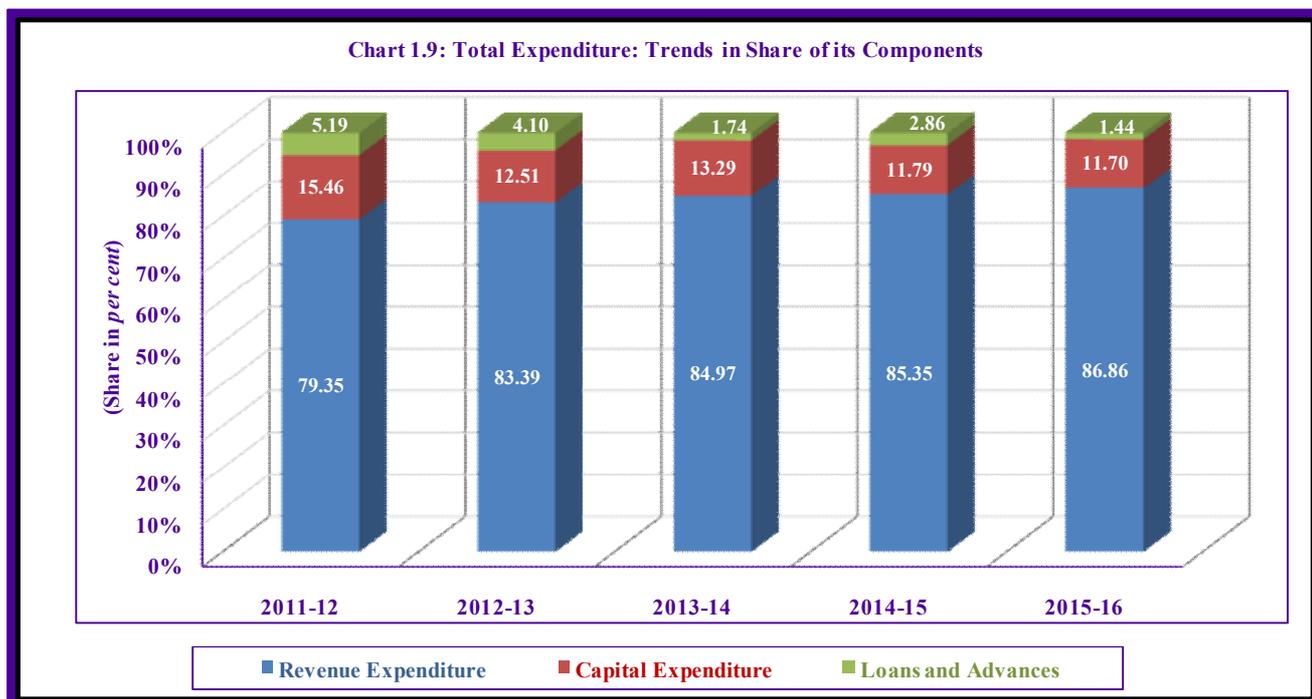


(Source: Finance Accounts for the respective years)

- Of the total expenditure of ₹ 1,62,319 crore during 2015-16, revenue expenditure (₹ 1,40,993 crore) accounted for 86.86 per cent. Out of the revenue expenditure, 74.06 per cent (₹ 1,04,415 crore) was incurred on the non-plan component.

<sup>6</sup> Total expenditure includes revenue expenditure, capital expenditure and disbursement of loans and advances and excludes public debt repayment

- During the current year, the capital expenditure increased marginally by ₹ 1,192 crore (6.7 per cent) over the previous year.



(Source: Finance Accounts for the respective years)

- The expenditure on General Services, Social Services and Economic Services during 2015-16 was 28.69, 37.25 and 26.01 *per cent* of the total expenditure and grew by 9.01, 10.78 and 7.31 *per cent* respectively over the previous year.
- The higher growth rate of expenditure on Social Services in 2015-16 was mainly on account of increased spending of ₹ 3,188.90 crore on Social Welfare and Nutrition, ₹ 864.46 crore on Health and Family Welfare and ₹ 771.88 crore on Education, Sports, Art and Culture which was partly offset by reduction in expenditure (₹ 766.24 crore) on Water Supply, Sanitation, Housing and Urban Development.
- During 2011-16, while the ratio of expenditure on General Services and Economic Services to total expenditure remained more or less at the same levels, the expenditure on Social Services increased to 37.25 *per cent* of total expenditure during 2015-16, reversing the decline seen in 2014-15.

### 1.6.2 Revenue Expenditure

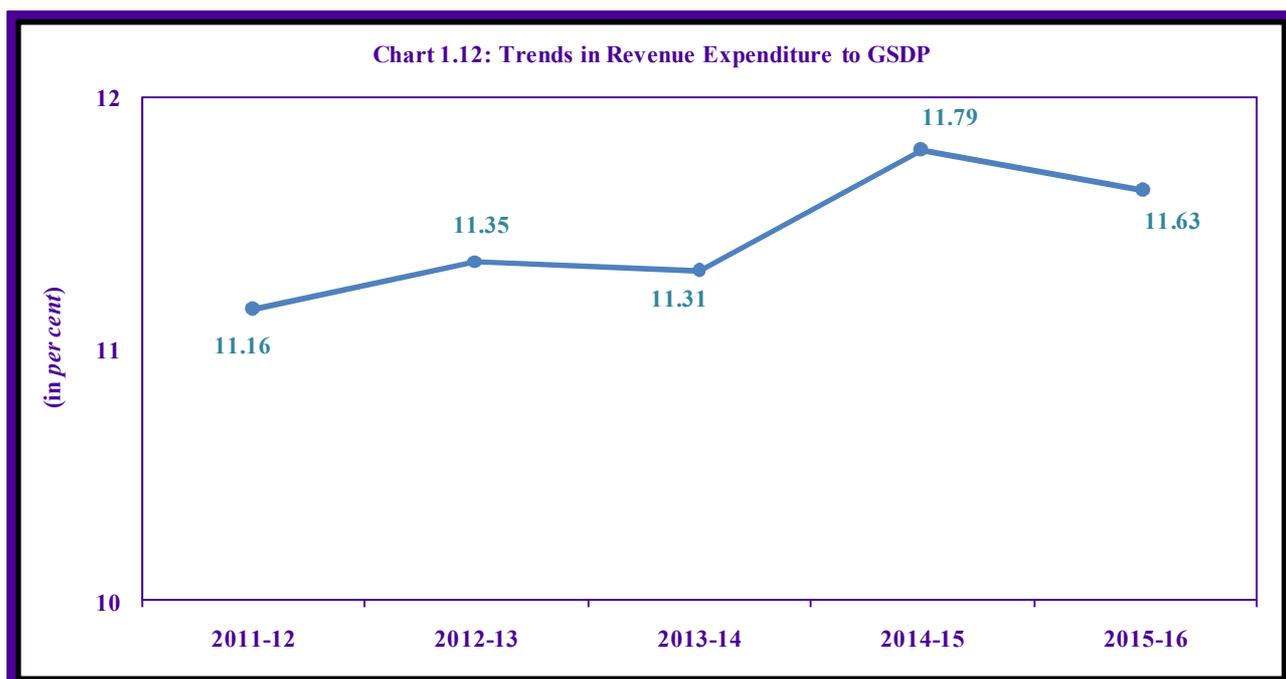
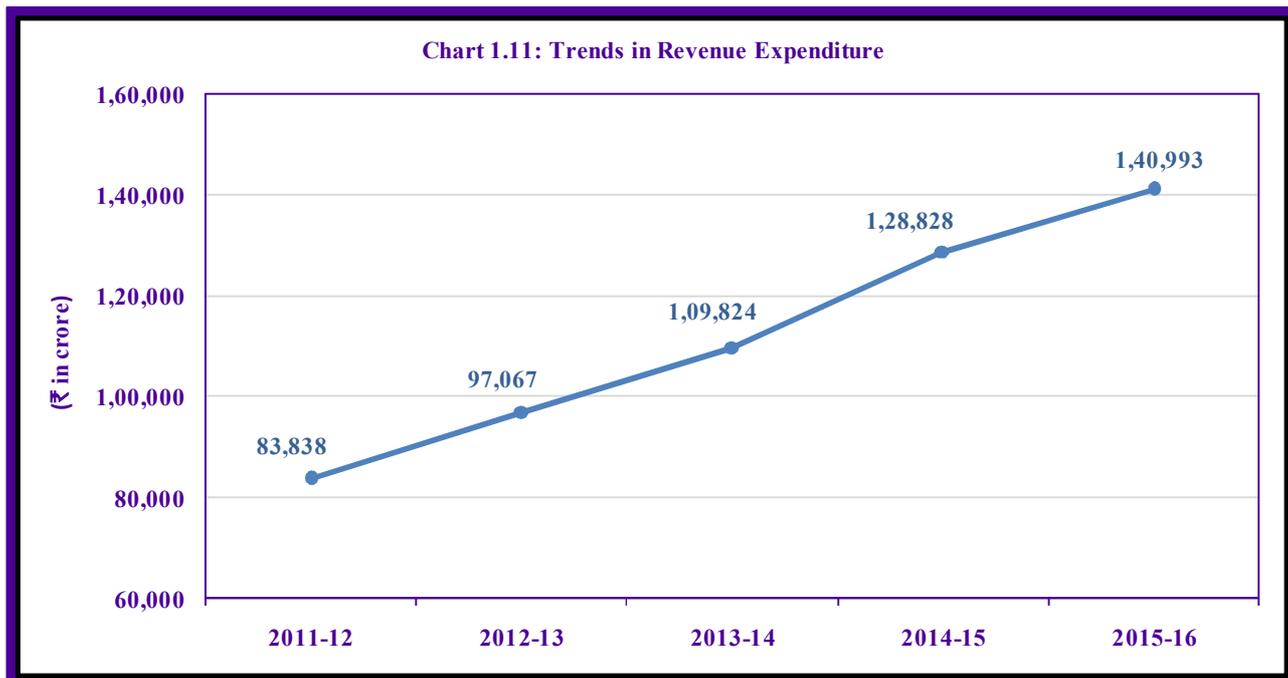
The trend of revenue expenditure of the State is given in **Table 1.15** and **Chart 1.11** and the trend of revenue expenditure to GSDP is given in **Chart 1.12**.

**Table 1.15: Trends in growth and composition of revenue expenditure**

(₹ in crore)

Particulars	2011-12	2012-13	2013-14	2014-15	2015-16
Revenue Receipts	85,202	98,828	1,08,036	1,22,420	1,29,008
Revenue Expenditure	83,838	97,067	1,09,824	1,28,828	1,40,993
Revenue Deficit/Surplus	1,364	1,761	(-) 1,788	(-) 6,408	(-)11,985
GSDP	7,51,485	8,55,481	9,71,090	10,92,564	12,12,668
Revenue Receipt to GSDP (in <i>per cent</i> )	11.34	11.55	11.13	11.20	10.64
Revenue Expenditure to GSDP (in <i>per cent</i> )	11.16	11.35	11.31	11.79	11.63
Revenue surplus (deficit) to GSDP (in <i>per cent</i> )	0.18	0.21	(-) 0.18	(-) 0.59	(-) 0.99

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



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

- The State which had revenue surplus during 2011-12 and 2012-13 and became revenue deficit in 2013-14 and 2014-15, maintained this trend of revenue deficit in 2015-16.
- The ratio of revenue expenditure to GSDP which was 11.79 in 2014-15 marginally declined to 11.63 in 2015-16.

### 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 2011-16.

**Table 1.16: Components of Committed Expenditure**

(₹ in crore)					
Components of committed expenditure	2011-12	2012-13	2013-14	2014-15	2015-16
Salaries and wages, of which	21,466 (25.20)	22,255 (22.52)	25,688 (23.78)	28,663 (23.41)	30,664 (23.77)
Non-Plan Head	19,278	20,109	23,055	25,794	27,940
Plan Head*	2,188	2,146	2,633	2,869	2,724
Salary grants**	4,390 (5.15)	4,416 (4.47)	4,861 (4.50)	5,392 (4.40)	5,712 (4.43)
Interest payments	8,871 (10.41)	10,205 (10.33)	12,405 (11.48)	14,550 (11.89)	17,391 (13.48)
Expenditure on pension	11,747 (13.79)	12,365 (12.51)	13,927 (12.89)	16,360 (13.36)	17,235 (13.36)
Subsidies	8,698 (10.20)	9,592 (9.71)	9,646 (8.93)	10,373 (8.47)	12,315 (9.55)
<b>Total</b>	<b>55,172</b> <b>(64.75)</b>	<b>58,833</b> <b>(59.53)</b>	<b>66,527</b> <b>(61.58)</b>	<b>75,338</b> <b>(61.54)</b>	<b>83,317</b> <b>(64.58)</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 (₹ 83,317 crore) stood at 64.58 per cent of the total revenue receipts (₹ 1,29,008 crore) of the State during 2015-16, as against 61.54 per cent during 2014-15. The committed expenditure in terms of value was on an increasing trend during 2011-16 along with ratio of revenue receipts except for the marginal decrease during 2014-15.
- During 2015-16, expenditure on salaries and wages, inclusive of salary grants was ₹ 36,376 crore and accounted for 34.2 per cent of the revenue expenditure net of interest and pension.
- The expenditure towards interest payments increased by ₹ 2,841 crore (19.53 per cent) during 2015-16 over the previous year. This was mainly due to increase in payment of interest on Market loans, State Provident funds and Defined Contributory Pension Scheme to the extent of ₹ 2,082 crore, ₹ 270 crore and ₹ 137 crore respectively. As a

percentage of non-plan revenue expenditure, it was on an increasing trend from 2012-13 and stood at 16.66 in 2015-16.

### **Subsidies**

In a welfare State, it is not uncommon to provide subsidies/subventions to disadvantaged sections of the society. Subsidies are dispensed not only explicitly but also implicitly by providing subsidised public service to the people. Budgetary support to financial institutions, inadequate return on investments, poor recovery of user charges, assistance in cash/kind to individuals, etc., fall under the category of implicit subsidies<sup>7</sup>.

(a) Explicit subsidies were on a continuous increase. They went up by ₹ 1,942 crore (18.72 *per cent*) in 2015-16 when compared to the previous year. A list of major schemes for which the State Government provided subsidy during 2011-16 is given in **Table 1.17**.

**Table 1.17: List of major schemes for which subsidy was given by the State Government**  
(₹ in crore)

Name of the scheme	2011-12	2012-13	2013-14	2014-15	2015-16
Social Safety Net - Food Security - Public Distribution System Support	4,900.00	4,900.00	4,900.00	5,000.00	5,300.00
Electricity - Compensation to Tamil Nadu Electricity Board (TNEB) due to reduction in tariff to domestic consumers	1,763.07	1,838.37	1,842.00	2,482.00	2,885.00
Reimbursement of Social cost on student concessions in bus fares	389.84	335.84	622.56	448.00	480.00
Free distribution of handloom clothes to the people below poverty line	350.00	357.90	486.36	519.16	484.13
National Agriculture Development Programme - Agriculture Department	88.07	124.84	109.52	75.28	135.46
Payment to TNEB on behalf of Power loom weavers	50.74	177.99	235.10	269.10	311.97

(Source: Finance Accounts for the respective years)

(b) In addition to the subsidies classified in the accounts under the object head '11-Subsidies', the State Government also provided implicit subsidies during 2011-12 to 2015-16, some of which are listed in **Table 1.18**.

<sup>7</sup> Subsidies which were not booked under the object head "11-Subsidies" under the relevant major head of account are "Implicit Subsidies"

Table 1.18: Implicit Subsidies given during 2011-12 to 2015-16

(₹ in crore)

Name of the scheme	Expenditure incurred				
	2011-12	2012-13	2013-14	2014-15	2015-16
Free supply of grinders, mixies, fans etc.	830.02	1,311.31	1,350.00	1,261.95	2,000.00
Marriage Assistance Scheme - Distribution of four gram gold coins for Thirumangalyam	658.93	674.15	563.19	643.98	629.72
Free supply of uniforms to school children	191.49	298.30	388.39	424.87	381.74
Free supply of bicycles to students studying in Standard XI and XII in Government/ Government aided Higher Secondary Schools	164.70	137.87	216.96	218.01	235.01
Free distribution of sheep/goat to the persons living below poverty line under Special Component Plan	127.80	140.58	194.80	196.97	193.93
Menstrual Hygiene Programme (Providing sanitary napkins free of cost to adolescent girls)	43.59	55.05	54.60	54.49	45.56
Free distribution of milch cows to each family living below poverty line under Special Component Plan	41.98	43.10	42.50	42.96	42.12
Free distribution of laptops	29.00	1,386.44	1,044.62	828.49	1,099.99
Dr. Muthulakshmi Reddy Maternity Assistance Scheme	531.64	642.57	641.62	618.83	599.84
Chief Minister's Comprehensive Health Insurance Scheme	326.68	248.38	739.25	758.33	928.17
<b>Total</b>	<b>2,945.83</b>	<b>4,937.75</b>	<b>5,235.93</b>	<b>5,048.88</b>	<b>6,156.08</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 treatment is not clear and does not transparently disclose the nature of expenditure as is required. From **Table 1.16** and **Table 1.18**, it could be seen that apart from ₹ 12,315 crore incurred on explicit subsidy, the State Government also provided implicit subsidies.

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

The 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	2011-12	2012-13	2013-14	2014-15	2015-16
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	1,249	2,550	3,111	4,446	3,989
Urban Local Bodies	3,031	3,460	3,548	4,142	4,083
Panchayat Raj Institutions	3,585	4,502	4,376	4,868	5,433
Development Agencies	336	253	646	899	610
Hospitals and Other Charitable Institutions	363	483	448	1,131	1,497
Other Institutions <sup>8</sup>	7,361	9,965	12,720	18,734	20,696
<b>Total</b>	<b>15,925</b>	<b>21,213</b>	<b>24,849</b>	<b>34,220</b>	<b>36,308</b>
Assistance as percentage of Revenue Expenditure	19.00	21.85	22.63	26.56	25.75

(Source: Finance Accounts for the respective years)

- Financial assistance to the local bodies and other institutions increased from ₹ 15,925 crore in 2011-12 to ₹ 36,308 crore in 2015-16. During 2015-16, financial assistance to local bodies and other institutions increased by ₹ 2,088 crore (6.1 *per cent*) over the previous year. As a percentage of revenue expenditure, it increased from 19 in 2011-12 to 25.75 in 2015-16.

## 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).

### 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

<sup>8</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

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>9</sup>, social sector expenditure and capital expenditure during 2012-13 and 2015-16.

**Table 1.20: Fiscal Priority of the State in 2012-13 and 2015-16**

(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) 2012-13	14.14	70.03	38.47	13.70	17.72	4.72
Tamil Nadu State's Average (Ratio) 2012-13	13.61	49.40	38.09	12.51	15.35	4.54
General Category States' Average (Ratio) 2015-16	16.05	70.63	36.29	14.89	15.63	4.45
Tamil Nadu State's Average (Ratio) 2015-16	13.39	64.53	37.46	11.70	16.09	5.14

# 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 2015-16, the proportion of Aggregate Expenditure to GSDP was low as compared to the GCS. As compared to 2012-13, Tamil Nadu spent lesser proportion of its GSDP on Aggregate Expenditure in 2015-16.
- The Development Expenditure as a proportion of Aggregate Expenditure in Tamil Nadu was lower than the average of GCS in 2012-13 and 2015-16.
- During 2015-16, priority given to Social sector by Tamil Nadu was better than that of GCS, as this expenditure in relation to Aggregate Expenditure was higher compared to GCS.
- In Tamil Nadu, the proportion of capital expenditure *vis-à-vis* Aggregate Expenditure during 2015-16 was far less than that during 2012-13. It was, also less than that of the GCS during 2012-13 and was significantly less during 2015-16.

<sup>9</sup> See glossary

### 1.7.2 Efficiency of Expenditure Use

In view of the importance of public expenditure on development heads from the point of view of social and economic development, it is important for the State Government to take appropriate expenditure rationalisation measures and lay emphasis on provision of core public and merit goods<sup>10</sup>. Apart from improving the allocation towards development expenditure, the efficiency of expenditure use reflected by the ratio of capital expenditure to total expenditure (and/or GSDP) and the proportion of revenue expenditure on operation and maintenance of the existing Social and Economic Services need to be kept in mind. The higher the ratio of these components to the total expenditure (and/or GSDP), the better would be the quality of expenditure. **Table 1.21** presents the trends in development expenditure relative to the aggregate expenditure of the State during 2011-16.

**Table 1.21: Development Expenditure**

(₹ in crore)

Components of Development Expenditure	2011-12	2012-13	2013-14	2014-15	2015-16
Development Expenditure (a to c)	68,742 (65.06)	74,874 (64.32)	83,385 (64.52)	97,869 (64.84)	1,04,739 (64.53)
(a) Development Revenue Expenditure	47,404 (44.86)	56,251 (48.32)	64,920 (50.23)	77,192 (51.14)	84,749 (52.21)
(b) Development Capital Expenditure	16,062 (15.20)	14,111 (12.12)	16,571 (12.82)	16,739 (11.09)	17,941 (11.05)
(c) Development Loans and Advances	5,276 (5.00)	4,512 (3.88)	1,894 (1.47)	3,938 (2.61)	2,049 (1.26)

Figures in brackets indicate percentage of aggregate expenditure

(Source: Finance Accounts for the respective years)

Though development expenditure was increasing continuously during 2011-16, there was no significant increase in its rate of growth which declined in 2012-13 and hovered around 64 *per cent* of aggregate expenditure during 2012-16. The percentage of aggregate development capital expenditure, which was on a declining trend during 2012-15 (except 2013-14), decreased even further during 2015-16 to 11.05.

<sup>10</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.

**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 2014-15 and 2015-16.

**Table 1.22: Efficiency of Expenditure Use in Selected Social and Economic Services**  
(in per cent)

Social/Economic Infrastructure	2014-15		2015-16	
	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	2.41	49.92	4.23	53.44
Health and Family Welfare	7.61	55.59	6.95	52.71
Water Supply, Sanitation, Housing and Urban Development	41.86	1.51	55.34	1.94
<b>Total (SS)</b>	<b>10.02</b>	<b>45.79</b>	<b>13.16</b>	<b>48.94</b>
<b>Economic Services (ES)</b>				
Agriculture and Allied Activities	10.51	21.34	11.89	20.09
Irrigation and Flood Control	47.40	25.38	34.73	25.09
Power and Energy	55.03	0.06	45.36	0.03
Transport	69.95	10.83	82.15	19.28
<b>Total (ES)</b>	<b>44.26</b>	<b>14.89</b>	<b>42.69</b>	<b>15.03</b>
<b>Total (SS+ES)</b>	<b>23.54</b>	<b>36.90</b>	<b>24.33</b>	<b>39.23</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***

- Capital expenditure on Social Services, as a percentage of total expenditure of selected services, increased overall except under Health and Family Welfare service where the ratio fell to 6.95. As a percentage to aggregate expenditure of the State, it increased from 2.8 in 2014-15 to 3.49 in 2015-16 (**Appendix 1.4**).
- The ratio of expenditure on salaries and wages to revenue expenditure in respect of Health and Family Welfare under selected social services decreased from 55.59 in 2014-15 to 52.71 in 2015-16, while in respect of other selected services it increased.

### ***Expenditure on Economic Services***

- The capital expenditure on Economic Services decreased from ₹ 12,505 crore in 2014-15 to ₹ 12,281 crore in 2015-16 (1.79 per cent).

- There was only a marginal variation in the ratio of expenditure on salaries and wages to revenue expenditure under selected economic services except transport where it increased from 10.83 in 2014-15 to 19.28 in 2015-16.

## **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 (₹ 42.16 crore) during 2015-16 was only 3.33 *per cent* of the maintenance expenditure (₹ 1,264.27 crore).

The financial results of five major and 47 medium irrigation projects are depicted in Appendix VIII of the Finance Accounts. The revenue realised from these projects during 2015-16 was ₹ 14.24 crore. After meeting the working and maintenance expenditure (₹ 326.54 crore) and interest charges (₹ 122.34 crore), these 52 projects suffered a net loss of ₹ 434.64 crore during 2015-16.

### **1.8.2 Incomplete projects**

The department-wise information pertaining to incomplete projects as on 31 March 2016 is given in **Table 1.23**.

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 2016
Roads and Bridges	32	209.75	221.23	58.27	136.69
Buildings	8	45.91	47.49	13.81	40.35
<b>Total</b>	<b>40</b>	<b>255.66</b>	<b>268.72</b>	<b>72.08</b>	<b>177.04</b>

\* Only those projects which were scheduled to be completed before 31 March 2016 were included

\*\* Indicates the revised total cost of the projects as per the last revision by the State Government up to March 2016

(Source: Collected from various sources by Accountant General (Accounts and Entitlements) (AG (A&E)) and included in Appendix IX of Finance Accounts for 2015-16)

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

### 1.8.3 Investments and returns

Government invested up to March 2016, ₹ 25,725 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	2011-12	2012-13	2013-14	2014-15	2015-16
Investment at the end of the year (₹ in crore)	14,456	15,718	19,724	23,065	25,725
Return (₹ in crore)	30.23	30.83	39.66	97.13	155.87
Return (in per cent)	0.21	0.20	0.20	0.42	0.61
Average rate of interest on Government borrowing (in per cent)	7.43	7.43	7.90	8.12	8.38
Difference between interest rate and return (in per cent)	7.22	7.23	7.70	7.70	7.77

(Source: Finance Accounts for the respective years)

Government invested (up to March 2016) in two Statutory corporations (₹ 18,622 crore), 68 Government companies (₹ 6,604 crore), three Joint Stock companies (₹ 1 crore) and 9,150 co-operatives (₹ 498 crore). During 2015-16, Government infused an additional capital of ₹ 200.47 crore into seven ailing State Transport Undertakings which had an accumulated loss of ₹ 10,119.62 crore. There was one major investment of ₹ 3,253.64 crore made by Government in 2015-16 in Tamil Nadu Generation and Distribution Corporation Limited (TANGEDCO).

Though the average rate of return increased from 0.21 *per cent* in 2011-12 to 0.61 *per cent* in 2015-16, the return on investment during 2011-16 was meagre. On the other hand, Government paid interest at an average rate of 8.38 *per cent* on its borrowings during 2015-16.

#### **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 2016 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	2011-12	2012-13	2013-14	2014-15	2015-16
Opening Balance	8,999	11,302	15,014	16,636	19,604
Amount advanced during the year	5,483	4,769	2,242	4,319	2,331
Amount repaid during the year	3,180	1,057	620	1,351	684
Closing Balance	11,302	15,014	16,636	19,604	21,251
Net increase (+) / decrease (-)	2,303	3,712	1,622	2,968	1,647
Interest receipts	497.20	364.88	747.83	129.73	185.86
Interest receipts as percentage of outstanding Loans and advances	4.90	2.77	4.73	0.72	0.91
Interest payments as percentage of outstanding fiscal liabilities of the State Government	7.43	7.43	7.90	8.12	8.38
Difference between interest payments and interest receipts ( <i>per cent</i> )	2.53	4.66	3.17	7.40	7.47

(Source: Finance Accounts for the respective years )

- The recovery of loans and advances which was at ₹ 620 crore in 2013-14 had improved to ₹ 1,351 crore in 2014-15. However, the recovery declined steeply to ₹ 684 crore in the current year.
- Under Social Sector, the major recipients of loans and advances were Tamil Nadu Urban Development Fund (₹ 218.82 crore) and Sarva Shiksha Abhiyan (₹ 97.05 crore).
- Under Economic Sector, an amount of ₹ 582.07 crore was advanced during 2015-16 for Energy Sector, which included ₹ 448.55 crore to TANTRANSO for Tamil Nadu Transmission System Improvement Project and ₹ 133 crore for Intra State Transmission Scheme under Green Energy Corridor Project. Another major recipient of loans and

advances under this sector was State Transport Undertakings (₹ 601 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 2015	As on 31 March 2016
<b>(a)</b>	<b>General Cash Balance</b>		
1	Cash in Treasuries	..	..
2	Deposits with Reserve Bank	(-) 55.30	(-) 54.51
3	Remittances in Transit	16.80	16.80
	<b>Total</b>	<b>(-) 38.50</b>	<b>(-) 37.71</b>
4	Investments held in the Cash Balance Investment Account	11,964.07	9,415.86
	<i>Total (a)</i>	<i>11,925.57</i>	<i>9,378.15</i>
<b>(b)</b>	<b>Other Cash Balances and Investments</b>		
1	Cash with Departmental Officers viz., Public Works and Forest Departments	2.18	4.16
2	Permanent advances for contingent expenditure with Departmental Officers	8.35	8.37
3	Investments of earmarked funds	14,398.96	18,862.00
	<i>Total (b)</i>	<i>14,409.49</i>	<i>18,874.53</i>
	<b>Total (a) and (b)</b>	<b>26,335.06</b>	<b>28,252.68</b>

(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 2015-16. No ways and means advance or overdraft was taken during the year.
- The cash balance as on 31 March 2016 increased by ₹ 1,918 crore. The increase over the previous year was mainly under 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** gives an abstract of such liabilities and assets as on

31 March 2016, compared with the corresponding position on 31 March 2015. 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 defines the total liability of the State as ‘the liabilities under the Consolidated Fund of the State and the Public Account of the State’, which include loans and advances from the Central Government, open market borrowings, loans from financial institutions, Provident Fund balances of Government employees, Reserve funds, Deposits etc.

### 1.9.2 Fiscal Liabilities

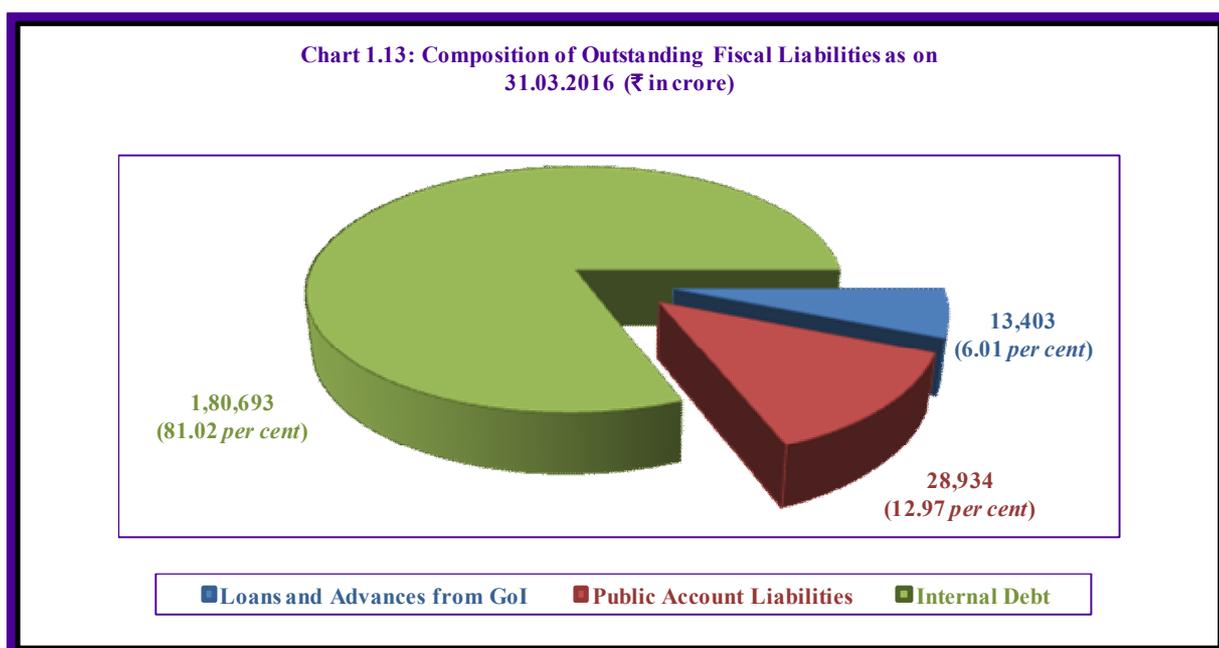
The trends in outstanding fiscal liabilities of the State are presented in **Appendix 1.4**. The composition of fiscal liabilities during the last five years is presented in **Table 1.27** and for 2015-16 in **Chart 1.13**.

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

Particulars	₹ in crore)				
	2011-12	2012-13	2013-14	2014-15	2015-16
Internal Debt	94,012 (73.95)	1,09,384 (74.20)	1,27,906 (76.74)	1,51,736 (79.09)	1,80,693 (81.02)
Public Account Liabilities	23,128 (18.19)	27,211 (18.46)	26,639 (15.98)	27,213 (14.19)	28,934 (12.97)
Loans and Advances from GoI	9,988 (7.86)	10,821 (7.34)	12,136 (7.28)	12,898 (6.72)	13,403 (6.01)
<b>Total</b>	<b>1,27,128</b>	<b>1,47,416</b>	<b>1,66,681</b>	<b>1,91,847</b>	<b>2,23,030</b>

Figures in brackets indicate percentage to outstanding fiscal liabilities

(Source: Finance Accounts for the respective years)



(Source: Finance accounts for 2015-16)

- 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 i.e. from ₹ 94,012 crore (73.95 *per cent*) in 2011-12 to ₹ 1,80,693 crore (81.02 *per cent*) in 2015-16. In contrast, the share of Public Account Liabilities has been on a declining trend from 2012-13 and the share of Loans and Advances from GoI have been steadily declining from 2011-12.
- The outstanding fiscal liabilities had increased from ₹ 1,91,847 crore at the end of 2014-15 to ₹ 2,23,030 crore at the end of 2015-16.
- The fiscal liabilities at the end of 2015-16 represented 172.88 *per cent* of the revenue receipts during the year as against 156.71 *per cent* of the revenue receipts during 2014-15. However, the outstanding liabilities as a percentage of GSDP was 18.39, which was within the norm of 20.78 *per cent* prescribed for the year 2015-16 as per FFC.
- Public Account liabilities as a percentage of the total fiscal liabilities decreased from 14.19 in 2014-15 to 12.97 in 2015-16. Internal debt at 81.02 *per cent* of the fiscal liabilities was higher than that of the previous year (79.09 *per cent*), whereas the percentage of outstanding loans and advances decreased from 6.72 in 2014-15 to 6.01 in 2015-16.

### 1.9.3 Transactions under Reserve Fund

There were 27 Reserve Funds earmarked for specific purposes, out of which five funds were inoperative for one year to ten years, two new funds had been opened and two Funds had been closed during this year. The total accumulated balance as on 31 March 2016 under Reserve Funds was ₹ 6,597.52 crore (₹ 6,394.10 crore in active funds and ₹ 203.42 crore in inoperative funds) out of which ₹ 5,294 crore (80.24 *per cent*) was invested. The balances (₹ 3.89 crore) of two Fund Accounts viz, (i) Rehabilitation Fund for prohibition offenders (₹ 0.66 crore) and (ii) State Agricultural Credit Relief and Guarantee Fund (₹ 3.23 crore) closed during 2015-16 have been brought to 8680-Miscellaneous Government Accounts as receipts.

There was also short transfer of ₹ 123.25 crore, which resulted in under-statement of Revenue and Fiscal Deficits to that extent. The short transfer which stood at ₹ 8.12 crore at the end of 2014-15 was revised as ₹ 26.73 crore due to inclusion of a fund (₹ 18.61 crore). This indicated that there was no system in place to reconcile figures with the Office of the AG (A&E). During Exit Conference (October 2016), the State Government assured that the balance short transfer would be remitted and a system would be put in place so that short transfers would be minimised in the coming years.

### 1.9.4 Contingent liabilities

#### *Status of Guarantees*

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

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

(₹ in crore)

Guarantees	2011-12	2012-13	2013-14	2014-15	2015-16
Outstanding amount of guarantees	22,117	24,071	49,499	53,698	51,586
Percentage of outstanding amount guaranteed to total Revenue receipts of previous year	31.51	28.25	50.09	49.70	42.14
Percentage of outstanding amount guaranteed to GSDP	2.94	2.81	5.10	4.91	4.25

(Source: Finance Accounts for the respective years)

- GoTN constituted (March 2003) a “Guarantee Redemption Fund” for discharge of invoked guarantees. An amount of ₹ 10 crore being the contribution and ₹ 16.21 crore being gain on sale of securities were transferred to this Fund during the year, leaving a closing balance of ₹ 207.09 crore at the end of the year. As of 31 March 2016, an amount of ₹ 182.60 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. As a percentage of revenue receipts of previous year, it had marginally decreased from 49.7 in 2014-15 to 42.14 in 2015-16. Similarly, as a percentage of GSDP, it decreased from 4.91 in 2014-15 to 4.25 in 2015-16.

#### *Off-Budget Borrowings*

The borrowings of a State are governed under Article 293 of the Constitution of India. In addition to the liabilities shown in **Appendix 1.5**, the State guarantees the loans availed of by Government companies/corporations. These companies/corporations borrow funds from the market/financial institutions for implementation of various State Plan programmes projected outside the State budget. Although the State Government specifies that funds for these programmes would be met out of the resources mobilised by these companies/corporations outside the State budget, but in reality, the borrowings of many of these concerns are, however, repaid by the Government and ultimately turn out to be liabilities of the State Government termed as

‘off-budget borrowings’. Though off-budget borrowings are not permissible under Article 293 (3), the State undertook such off-budget borrowings. Details of such borrowings collected from two agencies are given in **Table 1.29**.

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

(₹ in crore)

Sl. No.	Name of Agency	Off-budget borrowings outstanding as of March 2016	Borrowings repaid by Government
1	Tamil Nadu Water Supply and Drainage Board	15.71	5.35
2	Tamil Nadu Rural Housing and Infrastructure Development Corporation	668.92	51.46

(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 liability of the State, are not captured in the Finance Accounts of the State.

### **1.9.5 Analysis of Borrowings of Government**

The market borrowings of the State increased from ₹ 14,500 crore in 2011-12 to ₹ 29,775 crore in 2015-16 and the outstanding market borrowings at the end of the year increased from ₹ 62,832 crore in 2011-12 to ₹ 1,47,950 crore in 2015-16.

The percentage of outstanding market borrowings of the State to its total liabilities (₹ 2,23,030 crore) was 66.34 at the end of 2015-16, which was higher than the all India average of 49.4. The percentage of outstanding market borrowings to GSDP stood at 12.2 *per cent*.

Since 49 *per cent* of the outstanding market borrowings on 31 March 2016 has to be repaid during the period 2016-23 (**Appendix 1.6**), 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 March 2015 regarding net minus balance of ₹ 51.94 crore. No effective action had been taken by Government to reconcile the minus balances and the net minus balance had increased to ₹ 72.87 crore during 2015-16. During Exit Conference (October 2016), the State Government assured that necessary action to reconcile the minus balances would be taken.

## 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>11</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 (iv) net availability of borrowed funds<sup>12</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 2011-12.

Table 1.30: Debt Sustainability: Indicators and Trends

(₹ in crore)

Indicators of Debt Sustainability	2011-12	2012-13	2013-14	2014-15	2015-16
Rate of growth of outstanding debts* (percentage)	14.22	15.58	16.50	17.56	17.89
Debt*/GSDP (percentage)	13.84	14.05	14.42	15.07	16.01
Rate of growth of GSDP	..@	13.84	13.51	12.51	10.99
Average interest rate of outstanding debt	7.77	7.75	7.89	8.28	8.18
Burden of Interest Payments (Interest payment/ Revenue Receipts) Ratio	10.41	10.33	11.48	11.89	13.48
Debt Repayment/Debt Receipts	22.82	23.63	20.06	20.88	18.31
Net debt available to the state	5,374	7,519	9,567	11,975	14,780
<b>Maturity profile of internal debts and GoI loans (in years)</b>					
0 – 1	3,930 (3.78)	3,711 (3.09)	4,068 (2.91)	3,861.10 (2.35)	4,430.49 (2.28)
1 – 3	7,778 (7.48)	7,929 (6.60)	7,944 (5.67)	10,852.42 (6.59)	18,916.28 (9.74)
3 – 5	7,944 (7.64)	10,852 (9.03)	18,222 (13.01)	25,932.68 (15.75)	28,235.97 (14.55)
5 – 7	18,193 (17.49)	25,907 (21.55)	26,342 (18.81)	29,586.51 (17.97)	36,951.50 (19.04)
7 and above	55,883 (53.73)	60,071 (49.97)	69,448 (49.59)	78,717.10 (47.81)	88,212.86 (45.45)
Year-wise details not available	10,272 (9.88)	11,735 (9.76)	14,018 (10.01)	15,684.65 (9.53)	17,348.55 (8.94)

\* Excluding Public Account liabilities

@ Growth rate of GSDP not indicated, since comparison with the year 2010-11 could not be made as the base year has been revised to 2011-12

Figures in brackets represent percentage to total outstanding internal debts and GoI loans  
(Source: Finance Accounts for the respective years)

<sup>11</sup> See glossary

<sup>12</sup> See glossary

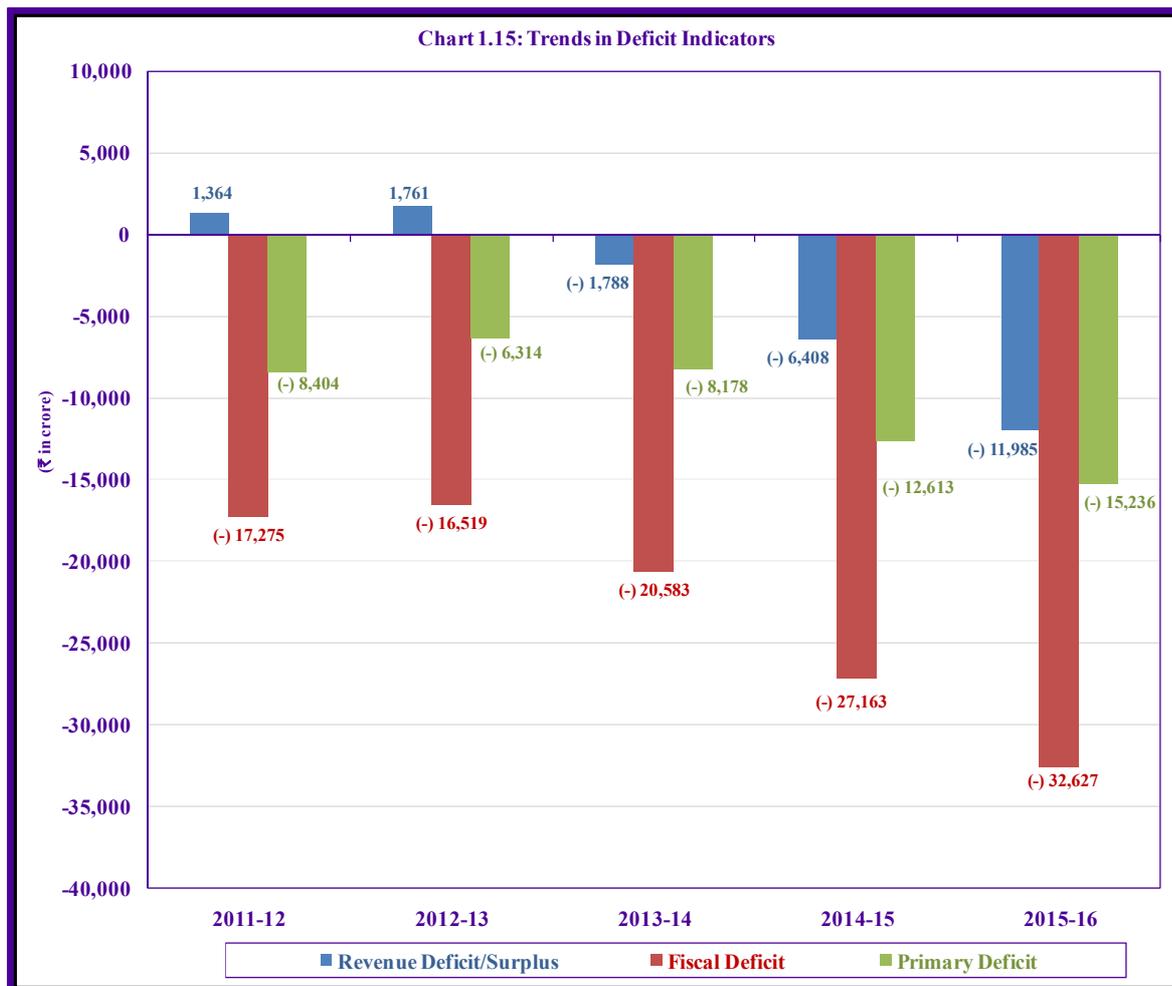
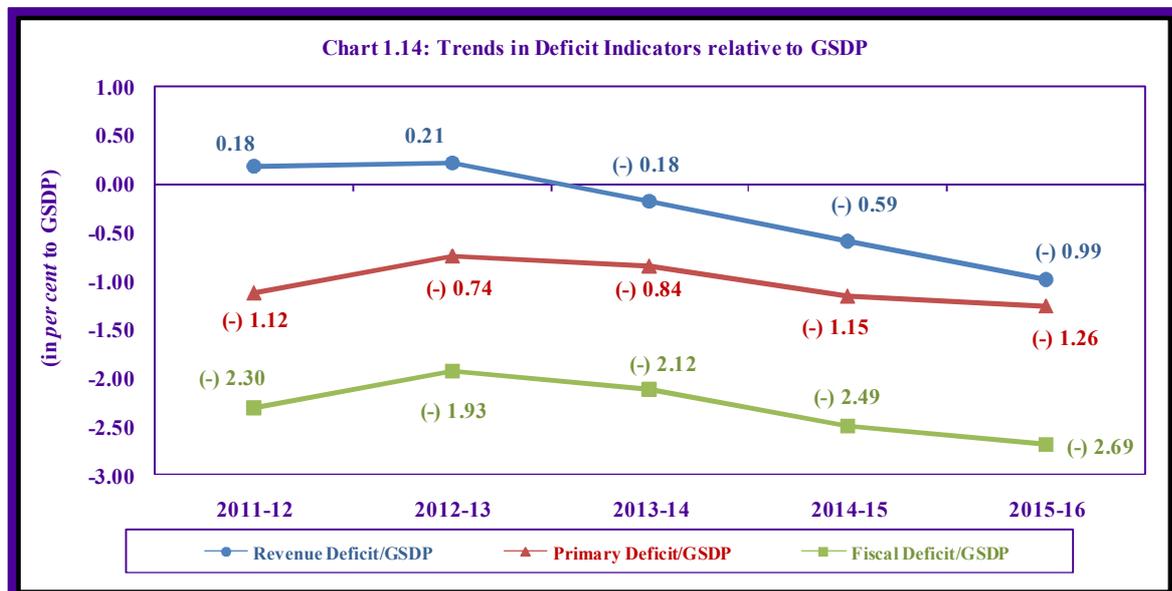
- The percentage increase in rate of growth of outstanding debt was 0.33 only, which is very marginal as compared to previous year.
- Interest payments on debt and other liabilities totalling ₹ 17,391 crore constituted 13.48 *per cent* of revenue receipts during the year, being 1.59 *per cent* increase over previous year. Though the growth rate of outstanding debt is marginal (0.33 *per cent*), the increase in interest payment/Revenue Receipt ratio from 11.89 in 2014-15 to 13.48 in 2015-16 was due to increased interest payments (by 19.53 *per cent*) as compared to revenue receipts (5.38 *per cent*) during the year.
- The decrease in Debt Repayment/Debt Receipts ratio was mainly due to increase in total debt receipts by ₹ 4,986 crore as compared to debt repayment made during the year which increased by ₹ 117 crore only.
- Increase in net debt available to the state was mainly due to increase in receipt under internal debt from ₹ 29,563 crore in 2014-15 to ₹ 34,695 crore in 2015-16 (**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 between the 5<sup>th</sup> and 7<sup>th</sup> years from borrowings and beyond seven years. Government could face challenges in order to meet the liabilities at that time.
- Further, GoTN had accepted (October 2016) to participate in GoI's Ujwal DISCOM Assurance Yojana (UDAY), a scheme for the financial turnaround of Power Distribution Companies (DISCOMs). However, the quantum of loan to be taken over by the State was yet to be decided.

## 1.11 Fiscal Imbalances

Three key fiscal parameters - revenue, fiscal and primary deficits - indicate the extent of overall fiscal imbalances in the finances of the State Government during a specified period. The deficit in the Government Accounts represents the gap between its receipts and expenditure. The nature of deficit is an indicator of the prudence of fiscal management of the Government. Further, the ways in which the deficit is financed and the resources raised are applied are important pointers to its fiscal health. This section presents trends, nature, magnitude and the manner of financing these deficits and also the assessment of actual levels of revenue and fiscal deficits *vis-à-vis* targets set for the financial year 2015-16 under TNFR Act.

### 1.11.1 Trends in Deficits

Charts 1.14 and 1.15 present the trends in deficit indicators over the period 2011-16.



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

- The revenue surplus, which prevailed during 2011-12 and 2012-13 turned negative in the succeeding years and stood at ₹ 11,985 crore in 2015-16.
- The primary deficit, which was at ₹ 6,314 crore in 2012-13, was on an increasing trend and was ₹ 15,236 crore in 2015-16.
- The fiscal deficit, which was on an increasing trend from 2012-13, stood at ₹ 32,627 crore in 2015-16 as compared to ₹ 27,163 crore in 2014-15, an increase of 20.12 *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)				
Particulars		2011-12	2012-13	2013-14	2014-15	2015-16
<b>Decomposition of Fiscal Deficit</b>		(-) 17,275	(-) 16,519	(-) 20,583	(-) 27,163	(-) 32,627
1	Revenue Surplus(+) / Deficit (-)	1,364	1,761	(-) 1,788	(-) 6,408	(-) 11,985
2	Net Capital Expenditure	(-) 16,336	(-) 14,568	(-) 17,173	(-) 17,787	(-) 18,995
3	Net Loans and Advances	(-) 2,303	(-) 3,712	(-) 1,622	(-) 2,968	(-) 1,647
<b>Financing Pattern of Fiscal Deficit*</b>						
1	Market Borrowings	13,109	15,670	18,681	23,144	27,623
2	Loans from GoI	594	833	1,314	762	505
3	Special Securities issued to National Small Savings Fund	(-)1,024	(-) 661	(-) 733	190	595
4	Loans from Financial Institutions	270	363	575	496	739
5	Small Savings, Provident Fund, etc.	1,113	1,334	1,262	1,323	1,638
6	Deposits and Advances	1,727	3,203	3,174	2,522	4,145
7	Suspense and Miscellaneous	498	657	(-) 1,156	(-) 53	(-) 902
8	Remittances	136	(-) 7	27	172	(-) 180
9	Reserve Funds	287	1,148 <sup>@</sup>	788	359	401
10	Contingency Fund	30	..	(-) 19	19	(-) 19
<b>Total</b>		<b>16,740</b>	<b>22,540</b>	<b>23,913</b>	<b>28,934</b>	<b>34,545</b>
11	Overall Surplus(+)/ Deficit (-) (Cash Balance)	(-) 535	6,021	3,330	1,771	1,918

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

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

(Source: Finance Accounts for the respective years)

- The main factor contributing to the increase in fiscal deficit was the steep increase in revenue deficit from ₹ 6,408 crore in 2014-15 to ₹ 11,985 crore in 2015-16.
- The fiscal deficit was largely managed by market borrowings, loans from GoI and other financial institutions 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)
2011-12	88,382	74,967	16,336	5,483	96,786	13,415	(-) 8,404
2012-13	99,885	86,862	14,568	4,769	1,06,199	13,023	(-) 6,314
2013-14	1,08,656	97,419	17,173	2,242	1,16,834	11,237	(-) 8,178
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

(Source: Finance Accounts for the respective years)

- The primary revenue expenditure increased by 8.16 per cent in 2015-16 over the previous year while the capital expenditure increased by 6.7 per cent over the previous year and loans and advances decreased by 46.03 per cent over the previous year.
- During the period 2011-12 to 2015-16, non-debt receipts increased from ₹ 88,382 crore to ₹ 1,29,692 crore (46.74 per cent) against an increase of 64.88 per cent in primary revenue expenditure, 16.28 per cent in capital expenditure and 49.74 per cent in primary expenditure indicating that the non-debt receipts did not match with the expenditure.
- Capital expenditure as a percentage of primary expenditure increased from 13.05 in 2014-15 to 13.11 in 2015-16. Loans and advances as a percentage of primary expenditure decreased from 3.17 in 2014-15 to 1.61 in 2015-16.

- The non-debt receipts were not enough to meet the primary expenditure requirements from 2011-12 onwards, resulting in primary deficit, which increased from ₹ 8,404 crore in 2011-12 to ₹ 15,236 crore in 2015-16.

### 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 2015, it was pointed out that an amount of ₹ 8 crore was pending to be transferred to various Reserve Funds. However, the receipts collected during 2015-16 were not transferred fully resulting in a short transfer of ₹ 123 crore during the year 2015-16. The deficiency in the system of reconciliation resulting in such short transfers was pointed out to State Government during the Exit Conference and the State Government has assured to initiate action in this regard.

Out of excess expenditure of ₹ 1,565.96 crore for the years 2005-14 to be regularised as reported in the Report on State Finances for the year ended 31 March 2015, the Government has since regularised ₹ 794.25 crore relating to 2005-12, as discussed in **Paragraph 2.3.2** of Chapter II of this Report.

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 2014-15 as discussed in **Paragraph 3.5** of Chapter III of this Report. However, ₹ 355.88 crore so pooled under a separate subhead - AC- Minor head - 106 under 8443 Civil Deposits is outside the Consolidated Fund and 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 State, which had maintained revenue surplus during 2011-12 and 2012-13, registered a revenue deficit from 2013-14 onwards and it was on an increasing trend and stood at ₹ 11,985 crore in 2015-16. During 2015-16, the State not only failed to achieve the revenue surplus as projected in the MTFP, but also failed to contain its revenue deficit within the target proposed in the Budget. The State could, however, contain the fiscal deficit as a percentage of GSDP to 2.69 *per cent* during 2015-16, which was within the target of three *per cent* of GSDP as envisaged under the TNFR Act,

projections made in MTFP and FFC target. The main factor contributing to the increase in fiscal deficit was increase in revenue deficit during the year.

**Accuracy of Revenue Deficit / Fiscal Deficit:** The Revenue deficit of ₹ 11,985 crore and fiscal deficit of ₹ 32,627 crore were understated by ₹ 1,318.48 crore.

**Revenue receipts:** During the current year, the State's revenue receipts (₹ 1,29,008 crore) increased by 5.38 *per cent* over the previous year. The growth rate of revenue receipts during 2014-16 stood at 5.38 *per cent*, which was significantly less than that of the General Category States (15 *per cent*). The growth rate of revenue receipts, which showed a decreasing trend from 21.39 *per cent* in 2011-12 to 9.32 *per cent* during 2013-14 although increased to 13.31 *per cent* during 2014-15, had dropped to a five year low of 5.38 *per cent* during 2015-16, due to the poor growth rate of own tax revenue and grants-in-aid. The State's own tax revenue increased by ₹ 1,820 crore over the previous year and the growth rate, which was at 24.56 *per cent* in 2011-12, declined to a five year low of 2.31 *per cent* in 2015-16. The State's revenue receipts, as a percentage of GSDP decreased from 11.2 in 2014-15 to 10.64 in 2015-16.

The non-tax revenue of the State increased by ₹ 567 crore in 2015-16 (6.79 *per cent*) over the previous year. As a proportion of the State's own resources, the non-tax revenue which stood at 11.25 *per cent* in 2013-14 had decreased to 9.98 *per cent* in 2015-16.

**Revenue expenditure:** Of the total expenditure of ₹ 1,62,319 crore during 2015-16, revenue expenditure (₹ 1,40,993 crore) accounted for 86.86 *per cent*. Out of the revenue expenditure, 74.06 *per cent* (₹ 1,04,415 crore) was incurred on the non-plan component. The committed expenditure (₹ 83,817 crore) stood at 64.58 *per cent* of the total revenue receipts (₹ 1,29,008 crore) of the State during 2015-16, as against 61.54 *per cent* during 2014-15.

**Capital expenditure:** The capital expenditure (₹ 18,995 crore) during the current year increased by ₹ 1,192 crore (6.7 *per cent*) over the previous year due to more investment under Education, Sports, Art & Culture, Agriculture & Allied Activities, Water Supply, Sanitation, Housing & Urban Development and Rural Development.

**Adequacy and priority of expenditure:** In 2015-16, the proportion of Aggregate Expenditure to GSDP (13.39 *per cent*) was low as compared to the General Category States (16.05 *per cent*). Development expenditure as a proportion of aggregate expenditure in the State was lower (64.53 *per cent*) than the General Category States' average (70.63 *per cent*).

**Investments and returns:** The State invested ₹ 25,725 crore in various Government Companies and Corporations up to March 2016. While the Government paid interest at an average rate of 8.38 *per cent* on its borrowings during 2015-16, the average return on its investments was only 0.61 *per cent*.

**Debt Management:** The outstanding fiscal liabilities had increased from ₹ 1,91,847 crore at the end of 2014-15 to ₹ 2,23,030 crore at the end of 2015-16. These represented 172.88 *per cent* of the revenue receipts. However, the outstanding liabilities as a percentage of GSDP was 18.39, which was within the norm of 20.78 prescribed for the year 2015-16 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 appropriations charged<sup>2</sup> 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 2015-16, 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 2015-16 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	1,31,185.58	8,091.37	1,39,276.95	1,27,153.04	(-) 12,123.91	(-) 12,234.26	(-) 8,761.19	100.91
II Capital	24,647.65	2,345.06	26,992.71	19,173.99	(-) 7,818.72	(-) 7,980.21	(-) 2,685.72	102.07
III Loans and Advances	3,200.91	709.16	3,910.07	2,331.43	(-) 1,578.64	(-) 1,482.15	(-) 651.77	93.89
<b>Total Voted</b>	<b>1,59,034.14</b>	<b>11,145.59</b>	<b>1,70,179.73</b>	<b>1,48,658.46</b>	<b>(-) 21,521.27</b>	<b>(-) 21,696.62</b>	<b>(-) 12,098.68</b>	<b>100.81</b>
<b>Charged</b>								
IV Revenue	17,704.33	404.86	18,109.19	17,958.92	(-) 150.27	(-) 104.66	(-) 100.04	69.65
V Capital	1.00	67.17	68.17	65.65	(-) 2.52	(-) 0.23	(-) 0.23	9.13
VI Public Debt-Repayment	7,556.53	0.00	7,556.53	6,605.34	(-) 951.19	(-) 948.63	(-) 1.50	99.73
<b>Total Charged</b>	<b>25,261.86</b>	<b>472.03</b>	<b>25,733.89</b>	<b>24,629.91</b>	<b>(-) 1,103.98</b>	<b>(-) 1,053.52</b>	<b>(-) 101.77</b>	<b>95.43</b>
<b>Appropriation to Contingency Fund (if any)</b>	..	..	..	..	..	..	..	..
<b>Grand Total</b>	<b>1,84,296.00</b>	<b>11,617.62</b>	<b>1,95,913.62</b>	<b>1,73,288.37</b>	<b>(-) 22,625.25</b>	<b>(-) 22,750.14</b>	<b>(-) 12,200.45</b>	<b>100.55</b>

(Source: Appropriation Accounts for 2015-16)

Supplementary provisions of ₹ 11,617.62 crore obtained during the year constituted 5.93 per cent of the total provision. The overall saving of ₹ 22,625.25 crore was the result of savings of ₹ 22,707.41 crore in 53 grants and 53 appropriations under Revenue section, 37 grants and six appropriations under Capital section and 29 grants and one appropriation under Loan section, offset by excess of ₹ 82.16 crore in one grant under Revenue section, four grants under Capital section and one grant under Loan section.

As against the original provision of ₹ 1,84,296 crore, expenditure of ₹ 1,73,288.37 crore was incurred. In view of the overall savings of ₹ 22,625.25 crore, the Supplementary provisions of ₹ 11,617.62 crore proved wholly unnecessary. Cases of supplementary provisions that proved unnecessary are discussed in paragraph 2.3.6. The savings/excesses were intimated to the Controlling Officers, requesting them to state the reasons for significant variations. Out of 1,032 sub-heads, explanations for the variations were not received (October 2016) for 365 sub-heads (saving: 223 sub-heads and excess: 142 sub-heads).

Further, it was seen that out of total of 2,309 items in Supplementary estimates (October 2015 and February 2016), in respect of 1,546 items (66.96 per cent) where 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 was indicative of poor budgetary process.

The trend of savings and surrenders during the period from 2011-12 to 2015-16 is indicated in **Table 2.2**.

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

(₹ in crore)

Year	Total Provision	Expenditure	Savings	Surrender
2011-12	1,23,744.35	1,12,427.48	11,316.87 (9.10)	12,408.15 (10.00)
2012-13	1,40,235.43	1,23,755.97	16,479.46 (11.80)	14,455.80 (10.30)
2013-14	1,63,708.54	1,37,692.51	26,016.03 (15.90)	26,145.68 (16.00)
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)

(Figures indicated in brackets are percentages to total provision)

(Source: Appropriation Accounts for the respective years)

The savings varied between 9.10 and 15.90 per cent, while surrender out of total provision varied between 10 and 16 per cent during 2011-16.

## 2.3 Financial Accountability and Budget Management

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

During 2015-16, savings in 34 cases exceeded ₹ 10 crore in each case and also by more than 20 per cent of the total provision (**Appendix 2.1**). Against the overall savings of ₹ 22,625.25 crore (11.55 per cent of total provision), savings of ₹ 21,975.11 crore (97.13 per cent) occurred in 47 cases (32 grants and two appropriations) involving ₹ 50 crore and above in each case (**Appendix 2.2**).

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

#### *Finance Department*

- During 2012-16, ₹ 7,000<sup>3</sup> crore was provided under ‘Capital Outlay on Other Administrative Services - Transfer to Tamil Nadu Infrastructure

<sup>3</sup> 2012-13 : ₹ 1,000 crore and during 2013-14, 2014-15 and 2015-16 : ₹ 2,000 crore each

Development Fund'. The entire provision given under capital outlay was surrendered in all the years except during 2015-16, in which an amount of ₹ 20 crore was transferred to the Fund. The reason furnished by the department for not transferring the provision for 2015-16 fully into the fund was that many projects were at gestational stage.

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

- Amounts of ₹ 313 crore, ₹ 196 crore and ₹ 240 crore were surrendered under Construction of Railway Over Bridges / Railway Under Bridges, Acquisition of Lands for Bye-Passes and Comprehensive Road Infrastructure Development Programme - Other District Roads under Special Component Plan respectively during the year, due to delay in acquisition of lands.

### **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 ₹ 1,565.96 crore for the years 2005-14 was to be regularised as reported in the Report on State Finances for the year ended 31 March 2015. The Government has since regularised the excess expenditure amounting to ₹ 794.25 crore relating to 2005-12. Excess expenditure of ₹ 850.26 crore (including excess expenditure of ₹ 78.55 crore for 2014-15) relating to 2012-15 was yet to be regularised as detailed in **Appendix 2.3**.

### **2.3.3 Excess over provisions during 2015-16 requiring regularisation**

**Table 2.3** contains a summary of the excess expenditure under six grants amounting to ₹ 82.16 crore from the Consolidated Fund of the State over the amounts authorised by the State Legislature during 2015-16, 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.	19	Health and Family Welfare Department - <b>Capital</b>	254.77	261.79	-24.61	7.02
2.	23	Fire and Rescue Services (Home, Prohibition and Excise Department) - <b>Loans</b>	0.00	7.77	0.00	7.77
3.	30	Stationery and Printing (Tamil Development and Information Department) - <b>Capital</b>	26.16	27.79	-1.09	1.63
4.	39	Buildings (Public Works Department) - <b>Capital</b>	836.27	901.71	-115.03	65.44
5.	47	Hindu Religious and Charitable Endowments (Tourism, Culture and Religious Endowments Department) - <b>Revenue</b>	75.88	76.17	-0.08	0.29
6.	49	Youth Welfare and Sports Development Department - <b>Capital</b>	5.64	5.65	0.00	0.01
		<b>Total</b>	<b>1,198.72</b>	<b>1,280.88</b>	<b>-140.81</b>	<b>82.16</b>

(Source: Appropriation Accounts for 2015-16)

It could be seen from the **Table 2.3** that in case of four grants, an amount of ₹ 140.81 crore was surrendered injudiciously, inspite of excess expenditure.

### **2.3.4 Persistent Savings**

In 30 cases (21 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 2011-16 ranged between 24 and 96 *per cent* of total provisions under Grant 27 - Industries - (Voted - Revenue) and between 11 and 99 *per cent* under Grant 4 – Adi-Dravidar and Tribal Welfare Department (Charged - Revenue). The savings under the Capital Section was 88.36 *per cent* in respect of Grant 44 – Micro, Small and Medium Enterprises Department during 2015-16. 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 16 cases, an expenditure of ₹ 331.42 crore was incurred without appropriation by the Legislature either in the Original or Supplementary estimates as detailed in **Appendix 2.5**. Out of these cases, in one case<sup>4</sup> the expenditure was ₹ 326.46 crore and in two cases<sup>5</sup> the expenditure was above ₹ 1 crore.

### **2.3.6 Unnecessary/Inadequate supplementary provision**

Supplementary provisions aggregating ₹ 2,181.61 crore obtained in 31 cases, ₹ 50 lakh or more in each case, during the year 2015-16 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 four cases where excess expenditure was more than ₹ 1 crore, supplementary provisions of ₹ 172.76 crore proved insufficient, leaving an aggregate uncovered excess expenditure of ₹ 81.86 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.	19 - Health and Family Welfare Department - Capital	125.97	128.80	254.77	261.79	7.02
2.	30 - Stationery and Printing (Tamil Development and Information Department) - Capital	19.59	6.57	26.16	27.79	1.63
3.	39 - Buildings (Public Works Department) - Capital	798.88	37.39	836.27	901.71	65.44
4.	23 - Fire and Rescue Services (Home, Prohibition and Excise Department) - Loans	0	0	0.00	7.77	7.77
<b>Total</b>		<b>944.44</b>	<b>172.76</b>	<b>1,117.20</b>	<b>1,199.06</b>	<b>81.86</b>

(Source: Appropriation Accounts for 2015-16)

<sup>4</sup> Funds originally provided under the head 5054.80.800.KM, withdrawn during re-appropriation stage and re-allotted to the head 5054.80.800.PC

<sup>5</sup> Funds reallocated from the heads 4215.01.101.KB and 4215.01.101.KC to 4215.01.190.JB and 4215.01.190.JC during reappropriation stage

### 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 2015-16 surrenders were made on 20 February 2016 and 31 March 2016. As an amount of ₹ 12,200.45 crore (6.23 *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.

(ii) Injudicious re-appropriations proved excessive or insufficient and resulted in savings / excess of over ₹ 10 lakh under 736 sub-heads. The savings / excess of more than ₹ 2 crore each resulting from injudicious re-appropriations were ₹ 1,086.07 crore (76 items under savings) and ₹ 1,042 crore (74 items under excess) in 150 sub-heads as detailed in **Appendix 2.7**.

(iii) Further, it was noticed that in 20 cases as detailed in **Appendix 2.8**, though the entire provision was fully withdrawn by re-appropriations, expenditure of ₹ 5.57 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 15,584 out of 18,442 items (84.5 *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 302 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 ₹ 18,863.06 crore, ₹ 16,065.05 crore (85.17 *per cent*) was withdrawn. The details of *per cent* withdrawal in 95 cases (₹ 7,821 crore) are given in **Appendix 2.9**. Some of the departments which made substantial withdrawals were Municipal Administration & Water Supply, Finance (including Debt Charges), Energy, Highways & Minor Ports, School Education, Rural Development & Panchayat Raj and Irrigation (Public Works).

### 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 ₹ 9,102.92 crore, the amount surrendered was ₹ 9,855.88 crore resulting in excess surrender of ₹ 752.96 crore. Details are given in **Appendix 2.10**. Some of the departments which surrendered funds in excess of savings are School Education, Irrigation (Public Works), Revenue and Social Welfare & Nutritious Meal Programme.

### 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 2015-16, in three grants and one appropriation, no part of the savings was surrendered by the departments concerned. The amount involved in these cases was ₹ 1.40 crore, as indicated in **Table 2.5**.

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

(₹ in lakh)

Sl. No.	Grant Number	Name of grant/appropriation	Savings
		<b>Capital - Charged</b>	
1.	21	Highways and Minor Ports	48.24
		<b>Loans - Voted</b>	
2.	04	Adi-Dravidar and Tribal Welfare Department	75.00
3.	10	Commercial Taxes (Commercial Taxes and Registration Department)	7.50
4.	19	Health and Family Welfare Department	9.01
		<b>Total</b>	<b>139.75</b>

(Source: Appropriation Accounts for 2015-16)

Details of 22 grants and four appropriations where savings of ₹ 1 crore and above was not surrendered fully are given in **Appendix 2.11**. Out of the total savings of ₹ 9,256.96 crore, ₹ 843.78 crore was not surrendered. In 78 cases of surrender of funds in excess of ₹ 10 crore, ₹ 11,625 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 2016. 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 17 - Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department) and Grant Number 19 – Health and Family Welfare Department. Test check disclosed deficiencies in the budgetary process, as discussed in the succeeding paragraphs.

### 2.4.1 Grant Number 17 - Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)

The Secretary to Government, Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department) was the administrative head.

#### 2.4.1.1 Allocation and Expenditure

Summary of actual expenditure vis-à-vis original/supplementary provisions made during the year 2015-16 is given in **Table 2.6**.

**Table 2.6: Details of Budget Provision and Actual Expenditure under Grant No. 17**

(₹ in crore)

	Nature of expenditure	Original	Supplementary	Total	Expenditure	Savings(-)/ Excess (+)	Percentage of savings/ Excess	Amount surrendered
Voted	I Revenue	1,043.93	40.05	1,083.98	1,063.09	(-) 20.89	1.93	(-) 20.29
	II Capital	*	Nil	*	--	*	--	*
	III Loans and Advances	56.64	*	56.64	11.12	(-) 45.52	80.37	(-) 45.52
<b>Total Voted (A)</b>		<b>1,100.57</b>	<b>40.05</b>	<b>1,140.62</b>	<b>1,074.21</b>	<b>(-) 66.41</b>		<b>(-) 65.81</b>
Charged	IV Revenue	*	Nil	*	--	*	--	*
<b>Total Charged (B)</b>		<b>*</b>	<b>Nil</b>	<b>*</b>	<b>--</b>	<b>*</b>	<b>--</b>	<b>*</b>
<b>Grand Total (A+B)</b>		<b>1,100.57</b>	<b>40.05</b>	<b>1,140.62</b>	<b>1,074.21</b>	<b>(-) 66.41</b>	<b>5.82</b>	<b>(-) 65.81</b>

\* ₹ 1,000 given as token provision

(Source: Appropriation Accounts for 2015-16)

#### 2.4.1.2 Surrender of funds due to delay in provision of funds

The Government of Tamil Nadu (GoTN) sanctioned (December 2015) ₹ 10 crore towards subsidy for 15 per cent Special Rebate on silk varieties to the department. Accordingly, ₹ 10 crore was provided (February 2016)

through supplemental estimate, out of which ₹ 1.68 crore was only utilised and the balance of ₹ 8.32 crore was surrendered.

The Director of Handlooms and Textiles (DHT) replied (August 2016) that Silk societies were not able to liquidate considerable stock within a short period of three months and hence, rebate claims to the extent of ₹ 1.68 crore could only be paid and the balance of ₹ 8.32 crore was surrendered. It was further stated that the scheme was extended for a further period of six months beyond 31 March 2016 and the funds would be utilised by getting necessary budget provision during 2016-17.

The reply was not acceptable, as the department should have anticipated the position of liquidation from the silk societies before asking for a provision in the Supplemental as late as during February 2016. The entire expenditure could have been postponed to 2016-17, rather than making unnecessary provision at the fag end of the year, leading to surrender of funds.

#### ***2.4.1.3 Persistent surrender of funds***

Allocations of ₹ 12.80 crore during 2013-14 and ₹ 12.60 crore each during 2014-15 and 2015-16 were made under the Sub-Detailed Head “Grants for specific schemes” towards payment of handling charges, under the scheme of Free distribution of Handloom Cloth to the people below poverty line. It was noticed that the provisions made during 2013-16 were fully surrendered by the department.

The DHT replied (August 2016) that the funds could not be utilised, as sanction orders were awaited from the Government for payment of handling charges, which resulted in surrender of funds during 2013-14 and 2014-15. In respect of 2015-16, the DHT stated (October 2016) that the budget provision could not be utilised as GoTN sanctioned (March 2016) ₹ 5.28 crore under a different head of account, which resulted in surrender of funds.

The reply is not tenable as the Government failed to sanction funds for two years (i.e. 2013-14 and 2014-15) and sanctioned it incorrectly for 2015-16, which led to surrender of funds.

#### ***2.4.2 Grant Number 19 - Health and Family Welfare Department***

The Principal Secretary, Health and Family Welfare Department (H&FW) was the administrative head. The Directorate of Medical Education headed by the Director of Medical Education (DME) provided medical and para-medical personnel to cater to the health needs of the State and managed medical colleges and hospitals under his administrative control. The Director of Public Health and Preventive Medicine (DPH&PM) was engaged in protecting and promoting the health of people by immunisation, health education, application

of hygiene and sanitary measures and ensuring quality of drinking water and protection from environmental hazards.

#### 2.4.2.1 Allocation and Expenditure

Summary of actual expenditure *vis-à-vis* original/supplementary provisions made during 2015-16 is given in **Table 2.7**.

**Table 2.7: Details of Budget Provision and Actual Expenditure under Grant No. 19**

(₹ in crore)

	Nature of expenditure	Original	Supplementary	Total	Expenditure	Savings(-)/Excess (+)	Percentage of Savings/Excess	Amount surrendered
Voted	I Revenue	8,118.33	416.77	8,535.10	8,216.47	-318.63	3.73	325.61
	II Capital	125.97	128.80	254.77	261.79	7.02	2.76	24.61
	III Loans & Advances	0.00*	0.38	0.38	0.29	-0.09	23.68	--
<b>Total Voted (A)</b>		<b>8,244.30</b>	<b>545.95</b>	<b>8,790.25</b>	<b>8,478.55</b>	<b>-311.70</b>	<b>3.55</b>	<b>350.22</b>
Charged	IV Revenue	1.11	2.54	3.65	3.35	(-) 0.30	8.22	0.28
<b>Total Charged (B)</b>		<b>1.11</b>	<b>2.54</b>	<b>3.65</b>	<b>3.35</b>	<b>(-) 0.30</b>	<b>8.22</b>	<b>0.28</b>
<b>Grand Total (A+B)</b>		<b>8,245.41</b>	<b>548.49</b>	<b>8,793.90</b>	<b>8,481.90</b>	<b>-312.00</b>	<b>3.55</b>	<b>350.50</b>

\* ₹ 1,000 given as token provision

(Source: Appropriation Accounts for 2015-16)

#### Surrender more than actual savings

Under this Grant, the overall surrender of funds (₹ 350.50 crore) by the department was more than the actual savings (₹ 312.00 crore). Under Revenue section, as against savings of ₹ 318.63 crore, the amount actually surrendered was ₹ 325.61 crore resulting in injudicious surrender of ₹ 6.98 crore.

#### 2.4.2.2 Improper reconciliation

An amount of ₹ 256.61 crore was provided during 2015-16 under the scheme "Improvements to Medical Colleges". Although ₹ 204.70 crore was spent throughout the year, an amount of ₹ 27.84 crore provided through supplemental proved to be excessive as detailed in the **Table 2.8**.

**Table 2.8: Details of Budget Provision and Actual Expenditure**

(₹ in crore)

Head of account	Original	Supplementary	Total Provision	Expenditure	Savings (-)/Excess (+) on Original
2210.05.105.AL	256.61	27.84	284.45	204.70	(-) 51.91
01 Salaries	43.98	0	43.98	74.28	30.30
03 Dearness Allowance	48.45	0	48.45	45.51	(-) 2.94
12 Scholarships and Stipends	164.08	27.84	191.92	84.82	(-) 79.26

From the **Table 2.8**, it can be seen that the savings of ₹ 51.91 crore under the scheme were due to savings under “Scholarships and Stipends” which was partly offset by the excess under “Salaries”. Further scrutiny of the head “Scholarships and Stipends” for the earlier two years revealed that there were savings under the heads<sup>6</sup>.

The DME replied (August 2016) that the savings were due to improper reconciliation of the figures with the Pay and Accounts Office (PAO)/District Treasuries by the Drawing Officers and that the department had issued instructions to all the Drawing Officers to properly reconcile with the Treasury/PAO.

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

An amount of ₹ 20 crore was provided during 2015-16 under the scheme “Improvements to Teaching Hospitals” towards “Scholarships and Stipends”. Out of this, an amount of ₹ 5.55 crore was only spent. As against savings of ₹ 14.45 crore, only ₹ 12.34 crore was surrendered.

The DME replied (August 2016) that the Budget Estimates were sent based on the actuals of the previous year, as the Budget proposals were not received from the Drawing and Disbursing Officers (DDOs). The reply was not acceptable as the expenditure in the previous years (**Table 2.9**) was far below the provision made during the current year.

**Table 2.9: Details of Budget Provision and Actual Expenditure**

(₹ in crore)

Head of account	Original	Supplementary	Total Provision	Expenditure	Savings (-) /Excess (+) on Original	Amount surrendered
<b>2210.01.110.AW.12 Scholarships and Stipends</b>						
2013-14	50.97	--	50.97	3.32	(-) 47.65	4.17
2014-15	50.97	2.00	52.97	11.74	(-) 41.23	8.46
2015-16	20.00	--	20.00	5.55	(-) 14.45	12.34

From the **Table 2.9**, it is also evident that the budgeting for this head was not properly done even during the previous years.

#### **2.4.2.4 Surrender of funds**

##### **(i) Due to incorrect issue of Government order**

An amount of ₹ 6.97 crore was provided during 2015-16 under the scheme “School Medical Inspection” (SMI), out of which an amount of ₹ 4.10 crore was surrendered at the end of the year.

<sup>6</sup> 2013-14 : ₹ 52.39 crore and 2014-15 : ₹ 48.88 crore

Audit scrutiny revealed that GoI had initiated (February 2013) a new programme called Rashtriya Bal Swasthya Karyakram (RBSK) - Child Health Screening and Early Intervention Services Programme under National Rural Health Mission. As per the guidelines of GoI, all the existing child health programmes including SMI, had to be brought under one roof of RBSK. Accordingly, H&FW Department, while issuing orders (May 2014) for implementation of RBSK in the State, requested the Director of Medical and Rural Health Services (DMRHS) to surrender the existing posts of Medical Officer, Health Visitor, Drivers, Office Assistants etc., sanctioned under DMRHS for School Health Programmes in urban areas and the persons working in these posts be redeployed to the regular vacant posts under RBSK. However, it was noticed that the salary component of all these posts was met from the head of account of DPH&PM. This was pointed out (September 2014) by the DPH&PM to the H&FW Department. Meanwhile the budget proposals for the year 2015-16 were sent to the Government (September 2014) by the DPH&PM including the salaries of the Medical Officers under SMI scheme. Later, the H&FW Department amended (December 2014) its earlier orders and requested DPH&PM to surrender the above posts, after a lapse of seven months.

Thus delay on the part of the Government in requesting DPH&PM to surrender posts of Medical Officers, resulted in surrender of funds.

**(ii) Non-filling up of posts**

An amount of ₹ 2.37 crore provided during 2015-16, under the head “Contract Payment” for the scheme, “Hospitals on wheels in Primary Health Centres (PHCs)”, was fully surrendered.

Scrutiny of the records revealed that GoTN had issued orders (March 2013) to fill up the posts of 385 Lab technicians Grade III on contract basis for the scheme “Hospital on wheels in PHCs”. Accordingly, DPH&PM requested the Medical Services Recruitment Board (MSRB) (January 2014) to fill up these posts. Though recruitments were not made, budget provisions were made for these posts under the head “Contract payment”, leading to surrender of the allotted amount.

The DPH&PM replied (July 2016) that as the posts were not filled up, the entire funds were surrendered. The reply was not tenable, as the department could have included the funds during the supplemental stage after ascertaining from MSRB about the status of filling up of posts, thereby avoiding surrender of entire budget 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 2014-16 are detailed in **Table 2.10**.

**Table 2.10: 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
2014-15	46	47.94	40	41.66	87
2015-16	38	68.68	37	67.16	97
<b>Total</b>	<b>84</b>	<b>116.62</b>	<b>77</b>	<b>108.82</b>	

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

Out of ₹ 67.16 crore utilised during 2015-16, an amount of ₹ 19.14 crore was not recouped by the end of the year. Details of CF orders issued, utilisation as reported and the amount of expenditure incurred as at the end of the year are given in **Appendix 2.14**.

Further, it was seen that the Treasury / Department, while incurring expenditure, had drawn bills against the service head instead of under Major Head 8000. Hence, the exact non-utilisation of CF could not be ascertained. During Exit Conference (October 2016), the Additional Chief Secretary, Finance Department stated that circulars were issued in this regard and assured that default cases would be taken up and resolved.

## 2.6 Conclusion

During 2015-16, expenditure of ₹ 1,73,288.37 crore was incurred against the total grants and appropriations of ₹ 1,95,913.62 crore, resulting in savings of ₹ 22,625.25 crore. These overall savings were the net result of savings of ₹ 22,707.41 crore offset by excess expenditure of ₹ 82.16 crore. In 66.96 per cent of the items included in the Supplementary estimates where token provision was provided, it was proposed to meet the remaining expenditure by re-appropriation from savings that would arise in other heads of accounts. Excess expenditure of ₹ 850.26 crore pertaining to the period

2012 to 2015 was pending regularisation. There were persistent savings of more than five *per cent* of the total provision in 21 grants and five appropriations. Expenditure of ₹ 331.42 crore was incurred in 16 cases without appropriation by Legislature. Supplementary provisions of ₹ 2,181.61 crore obtained in 31 cases, ₹ 50 lakh or more in each case, during 2015-16 proved unnecessary, as the expenditure was less than the original provisions. As an amount of ₹ 12,200.45 crore (6.23 *per cent* of the total provision) was surrendered through re-appropriation on the last day of the financial year, the Government could not utilise the amount. In 33 grants, as against the savings of ₹ 9,102.92 crore, the amount surrendered was ₹ 9,855.88 crore, resulting in excess surrender of ₹ 752.96 crore. 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 2016 in 103 sub-heads reflecting poor expenditure control.

## **2.7 Recommendations**

- Government may consider issuing instructions to all the departments to ensure surrender of unutilised allocations as soon as they are foreseen so that the funds could be allocated to other departments requiring funds.

# **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 2015-16.

#### 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 are given and after verification, the UCs should be forwarded to the Accountant General (Accounts and Entitlements) (AG (A&E)) within 18 months after the date of release of the grants, unless specified otherwise.

It was found that in respect of grants released up to 2014-15, 15 UCs for ₹ 381.24 crore were not furnished by the grantees as of September 2016. The Department-wise / Chief Controlling Officer-wise break-up of outstanding UCs is given in **Appendix 3.1** and the year-wise analysis of delays in submission of UCs is summarised in **Table 3.1**.

**Table 3.1: Year-wise position of outstanding Utilisation Certificates**  
(₹ in crore)

Period	Utilisation certificates outstanding	
	Number	Amount
2014-15	12	371.37
2013-14	3	9.87
<b>Total</b>	<b>15</b>	<b>381.24</b>

(Source: Compiled from the information furnished by the AG (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 which had 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).

It was, however, observed that out of 209 CCOs in the State, 56 CCOs for expenditure and 42 CCOs for receipts did not reconcile their accounts with AG (A&E), as detailed in **Appendix 3.2**.

Non-reconciliation of accounts, besides indicating non-compliance with prescribed instructions, also has an impact on the assurance on the completeness and correctness of receipts and expenditure figures depicted in the accounts.

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

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

The annual accounts of 376 autonomous bodies/authorities due up to 2015-16 were not received (June 2016). The details are given in **Appendix 3.3** and their age-wise pendency is presented in **Table 3.2**.

**Table 3.2: Age-wise arrears of Annual Accounts due from Autonomous Bodies/ Authorities**

Sl. No.	Delay in number of years	Number of Bodies/Authorities
1.	Upto one year	126
2.	More than one year and upto three years	166
3.	More than three years and upto five years	30
4.	Five years and above	54
<b>Total</b>		<b>376</b>

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

The major defaulters were educational institutions receiving Government grants for salaries, maintenance, etc., and the enforcement of these requirements had been ineffective.

### **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 1,140 temporary advances amounting to ₹ 233.32 crore drawn up to 31 March 2016 by DDOs through Pay and Accounts Offices (PAO)/District Treasury (DT) Offices were remaining unadjusted as on 30 June 2016. Age-wise analysis of the advances pending is given in **Table 3.3**.

**Table 3.3: Age-wise analysis of advances pending**

Sl. No	Pendency	Number of Advances	Amount (₹ in crore)
1	More than 10 years	26	4.22
2	More than 5 years and less than 10 years	21	8.72
3	More than 1 year but less than 5 years	67	91.47
4	Less than one year	1,026	128.91
<b>Total</b>		<b>1,140</b>	<b>233.32</b>

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

Test Check of temporary advances drawn through PAO (North) revealed that there were 56 items amounting to ₹ 10.08 crore, which remained unadjusted as on 31 May 2016. This included temporary advances amounting to ₹ 2.66 crore drawn by Tahsildar (Elections) towards conduct of elections during 1995-96 to 2014-15 and advances drawn by Additional Personal Assistant (PA) to District Collector, Chennai towards flood expenses for enumeration purposes, during the year 2015-16 amounting to ₹ 4 crore pending adjustment.

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 (Subhead – AA- Minor head - 106 under 8443 Civil Deposits) and authorisations are issued by AG (A&E). These are required to be closed by the administrators of PD Accounts at the end of the financial year by minus debiting the unspent balances, if any, to the relevant service heads. For every scheme, a PD account should exist.

There were 821 PD Accounts in operation during the previous year which included 130 inoperative accounts. Audit scrutiny revealed that PD Accounts not authorised by AG (A&E) were also included under the above said head. Action was initiated by the Government and PD Accounts not authorised by the AG (A&E) were identified and pooled under a separate subhead ‘AC’, which amounted to ₹ 355.88 crore. However, this amount which was kept outside the Consolidated Fund needs to be reviewed and reconciled by the Government.

During the year 2015-16, 208 authorisations were issued by AG (A&E) for incurring expenditure on various schemes. However, only 84 PD accounts were opened by the Administrators as multiple schemes were operated under single PD account. Operating a single PD account for multiple schemes paves the way for diversion of funds from one scheme to another. During Exit

Conference (October 2016), the Additional Chief Secretary, Finance Department also directed to issue Circulars to the DDOs to open separate PD account for each scheme with due authorisation for each scheme.

There were 28 PD accounts in 30 DT Offices and 5 PAOs with closing balances at the end of the year. Details of DTs and PAOs having more than ₹ 1 crore closing balance (across four PD accounts) totalling ₹ 6.03 crore, are indicated in **Table 3.4**.

**Table 3.4: PAOs/District Treasuries having more than ₹ 1 crore closing balances**

Sl. No.	Name of the PAO/DT	Number of accounts	Amount (₹ in crore)
1.	Tiruvannamalai	1	2.18
2.	Krishnagiri	1	1.59
3.	Villupuram	1	1.25
4.	PAO North	1	1.01
	<b>Total</b>	<b>4</b>	<b>6.03</b>

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

There were negative balances as on 31 March 2016 in respect of 11 PD accounts aggregating to ₹ 5.01 crore. However, there were no inoperative PD accounts during the year, as compared to 130 in the previous year.

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

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

The State Government departments reported to Audit, 398 cases of misappropriation, shortage, theft and loss involving total amount of ₹ 13.06 crore up to March 2016 (as of September 2016) on which final action was pending. The department-wise break-up of pending cases and the nature of these cases are given in **Appendix 3.4**. The age-profile of the pending cases and the number of cases pending in each category – misappropriation, loss, theft, etc., are summarised in **Table 3.5**.

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

Age-Profile of the Pending Cases			Nature of the Pending Cases		
Range in years	Number of cases	Amount involved	Nature of the cases	Number of cases	Amount involved
		(₹ in lakh)			(₹ in lakh)
0 - 5	8	46.96	Theft	40	13.03
6-10	39	388.39	Loss and Shortages	147	231.69
11-15	36	278.05	Misappropriation	211	1,061.37
16 - 20	63	376.77	Cases of losses, written off during the year	Nil	Nil
21 - 44	252	215.92			
<b>Total</b>	<b>398</b>	<b>1,306.09</b>	<b>Total pending cases</b>	<b>398</b>	<b>1,306.09</b>

(Source: Information furnished by Heads of Departments)

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, shortage, thefts, losses, etc.**

Reasons for the pendency		Number of cases	Amount (₹ in crore)
(i)	Awaiting departmental and criminal investigation	184	5.93
(ii)	Departmental action initiated but not finalised	128	2.70
(iii)	Criminal proceedings finalised but recovery of the amount still pending	16	1.64
(iv)	Awaiting orders for recovery or write off	48	0.78
(v)	Pending in Courts of law	22	2.01
<b>Total</b>		<b>398</b>	<b>13.06</b>

(Source: Information received from Heads of Departments)

### 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:

It was noticed from the details of unencashed cheques furnished by the six PAOs that 56,593 cheques for ₹ 69.94 crore remained unencashed (June 2016) for periods up to 29 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	1,467	8.48
5-10 years	14,312	8.57
10-20 years	32,836	43.12
20-29 years	7,978	9.77
<b>Total</b>	<b>56,593</b>	<b>69.94</b>

(Source: Information furnished by PAOs)

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

Thus, the amount indicated in **Table 3.7** was neither paid to the eligible person nor could be utilised by the State Government and hence, the position of unencashed cheques needs to be reviewed.

### **3.8 Large scale booking under Minor Head “800”**

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

During 2015-16, under 16 major heads in the Revenue and Capital sections, expenditure aggregating ₹ 12,913.63 crore (71.46 *per cent* of the total expenditure of ₹ 18,072.28 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 Administrative 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 14 major heads, revenue receipts aggregating ₹ 3,888.94 crore (69.07 *per cent* of the total receipts of ₹ 5,630.34 crore), were classified under minor head – 800 – Other Receipts. The entire receipts under “Family Welfare” and “Urban Development” were classified under the omnibus minor head “800 – Other Receipts”, as indicated in **Appendix 3.6**.

Classification of large amounts under the omnibus minor head “800 – Other Expenditure/Receipts” reflected lack of transparency in financial reporting. During Exit Conference (October 2016), the Additional Chief Secretary, Finance Department replied that the classification was made due to urgency when new schemes were launched.

### **3.9 Conclusion**

Certain departmental officers failed to ensure adherence to the terms and conditions relating to timely submission of utilisation certificates in respect of grants released. Similarly, 376 autonomous bodies/authorities did not submit their accounts due up to 2015-16 to Audit. Temporary advances drawn up to 31 March 2016 by the DDOs involving an amount of ₹ 233.32 crore in 1,140 cases remained unadjusted. Due to operation of multiple schemes under single PD Account, only 84 PD accounts were opened against 208 authorisations during 2015-16. The State Government departments reported 398 cases of misappropriations, losses, defalcation, etc., involving

total amount of ₹ 13.06 crore up to March 2016, on which final action was pending. There were 56,593 number of cheques, amounting to ₹ 69.94 crore, remaining unencashed due to non-initiation of timely action by PAOs.

### 3.10 Recommendations

- The controlling officers may identify reasons for the delay in submission of accounts by the autonomous bodies/undertakings to Audit and institute measures to ensure that arrears in submission of accounts are cleared in a time bound manner.
- The Personal Deposit Account Administrators may adhere to the procedure of operating one PD account for each authorisation.
- In respect of outstanding cases of misappropriations, losses, defalcations, etc., Government may finalise cases where departmental action has been initiated and the cases awaiting orders for recovery or write off.
- The pendency of large number of unencashed cheques for a long period should be cleared by the PAOs, by following the prescribed procedure.

Chennai  
The 20 February 2017



(ALKA REHANI BHARDWAJ)  
Accountant General  
(General and Social Sector Audit),  
Tamil Nadu and Puducherry

Countersigned



(SHASHI KANT SHARMA)  
Comptroller and Auditor General of India

New Delhi  
The 22 February 2017

# APPENDICES



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

**State Profile**

<b>A. General Data</b>					
<b>Sl. No.</b>	<b>Particulars</b>			<b>Figures</b>	
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 = 29.5 per cent)			22.40 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)		80.09 per cent	
6.	Infant mortality** (per 1,000 live births) (All India Average = 39 per 1,000 live births)			20	
7.	Life Expectancy at birth*** (All India Average = 67.5 years)			69.8	
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) 2015-16 at current prices			₹ 12,12,668 crore	
	Per capita GSDP CAGR (2006-07 to 2015-16)	Tamil Nadu		15.61 per cent	
		General Category States		14.27 per cent	
10.	GSDP CAGR (2006-07 to 2015-16)	Tamil Nadu		16.34 per cent	
		General Category States		15.75 per cent	
11.	Population Growth (2006-07 to 2014-15)	Tamil Nadu		5.83 per cent	
		General Category States*****		12.24 per cent	
<b>B. Financial Data</b>					
<b>Particulars</b>					
<b>CAGR@</b>					
		<b>2006-07 to 2014-15</b>		<b>2014-15 to 2015-16</b>	
		<b>General Category States</b>	<b>Tamil Nadu</b>	<b>General Category States</b>	<b>Tamil Nadu</b>
<b>(In per cent)</b>					
a.	of Revenue Receipts	14.74	14.68	15.00	5.38
b.	of Tax Revenue	15.08	13.90	13.28	2.31
c.	of Non Tax Revenue	10.20	11.79	6.00	6.79
d.	of Total Expenditure	16.71	15.87	16.42	7.53
e.	of Capital Expenditure	13.21	14.68	25.80	6.70
f.	of Revenue Expenditure on Education	17.08	18.92	12.17	3.18
g.	of Revenue Expenditure on Health	18.70	20.50	13.44	12.52
h.	of Salaries and Wages #	15.49	16.08	9.95	6.98
i.	of Pension #	18.59	14.78	11.79	5.35

\* Report of the Expert Group (Rangarajan) to Review the Methodology for Measurement of Poverty, Planning Commission (June 2014), page 66.

\*\* SRS Bulletin September 2014

\*\*\* Economic survey of 2015-16. Table 9.8, Page A 162-163.

\*\*\*\* [http://planningcommission.nic.in/data/datatable/data\\_2312/DatabookDec2014%20106.pdf](http://planningcommission.nic.in/data/datatable/data_2312/DatabookDec2014%20106.pdf)

\*\*\*\*\* Population Projections for India and States 2001-2026 (Revised December 2006) Report of the Technical Group on Population Projections constituted by the National Commission on Population Table 14

@ CAGR = Compound Annual Growth Rate – Details worked out on the basis of information furnished by the 18 General category states.

# Excludes Delhi

(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		
<b>Structure of Government Accounts:</b> The accounts of the State Government are kept in three parts (i) Consolidated Fund (ii) Contingency Fund and (iii) Public Account.		
<b>Part I: Consolidated Fund:</b> All Receipts and Expenditure on Revenue and Capital Account, Public Debt and Loans and Advances forms the Consolidated Fund of the State.		
<b>Part II: Contingency Fund:</b> Legislature may by law establish a Contingency Fund which is in the nature of an imprest. The Fund is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorization of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head in the Consolidated Fund of the State.		
<b>Part III: Public Account:</b> 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 market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure etc, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP. The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services expenditure + Economic Services expenditure
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest 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 2016, eliminate revenue deficit by 2016-17 and adhere to it thereafter.
- (b) Reduce the ratio of fiscal deficit to Gross State Domestic Product every year by 0.25 to 0.30 *per cent* beginning from financial year 2002-03 with medium term goal of not being more than three *per cent* of fiscal deficit to Gross State Domestic Product to be attained by 31 March 2012 and adhere to it thereafter.
- (bb) Maintain the ratio of total outstanding debt to GSDP with medium term goal of not being more than 24.5 *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, 1.7.2, 1.9.2 and 1.10; Pages 3, 10, 29, 34 and 39)

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

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>85,202 (37)</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>(i) Tax Revenue</b>	<b>59,517 (70)</b>	<b>71,254 (72)</b>	<b>73,718 (68)</b>	<b>78,656 (64)</b>	<b>80,476 (62)</b>
Taxes on Agricultural Income	..	..	(-) 2	..	..
Taxes on Sales, Trade, etc	36,289 (61)	44,041 (62)	53,532 (73)	57,191 (73)	57,522 (72)
State Excise	9,975 (17)	12,126 (17)	5,035 (7)	5,731 (7)	5,836 (7)
Taxes on Vehicles	3,101 (5)	3,928 (6)	3,684 (5)	3,829 (5)	4,233 (5)
Stamps and Registration fees	6,581 (11)	7,645 (11)	8,251 (11)	8,362 (11)	8,721 (11)
Land Revenue	87 (..)	131 (..)	273 (..)	170 (..)	258 (..)
Taxes on Goods and Passengers	2,123 (4)	2,252 (3)	1,843 (3)	1,909 (2)	2,153 (3)
Other Taxes	1,361 (2)	1,131 (2)	1,102 (1)	1,464 (2)	1,753 (2)
<b>(ii) Non-Tax Revenue</b>	<b>5,684 (7)</b>	<b>6,554 (7)</b>	<b>9,343 (9)</b>	<b>8,351 (7)</b>	<b>8,918 (7)</b>
<b>(iii) State's share of Union taxes and duties</b>	<b>12,715 (15)</b>	<b>14,520 (15)</b>	<b>15,853 (15)</b>	<b>16,824 (14)</b>	<b>20,354 (16)</b>
<b>(iv) Grants-in-aid from Government of India</b>	<b>7,286 (8)</b>	<b>6,500 (6)</b>	<b>9,122 (8)</b>	<b>18,589 (15)</b>	<b>19,260 (15)</b>
<b>2. Miscellaneous Capital Receipts</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>16 (..)</b>	<b>..</b>
<b>3. Recoveries of Loans and Advances</b>	<b>3,180 (2)</b>	<b>1,057 (..)</b>	<b>620 (..)</b>	<b>1,351 (1)</b>	<b>684 (..)</b>
<b>4. Total Revenue and Non debt capital receipts (1+2+3)</b>	<b>88,382</b>	<b>99,885</b>	<b>1,08,656</b>	<b>1,23,787</b>	<b>1,29,692</b>
<b>5. Public Debt Receipts</b>	<b>16,780 (7)</b>	<b>21,220 (8)</b>	<b>24,814 (9)</b>	<b>31,080 (10)</b>	<b>36,066 (10)</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	15,600	19,860	22,803	29,563	34,695
Net transactions under Ways and Means Advances and Overdrafts	..	..	..	..	..
Loans and Advances from Government of India	1,180	1,360	2,011	1,517	1,371
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>1,05,162</b>	<b>1,21,105</b>	<b>1,33,470</b>	<b>1,54,867</b>	<b>1,65,758</b>
<b>7. Contingency Fund Receipts</b>	<b>30</b>	<b>..</b>	<b>..</b>	<b>19</b>	<b>..</b>
<b>8. Public Account Receipts</b>	<b>1,24,713 (54)</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>9. Total Receipts of the State (6+7+8)</b>	<b>2,29,905</b>	<b>2,60,541</b>	<b>2,81,587</b>	<b>3,18,593</b>	<b>3,48,303</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>83,838 (36)</b>	<b>97,067 (38)</b>	<b>1,09,824 (39)</b>	<b>1,28,828 (41)</b>	<b>1,40,993 (41)</b>
Plan	17,576 (21)	23,383 (24)	26,534 (24)	34,160 (27)	36,578 (26)
Non Plan	66,262 (79)	73,684 (76)	83,290 (76)	94,668 (73)	1,04,415 (74)
General Services (including interest payments)	28,941	31,652	35,729	41,655	45,512
Social Services	33,262	38,623	45,276	50,349	54,806
Economic Services	14,142	17,628	19,644	26,843	29,943
Grants-in-aid and contributions	7,493	9,164	9,175	9,981	10,732
<b>11. Capital Expenditure</b>	<b>16,336 (7)</b>	<b>14,568 (16)</b>	<b>17,173 (6)</b>	<b>17,803 (6)</b>	<b>18,995 (5)</b>
Plan	16,216 (99)	14,351 (99)	16,872 (98)	17,272 (97)	18,411 (97)
Non Plan	120 (1)	217 (1)	301 (2)	531 (3)	584 (3)
General Services	274	457	602	1,064	1,054
Social Services	4,823	5,150	6,709	4,234	5,660
Economic Services	11,239	8,961	9,862	12,505	12,281
<b>12. Disbursement of Loans and Advances</b>	<b>5,483 (2)</b>	<b>4,769 (2)</b>	<b>2,242 (1)</b>	<b>4,319 (1)</b>	<b>2,331 (1)</b>
<b>13. Total (10+11+12)</b>	<b>1,05,657</b>	<b>1,16,404</b>	<b>1,29,239</b>	<b>1,50,950</b>	<b>1,62,319</b>
<b>14. Repayments of Public Debt</b>	<b>3,830 (2)</b>	<b>5,015 (2)</b>	<b>4,977 (2)</b>	<b>6,488 (2)</b>	<b>6,605 (2)</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	3,245	4,488	4,280	5,733	5,739
Net transactions under Ways and Means Advances and Overdraft	..	..	..	..	..
Loans and Advances from Government of India	585	527	697	755	866

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

*Report on State Finances for the year ended 31 March 2016*

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
15. Appropriation to Contingency Fund	..	..	..	..	..
16. Total disbursement out of Consolidated Fund (13+14+15)	1,09,487	1,21,419	1,34,216	1,57,438	1,68,924
17. Contingency Fund disbursements	..	..	19	..	19
18. Public Account disbursements	1,20,953 (53)	1,33,101 (52)	1,44,022 (52)	1,59,384 (50)	1,77,442 (51)
19. Total disbursement by the State (16+17+18)	2,30,440	2,54,520	2,78,257	3,16,822	3,46,385
<i>Part C. Deficits/Surplus</i>					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(+) 1,364	(+) 1,761	(-) 1,788	(-) 6,408	(-) 11,985
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-) 17,275	(-) 16,519	(-) 20,583	(-) 27,163	(-) 32,627
22. Primary Deficit (21+23)	(-) 8,404	(-) 6,314	(-) 8,178	(-) 12,613	(-) 15,236
<i>Part D. Other data</i>					
23. Interest Payments (included in revenue expenditure)	8,871	10,205	12,405	14,550	17,391
24. Financial Assistance to Local Bodies, etc.,	15,926	21,213	24,849	34,220	36,307
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) <sup>@</sup>	7,51,485	8,55,481	9,71,090	10,92,564	12,12,668
28. Outstanding Fiscal liabilities (year end)	1,27,128	1,47,416	1,66,681	1,91,847	2,23,030
29. Outstanding guarantees (year end) (including interest)	22,117	24,070	49,499	53,698	51,586
30. Maximum amount guaranteed (year end)	10,431	22,117	33,617	57,323	3,162
31. Number of incomplete projects (in numbers)	35	48	19	60	40
32. Capital blocked in incomplete projects	2,917	10,868	357	683	177.04
<i>Part E: Fiscal Health Indicators</i>					
<i>I Resource Mobilization</i>					
33. Own Tax revenue/GSDP	7.92	8.33	7.59	7.20	6.64
34. Own Non-Tax Revenue/GSDP	0.76	0.77	0.96	0.76	0.74
35. Central Transfers/GSDP	1.69	1.70	1.63	1.54	1.68
<i>II Expenditure Management</i>					
36. Total Expenditure/GSDP	14.06	13.61	13.31	13.82	13.39
37. Total Expenditure/Revenue Receipts	124.01	117.78	119.63	123.31	125.82
38. Revenue Expenditure/Total Expenditure	79.35	83.39	84.98	85.34	86.86
39. Revenue Expenditure on Social Services/Total Expenditure	31.48	33.18	35.03	33.35	33.76
40. Revenue Expenditure on Economic Services/Total Expenditure	13.38	15.14	15.20	17.78	18.45
41. Capital Expenditure/Total Expenditure	15.46	12.52	13.29	11.79	11.70
42. Capital Expenditure on Social and Economic Services/Total Expenditure	15.20	12.12	12.82	11.09	11.05
<i>III Management of Fiscal Imbalances</i>					
43. Revenue surplus (deficit)/GSDP	(+) 0.18	(+) 0.21	(-) 0.18	(-) 0.59	(-) 0.99
44. Fiscal deficit/GSDP	(-) 2.30	(-) 1.93	(-) 2.12	(-) 2.49	(-) 2.69
45. Primary Deficit (surplus) /GSDP	(-) 1.12	(-) 0.74	(-) 0.84	(-) 1.15	(-) 1.26
46. Revenue Deficit (surplus)/Fiscal Deficit	(-) 7.90	(-) 10.66	(-) 8.69	23.59	36.73
47. Primary Revenue Balance/GSDP	1.36	1.40	1.09	0.75	0.45
<i>IV Management of Fiscal Liabilities</i>					
48. Fiscal Liabilities/GSDP	16.92	17.23	17.16	17.56	18.39
49. Fiscal Liabilities/RR	149.21	149.16	154.28	156.71	172.88
50. Primary deficit vis-à-vis quantum spread	(-) 139.63	(-) 111.10	(-) 81.82	(-) 121.65	(-) 304.28
51. Debt Redemption (Principal +Interest)/Total Debt Receipts	22.82	23.63	20.06	20.88	18.31
<i>V Other Fiscal Health Indicators</i>					
52. Return on Investment	0.21	0.2	0.2	0.42	0.61
53. Balance from Current Revenue (₹ in crore)	14,458	20,739	19,106	15,578	10,814
54. Financial Assets/Liabilities	0.84	0.87	0.88	0.87	0.84

@ GSDP figures have been revised for the years 2011-12 to 2014-15 for the reasons as stated below Table 1.1. Accordingly the ratios at serial numbers 33, 34, 35, 36, 43, 44, 45, 47 and 48 have been reworked and hence vary from previous Reports.

**Appendix 1.5**  
(Reference: Paragraphs 1.1.1, 1.9.1 and 1.9.4; Pages 3, 33 and 36)

**Part A: Abstract of Receipts and Disbursements for the year 2015-16**

(₹ in crore)

2014-15		Receipts			2015-16		2014-15		Disbursements			2015-16	
									Non-Plan	Plan	Total		
<b>1,22,420.44</b>	<b>I</b>	<b>Section-A: Revenue</b>											
		<b>Revenue receipts</b>		<b>1,29,007.87</b>	<b>1,28,828.00</b>	<b>I</b>	<b>Revenue expenditure</b>						<b>1,40,993.22</b>
78,656.54		Tax revenue	80,476.08		41,655.19		<b>General Services</b>	45,425.47	86.40		45,511.87		
					50,349.06		<b>Social Services</b>	30,202.54	24,604.04		54,806.58		
8,350.60		Non-tax revenue	8,918.31		24,244.18		Education, Sports, Art and Culture	19,765.14	5,250.92		25,016.06		
					6,900.61		Health and Family Welfare	4,731.34	3,033.74		7,765.08		
16,824.03		State's share of Union Taxes	20,353.86		3,786.12		Water Supply, Sanitation, Housing and Urban Development	242.62	2,777.25		3,019.87		
					105.02		Information and Broadcasting	83.80	5.42		89.22		
6,077.82		Non-Plan grants	5,832.14		2,620.93		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	985.81	2,115.83		3,101.64		
11,255.34		Grants for State Plan Schemes	12,016.80		408.67		Labour and Labour Welfare	268.91	111.85		380.76		
					12,158.70		Social Welfare and Nutrition	4,040.48	11,307.12		15,347.60		
1,256.11		Grants for Central and Centrally sponsored Plan Schemes	1,410.68		124.83		Others	84.44	1.91		86.35		
					26,843.39		<b>Economic Services</b>	19,946.04	9,996.97		29,943.01		
					7,149.56		Agriculture and Allied Activities	5,614.95	2,209.61		7,824.56		
					5,736.14		Rural Development	703.25	6,655.92		7,359.17		
					6.32		Special Areas Programmes	1.65	1.48		3.13		
					1,375.77		Irrigation and Flood control	1,375.32	22.55		1,397.87		
					3,513.86		Energy	3,906.64	13.78		3,920.42		
					1,621.97		Industry and Minerals	1,581.82	656.03		2,237.85		
					2,073.45		Transport	1,218.54	8.95		1,227.49		
					12.75		Science, Technology and Environment	8.43	5.42		13.85		
					5,353.57		General Economic Services	5,535.44	423.23		5,958.67		
					9,980.36		<b>Grants-in-aid and Contributions</b>	8,841.11	1,890.65		10,731.76		
<b>1,22,420.44</b>		<b>Total of I</b>		<b>1,29,007.87</b>	<b>1,28,828.00</b>		<b>Total of I</b>	<b>1,04,415.16</b>	<b>36,578.06</b>		<b>1,40,993.22</b>		
6,407.56	<b>II</b>	<b>Revenue deficit carried over to Section B</b>		<b>11,985.35</b>	..	<b>II</b>	<b>Revenue Surplus carried over to Section B</b>						..
<b>1,28,828.00</b>		<b>Total</b>		<b>1,40,993.22</b>	<b>1,28,828.00</b>		<b>Total</b>						<b>1,40,993.22</b>
		<b>Section-B : Others</b>											
24,563.66	<b>III</b>	<b>Opening Cash balance including Permanent Advances and Cash Balance Investment</b>		<b>26,335.06</b>	..	<b>III</b>	<b>Opening Overdraft from Reserve Bank of India</b>						..
16.29	<b>IV</b>	<b>Miscellaneous Capital receipts</b>		..	<b>17,802.98</b>	<b>IV</b>	<b>Capital Outlay-</b>						<b>18,994.58</b>
					1,063.61		<b>General Services</b>	550.56	503.37		1,053.93		
					4,233.92		<b>Social Services</b>	4.57	5,655.59		5,660.16		
					598.25		Education, Sports, Art and Culture	0.13	1,104.14		1,104.27		
					568.19		Health and Family Welfare	..	579.93		579.93		
					2,725.43		Water Supply, Sanitation, Housing and Urban Development	0.17	3,741.54		3,741.71		
					62.25		Information and Broadcasting	0.04	24.16		24.20		

(contd...)

**Report on State Finances for the year ended 31 March 2016**

(₹ in crore)

2014-15		Receipts		2015-16		2014-15		Disbursements		2015-16	
								Non-Plan	Plan	Total	
							162.83		4.23	139.94	144.17
							82.57		..	34.27	34.27
							34.40		..	31.61	31.61
							<b>12,505.45</b>		<b>28.39</b>	<b>12,252.10</b>	<b>12,280.49</b>
							839.53		(-) 16.82	1,073.14	1,056.32
							1,046.72		..	1,416.48	1,416.48
							32.47		..	1.07	1.07
							1,239.63		..	743.73	743.73
							4,300.32		..	3,254.52	3,254.52
							61.40		..	25.44	25.44
							4,826.49		5.21	5,644.42	5,649.63
							81.75		..	21.93	21.93
							77.14		40.00	71.37	111.37
							<b>17,802.98</b>		<b>583.52</b>	<b>18,411.06</b>	<b>18,994.58</b>
<b>1,350.76</b>	<b>V</b>	<b>Recoveries of Loans and Advances</b>		<b>683.81</b>	<b>4,318.96</b>	<b>V</b>	<b>Loans and Advances disbursed</b>	1,663.32	668.11		<b>2,331.43</b>
1,015.80		From Power Projects	52.32		2,073.47		For Power Projects				582.07
170.26		From Government Servants	201.25		381.46		To Government Servants				282.51
164.70		From Others	430.24		1,864.03		To Others				1,466.85
..	<b>VI</b>	<b>Revenue Surplus</b>		..	<b>6,407.56</b>	<b>VI</b>	<b>Revenue Deficit brought down</b>				<b>11,985.35</b>
<b>31,080.36</b>	<b>VII</b>	<b>Public debt receipts</b>		<b>36,066.54</b>	<b>6,487.70</b>	<b>VII</b>	<b>Repayment of Public debt</b>				<b>6,605.35</b>
..		External debt	..	..	..		External debt				..
29,563.27		Internal debt other than Ways and Means Advances and overdrafts	34,695.71	..	5,732.95		Internal debt other than Ways and Means Advances and Overdrafts				5,739.21
..		Net transactions under Ways and Means Advances	..	..	..		Net transactions under Ways and Means Advances				..
..		Net transactions under overdraft	..	..	..		Net transactions under overdraft				..
1,517.09		Loans and Advances from Central Government	1,370.83	..	754.75		Repayment of Loans and Advances to Central Government				866.14
..	<b>VIII</b>	<b>Appropriation to Contingency Fund</b>		..	..	<b>VIII</b>	<b>Appropriation to Contingency Fund</b>				..
<b>18.78</b>	<b>IX</b>	<b>Amount transferred to Contingency Fund</b>		..	..	<b>IX</b>	<b>Expenditure from Contingency Fund</b>				<b>19.14</b>
<b>1,63,706.40</b>	<b>X</b>	<b>Public Account receipts</b>		<b>1,82,545.15</b>	<b>1,59,383.99</b>	<b>X</b>	<b>Public Account disbursements</b>				<b>1,77,442.03</b>
6,825.96		Small Savings and Provident Funds	7,491.08	..	5,503.08		Small Savings and Provident Funds				5,853.06
1,769.17		Reserve Funds	3,307.86	..	1,410.55		Reserve Funds				2,906.70*
1,16,363.89		Suspense and Miscellaneous	1,25,672.05	..	1,16,416.92		Suspense and Miscellaneous				1,26,574.00
5,927.51		Remittances	6,052.48	..	5,755.75		Remittances				6,232.20
32,819.87		Deposits and Advances	40,021.68	..	30,297.69		Deposits and Advances				35,876.07
..	<b>XI</b>	<b>Closing Overdraft from Reserve Bank of India</b>		..	<b>2,6335.06</b>	<b>XI</b>	<b>Closing Cash Balance</b>				<b>28,252.68</b>
							Cash in Treasuries and Local Remittances				16.80
							Deposits with Reserve Bank				(-) 54.51
							Departmental Cash Balance including permanent Advances				12.53
							Cash Balance Investment and Investment from earmarked funds				28,277.86
<b>3,49,564.25</b>		<b>Total</b>		<b>3,86,623.78</b>	<b>3,49,564.25</b>		<b>Total</b>				<b>3,86,623.78</b>

\* Includes ₹ 10 crore which relates to amount kept as term deposit in State Bank of India from out of Tamil Nadu Consumer Welfare Fund.

**Appendix 1.5 (concl.)**  
**Part B: Summarised financial position of the Government of Tamil Nadu**  
**as on 31 March 2016**

(₹ in crore)

As on 31.03.2015		Liabilities	As on 31.03.2016	
1,51,736.46		<b>Internal Debt -</b>		<b>1,80,692.96</b>
	1,20,325.52	Market Loans bearing interest	1,47,948.53	
	1.11	Market Loans not bearing interest	1.10	
	685.33	Loans from Life Insurance Corporation of India	615.99	
	30,724.50	Loans from other Institutions	32,127.34	
	..	Ways and Means Advances	..	
	..	Overdrafts from Reserve Bank of India	..	
<b>12,898.00</b>		<b>Loans and Advances from Central Government -</b>		<b>13,402.69</b>
	5.62	Pre 1984-85 Loans	5.62	
	69.57	Non-Plan Loans	64.04	
	12,822.50	Loans for State Plan Schemes	13,332.72	
	0.31	Loans for Central Plan Schemes	0.31	
	..	Loans for Centrally Sponsored Plan Schemes	..	
<b>150.00</b>		<b>Contingency Fund</b>		<b>130.86</b>
<b>15,332.33</b>		<b>Small Savings, Provident Funds, etc.</b>		<b>16,970.34</b>
<b>20,092.81</b>		<b>Deposits</b>		<b>24,238.36</b>
<b>6,186.36</b>		<b>Reserve Funds</b>		<b>6,597.52</b>
<b>923.12</b>		<b>Remittance Balances</b>		<b>743.40</b>
<b>2,07,319.08</b>		<b>Total</b>		<b>2,42,776.13</b>
		<b>Assets</b>		
<b>1,35,791.67</b>		<b>Gross Capital Outlay on Fixed Assets -</b>		<b>1,54,779.79</b>
	23,064.65	Investments in shares of Companies, Corporations, etc.	25,725.05	
	1,12,727.02	Other Capital Outlay	1,29,054.74	
<b>19,603.43</b>		<b>Loans and Advances -</b>		<b>21,251.05</b>
	6,377.52	Loans for Power Projects	6,907.26	
	12,107.50	Other Development Loans	13,144.19	
	1,118.41	Loans to Government servants and Miscellaneous loans	1,199.60	
<b>4,871.50</b>		<b>Reserve Fund Investments</b>		<b>5,294.00</b>
<b>9,536.55</b>		<b>Advances</b>		<b>13,587.03</b>
<b>(-) 2,403.33</b>		<b>Suspense and Miscellaneous Balances</b>		<b>(-) 1,497.50</b>
<b>11,936.10</b>		<b>Cash -</b>		<b>9,390.68</b>
	16.80	Cash in Treasuries and Local Remittances	16.80	
	(-) 55.30	Deposits with Reserve Bank	(-) 54.51	
	10.53	Departmental Cash Balance including Permanent Advances	12.53	
	11,964.07	Cash Balance Investments	9,415.86	
<b>27,983.16</b>		<b>Deficit on Government Account -</b>		<b>39,971.08</b>
	6,407.56	(i) Revenue Deficit of the current year	11,985.35	
	3.84	(ii) Miscellaneous Deficit	(-) 3.89	
	21,588.05	Accumulated deficit at the beginning of the year	27,983.16	
	(-) 16.29	Deduct Capital Receipt	..	
	..	Proforma correction	6.46	
<b>2,07,319.08</b>		<b>Total</b>		<b>2,42,776.13</b>

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

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

There was a difference of ₹ 6.51 crore (Cr.) between the figures reflected in the Accounts: ₹ 54.51 crore (Cr.) and those reported by Reserve Bank of India: ₹ 48.00 crore (Dr.).

**Appendix 1.6**  
**(Reference: Paragraph 1.9.5; Page 37)**

**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 2016</b>
2016-17	2,257.33	1.53
2017-18	4,942.44	3.34
2018-19	9,597.73	6.49
2019-20	12,598.96	8.52
2020-21	11,181.11	7.56
2021-22	14,500.00	9.80
2022-23	17,996.81	12.16
2023-24	20,749.15	14.02
2024-25	24,350.00	16.46
2025-26	29,775.00	20.12
Details not available	1.10	..
<b>Total</b>	<b>1,47,949.63</b>	<b>100.00</b>

**Appendix 2.1**  
**(Reference: Paragraph 2.3.1; Page 49)**

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

Sl. No.	Grant Number	Name of Grant	Provi- sion	Actual expen- diture	Savings	Percentage of Savings
			₹ in crore)			
<b>Voted Grants</b>						
<b>(A) Revenue</b>						
1.	11	Stamps and Registration (Commercial Taxes and Registration Department)	337.35	246.23	91.12	27.01
2.	14	Energy Department	5,501.06	3,923.68	1,577.38	28.67
3.	16	Finance Department	968.59	684.69	283.90	29.31
4.	25	Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department)	258.32	165.60	92.72	35.89
5.	26	Housing and Urban Development Department	1,259.24	820.74	438.50	34.82
6.	27	Industries Department	1,628.62	1,182.93	445.69	27.37
7.	32	Labour and Employment Department	920.65	702.73	217.92	23.67
8.	48	Transport Department	1,075.27	818.44	256.83	23.89
9.	54	Forests (Environment and Forests Department)	492.33	315.20	177.13	35.98
<b>(B) Capital</b>						
10.	04	Adi-Dravidar and Tribal Welfare Department	201.11	82.08	119.03	59.18
11.	05	Agriculture Department	337.66	223.03	114.63	33.95
12.	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department )	292.75	231.93	60.82	20.78
13.	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	85.11	62.11	23.00	27.02
14.	12	Cooperation (Cooperation, Food and Consumer Protection Department)	146.77	45.50	101.27	69.00
15.	13	Food and Consumer Protection (Cooperation, Food and Consumer Protection Department)	537.56	304.73	232.83	43.31
16.	15	Environment and Forests Department	50.00	22.43	27.57	55.15
17.	16	Finance Department	2,000.00	20.00	1,980.00	99.00
18.	21	Highways and Minor Ports Department	7,000.73	5,411.28	1,589.45	22.70
19.	29	Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	170.45	35.59	134.86	79.12
20.	34	Municipal Administration and Water Supply Department	4,646.85	3,276.42	1,370.43	29.49
21.	36	Planning, Development and Special Initiatives Department	175.85	49.49	126.36	71.85
22.	40	Irrigation (Public Works Department)	1,961.91	775.02	1,186.89	60.50
23.	42	Rural Development and Panchayat Raj Department	1,853.56	1,414.68	438.88	23.68
24.	44	Micro, Small and Medium Enterprises Department	51.00	5.94	45.06	88.36

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Sl. No.	Grant Number	Name of Grant	Provi- sion	Actual expen- diture	Savings	Percentage of Savings
			(₹ in crore)			
25.	48	Transport Department	350.00	150.46	199.54	57.01
26.	54	Forests (Environment and Forests Department)	180.65	119.96	60.69	33.60
		<b>(C) Loans</b>				
27.	12	Cooperation (Cooperation, Food and Consumer Protection Department)	12.43	0.84	11.59	93.24
28.	14	Energy Department	1,472.52	582.07	890.45	60.47
29.	15	Environment and Forests Department	20.00	1.47	18.53	92.64
30.	17	Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)	56.64	11.12	45.52	80.37
31.	26	Housing and Urban Development Department	572.00	126.96	445.04	77.80
32.	31	Information Technology Department	30.00	0.00	30.00	100.00
33.	38	Public Department	40.65	10.96	29.69	73.04
		<b>Charged Appropriations</b>				
		<b>(A) Revenue</b>				
34.	04	Adi-Dravidar and Tribal Welfare Department	16.92	0.01	16.91	99.91

**Appendix 2.2**  
(Reference: Paragraph 2.3.1; Page 49)  
**List of Grants having savings of ₹ 50 crore and above**

(₹ in crore)

Sl. No.	Grant No	Name of the Grant/ Appropriation	Original Grant / Appropriation	Supplementary Grant / Appropriation	Total	Actual Expenditure	Savings
<b>(A) Revenue - Voted</b>							
1.	04	Adi-Dravidar and Tribal Welfare Department	1,900.98	796.11	2,697.09	2,184.17	512.92
2.	05	Agriculture Department	6,142.00	85.50	6,227.50	5,973.07	254.43
3.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	1,045.71	8.00	1,053.71	976.59	77.12
4.	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	435.93	0.00	435.93	367.45	68.48
5.	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	915.87	15.36	931.23	772.24	158.99
6.	11	Stamps and Registration (Commercial Taxes and Registration Department)	315.32	22.03	337.35	246.23	91.12
7.	13	Food and Consumer Protection (Cooperation, Food and Consumer Protection Department)	5,508.46	2.73	5,511.19	5,440.20	70.99
8.	14	Energy Department	5,498.06	3.00	5,501.06	3,923.68	1,577.38
9.	16	Finance Department	965.68	2.91	968.59	684.69	283.90
10.	19	Health and Family Welfare Department	8,118.33	416.77	8,535.10	8,216.47	318.63
11.	20	Higher Education Department	3,535.71	0.21	3,535.92	3,184.37	351.55
12.	22	Police (Home, Prohibition and Excise Department)	5,008.12	430.87	5,438.99	4,930.35	508.64
13.	25	Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department)	210.63	47.69	258.32	165.60	92.72
14.	26	Housing and Urban Development Department	1,075.75	183.49	1,259.24	820.74	438.50
15.	27	Industries Department	1,628.62	0.00	1,628.62	1,182.93	445.69
16.	32	Labour and Employment Department	919.58	1.07	920.65	702.73	217.92
17.	34	Municipal Administration and Water Supply Department	6,594.40	0.30	6,594.70	5,556.37	1,038.33
18.	38	Public Department	349.38	90.50	439.88	386.83	53.05
19.	39	Buildings (Public Works Department)	278.00	0.00	278.00	225.39	52.61

(₹ in crore)

Sl. No.	Grant No	Name of the Grant/ Appropriation	Original Grant / Appropriation	Supplementary Grant / Appropriation	Total	Actual Expenditure	Savings
20.	40	Irrigation (Public Works Department)	1,799.05	0.00	1,799.05	1,713.42	85.63
21.	41	Revenue Department	6,035.99	1.19	6,037.18	5,436.89	600.29
22.	42	Rural Development and Panchayat Raj Department	16,623.01	2.76	16,625.77	15,644.89	980.88
23.	43	School Education Department	20,503.70	959.45	21,463.15	20,355.31	1,107.84
24.	45	Social Welfare and Nutritious Meal Programme Department	4,081.22	193.64	4,274.86	4,010.42	264.44
25.	48	Transport Department	1,065.13	10.14	1,075.27	818.44	256.83
26.	50	Pension and Other Retirement Benefits	20,072.21	0.00	20,072.21	18,488.07	1,584.14
27.	51	Relief on account of Natural Calamities	679.73	4,263.08	4,942.81	4,803.78	139.03
28.	54	Forests (Environment and Forests Department)	489.62	2.71	492.33	315.20	177.13
<b>(A) Revenue - Charged</b>							
29.	56	Debt Charges	17,494.55	352.56	17,847.11	17,743.83	103.28
<b>(B) Capital - Voted</b>							
30.	04	Adi-Dravidar and Tribal Welfare Department	201.11	0.00	201.11	82.08	119.03
31.	05	Agriculture Department	321.18	16.48	337.66	223.03	114.63
32.	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	292.75	0.00	292.75	231.93	60.82
33.	12	Cooperation (Cooperation, Food and Consumer Protection Department)	146.77	0.00	146.77	45.50	101.27
34.	13	Food and Consumer Protection (Cooperation, Food and Consumer Protection Department)	537.56	0.00	537.56	304.73	232.83
35.	16	Finance Department	2,000.00	0.00	2,000.00	20.00	1,980.00
36.	21	Highways and Minor Ports Department	6,920.02	80.71	7,000.73	5,411.28	1,589.45
37.	29	Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	170.45	0.00	170.45	35.59	134.86
38.	34	Municipal Administration and Water Supply Department	4,646.85	0.00	4,646.85	3,276.42	1,370.43
39.	36	Planning, Development and Special Initiatives Department	175.85	0.00	175.85	49.49	126.36
40.	40	Irrigation (Public Works Department)	1,927.33	34.58	1,961.91	775.02	1,186.89

(₹ in crore)

Sl. No.	Grant No	Name of the Grant/ Appropriation	Original Grant / Appropriation	Supplementary Grant / Appropriation	Total	Actual Expenditure	Savings
41.	42	Rural Development and Panchayat Raj Department	1,853.56	0.00	1,853.56	1,414.68	438.88
42.	48	Transport Department	350.00	0.00	350.00	150.46	199.54
43.	54	Forests (Environment and Forests Department)	178.08	2.57	180.65	119.96	60.69
<b>(C) Loans - Voted</b>							
44.	14	Energy Department	1,472.00	0.52	1,472.52	582.07	890.45
45.	26	Housing and Urban Development Department	572.00	0.00	572.00	126.96	445.04
46.	27	Industries Department	324.85	0.00	324.85	264.56	60.29
<b>(C) Loans - Charged</b>							
47.	57	Public Debt Repayment	7,556.53	0.00	7,556.53	6,605.34	951.19
<b>Total</b>			<b>1,68,937.63</b>	<b>8,026.93</b>	<b>1,76,964.56</b>	<b>1,54,989.45</b>	<b>21,975.11</b>

(Source: Appropriation Accounts for 2015-16)

**Appendix 2.3**  
**(Reference: Paragraph 2.3.2; Page 50)**

**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	<b>Revenue</b> - 11, 51 and 53 <b>Capital</b> - 48	733.29
2013-14	3 Grants 1 Appropriation	<b>Revenue</b> - 40 <b>Capital</b> - 09 and 19 <b>Revenue</b> - 09	38.42
2014-15	10 Grants	<b>Revenue</b> - 23, 30, 40 and 43 <b>Capital</b> - 32, 35, 36 and 45 <b>Loans</b> - 10 and 16	78.55
		<b>Total</b>	<b>850.26</b>

**Appendix 2.4**  
**(Reference: Paragraph 2.3.4; Page 51)**

**List of Grants having Persistent Savings during 2011-16**

(₹ in crore)

Sl. No.	Name of the Grant	Amount of Savings				
		2011-12	2012-13	2013-14	2014-15	2015-16
<b>(A) Revenue - Voted</b>						
1.	01 - State Legislature	3.78 (10)	3.76 ( 9.53)	7.72 (18.28)	3.92 ( 9.74)	3.56 (8.73)
2.	02 - Governor and Council of Ministers	6.91 (22.60)	2.06 ( 7.22)	1.83 ( 6.39)	6.16 (18.31)	8.03 (22.88)
3.	09 - Backward Classes, Most Backward Classes and Minorities Welfare Department	48.02 (8.4)	93.70 (13)	99.15 (12.14)	116.37 (13.52)	158.99 (17.07)
4.	10 - Commercial Taxes (Commercial Taxes and Registration Department)	39.85 (15.11)	70.16 (24.12)	53.40 (18.21)	138.44 (33.78)	42.81 (12.65)
5.	14 – Energy Department	123.26 (6.50)	2,125.25 (53.10)	3,507.02 (65.10)	814.39 (18.83)	1,577.38 (28.67)
6.	27 - Industries Department	1,136.89 (96.3)	282.24 (24.4)	617.64 (52.25)	1,005.53 (59.73)	445.69 (27.37)
7.	29 - Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	16.87 (19.73)	10.98 (9.84)	33.21 (29.61)	7.66 (7.31)	7.96 (8.08)
8.	32 - Labour and Employment Department	47.21 (9.14)	94.01 (15.13)	75.99 (10.37)	175.36 (20.30)	217.91 (23.67)
9.	34 - Municipal Administration and Water Supply Department	823.96 (16.2)	649.43 (11.4)	927.28 (14.42)	1,367.83 (18.93)	1,038.32 (15.74)
10.	35 - Personnel and Administrative Reforms Department	3.89 (6.70)	8.08 (11.7)	4.96 (7.30)	4.34 (5.32)	9.77 (11.94)
11.	39 - Buildings (Public Works Department)	13.42 (6.72)	24.00 (11.22)	17.34 (7.74)	18.14 (8.00)	52.61 (18.92)
12.	42 - Rural Development and Panchayat Raj Department	722.12 ( 9.91)	885.17 ( 10.72)	1,370.78 ( 14.8)	1,861.17 ( 11.99)	980.88 (5.9)
13.	45 - Social Welfare and Nutritious Meal Programme Department	181.60 (5.6)	579.21 (15.20)	618.25 (15.10)	307.69 (6.99)	264.44 (6.19)
14.	54 - Forests (Environment and Forests Department)	45.31 (14.18)	44.56 (13.18)	69.09 (17.81)	96.89 (22.80)	177.13 (35.98)
<b>(A) Revenue - Charged</b>						
15.	04 – Adi-Dravidar and Tribal Welfare Department	1.95 (21.19)	1.00 (23.3)	0.51 (10.58)	0.53 (11.11)	16.91 (99.91)
16.	19 - Health and Family Welfare Department	0.60 (54.20)	0.39 (51.73)	0.47 (32.49)	0.57 (25.79)	0.30 (8.31)
17.	22 - Police (Home, Prohibition and Excise Department)	0.37 (16.62)	0.41 (18.48)	0.47 (19.03)	0.13 (5.39)	0.31 (8.97)

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(₹ in crore)

Sl. No.	Name of the Grant	Amount of Savings				
		2011-12	2012-13	2013-14	2014-15	2015-16
18.	38 - Public Department	0.21 (100)	0.10 (96.69)	0.11 (92.85)	1.27 (80.84)	0.16 (22.83)
<b>(B) Capital - Voted</b>						
19.	04 – Adi-Dravidar and Tribal Welfare Department	5.44 (6.37)	89.97 (66.54)	51.40 (35.85)	109.63 (55.05)	119.03 (59.18)
20.	05 - Agriculture Department	55.45 (20.24)	30.15 (11.11)	40.09 (20.66)	54.55 (28.08)	114.63 (33.95)
21.	13 - Food and Consumer Protection (Cooperation, Food and Consumer Protection Department)	1.70 (11.64)	19.81 (48.68)	533.12 (91.80)	389.50 (74.25)	232.83 (43.31)
22.	15 – Environment (Environment and Forests Department)	50.00 (50.00)	108.56 (54.28)	92.84 (46.42)	18.21 (18.21)	27.57 (55.15)
23.	22 - Police (Home, Prohibition and Excise Department)	82.58 (41.39)	25.33 (10.47)	65.28 (22.69)	35.33 (5.21)	39.31 (6.71)
24.	29 - Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	6.17 (14.49)	10.14 (18.12)	24.95 (48.45)	47.27 (62.54)	134.86 (79.12)
25.	34 - Municipal Administration and Water Supply Department	1,013.28 (30.23)	1,179.97 (30.34)	328.92 (10.34)	923.33 (26.17)	1,370.43 (29.49)
26.	40 - Irrigation (Public Works Department)	195.64 (11.26)	543.34 (25.60)	781.84 (42.22)	947.34 (42.91)	1,186.89 (60.5)
27.	44 - Micro, Small and Medium Enterprises Department	0.24 (17.47)	2.22 (67.95)	48.78 (52.90)	46.46 (71.08)	45.06 (88.36)
28.	54 - Forests (Environment and Forests Department)	17.68 (11.8)	24.07 (11.64)	39.51 (13.80)	70.3 (25.57)	60.69 (33.6)
<b>(B) Capital - Charged</b>						
29.	21 - Highways and Minor Ports Department	0.11 (8.7)	0.51 (100)	0.03 (100)	1.57 (18.34)	0.48 (7.05)
<b>(C) Loan - Voted</b>						
30.	27 - Industries Department	424.88 (86.3)	86.58 (10.15)	450.00 (70.59)	299.87 (48.86)	60.29 (18.56)

(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 52)

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

Sl. No.	Grant No.	Description	Head of Account	Description	Expenditure (in ₹)
1.	05	Agriculture Department	2401.00.110.JF (V)	State Subsidy to Weather Based Crop Insurance Scheme (WBCIS) for Non-Loanee/Tenant farmers and Loanee farmers	3,80,882
2.			2401.00.796.SE (V)	National Bamboo Mission	33,100
3.			2702.02.103.JD (V)	Borewell Scheme	2,40,000
4.			2852.08.201.AJ (V)	Grants to Tamil Nadu Sugarcane Farms Corporation	48,000
5.	21	Highways and Minor Ports Department	5054.80.800.PC (V)	Tamil Nadu Road Sector Project Phase - II	3,26,45,92,515
6.	34	Municipal Administration and Water Supply Department	4215.01.190.JB (V)	Share Capital Assistance to Tamil Nadu Water Supply and Drainage Board for the De-Salination Plant at Ramanathapuram District	2,00,00,000
7.			4215.01.190.JC (V)	Share Capital Assistance to Tamil Nadu Water Supply and Drainage Board for the De-Salination Plant at Thoothukudi District	2,00,00,000
8.	40	Irrigation (Public Works Department)	4701.03.345.KK (V)	Construction of bed dam across Vaigai river to feed Parthibanur Big and Small Tank, Vannikudi Tank and other two tanks at Athanur Village in Manamadurai Taluk of Sivagangai District with loan assistance from NABARD	17,64,988
9.			4701.03.356.PB (V)	Renovation of Tanks in Pambar (Pudukottai) Sub Basin under Tamil Nadu Irrigated Agriculture Modernization and Water Bodies Restoration and Management (IAMWARM)	16,19,428
10.			4701.03.417.PA (V)	Renovation of Dam and Canals of Korampallam Aaru Sub Basin under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management Project (IAMWARM)	12,62,409

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Sl. No.	Grant No.	Description	Head of Account	Description	Expenditure (in ₹)
11.	40	Irrigation (Public Works Department)	4701.03.419.PA (V)	Renovation of Dam and Canals of Hanumanadhi (Nambiyar) Sub Basin under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management Project (TN IAMWARM)	7,34,259
12.	4702.00.101.JS (V)		Reconstruction of dilapidated Neengal Maduvu Dam in Chengalpattu Taluk and Rehabilitation work of Ponvilinthakalathur canal in Thirukazhukundram Taluk of Kancheepuram District under SMIP with loan assistance from NABARD under RIDF-XVI	16,25,304	
13.	4711.02.103.JQ (V)		Anti Sea Erosion Works	9,52,510	
14.	44	Micro, Small and Medium Enterprises Department	2851.00.102.MO (V)	Reimbursement of stamp duty and registration charges	3,11,550
15.	46	Tamil Development (Tamil Development and Information Department)	2202.05.800.JE (V)	Grants, Prizes, etc., for Tamil Development controlled by the Director of Tamil Development	1,36,725
16.	52	Department for the Welfare of Differently Abled Persons	2235.02.101.LV (V)	Grant to Differently Abled persons for sports events and cultural programmes	4,81,093
		<b>Total</b>			<b>3,31,41,82,763</b>

**Appendix 2.6**  
**(Reference: Paragraph 2.3.6; Page 52)**

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

(₹ in lakh)

Sl. No.	Grant Number	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
<b>(A) Revenue (Charged)</b>					
1.	04	420.03	1.50	418.53	1,272.33
2.	35	5,747.13	5,641.67	105.46	500.02
<b>Total - Revenue (Charged)</b>		<b>6,167.16</b>	<b>5,643.17</b>	<b>523.99</b>	<b>1,772.35</b>
<b>(A) Revenue (Voted)</b>					
3.	03	68,104.29	66,516.23	1,588.06	1,845.54
4.	05	6,14,199.55	5,97,307.50	16,892.05	8,550.50
5.	06	1,04,570.45	97,658.76	6,911.69	800.35
6.	09	91,586.64	77,223.58	14,363.06	1,536.01
7.	11	31,532.10	24,622.59	6,909.51	2,202.34
8.	13	5,50,845.94	5,44,020.12	6,825.82	273.27
9.	14	5,49,806.25	3,92,368.18	1,57,438.07	300.02
10.	15	1,648.55	1,583.25	65.30	390.50
11.	16	96,568.48	68,469.12	28,099.36	290.73
12.	21	1,30,822.37	1,30,168.25	654.12	1,193.22
13.	22	5,00,812.18	4,93,034.71	7,777.47	43,086.94
14.	25	21,062.64	16,559.95	4,502.69	4,769.40
15.	26	1,07,575.39	82,074.23	25,501.16	18,349.21
16.	29	9,140.73	9,058.21	82.52	713.72
17.	32	91,957.89	70,273.31	21,684.58	106.77
18.	35	7,853.12	7,202.02	651.10	325.56
19.	41	6,03,599.29	5,43,688.93	59,910.36	118.48
20.	42	16,62,301.30	15,64,488.72	97,812.58	275.58
21.	43	20,50,369.90	20,35,531.01	14,838.89	95,945.40
22.	45	4,08,122.13	4,01,041.92	7,080.21	19,363.57
23.	48	1,06,512.54	81,843.85	24,668.69	1,014.29
24.	54	48,961.38	31,519.72	17,441.66	271.30
<b>Total - Revenue (Voted)</b>		<b>78,57,953.11</b>	<b>73,36,254.16</b>	<b>5,21,698.95</b>	<b>2,01,722.70</b>
<b>(B) Capital (Voted)</b>					
25.	05	32,118.40	22,302.75	9,815.65	1,647.84
26.	20	16,110.43	15,461.15	649.28	539.47

*Report on State Finances for the year ended 31 March 2016*

(₹ in lakh)

Sl. No.	Grant Number	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
27.	21	6,92,001.92	5,41,128.10	1,50,873.82	8,071.27
28.	40	1,92,732.34	77,501.98	1,15,230.36	3,458.30
29.	54	17,808.29	11,995.84	5,812.45	256.56
<b>Total - Capital (Voted)</b>		<b>9,50,771.38</b>	<b>6,68,389.82</b>	<b>2,82,381.56</b>	<b>13,973.44</b>
<b>(C) Loans (Voted)</b>					
30.	05	15,050.00	14,589.12	460.88	640.12
31.	14	1,47,200.06	58,206.60	88,993.46	52.00
<b>Total - Loans (Voted)</b>		<b>1,62,250.06</b>	<b>72,795.72</b>	<b>89,454.34</b>	<b>692.12</b>
<b>Grand Total</b>		<b>89,77,141.71</b>	<b>80,83,082.87</b>	<b>8,94,058.84</b>	<b>2,18,160.61</b>

**Appendix 2.7**  
**(Reference: Paragraph 2.3.7 (ii); Page 53)**

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

(₹ in lakh)

Sl. No.	Grant No.	Name of the grant	Head of Account	Re-appropriation	Final Excess (+)/ Savings (-)
Savings occurred under the following					
1.	04	Adi-Dravidar and Tribal Welfare Department	2225.01.283.JA	(-)39.36	(-)1,651.49
2.	04	Adi-Dravidar and Tribal Welfare Department	2225.02.277.SE	431.65	(-)265.29
3.	04	Adi-Dravidar and Tribal Welfare Department	4225.02.796.JA	(-)1,678.13	(-)497.13
4.	05	Agriculture Department	4401.00.800.JF	(-)7,677.97	(-)353.86
5.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	2403.00.102.KR	(-)6,945.16	(-)577.25
6.	10	Commercial Taxes (Commercial Taxes and Registration Department)	2040.00.101.AA	(-)555.57	(-)423.91
7.	12	Cooperation (Cooperation, Food and Consumer Protection Department)	4425.00.107.JU	(-)3,801.27	(-)325.52
8.	14	Energy Department	2801.80.101.JG	(-)11,862.00	(-)26,370.00
9.	14	Energy Department	6801.00.800.AI	14,320.99	(-)9,466.10
10.	19	Health and Family Welfare Department	2210.01.110.DH	402.18	(-)268.75
11.	19	Health and Family Welfare Department	2210.01.110.DJ	609.38	(-)329.14
12.	19	Health and Family Welfare Department	2210.01.110.DN	259.79	(-)363.80
13.	19	Health and Family Welfare Department	2210.01.110.EF	747.03	(-)471.51
14.	19	Health and Family Welfare Department	2210.05.105.AL	(-)6,141.25	(-)1,834.24
15.	19	Health and Family Welfare Department	2210.06.101.CA	695.34	(-)720.83
16.	19	Health and Family Welfare Department	2235.60.200.KG	(-)3,340.61	(-)1,865.62
17.	19	Health and Family Welfare Department	2235.60.789.JC	(-)743.95	(-)563.21
18.	20	Higher Education Department	2202.03.103.AA	(-)7,101.39	(-)774.65
19.	20	Higher Education Department	4202.01.203.JB	1,927.86	(-)505.45
20.	21	Highways and Minor Ports Department	3054.03.052.AA	349.98	(-)350.00
21.	21	Highways and Minor Ports Department	3054.80.001.AE	(-)69.74	(-)607.98
22.	21	Highways and Minor Ports Department	4059.01.051.KT	426.32	(-)206.58
23.	21	Highways and Minor Ports Department	5054.03.337.JJ	6,590.98	(-)825.01
24.	21	Highways and Minor Ports Department	5054.03.337.JK	16,006.98	(-)809.27
25.	21	Highways and Minor Ports Department	5054.04.337.JT	(-)17,500.24	(-)211.67
26.	21	Highways and Minor Ports Department	5054.80.800.JE	(-)1,401.91	(-)2,909.18
27.	21	Highways and Minor Ports Department	5054.80.800.KI	(-)2,825.00	(-)427.63
28.	22	Police (Home, Prohibition and Excise Department)	2055.00.001.AA	(-)7,867.21	(-)710.93

(₹ in lakh)

Sl. No.	Grant No.	Name of the grant	Head of Account	Re-appropriation	Final Excess (+)/ Savings (-)
29.	22	Police (Home, Prohibition and Excise Department)	2055.00.101.AB	48.26	(-)839.73
30.	22	Police (Home, Prohibition and Excise Department)	2055.00.104.AA	428.20	(-)2,768.06
31.	22	Police (Home, Prohibition and Excise Department)	2055.00.109.AA	(-)12,113.80	(-)6,926.56
32.	22	Police (Home, Prohibition and Excise Department)	2055.00.109.AL	2,402.74	(-)2,065.69
33.	22	Police (Home, Prohibition and Excise Department)	2055.00.111.AA	(-)32.12	(-)285.84
34.	22	Police (Home, Prohibition and Excise Department)	2055.00.114.AA	(-)342.54	(-)281.18
35.	22	Police (Home, Prohibition and Excise Department)	7610.00.201.AE	(-)1,573.32	(-)206.93
36.	23	Fire and Rescue Services (Home, Prohibition and Excise Department)	2070.00.108.AB	(-)396.54	(-)390.48
37.	24	Prisons (Home, Prohibition and Excise Department)	2056.00.101.AA	(-)983.61	(-)310.52
38.	25	Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department)	2041.00.800.AG	(-)5,239.01	(-)257.00
39.	26	Housing and Urban Development Department	7610.00.201.AB	(-)2,710.91	(-)593.51
40.	29	Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	5054.80.800.KC	716.49	(-)677.70
41.	32	Labour and Employment Department	2210.01.102.AG	3,254.65	(-)2,055.93
42.	34	Municipal Administration and Water Supply Department	2215.01.800.JE	21.81	(-)5,625.40
43.	39	Buildings (Public Works Department)	2059.80.001.BF	(-)1,158.15	(-)206.72
44.	39	Buildings (Public Works Department)	2059.80.001.BH	(-)1,786.31	(-)433.98
45.	39	Buildings (Public Works Department)	4059.01.051.JC	(-)5,240.11	(-)291.05
46.	40	Irrigation (Public Works Department)	2701.80.001.AF	(-)3,715.48	(-)469.42
47.	40	Irrigation (Public Works Department)	2701.80.001.AH	(-)1,311.24	(-)205.55
48.	40	Irrigation (Public Works Department)	2701.80.052.AC	37.92	(-)225.82
49.	40	Irrigation (Public Works Department)	4701.03.345.JS	407.55	(-)245.30
50.	40	Irrigation (Public Works Department)	4701.03.429.PM	(-)220.63	(-)318.87
51.	40	Irrigation (Public Works Department)	4701.80.800.JJ	(-)1,434.87	(-)9,718.41
52.	40	Irrigation (Public Works Department)	4711.01.103.KS	(-)5,931.50	(-)302.41
53.	40	Irrigation (Public Works Department)	4711.01.103.UA	1,814.54	(-)207.29
54.	40	Irrigation (Public Works Department)	4711.01.800.JD	47.90	(-)458.80
55.	42	Rural Development and Panchayat Raj Department	2216.03.789.JB	(-)691.13	(-)1,782.45
56.	42	Rural Development and Panchayat Raj Department	2216.03.796.JB	540.91	(-)582.85
57.	43	School Education Department	2202.01.104.AA	(-)2,055.67	(-)423.69
58.	43	School Education Department	2202.01.800.JC	(-)1,773.97	(-)523.38
59.	43	School Education Department	2202.01.800.KG	(-)1,315.42	(-)502.51
60.	43	School Education Department	4202.01.789.JA	(-)129.60	(-)568.20

(₹ in lakh)

Sl. No.	Grant No.	Name of the grant	Head of Account	Re-appropriation	Final Excess (+)/ Savings (-)
61.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.101.SF	(-)6,313.85	(-)680.36
62.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.101.SK	(-)1,009.47	(-)200.58
63.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.102.KN	1,632.38	(-)1,460.04
64.	51	Relief on account of Natural Calamities	2245.02.101.AE	13,502.07	(-)342.34
65.	51	Relief on account of Natural Calamities	2245.02.800.BH	(-)707.04	(-)773.35
66.	54	Forests (Environment and Forests Department)	2406.01.001.AB	(-)3,061.01	(-)2,476.03
67.	54	Forests (Environment and Forests Department)	2406.01.001.AD	54.63	(-)222.64
68.	54	Forests (Environment and Forests Department)	2406.01.101.AP	777.46	(-)270.87
69.	54	Forests (Environment and Forests Department)	2406.01.102.AS	(-)914.96	(-)609.44
70.	54	Forests (Environment and Forests Department)	2406.01.102.PF	(-)1,385.80	(-)1,856.11
71.	54	Forests (Environment and Forests Department)	2406.01.105.AC	34.68	(-)603.04
72.	54	Forests (Environment and Forests Department)	2406.01.800.AB	34.23	(-)206.90
73.	54	Forests (Environment and Forests Department)	2406.01.800.AZ	(-)1,262.57	(-)215.23
74.	54	Forests (Environment and Forests Department)	2406.02.111.AA	51.62	(-)302.86
75.	54	Forests (Environment and Forests Department)	2501.05.800.AA	(-)414.64	(-)213.26
76.	56	Debt Charges	2049.03.104.AA	(-)5,300.00	(-)2,736.25
<b>Total - Savings</b>					<b>(-)1,08,606.53</b>
<b>Excess occurred under the following</b>					
77.	04	Adi-Dravidar and Tribal Welfare Department	2225.01.283.JA	(-)436.67	1,324.02
78.	04	Adi-Dravidar and Tribal Welfare Department	2225.02.796.SA	(-)852.81	356.34
79.	05	Agriculture Department	2401.00.789.JT	(-)882.94	345.00
80.	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	2225.03.277.KA	(-)1,705.41	213.55
81.	13	Food and Consumer Protection (Cooperation, Food and Consumer Protection Department)	3456.00.001.AB	(-)252.00	287.51
82.	16	Finance Department	2235.60.200.AY	(-)1,103.88	665.55
83.	19	Health and Family Welfare Department	2210.01.110.AA	(-)1,321.29	626.60
84.	19	Health and Family Welfare Department	2210.01.110.AB	(-)3,189.68	969.29
85.	19	Health and Family Welfare Department	2210.01.110.AC	(-)1,064.97	206.44
86.	19	Health and Family Welfare Department	2210.01.110.AJ	(-)615.17	231.02
87.	19	Health and Family Welfare Department	2210.01.110.AL	(-)126.36	587.35
88.	19	Health and Family Welfare Department	2210.01.110.AP	(-)851.30	669.31

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(₹ in lakh)

Sl. No.	Grant No.	Name of the grant	Head of Account	Re-appropriation	Final Excess (+)/ Savings (-)
89.	19	Health and Family Welfare Department	2210.01.110.AS	(-)404.74	334.33
90.	19	Health and Family Welfare Department	2210.01.110.AW	(-)10,883.84	224.08
91.	19	Health and Family Welfare Department	2210.01.110.AY	(-)562.24	207.06
92.	19	Health and Family Welfare Department	2210.01.110.EC	(-)124.82	226.91
93.	19	Health and Family Welfare Department	2210.04.104.AA	180.62	281.53
94.	19	Health and Family Welfare Department	2210.05.105.AH	(-)221.05	292.05
95.	19	Health and Family Welfare Department	2210.05.105.BD	(-)84.06	377.59
96.	19	Health and Family Welfare Department	2211.00.101.SC	(-)7,705.17	224.84
97.	21	Highways and Minor Ports Department	5054.03.101.JE	3,380.00	7,132.10
98.	21	Highways and Minor Ports Department	5054.04.337.JU	44,000.27	203.68
99.	22	Police (Home, Prohibition and Excise Department)	2055.00.101.AA	(-)333.32	479.20
100.	22	Police (Home, Prohibition and Excise Department)	2055.00.108.AB	(-)5,128.14	1,288.41
101.	22	Police (Home, Prohibition and Excise Department)	2055.00.108.AD	(-)1,613.52	466.32
102.	22	Police (Home, Prohibition and Excise Department)	2055.00.800.AL	12.50	478.83
103.	32	Labour and Employment Department	2230.03.101.AA	(-)2,250.05	208.81
104.	34	Municipal Administration and Water Supply Department	3475.00.108.UC	(-)474.83	257.64
105.	38	Public Department	2015.00.103.AA	133.84	204.58
106.	39	Buildings (Public Works Department)	4059.01.800.AA	(-)22.63	251.20
107.	39	Buildings (Public Works Department)	4059.01.800.JA	(-)48.79	2,424.79
108.	39	Buildings (Public Works Department)	4059.01.800.UW	(-)0.42	590.40
109.	39	Buildings (Public Works Department)	4202.04.800.JW	(-)88.28	4,004.21
110.	39	Buildings (Public Works Department)	4210.01.110.JA	3,314.05	5,946.60
111.	39	Buildings (Public Works Department)	4210.02.103.JA	(-)491.78	407.83
112.	39	Buildings (Public Works Department)	4210.80.800.JA	(-)114.91	1,722.12
113.	39	Buildings (Public Works Department)	4216.80.800.JU	(-)39.97	1,155.02
114.	39	Buildings (Public Works Department)	4220.60.101.JA	303.95	242.04
115.	39	Buildings (Public Works Department)	4225.03.800.JA	(-)12.17	594.45
116.	39	Buildings (Public Works Department)	4403.00.800.JA	(-)34.14	710.69
117.	40	Irrigation (Public Works Department)	4701.03.345.JB	19.54	224.89
118.	41	Revenue Department	2053.00.093.AA	(-)3,012.23	240.67
119.	41	Revenue Department	2053.00.094.AB	(-)2,932.48	209.74
120.	41	Revenue Department	2053.00.094.AC	(-)10,658.86	1,836.72
121.	41	Revenue Department	2053.00.094.DX	(-)576.56	583.85
122.	41	Revenue Department	2235.60.200.JQ	(-)245.09	272.85

(₹ in lakh)

Sl. No.	Grant No.	Name of the grant	Head of Account	Re-appropriation	Final Excess (+)/ Savings (-)
123.	41	Revenue Department	2235.60.789.JF	(-)113.45	237.79
124.	41	Revenue Department	4216.80.800.QC	(-)302.78	300.52
125.	42	Rural Development and Panchayat Raj Department	2216.03.800.JA	(-)4,042.30	2,365.30
126.	43	School Education Department	2059.01.053.AR	(-)300.00	214.19
127.	43	School Education Department	2202.01.101.AA	1,659.53	893.01
128.	43	School Education Department	2202.01.101.AB	364.78	414.81
129.	43	School Education Department	2202.01.101.AC	2,512.02	2,695.79
130.	43	School Education Department	2202.01.101.AD	61.04	8,463.93
131.	43	School Education Department	2202.01.102.AD	6,315.26	16,696.27
132.	43	School Education Department	2202.02.109.AA	14,847.50	3,693.83
133.	43	School Education Department	2202.02.109.AB	1,373.39	257.33
134.	43	School Education Department	2202.02.109.AZ	409.07	1,228.38
135.	43	School Education Department	2202.02.109.BC	2,642.43	1,778.29
136.	43	School Education Department	2202.02.109.KH	(-)4,480.47	827.14
137.	43	School Education Department	2202.02.110.AA	1,897.79	7,547.55
138.	43	School Education Department	2202.02.800.JT	(-)2,303.87	646.15
139.	43	School Education Department	4202.01.202.JG	(-)770.00	783.55
140.	45	Social Welfare and Nutritious Meal Programme Department	2235.60.102.AQ	709.78	491.87
141.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.101.JN	(-)116.06	287.20
142.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.102.KL	1,256.76	1,892.45
143.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.102.KX	(-)1,535.52	875.61
144.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.102.SA	(-)418.37	484.71
145.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.102.SB	(-)1,918.59	217.04
146.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.796.JE	(-)379.10	297.22
147.	50	Pension and Other Retirement Benefits	2071.01.101.AA	(-)50,526.93	4,954.74
148.	50	Pension and Other Retirement Benefits	2071.01.105.AA	(-)4,695.91	1,351.68
149.	50	Pension and Other Retirement Benefits	2071.01.109.AB	(-)385.87	445.38
150.	51	Relief on account of Natural Calamities	2245.02.122.AA	(-)3,099.05	3,069.78
<b>Total - Excess</b>					<b>1,04,199.52</b>

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

**Injudicious re-appropriations**

(In ₹)

Sl. No	Grant No	Name of the Grant	Head of Account	Original Provision	Supplementary Provision	Re-appropriation	Actual Expenditure
1.	04	Adi-Dravidar and Tribal Welfare Department	2225.02.277.AQ (V)	1,000	0	(-)1,000	500
2.	04	Adi-Dravidar and Tribal Welfare Department	2225.02.796.SA (V)	8,52,80,000	1,000	(-)8,52,81,000	3,56,34,442
3.	05	Agriculture Department	2401.00.108.AB (V)	16,85,000	0	(-)16,85,000	12,57,251
4.	05	Agriculture Department	2415.01.004.BF (V)	2,42,000	0	(-)2,42,000	1,57,029
5.	05	Agriculture Department	4401.00.107.JB (V)	31,50,000	0	(-)31,50,000	8,00,792
6.	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department )	2405.00.800.AL (V)	85,000	0	(-)85,000	33,792
7.	11	Stamps and Registration (Commercial Taxes and Registration Department)	2030.01.102.AA (V)	1,000	0	(-)1,000	17,975
8.	16	Finance Department	2047.00.103.AJ (V)	1,000	0	(-)1,000	92,408
9.	19	Health and Family Welfare Department	2211.00.001.SF (V)	30,57,05,000	0	(-)30,57,05,000	2,87,000
10.	21	Highways and Minor Ports Department	3054.03.052.AT (V)	3,32,000	0	(-)3,32,000	35,425
11.	36	Planning, Development and Special Initiatives Department	3454.02.110.JW (V)	8,000	0	(-)8,000	12,630
12.	40	Irrigation (Public Works Department)	2702.02.005.AH (V)	51,51,000	0	(-)51,51,000	33,80,014
13.	40	Irrigation (Public Works Department)	4701.03.350.JU (V)	20,00,000	0	(-)20,00,000	93,64,368
14.	40	Irrigation (Public Works Department)	4701.03.370.PB (V)	1,000	0	(-)1,000	1,02,046
15.	40	Irrigation (Public Works Department)	4711.01.103.KL (V)	2,000	0	(-)2,000	9,05,775
16.	41	Revenue Department	2053.00.094.EM (V)	13,45,000	0	(-)13,45,000	8,95,267
17.	46	Tamil Development (Tamil Development and Information Department)	2202.05.102.AH (V)	1,000	0	(-)1,000	24,810

(In ₹)

Sl. No	Grant No	Name of the Grant	Head of Account	Original Provision	Supplementary Provision	Re-appropriation	Actual Expenditure
18.	54	Forests (Environment and Forests Department)	4406.01.070.JB (V)	1,000	1,000	(-)2,000	24,12,708
19.	54	Forests (Environment and Forests Department)	4406.02.111.JI (V)	16,88,89,000	1,000	(-)16,88,90,000	3,18,232
20.	56	Debt Charges	2049.60.101.AO (C)	1,000	0	(-)1,000	25
<b>Total</b>				<b>57,38,81,000</b>	<b>3,000</b>	<b>(-)57,38,84,000</b>	<b>5,57,32,489</b>

**Appendix 2.9**  
**(Reference: Paragraph 2.3.9; Page 53)**

**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	2225.02.277.SD(V)	20,00,00,000
2.	04	Adi-Dravidar and Tribal Welfare Department	2225.02.796.SA(V)	8,52,81,000
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.SB(V)	5,00,00,000
5.	04	Adi-Dravidar and Tribal Welfare Department	4225.02.277.JM(V)	6,28,89,000
6.	05	Agriculture Department	2401.00.103.JB(V)	33,40,55,000
7.	05	Agriculture Department	2401.00.108.JD(V)	24,49,00,000
8.	05	Agriculture Department	2401.00.789.JA(V)	10,13,20,000
9.	05	Agriculture Department	2401.00.789.JB(V)	8,19,57,000
10.	05	Agriculture Department	2401.00.789.JE(V)	8,36,80,000
11.	05	Agriculture Department	2408.01.103.SA(V)	16,44,00,000
12.	05	Agriculture Department	4401.00.800.JG(V)	1,50,00,000
13.	05	Agriculture Department	4402.00.800.KA(V)	23,00,00,000
14.	05	Agriculture Department	4551.60.101.JI(V)	6,50,01,000
15.	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department )	4405.00.104.PA(V)	88,00,00,000
16.	08	Dairy Development (Animal Husbandry, Dairying and Fisheries Department)	2404.00.195.UB(V)	5,24,15,000
17.	13	Food and Consumer Protection (Cooperation, Food and Consumer Protection Department)	4408.02.101.SA(V)	3,50,00,000
18.	13	Food and Consumer Protection (Cooperation, Food and Consumer Protection Department)	4408.02.800.JB(V)	44,96,00,000
19.	14	Energy Department	2801.80.101.AG(V)	1,25,00,00,000
20.	14	Energy Department	4801.80.101.PB(V)	1,99,98,000
21.	14	Energy Department	6801.00.190.AF(V)	10,00,00,00,000
22.	15	Environment and Forests Department	3435.60.797.JA(V)	4,12,00,000
23.	16	Finance Department	2052.00.090.JK(V)	2,00,00,00,000
24.	17	Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)	6860.01.101.AA(V)	25,84,34,000
25.	18	Khadi, Village Industries and Handicrafts (Handlooms, Handicrafts, Textiles and Khadi Department)	2851.00.105.AL(V)	2,00,00,000
26.	19	Health and Family Welfare Department	2210.01.800.PA(V)	3,57,00,000
27.	19	Health and Family Welfare Department	2211.00.001.SF(V)	30,57,05,000

(In ₹)

Sl. No.	Grant No.	Name of the Grant	Head of Account	Provision
28.	20	Higher Education Department	2202.03.102.KD(V)	6,57,40,000
29.	20	Higher Education Department	2202.03.103.BC(V)	4,52,03,000
30.	20	Higher Education Department	2204.00.796.UA(V)	1,39,94,000
31.	21	Highways and Minor Ports Department	5054.80.800.KM(V)	12,43,06,00,000
32.	21	Highways and Minor Ports Department	5054.80.800.SA(V)	10,00,00,000
33.	21	Highways and Minor Ports Department	5054.80.800.UA(V)	10,00,00,000
34.	24	Prisons (Home, Prohibition and Excise Department)	2056.00.001.JA(V)	1,59,48,000
35.	26	Housing and Urban Development Department	2216.02.190.UA(V)	5,00,00,000
36.	26	Housing and Urban Development Department	6217.60.190.PH(V)	4,12,00,00,000
37.	27	Industries Department	2852.80.800.BB(V)	2,00,00,000
38.	27	Industries Department	2852.80.800.JM(V)	20,00,00,000
39.	29	Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	5452.01.101.LB(V)	1,00,00,00,000
40.	31	Information Technology Department	7275.00.800.AA(V)	30,00,00,000
41.	32	Labour and Employment Department	2230.01.109.JA(V)	1,20,00,000
42.	34	Municipal Administration and Water Supply Department	2217.05.789.JC(V)	16,50,00,000
43.	34	Municipal Administration and Water Supply Department	2217.05.789.JD(V)	16,50,00,000
44.	34	Municipal Administration and Water Supply Department	2217.05.796.JC(V)	7,00,00,000
45.	34	Municipal Administration and Water Supply Department	2217.05.796.JD(V)	7,00,00,000
46.	34	Municipal Administration and Water Supply Department	2217.05.800.JL(V)	45,33,87,000
47.	34	Municipal Administration and Water Supply Department	2217.05.800.JM(V)	18,48,93,000
48.	34	Municipal Administration and Water Supply Department	2217.05.800.JT(V)	30,00,00,000
49.	34	Municipal Administration and Water Supply Department	2217.05.800.JU(V)	30,00,00,000
50.	34	Municipal Administration and Water Supply Department	2217.80.800.PG(V)	10,59,00,000
51.	34	Municipal Administration and Water Supply Department	3604.00.193.AD(V)	32,99,91,000
52.	34	Municipal Administration and Water Supply Department	4215.01.101.JY(V)	64,75,00,000
53.	34	Municipal Administration and Water Supply Department	4215.01.101.JZ(V)	46,05,00,000
54.	34	Municipal Administration and Water Supply Department	4215.01.101.KB(V)	1,00,00,00,000

(In ₹)

Sl. No.	Grant No.	Name of the Grant	Head of Account	Provision
55.	34	Municipal Administration and Water Supply Department	4215.01.101.KC(V)	1,00,00,00,000
56.	34	Municipal Administration and Water Supply Department	4215.01.190.JA(V)	1,50,00,00,000
57.	34	Municipal Administration and Water Supply Department	4217.60.800.SA(V)	46,00,00,000
58.	35	Personnel and Administrative Reforms Department	2070.00.104.AA(V)	43,28,78,000
59.	36	Planning, Development and Special Initiatives Department	4551.60.789.JA(V)	37,50,00,000
60.	36	Planning, Development and Special Initiatives Department	4551.60.800.JH(V)	36,75,00,000
61.	40	Irrigation (Public Works Department)	2215.01.101.JN(V)	1,00,00,00,000
62.	40	Irrigation (Public Works Department)	4701.03.285.JC(V)	2,00,18,000
63.	40	Irrigation (Public Works Department)	4701.03.303.JA(V)	5,00,00,000
64.	40	Irrigation (Public Works Department)	4701.03.348.UA(V)	1,00,00,00,000
65.	40	Irrigation (Public Works Department)	4701.03.381.JC(V)	2,00,00,00,000
66.	40	Irrigation (Public Works Department)	4701.03.429.PN(V)	1,53,44,29,000
67.	40	Irrigation (Public Works Department)	4701.03.429.PV(V)	10,00,00,000
68.	40	Irrigation (Public Works Department)	4701.03.429.QE(V)	22,34,80,000
69.	40	Irrigation (Public Works Department)	4701.03.429.RI(V)	3,26,10,000
70.	40	Irrigation (Public Works Department)	4701.03.429.RJ(V)	2,94,40,000
71.	42	Rural Development and Panchayat Raj Department	2235.02.103.LC(V)	21,13,96,000
72.	42	Rural Development and Panchayat Raj Department	2235.02.789.JD(V)	5,69,14,000
73.	42	Rural Development and Panchayat Raj Department	3604.00.197.JG(V)	9,47,65,00,000
74.	43	School Education Department	2202.02.109.UB(V)	28,93,32,000
75.	43	School Education Department	2202.02.789.UA(V)	14,46,67,000
76.	43	School Education Department	2202.02.796.UA(V)	14,46,67,000
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	4851.00.102.LG(V)	50,00,00,000
79.	45	Social Welfare and Nutritious Meal Programme Department	2235.02.103.BQ(V)	1,35,00,000
80.	48	Transport Department	5075.60.800.JE(V)	2,00,00,01,000
81.	51	Relief on account of Natural Calamities	2245.02.191.AD(V)	85,00,01,000
82.	54	Forests (Environment and Forests Department)	2406.02.111.AB(V)	2,90,01,000
83.	54	Forests (Environment and Forests Department)	3604.00.196.AB(V)	15,00,00,000
84.	54	Forests (Environment and Forests Department)	4406.01.101.SJ(V)	1,09,21,000

(In ₹)

Sl. No.	Grant No.	Name of the Grant	Head of Account	Provision
85.	54	Forests (Environment and Forests Department)	4406.01.105.JB(V)	15,00,00,000
86.	54	Forests (Environment and Forests Department)	4406.02.110.JN(V)	2,74,43,000
87.	54	Forests (Environment and Forests Department)	4406.02.110.SD(V)	2,76,00,000
88.	54	Forests (Environment and Forests Department)	4406.02.110.TA(V)	2,57,56,000
89.	54	Forests (Environment and Forests Department)	4406.02.110.TJ(V)	4,60,88,000
90.	54	Forests (Environment and Forests Department)	4406.02.111.JI(V)	16,88,90,000
91.	54	Forests (Environment and Forests Department)	4406.02.800.JK(V)	1,47,80,000
92.	56	Debt Charges	2049.01.101.AB(C)	6,27,50,00,000
93.	56	Debt Charges	2049.01.101.AC(C)	7,20,00,00,000
94.	56	Debt Charges	2049.60.101.DC(C)	5,00,00,000
95.	56	Debt Charges	2049.60.101.DU(C)	3,00,00,000
		<b>Total</b>		<b>78,21,00,03,000 or 7,821.00 crore</b>

**Appendix 2.10**  
**(Reference: Paragraph 2.3.10; Page 54)**

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

(₹ in crore)

Sl. No.	Grant Number	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Amount surrendered	Amount surrendered in excess
<b>Revenue - Voted</b>						
1.	02	Governor and Council of Ministers	35.11	8.03	8.30	0.27
2.	03	Administration of Justice	699.50	34.34	35.87	1.53
3.	04	Adi-Dravidar and Tribal Welfare Department	2,697.09	512.92	525.92	13.00
4.	05	Agriculture Department	6,227.50	254.43	259.69	5.26
5.	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	435.93	68.48	68.73	0.25
6.	08	Dairy Development (Animal Husbandry, Dairying and Fisheries Department)	71.57	7.70	7.98	0.28
7.	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	931.23	158.99	159.19	0.20
8.	12	Cooperation (Cooperation, Food and Consumer Protection Department)	571.95	12.76	12.81	0.05
9.	13	Food and Consumer Protection (Cooperation, Food and Consumer Protection Department)	5,511.19	70.99	75.65	4.66
10.	15	Environment (Environment and Forests Department)	20.39	4.56	4.77	0.21
11.	16	Finance Department	968.59	283.90	288.12	4.22
12.	18	Khadi, Village Industries and Handicrafts (Handlooms, Handicrafts, Textiles and Khadi Department)	176.43	4.55	4.64	0.09
13.	19	Health and Family Welfare Department	8,535.10	318.63	325.61	6.98
14.	30	Stationery and Printing (Tamil Development, Religious Endowments and Information Department)	110.39	0.68	1.29	0.61
15.	35	Personnel and Administrative Reforms Department	81.79	9.77	10.09	0.32
16.	37	Prohibition and Excise (Home, Prohibition and Excise Department)	102.48	16.00	17.28	1.28
17.	38	Public Department	439.88	53.05	58.14	5.09
18.	40	Irrigation (Public Works Department)	1,799.05	85.63	164.47	78.84
19.	41	Revenue Department	6,037.18	600.29	637.11	36.82
20.	43	School Education Department	21,463.15	1,107.84	1,555.04	447.20
21.	44	Micro, Small and Medium Enterprises Department	314.91	36.80	38.81	2.01

Sl. No.	Grant Number	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Amount surrendered	Amount surrendered in excess
22.	45	Social Welfare and Nutritious Meal Programme Department	4,274.86	264.44	288.09	23.65
23.	50	Pension and Other Retirement Benefits	20,072.21	1,584.14	1,652.85	68.71
24.	51	Relief on account of Natural Calamities	4,942.81	139.04	158.18	19.14
25.	52	Department for the Welfare of Differently Aabled Persons	478.19	22.74	22.94	0.20
26.	53	Department of Special Programme Implementation	3,102.87	0.50	0.53	0.03
<b>Capital - Voted</b>						
27.	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	85.11	23.00	24.26	1.26
28.	15	Environment and Forests Department	50.00	27.57	27.88	0.31
29.	21	Highways and Minor Ports Department	7,000.73	1,589.45	1,604.47	15.02
30.	25	Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department)	59.37	5.55	12.13	6.58
31.	32	Labour and Employment Department	32.37	0.81	3.27	2.46
32.	34	Municipal Administration and Water Supply Department	4,646.85	1,370.43	1,370.55	0.12
33.	36	Planning, Development and Special Initiatives Department	175.85	126.36	126.56	0.20
34.	41	Revenue Department	90.03	0.03	3.03	3.00
35.	43	School Education Department	868.04	8.60	9.80	1.20
36.	48	Transport Department	350.00	199.54	200.00	0.46
37.	54	Forests (Environment and Forests Department)	180.65	60.69	61.21	0.52
<b>Loans - Voted</b>						
38.	38	Public Department	40.65	29.69	30.62	0.93
<b>Total</b>			<b>1,03,681.00</b>	<b>9,102.92</b>	<b>9,855.88</b>	<b>752.96</b>

**Appendix 2.11**  
(Reference: Paragraph 2.3.11; Page 54)

**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)	77.12	69.85	7.27
2.	10	Commercial Taxes (Commercial Taxes and Registration Department)	42.81	39.47	3.34
3.	11	Stamps and Registration (Commercial Taxes and Registration Department)	91.12	89.75	1.37
4.	14	Energy Department	1,577.38	1,313.73	263.65
5.	20	Higher Education Department	351.55	343.82	7.73
6.	21	Highways and Minor Ports Department	18.47	7.70	10.77
7.	22	Police (Home, Prohibition and Excise Department)	508.64	400.61	108.03
8.	23	Fire and Rescue Services (Home, Prohibition and Excise Department)	11.32	6.57	4.75
9.	24	Prisons (Home, Prohibition and Excise Department)	22.63	21.46	1.17
10.	25	Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department)	92.72	63.19	29.53
11.	26	Housing and Urban Development Department	438.50	436.80	1.70
12.	27	Industries Department	445.69	444.22	1.47
13.	32	Labour and Employment Department	217.91	200.10	17.81
14.	33	Law Department	3.05	2.02	1.03
15.	34	Municipal Administration and Water Supply Department	1,038.32	973.70	64.62
16.	39	Buildings (Public Works Department)	52.61	48.44	4.17
17.	54	Forests (Environment and Forests Department)	177.13	97.59	79.54
<b>B - Capital</b>					
18.	04	Adi-Dravidar and Tribal Welfare Department	119.03	114.01	5.02
19.	05	Agriculture Department	114.63	113.20	1.43
20.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	4.64	3.59	1.05
21.	12	Cooperation (Cooperation, Food and Consumer Protection Department)	101.27	98.01	3.26

(₹ in crore)

Sl. No.	Grant Number	Name of Grant/Appropriation	Savings	Amount Surrendered	Savings which remained to be surrendered
22.	20	Higher Education Department	11.89	5.08	6.81
23.	29	Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	134.86	127.80	7.06
24.	40	Irrigation (Public Works Department)	1,186.89	1,127.75	59.14
		<b>C - Loans</b>			
25.	14	Energy Department	890.45	795.79	94.66
26.	22	Police (Home, Prohibition and Excise Department)	7.88	5.73	2.15
27.	26	Housing and Urban Development Department	445.04	439.11	5.93
		<b>Total</b>	<b>8,183.55</b>	<b>7,389.09</b>	<b>794.46</b>
<b>II Appropriations</b>					
		<b>A - Revenue</b>			
28.	04	Adi-Dravidar and Tribal Welfare Department	16.91	0.39	16.52
29.	56	Debt Charges	103.28	74.85	28.43
		<b>B - Capital</b>			
30.	40	Irrigation (Public Works Department)	2.03	0.22	1.81
		<b>C - Loans</b>			
31.	57	Public Debt Repayment	951.19	948.63	2.56
		<b>Total</b>	<b>1,073.41</b>	<b>1,024.09</b>	<b>49.32</b>
		<b>Grand Total</b>	<b>9,256.96</b>	<b>8,413.18</b>	<b>843.78</b>

**Appendix 2.12**  
(Reference: Paragraph 2.3.11; Page 54)

**Cases of surrender of funds in excess of ₹ 10 crore on 31 March 2016**

(₹ in crore)

Sl. No.	Grant Number	Major Head	Description	Amount surrendered
<b>Grants</b>				
1.	03	2014	Administration of Justice	34.20
2.	04	2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and other Minorities	525.02
3.	04	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, other Backward Classes and Minorities	72.38
4.	05	2401	Crop Husbandry	191.24
5.	05	4401	Capital Outlay on Crop Husbandry	64.34
6.	05	4705	Capital Outlay on Command Area Development	42.13
7.	05	6401	Loans for Crop Husbandry	10.56
8.	06	2403	Animal Husbandry	68.26
9.	07	2405	Fisheries	14.38
10.	07	4405	Capital Outlay on Fisheries	42.10
11.	09	2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and other Minorities	157.75
12.	09	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	16.27
13.	10	2040	Taxes on Sales, Trade etc.	16.35
14.	11	2030	Stamps and Registration	88.36
15.	12	2425	Co-operation	12.77
16.	12	4425	Capital Outlay on Co-operation	27.58
17.	12	6425	Loans for Cooperation	11.34
18.	13	4408	Capital Outlay on food Storage and Warehousing	21.49
19.	14	2801	Power	118.62
20.	14	6801	Loans for Power Projects	191.89
21.	16	2052	Secretariat - General Services	101.34
22.	16	2054	Treasury and Accounts Administration	24.46
23.	16	2075	Miscellaneous General Services	26.60
24.	16	2235	Social Security and Welfare	10.66
25.	16	4070	Capital Outlay on Other Administrative Services	980.00
26.	17	2851	Village and Small Industries	10.97
27.	19	2210	Medical and Public Health	223.05
28.	19	2211	Family Welfare	56.19

(₹ in crore)

Sl. No.	Grant Number	Major Head	Description	Amount surrendered
29.	19	2235	Social Security and Welfare	44.46
30.	20	2202	General Education	122.39
31.	20	2203	Technical Education	21.12
32.	21	5054	Capital Outlay on Roads and Bridges	277.64
33.	22	2055	Police	381.32
34.	22	4055	Capital Outlay on Police	39.31
35.	24	2056	Jails	21.45
36.	25	2041	Taxes on Vehicles	62.95
37.	25	5055	Capital Outlay on Road Transport	12.13
38.	26	2216	Housing	375.20
39.	26	2217	Urban Development	61.22
40.	26	6217	Loans for Urban Development	412.00
41.	27	2852	Industries	24.13
42.	27	6860	Loans for Consumer Industries	10.02
43.	32	2230	Labour and Employment	109.66
44.	34	2217	Urban Development	426.43
45.	34	3475	Other General Economic Services	146.88
46.	34	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	257.68
47.	34	4217	Capital Outlay on Urban Development	694.10
48.	36	4551	Capital Outlay on Hill Areas	75.01
49.	37	2039	State Excise	11.57
50.	38	2015	Elections	35.30
51.	38	2052	Secretariat - General Services	10.60
52.	39	4059	Capital Outlay on Public Works	14.73
53.	40	2215	Water Supply and Sanitation	50.21
54.	40	4701	Capital Outlay on Major and Medium Irrigation	65.14
55.	40	4711	Capital Outlay on Flood Control projects	27.14
56.	41	2029	Land Revenue	48.82
57.	41	2053	District Administration	181.17
58.	41	2235	Social Security and Welfare	52.79
59.	42	2216	Housing	236.98
60.	42	2501	Special Programmes for Rural Development	23.35
61.	42	2515	Other Rural Development programmes	42.14
62.	42	3604	Compensation and Assignments to Local Bodies and Panchayat Raj Institutions	116.00
63.	43	2202	General Education	1,539.29

(₹ in crore)

Sl. No.	Grant Number	Major Head	Description	Amount surrendered
64.	43	2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and other Minorities	16.95
65.	44	2851	Village and Small Industries	15.86
66.	45	2235	Social Security and Welfare	48.69
67.	45	2236	Nutrition	239.09
68.	48	2070	Other Administrative Services	13.21
69.	48	3055	Road Transport	243.28
70.	48	5075	Capital Outlay on other Transport Services	50.00
71.	50	2071	Pensions and other Retirement Benefits	1,446.78
72.	51	2245	Relief on account of Natural Calamities	158.18
73.	52	2235	Social Security and Welfare	22.93
74.	54	2406	Forestry and Wild Life	26.39
75.	54	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	15.00
76.	54	4406	Capital Outlay on Forestry and Wild Life	44.11
<b>Appropriations</b>				
77.	03	2014	Administration of Justice	21.63
78.	56	2049	Interest Payments	72.27
			<b>Total</b>	<b>11,625.00</b>

**Appendix 2.13**  
(Reference: Paragraph 2.3.12; Page 55)

**Rush of Expenditure**

Sl. No.	Grant No	Head of Account	Description	Expenditure incurred during January to March 2016	Expenditure incurred in March 2016	Total Expenditure	Percentage to total expenditure	
							January to March 2016	March 2016
				₹ in crore)				
1.	03	2059.01.053.AN	Buildings - Administration of Justice (Other than High Court Buildings) (Administered by Chief Engineer (Buildings))	17.64	16.98	17.69	99.72	95.99
2.	04	2225.01.277.KS	Educational Assistance for Meritorious Adi-Dravidar/Tribal Students to study in reputed schools	10.43	10.39	15.73	66.31	66.05
3.	04	4225.01.277.JA	Construction of Hostels for Scheduled Castes	13.54	13.54	13.54	100.00	100.00
4.	04	4225.01.277.JB	Construction of Adi-Dravidar Welfare School Buildings	18.35	18.35	18.40	99.70	99.70
5.	04	4225.02.277.KC	Upgrading infrastructure facilities in the Schools of Adi-Dravidar and Tribal Welfare Department with loan assistance of NABARD under RIDF	10.09	10.09	10.09	100.00	100.00
6.	05	2401.00.102.JE	Payment of Production Incentive to the Farmers for supply of Paddy to Tamil Nadu Civil Supplies Corporation	109.59	109.59	109.59	100.00	100.00
7.	05	2401.00.108.KZ	Tamil Nadu Cotton Cultivation Mission	11.67	9.82	11.76	99.23	83.50
8.	05	2401.00.108.TL	National Mission on Sustainable Agriculture growth	46.16	41.69	51.46	89.70	81.01
9.	05	2401.00.110.JE	State Subsidy to Agricultural Insurance Scheme for Non-Loanee / Tenant farmers and Loanee farmers	20.55	13.71	22.51	91.29	60.91
10.	05	2401.00.113.UB	Sub Mission on Agricultural Mechanisation	23.94	20.47	28.33	84.51	72.54

*Report on State Finances for the year ended 31 March 2016*

Sl. No.	Grant No	Head of Account	Description	Expenditure incurred during January to March 2016	Expenditure incurred in March 2016	Total Expenditure	Percentage to total expenditure	
							January to March 2016	March 2016
(₹ in crore)								
11.	05	2401.00.789.JK	National Agriculture Development Programme (NADP-RKVY) under Special Component Plan - Agriculture Department	24.22	18.28	26.87	90.14	68.03
12.	05	2401.00.789.JQ	Incentive to Farmers during Paddy Procurement under Special Component Plan for Scheduled Castes	73.06	73.06	73.06	100.00	100.00
13.	05	2401.00.800.KF	National Agriculture Development Programme (NADP-RKVY)- Agriculture Department	112.53	78.48	125.68	89.54	62.44
14.	05	2402.00.102.JZ	National Agriculture Development Programme (NADP-RKVY) - Agricultural Engineering Department	33.07	30.62	48.63	68.00	62.96
15.	05	4401.00.103.KE	National Agriculture Development Programme (NADP / RKVY)- Agriculture Department	39.61	39.39	40.97	96.68	96.14
16.	05	6401.00.195.AD	Ways and Means Advance to Tamil Nadu Co-operative Marketing Federation Limited (TANFED)	139.44	139.44	139.44	100.00	100.00
17.	09	2225.03.277.SB	Post-Matric scholarships to Other Backward Classes students - controlled by Director of Most Backward Classes and Denotified Communities	25.92	25.92	25.92	100.00	100.00
18.	11	2030.03.001.AD	Computerisation of Registration Department under Simplified and Transparent Administration of Registration (STAR) Project	11.17	7.77	14.81	79.00	52.46
19.	14	2801.80.101.AB	Assistance to Tamil Nadu Electricity Board	1,000.00	1,000.00	1,000.00	100.00	100.00

Sl. No.	Grant No	Head of Account	Description	Expenditure incurred during January to March 2016	Expenditure incurred in March 2016	Total Expenditure	Percentage to total expenditure	
							January to March 2016	March 2016
(₹ in crore)								
20.	14	5465.01.190.AA	Share Capital Assistance to TNPOWERFIN	40.00	40.00	40.00	100.00	100.00
21.	14	6801.00.800.AH	Intra State Transmission Scheme under Green Energy Corridor Project with loan assistance from KfW	133.00	105.93	133.00	100.00	79.65
22.	15	5425.00.208.JC	Restoration of Eco sensitive areas	15.67	13.95	21.91	71.52	63.67
23.	16	2054.00.095.JC	Implementation of Integrated Financial and Human Resource Management System (IF & HRMS)	12.86	12.86	12.86	100.00	100.00
24.	16	2235.60.200.BE	Tamil Nadu Government Employees Special Provident Fund-cum-Gratuity Scheme	27.00	27.00	27.02	99.93	99.93
25.	16	4070.00.800.KF	Transfer to Tamil Nadu Infrastructure Development Fund	20.00	20.00	20.00	100.00	100.00
26.	17	2851.00.103.UX	Marketing Incentive under Integrated Handloom Development Scheme	44.53	44.53	85.39	52.15	52.15
27.	18	2851.00.107.KG	Scheme for Mulberry Expansion, Administration and Monitoring	22.65	22.65	22.72	99.69	99.69
28.	19	2059.01.053.CB	Buildings - Health Centres and Health Sub-centres (Administered by Chief Engineer (Buildings))	15.72	9.53	18.92	83.09	50.37
29.	19	2210.05.105.KA	Reimbursement of Tuition Fees for First Generation Graduates	30.83	19.87	32.07	96.13	61.96
30.	19	2210.06.001.AL	District Headquarters Administration	30.85	28.08	30.85	100.00	91.02
31.	19	2211.00.102.AB	Grants to Local Bodies for maintaining Health Centres	36.55	20.95	38.71	94.42	54.12

*Report on State Finances for the year ended 31 March 2016*

Sl. No.	Grant No	Head of Account	Description	Expenditure incurred during January to March 2016	Expenditure incurred in March 2016	Total Expenditure	Percentage to total expenditure	
							January to March 2016	March 2016
(₹ in crore)								
32.	20	2202.03.102.AE	Bharathiyar University, Coimbatore	13.96	13.96	18.23	76.58	76.58
33.	20	2202.03.104.UA	Grants for implementation of Rashtriya Uchhatar Siksha Abhiyan (RUSA)	71.31	71.31	71.31	100.00	100.00
34.	20	2203.00.105.JL	Government Polytechnic Colleges (Men)	16.30	13.35	18.14	89.86	73.54
35.	20	2203.00.112.UA	Technical Education Quality Improvement Programme - Phase II	12.92	12.92	12.92	100.00	100.00
36.	21	3054.04.337.AG	Maintenance of Sugarcane Roads	15.55	14.74	18.48	84.15	79.76
37.	21	3054.04.337.AH	Maintenance of Certain important roads in the city of Chennai taken from Corporation of Chennai	13.91	10.90	21.10	65.92	51.66
38.	21	5054.03.101.JE	Construction of Palar Bridge in ECR executed by TNRDC	187.54	187.54	229.12	81.85	81.85
39.	21	5054.03.337.JJ	Improvement of vital roads in developing industrial areas through Tamil Nadu Road Infrastructure Development Corporation	101.22	74.20	141.75	71.41	52.35
40.	21	5054.04.337.JK	Improvement to District and other Roads with loan assistance from National Bank for Agriculture and Rural Development	29.46	29.02	29.63	99.43	97.94
41.	21	5054.80.800.PC	Tamil Nadu Road Sector Project Phase - II	326.46	326.46	326.46	100.00	100.00
42.	22	2052.00.090.CD	High Court Security - Deployment of the Central Industrial Security Force	16.60	16.60	16.60	100.00	100.00
43.	22	2059.01.053.AP	Buildings - Police Department - Administered by the Director General of Police	39.29	39.29	39.31	99.95	99.95

Sl. No.	Grant No	Head of Account	Description	Expenditure incurred during January to March 2016	Expenditure incurred in March 2016	Total Expenditure	Percentage to total expenditure	
							January to March 2016	March 2016
(₹ in crore)								
44.	22	4055.00.207.UA	Modernisation of Police Force	88.49	79.75	88.49	100.00	90.12
45.	22	4055.00.211.JD	Payment to Tamil Nadu Police Housing Corporation for construction of Own Building for Police Stations - controlled by Director General of Police	10.69	10.69	10.69	100.00	100.00
46.	22	7610.00.201.JB	Loans to Tamil Nadu Police Housing Corporation for construction of Houses to Police Personnel - Controlled by the Director General of Police	18.59	18.71	18.73	99.25	99.89
47.	26	2216.02.190.JU	Providing basic amenities for resettlement and rehabilitation of flood affected slum dwellers on the river margins	107.00	107.00	107.00	100.00	100.00
48.	26	2216.02.190.UC	Housing for all - Sardar Patel Urban Housing Scheme	31.60	25.02	43.11	73.29	58.04
49.	26	2216.02.789.UA	Housing for all - Sardar Patel Urban Housing Scheme	133.04	105.36	181.52	73.30	58.04
50.	26	4216.02.190.JC	Construction of slum tenements	29.88	29.88	29.88	100.00	100.00
51.	26	4217.60.190.JY	State Government share in Extension of Mass Rapid Transport System from Velachery to St. Thomas Mount	20.00	20.00	20.00	100.00	100.00
52.	31	2852.07.800.JT	State Resident Data Hub	10.60	10.60	10.60	100.00	100.00
53.	34	2217.04.192.JC	Jawaharlal Nehru National Urban Renewal Mission (JNNURM) - Basic services to Urban Poor - Controlled by Commissioner of Municipal Administration	82.22	82.22	82.22	100.00	100.00

*Report on State Finances for the year ended 31 March 2016*

Sl. No.	Grant No	Head of Account	Description	Expenditure incurred during January to March 2016	Expenditure incurred in March 2016	Total Expenditure	Percentage to total expenditure	
							January to March 2016	March 2016
(₹ in crore)								
54.	34	2217.04.789.JH	Jawarharlal Nehru National Urban Renewal Mission (JNNURM) Basic services to Urban Poor under Special Component Plan controlled by Commissioner of Municipal Administration	28.89	28.89	28.89	100.00	100.00
55.	34	2217.05.789.UD	Implementation of Swacch Bharat Mission in Town Panchayats	10.50	10.50	10.50	100.00	100.00
56.	34	4215.01.800.PB	Hogenakkal Water Supply and Fluorosis Mitigation Project	37.00	37.00	37.00	100.00	100.00
57.	34	4217.60.800.PG	Capital Grant to Grant Fund I - German Development Bank (KfW) line of credit under Sustainable Municipal Infrastructure Financing in Tamil Nadu Phase-II Part 2 (SMIF-TN-II-2)	50.00	30.00	50.00	100.00	60.00
58.	34	6217.60.190.PF	Loans to Tamil Nadu Urban Development Fund with the assistance of Japan Bank for International Co-operation (JBIC)	43.82	43.82	43.82	100.00	100.00
59.	34	6217.60.190.PI	Loans to Tamil Nadu Urban Development for implementation of SMIF-TN-Phase II-Part I with assistance of German Development Bank (KfW)	50.00	50.00	50.00	100.00	100.00
60.	34	6217.60.190.PJ	Loans to Tamil Nadu Urban Development for Sustainable Municipal Infrastructure Financing in Tamil Nadu - Phase II Part 2 with the assistance of German Development Bank (KfW)	50.00	30.00	50.00	100.00	60.00
61.	38	2015.00.103.AA	Legislative Assembly Constituencies	91.26	81.09	126.87	71.93	63.92

Sl. No.	Grant No	Head of Account	Description	Expenditure incurred during January to March 2016	Expenditure incurred in March 2016	Total Expenditure	Percentage to total expenditure	
							January to March 2016	March 2016
(₹ in crore)								
62.	38	2015.00.106.AA	State Legislative Assembly	29.95	26.26	30.56	98.00	85.93
63.	39	4216.01.106.JA	Public Works Department - Housing Scheme	23.16	18.57	33.72	68.68	55.07
64.	40	2702.03.101.AH	Maintenance and Repairs of Non-System Tanks	28.49	24.63	48.80	58.38	50.47
65.	40	4701.03.422.JU	Lining of Mullai Periyar Dam Irrigation Tunnel at Thekkady	22.87	22.87	22.87	100.00	100.00
66.	40	4701.03.434.PA	Mitigation of Impact of Climate Change in Cauvery Delta Area under Asian Development Bank Assistance Programme	28.92	28.39	29.76	97.18	95.40
67.	40	4701.03.437.JA	Construction of Marudaiyar Reservoir across River Marudaiyar Near Kottarai Village in Alathur Taluk of Perambalur District	22.01	21.97	22.13	99.46	99.28
68.	40	4711.01.103.UA	Repair, Renovation and Restoration of Water Bodies	16.07	16.07	16.07	100.00	100.00
69.	41	2029.00.102.UC	Survey / Resurvey and updating of Survey and Settlement records under NLRMP	10.14	9.74	10.14	100.00	96.06
70.	41	2059.01.053.AJ	Buildings-Land Revenue (Administered by Chief Engineer (Buildings))	26.13	22.64	26.65	98.05	84.95
71.	41	3454.01.800.SB	Preparation of National Population Register	27.67	26.76	27.67	100.00	96.71
72.	42	3604.00.198.JA	Grants to Village Panchayats as per the recommendations of the 14th Finance Commission	947.65	947.65	947.65	100.00	100.00
73.	43	2059.01.053.AR	Buildings - Schools (Administered by Chief Engineer (Buildings))	36.85	26.00	39.14	94.15	66.43
74.	43	2202.01.108.JC	Supply of Text Books to Students	65.34	60.37	79.54	82.15	75.90

*Report on State Finances for the year ended 31 March 2016*

Sl. No.	Grant No	Head of Account	Description	Expenditure incurred during January to March 2016	Expenditure incurred in March 2016	Total Expenditure	Percentage to total expenditure	
							January to March 2016	March 2016
(₹ in crore)								
75.	43	2202.02.106.JC	Supply of Text Books to Students	79.81	79.81	79.81	100.00	100.00
76.	43	2202.02.109.KE	State Government's share for the implementation of the Secondary Education Improvement Scheme	242.93	242.93	401.94	60.44	60.44
77.	43	2202.02.789.JE	State Governments share for the implementation of the Scheme under the Special Component Plan	64.41	60.45	113.17	56.91	53.42
78.	43	2202.02.789.JI	Supply of Bags and other learning materials to students in Government and Government Aided Schools	11.21	11.21	11.21	100.00	100.00
79.	43	2202.02.800.JT	Supply of bags and other learning materials to students in Government and Government Aided Schools	37.35	37.35	37.35	100.00	100.00
80.	43	2225.01.789.JA	Supply of Text Books under Special Component Plan	15.52	14.34	18.89	82.16	75.91
81.	43	2225.01.789.JD	Supply of Text Books under Special Component Plan	34.20	34.20	34.20	100.00	100.00
82.	45	2235.02.102.JX	Assistance to Scheme for Girls Child Welfare	64.43	49.68	96.96	66.45	51.24
83.	45	2235.02.106.UG	Formation of District Child Protection Society under Integrated Child Protection Scheme (ICPS)	13.67	13.67	21.50	63.58	63.58
84.	45	2235.02.789.JI	Tamil Nadu Government Inter Caste Marriage Assistance Scheme under Special Component Plan	12.79	10.97	19.78	64.66	55.46
85.	45	2236.02.101.SK	Indira Gandhi Matritva Sahyog Yojana (IGMSY) Maternity Benefit Scheme	18.06	18.06	18.06	100.00	100.00

Sl. No.	Grant No	Head of Account	Description	Expenditure incurred during January to March 2016	Expenditure incurred in March 2016	Total Expenditure	Percentage to total expenditure	
							January to March 2016	March 2016
(₹ in crore)								
86.	45	2236.02.102.KB	Feeding to children in the age group of 10-14 under Puratchi Thalaivar M.G.R. Nutritious Meal Programme - Payment of cost to Tamil Nadu Civil Supplies Corporation for supply of food articles	20.02	14.54	28.46	70.34	51.09
87.	45	2236.02.102.SA	National Programme of Nutritional Support to Primary Education (Mid-day Meals Scheme)	14.02	12.12	17.43	80.44	69.54
88.	45	4236.80.800.UB	Construction of Anganwadi Centres under restricted pattern of Integrated Child Development Service Scheme	26.87	26.87	26.87	100.00	100.00
89.	46	2202.05.102.AG	Madurai Ulaga Tamil changam	12.98	12.72	13.32	97.45	95.50
90.	48	7055.00.190.JB	Short term loan to State Transport Undertakings	259.66	259.66	317.00	81.91	81.91
91.	49	2204.00.104.KR	Grants to Sports Development Authority of Tamil Nadu for conducting Sports Competitions	13.63	13.63	27.16	50.18	50.18
92.	50	2235.60.800.AM	Tamil Nadu Government Pensioners Health Fund	45.00	30.00	45.01	99.98	66.65
93.	51	2245.02.106.AA	Repairs and Restoration of Damaged Roads due to Floods	118.31	96.56	118.31	100.00	81.62
94.	51	2245.05.101.AC	Transfer to State Disaster Response Fund	473.30	473.30	812.80	58.23	58.23
95.	51	2245.80.103.AA	Assistance to States from National Disaster Response Fund	1,000.00	1,000.00	1,000.00	100.00	100.00
96.	51	2245.80.800.AA	Assistance for undertaking immediate relief works in connection with Flood / Fire / Drought	25.47	24.62	27.12	93.92	90.78

*Report on State Finances for the year ended 31 March 2016*

Sl. No.	Grant No	Head of Account	Description	Expenditure incurred during January to March 2016	Expenditure incurred in March 2016	Total Expenditure	Percentage to total expenditure	
							January to March 2016	March 2016
(₹ in crore)								
97.	52	2235.02.101.BG	Travel concession to Differently abled persons	61.89	61.89	61.89	100.00	100.00
98.	52	2235.02.101.CO	Scheme for Rehabilitation of the Differently abled persons	11.06	11.00	11.06	100.00	99.46
99.	54	4406.02.110.SA	Tiger Reserve Scheme	10.57	9.45	11.10	95.23	85.14
100.	57	6003.00.106.AC	Securitisation of Tamil Nadu Electricity Board Dues	1,000.00	1,000.00	1,000.00	100.00	100.00
101.	57	6003.00.111.AP	9.5 per cent Government of Tamil Nadu (National Small Savings Fund) Special Securities, 2003 (issued during 2014-2015)	144.37	144.37	144.37	100.00	100.00
102.	57	6004.02.103.AA	Loans for Tamil Nadu Urban Development Project III from the International Bank for Reconstruction and Development (Loan No. 4798-IN)	59.27	59.27	116.97	50.67	50.67
103.	57	6004.02.103.AJ	Loans for German Kfw assisted Sustainable Municipal infrastructure financing in Tamil Nadu [Loan No. GODE1425319E]	24.87	24.87	49.28	50.47	50.47
<b>Total</b>				<b>9,109.66</b>	<b>8,753.22</b>	<b>10,226.02</b>	<b>89.08</b>	<b>85.60</b>

**Appendix 2.14**  
**(Reference: Paragraph 2.5; Page 60)**

**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.306 dated 07.05.2015	5054.04.337.JP.16.00	36,74,000	36,74,000	36,74,000
2.	G.O.Rt.No.336 dated 19.05.2015	2014.00.105.AB.05.01	9,24,000	1,64,79,833	9,23,020
3.	G.O.Rt.No.352 dated 25.05.2015	2851.00.108.AB.33.09	12,50,000	50,00,000	12,50,000
4.	G.O.Rt.No.378 dated 05.06.2015	4701.03.289.PA.16.00	1,75,80,000	1,78,63,000	1,75,80,000
5.	G.O.Rt.No.382 dated 08.06.2015	2406.01.001.AB.72.00	2,40,90,000	5,66,34,133	2,40,90,000
6.	G.O.Rt.No.400 dated 12.06.2015	2054.00.095.JA.76.02	77,69,000	77,68,889	77,68,889
7.	G.O.Rt.No.402 dated 12.06.2015	4059.01.051.AM.16.00	5,50,00,000	33,46,94,263	5,50,00,000
8.	G.O.Rt.No.481 dated 17.07.2015	4701.03.423.JA.16.00	2,00,00,000	61,43,09,238	2,00,00,000
9.	G.O.Rt.No.482 dated 17.07.2015	4701.03.423.JA.16.00	1,00,00,000	61,43,09,238	1,00,00,000
10.	G.O.Rt.No.485 dated 17.07.2015	4070.00.800.JT.64.00	94,64,000	1,13,67,975	94,63,975
11.	G.O.Rt.No.497 dated 24.07.2015	2202.03.103.AA.05.02	25,000	20,15,742	20,24,991
		2202.03.103.AA.05.05	5,00,000	14,99,473	
		2202.03.103.AA.68.00	5,00,000	1,07,72,725	
		2202.03.103.AA.76.01	10,00,000	26,38,842	
12.	G.O.Rt.No.608 dated 07.09.2015	2014.00.800.AL.05.05	1,39,69,000	2,79,36,037	1,95,94,995
		2014.00.800.AL.76.01	55,86,000	1,11,72,000	
13.	G.O.Rt.No.771 dated 09.11.2015	6851.00.190.AE.00.00	7,52,00,000	28,00,00,000	7,52,00,000

*Report on State Finances for the year ended 31 March 2016*

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)
14.	G.O.Rt.No.772 dated 09.11.2015	2056.00.101.AA.01.01	52,000	38,79,03,770	12,49,631
		2056.00.101.AA.01.03	1,000	1,02,690	
		2056.00.101.AA.01.06	5,000	1,90,63,131	
		2056.00.101.AA.03.01	62,000	46,00,19,673	
		2056.00.101.AA.05.01	10,000	31,82,431	
		2056.00.101.AA.05.05	4,06,000	7,17,052	
		2056.00.101.AA.19.01	1,20,000	1,08,46,450	
		2056.00.101.AA.21.01	10,32,000	59,19,812	
		2056.00.101.AA.76.01	1,00,000	89,195	
15.	G.O.Rt.No.774 dated 11.11.2015	2071.01.106.AE.27.09	26,33,000	1,96,06,139	21,14,153
16.	G.O.Rt.No.848 dated 16.12.2015	2055.00.001.AA.15.00	20,00,000	1,11,60,000	9,49,76,396
		2055.00.001.AA.67.09	3,99,72,000	4,42,16,625	
		2055.00.104.AA.45.00	14,44,000	4,59,04,164	
		2055.00.109.AA.05.02	54,56,000	4,20,00,758	
		2055.00.109.AA.08.01	10,80,000	20,71,640	
		2055.00.109.AA.13.00	15,00,000	15,00,000	
		2055.00.109.AA.19.01	51,03,000	52,90,476	
		2055.00.109.AA.45.00	45,23,000	48,35,82,305	
		2055.00.109.AA.71.00	4,86,000	2,48,480	
		2055.00.109.AL.45.00	3,26,000	8,94,46,359	
		2055.00.800.AL.04.01	21,16,000	14,22,42,645	
		2070.00.107.AB.01.04	10,000	5,67,548	
		2070.00.107.AB.42.00	31,50,000	29,28,98,357	
		4055.00.211.AK.16.00	2,82,20,000	4,39,48,59,000	
17.	G.O.Rt.No.849 dated 16.12.2015	4216.01.106.JA.16.00	7,50,00,000	33,72,35,690	7,50,00,000
18.	G.O.Rt.No.858 dated 18.12.2015	2210.02.001.AA.21.01	10,66,000	9,61,800	9,61,800
19.	G.O.Rt.No.859 dated 18.12.2015	2202.05.102.AG.09.01	10,00,000	13,11,38,542	10,00,000
20.	G.O.Rt.No.877 dated 28.12.2015	2235.60.102.AF.27.05	62,87,000	15,84,46,796	34,45,403
21.	G.O.Rt.No.878 dated 28.12.2015	2235.60.102.AF.27.05	5,09,000	15,84,46,796	2,82,660

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)
22.	G.O.Rt.No.4 dated 04.01.2016	2202.05.001.AB.33.04	1,49,000	3,35,550	Cancelled
23.	G.O.Rt.No.5 dated 04.01.2016	2059.01.053.BW.18.01	1,00,00,000	25,88,71,564	1,85,19,652
		2210.01.110.AA.04.01	18,00,000	42,88,826	
		2210.01.110.AA.05.01	5,00,000	14,55,839	
		2210.01.110.AA.05.02	38,60,000	63,91,448	
		2210.01.110.AA.05.05	13,00,000	13,00,000	
		2210.01.110.AA.17.00	10,00,000	10,00,000	
		2210.01.110.AA.21.02	2,00,000	2,94,572	
		2210.01.110.AA.47.02	15,00,000	63,17,467	
		2210.01.110.AA.66.00	50,00,000	2,31,11,609	
		2210.01.110.AA.67.09	21,60,000	8,05,15,676	
24.	G.O.Rt.No.7 dated 05.01.2016	5054.01.337.JA.16.00	34,06,000	81,37,325	30,17,950
25.	G.O.Rt.No.12 dated 05.01.2016	2070.00.108.AA.72.00	40,56,000	48,33,623	40,56,000
26.	G.O.Rt.No.13 dated 05.01.2016	2054.00.098.AA.01.01	76,000	4,54,52,290	4,58,111
		2054.00.098.AA.01.06	8,000	51,48,241	
		2054.00.098.AA.01.08	2,000	11,57,051	
		2054.00.098.AA.01.09	24,000	31,500	
		2054.00.098.AA.03.01	90,000	5,30,84,031	
		2054.00.098.AA.05.02	1,10,000	3,91,473	
		2054.00.098.AA.72.00	1,53,000	2,10,750	
27.	G.O.Rt.No.20 dated 07.01.2016	2210.06.101.AB.02.00	13,44,000	13,44,000	2,50,98,000
		2210.06.101.AB.04.01	36,63,000	37,60,451	
		2210.06.101.AB.05.02	39,38,000	47,21,463	
		2210.06.101.AB.08.01	10,00,000	10,00,000	
		2210.06.101.AB.24.00	62,38,000	62,38,000	
		2210.06.101.AB45.00	8,40,000	13,32,213	
		2210.06.101.AB.46.00	6,00,000	6,00,000	
		2210.06.101.AB.47.01	30,55,000	30,55,000	
		2210.06.101.AB.66.00	44,20,000	67,63,684	
28.	G.O.Rt.No.22 dated 07.01.2016	2211.00.003.SG.12.09	32,40,000	37,77,112	32,40,000

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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)
29.	G.O.Rt.No.32 dated 11.01.2016	2202.05.102.JF.09.03	10,00,000	53,50,000	10,00,000
30.	G.O.Rt.No.152 dated 03.03.2016	2051.00.102.AA.21.01	86,39,000	15,21,880	86,39,000
31.	G.O.Rt.No.154 dated 03.03.2016	6425.00.108.BC.02.00	10,00,00,000	83,98,00,000	10,00,00,000
32.	G.O.Rt.No.182 dated 15.03.2016	2235.02.106.AD.21.01	66,00,000	60,89,200	60,90,000
33.	G.O.Rt.No.186 dated 16.03.2016	2052.00.090.AO.21.01	12,35,000	12,34,073	12,35,000
34.	G.O.Rt.No.187 dated 17.03.2016	5054.80.800.JN.16.00	85,67,000	85,66,015	85,67,000
35.	G.O.Rt.No.222 dated 22.03.2016	2029.00.001.AA.05.02	33,95,000	40,49,006	1,98,95,000
		2029.00.001.AA.13.00	95,00,000	95,00,000	
		2029.00.001.AA.21.03	50,00,000	50,00,000	
		2029.00.001.AA.45.00	13,00,000	6,16,067	
		2029.00.001.AA.71.00	7,00,000	7,00,000	
36.	G.O.Rt.No.247 dated 24.03.2016	4701.01.201.JA.16.00	70,00,000	69,90,580	70,00,000
37.	G.O.Rt.No.265 dated 29.03.2016	2014.00.102.AA.06.01	2,00,00,000	2,00,00,000	2,00,00,000
38.	G.O.Rt.No.274 dated 30.03.2016	2015.00.103.AA.33.02	2,00,00,000	70,32,05,625	2,00,00,000

**Appendix 3.1**  
(Reference: Paragraph 3.1; Page 63)

**Utilisation Certificates outstanding as on 30 September 2016**

Sl. No.	Department/CCO	Utilisation Certificates outstanding	
		Number	Amount (₹ in crore)
1.	Housing and Urban Development	6	310.51
2.	Rural Development and Panchayat Raj	1	40.86
3.	Revenue	5	22.72
4.	Industries	2	7.15
5.	Higher Education	1	0*
	<b>Total</b>	<b>15</b>	<b>381.24</b>

\* ₹ 12,083 only

**Appendix 3.2**  
**(Reference: Paragraph 3.2; Page 64)**

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

Sl. No.	Department	CCO No.	No. of RCs due
<b>Expenditure</b>			
1.	Directorate of Stationery and Printing	3001	14
2.	Secretary to Government, Finance Department	5600	12
3.	Commissionerate of Revenue Administration	4102	12
4.	Protection of Civil Right (IGP)	2204	11
5.	Commissioner of Land Reforms	4103	7
6.	Directorate of Technical Education	2003	6
7.	Directorate of Environment	1502	5
8.	Directorate of Agriculture	0502	5
9.	Commissionerate of Archives and Historical Research	2005	5
10.	Directorate of e-Governance	3103	4
11.	Commissionerate of Economics and Statistics	3602	4
12.	Commissionerate of Municipal Administration	3402	4
13.	Directorate of Town and Country Planning	2602	3
14.	Chennai Metropolitan Development Authority	2604	3
15.	Directorate of Small Savings	1604	3
16.	Directorate of Government Museum	2904	3
17.	Registration Department	1101	3
18.	Directorate of Rural Development and Panchayat Raj	4202	2
19.	Directorate of Town Panchayat	3403	2
20.	Commissionerate of Government Data Centre	1606	2
21.	Agricultural Engineering	0506	2
22.	Directorate of Medical Education	1903	2
23.	Directorate of Urban Land Ceiling and Urban Land Tax	4107	2
24.	Secretariat	1601	2
25.	Directorate of Information and Public Relations	2802	2
26.	Directorate of Collegiate Education	2002	2
27.	Directorate of Elementary Education	4302	2
28.	Registrar of Co-operative Societies	1202	2
29.	State Legislature	0101	2
30.	Chief Engineer (Metro)	2110	1
31.	Secretariat	1901	1

Sl. No.	Department	CCO No.	No. of RCs due
32.	Directorate of Fisheries	0701	1
33.	Secretariat	4301	1
34.	Commissionerate of Agricultural Income Tax	4104	1
35.	Agricultural University, Coimbatore	0508	1
36.	Secretariat	5201	1
37.	Directorate of Animal Husbandry	0602	1
38.	Secretariat	3401	1
39.	Directorate of Agricultural Marketing	0503	1
40.	Tamil Nadu Slum Clearance Board	2606	1
41.	Public Works – Irrigation	4001	1
42.	Secretariat	3501	1
43.	Anna Institute of Management	3506	1
44.	Tamil Nadu Urban Finance and Infrastructure Development Corporation	3406	1
45.	Secretariat	4501	1
46.	Directorate of Tamil Development	4602	1
47.	Tamil Nadu Housing Board	2605	1
48.	Veterinary and Animal Sciences University	0603	1
49.	Commissionerate of Transport	2501	1
50.	Anna Universities	2004	1
51.	Secretariat	2201	1
52.	Tamil Nadu State Council for Higher Education	2009	1
53.	Director General, Highways Department	2111	1
54.	Secretariat	4601	1
55.	Project Director, Reproductive Child Health Project	1909	1
56.	Directorate of Seed Certification	0504	1
<b>Receipts</b>			
1.	Secretariat	1601	24
2.	State Legislature	0101	22
3.	Secretariat	2901	16
4.	Commissionerate of Revenue Administration	4102	15
5.	Secretariat	2601	12
6.	Commissionerate of Milk Production and Dairy Development	0801	12
7.	Directorate of Adi-Dravidar Welfare	0402	12
8.	Director General of Police	2202	11
9.	Chennai Metropolitan Development Authority	2604	11

Sl. No.	Department	CCO No.	No. of RCs due
10.	State Consumer Dispute Redressal Commission	1302	10
11.	Commissionerate of Land Administration	4106	10
12.	Commissionerate of Survey and Settlement	4105	10
13.	Directorate of Stationery and Printing	3001	9
14.	Public Works- Irrigation	4001	8
15.	Chief Electrical Inspectorate	1402	7
16.	Directorate of Treasuries and Accounts	1602	7
17.	Directorate of Treasuries, Education and Research Training	4307	6
18.	Registration Department	1101	4
19.	Tamil Nadu Maritime Board	2109	4
20.	Directorate of Public Libraries	4305	3
21.	Commissonerate of Industries and Commerce	2702	3
22.	Directorate of Information and public Relations	2802	3
23.	Directorate of Town and Country Planning	2602	3
24.	Directorate of Agriculture	0502	3
25.	Directorate of Rural Development and Panchayat Raj	4202	2
26.	Chief Electoral Officer & Secretary to Government	3802	2
27.	Directorate of Technical Education	2003	2
28.	Commissioner of Land Reforms	4103	2
29.	Registrar of Co-operative Societies	1202	2
30.	Directorate of Collegiate Education	2002	2
31.	Commissionerate of Economics and Statistics	3602	2
32.	Directorate of Backward Classes Welfare	0902	1
33.	Directorate of Tamil Development	4602	1
34.	Tamil Nadu Urban Finance & Infrastructure Development	3406	1
35.	Tamil Nadu Slum Clearance Board	2606	1
36.	Directorate of Seed Certification	0504	1
37.	Directorate of Agriculture Marketing	0503	1
38.	Directorate of Horticulture and Plantation Crops	0505	1
39.	Directorate of Geology and Mining	2704	1
40.	Directorate of Government Examination	4304	1
41.	Tamil Nadu Housing Board	2605	1
42.	Directorate of Environment	1502	1

**Appendix 3.3**  
**(Reference: Paragraph 3.3; Page 64)**

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

Sl.No.	Name of the body/authority	Year for which accounts have not been received
<b>Universities</b>		
1.	Alagappa University, Karaikudi	2013-2014 to 2015-16
2.	Anna University, Chennai	2010-11 to 2015-16
3.	Annamalai University, Annamalai Nagar, Chidambaram, Cuddalore	2013-2014 to 2015-16
4.	Avinashilingam Institute for Home Science and Higher Education for Women (DEEMED UNIVERSITY) Coimbatore	2014-15 and 2015-16
5.	Bharathiar University, Coimbatore	2014-15 and 2015-16
6.	Bharathidasan University, Tiruchirappalli	2011-12, 2014-15 and 2015-16
7.	Madurai Kamarajar University, Madurai	2014-15 and 2015-16
8.	Manonmaniam Sundaranar University, Tirunelveli	2013-14 to 2015-16
9.	Mother Teresa Women's University, Kodaikanal	2013-14 to 2015-16
10.	Periyar University, Salem	2015-16
11.	Shri Chandrasekarendra Saraswathi Vishwa Vidyalaya, Chennai	2012-13, 2014-15 and 2015-16
12.	Tiruvallur University, Fort Campus, Vellore	2012-13, 2014-15 and 2015-16
13.	University of Madras, Chennai	2015-16
14.	Tamil Nadu Open University, Guindy, Chennai	2013-14 to 2015-16
15.	Tamil University – Thanjavur	2012-13 to 2014-15
16.	Tamil Nadu Agricultural University, Coimbatore	2014-15 and 2015-16
17.	Dr. MGR Medical University, Guindy, Chennai	2011-12 to 2015-16
<b>Colleges</b>		
18.	D.D.G.D. Vaishnav College, Arumbakkam, Chennai	2012-13, 2014-15 and 2015-16
19.	Meston College of Education, Royapettah, Chennai	2015-16
20.	Sri Ramakrishna Mission Vivekananda College, Chennai	2011-12, 2013-14 to 2015-16
21.	Loyola College, Nungambakkam, Chennai	2014-15 and 2015-16
22.	Sri Thyagaraja College, Old Washermanpet, Chennai	2013-14 to 2015-16
23.	Ethiraj College for Women, Chennai	2011-12, 2014-15 and 2015-16
24.	Chellammal Women's College, Chennai	2014-15 and 2015-16
25.	The New College, Peter's Road, Royapettah, Chennai	2010-11, 2014-15 and 2015-16
26.	Gurunanak College, Guindy, Chennai	2012-13, 2014-15 and 2015-16
27.	St. Christopher's College of education, Vepery, Chennai	2011-12 and 2015-16
28.	Meenakshi College for Women, Chennai	2010-11, 2014-15 and 2015-16
29.	C. Kandaswamy Naidu College for Men, Anna Nagar, Chennai	2012-13, 2014-15 and 2015-16

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Sl.No.	Name of the body/authority	Year for which accounts have not been received
30.	Pachaiappa's College, Chennai	2015-16
31.	Stella Maris College, Chennai	2015-16
32.	Stella Matutina College of Education, Ashok Nagar, Chennai	2015-16
33.	N.K.T. National College of Education, Dr. Besant Road, Chennai	2014-15 and 2015-16
34.	The Women's Christian College, Chennai	2015-16
35.	Madras Christian College, East Tambaram, Kancheepuram	2014-15 and 2015-16
36.	S I V E T College, Gowrivakkam, Chennai	2014-15 and 2015-16
37.	The Quaid-E-Milleth College for Men, Medavakkam, Chennai	2010-11, 2014-15 and 2015-16
38.	Dharmamurthi Rao Bahadur Calavala Cunnan Chetty Hindu College, Pattabiram, Chennai	2013-14 and 2015-16
39.	S D N B Vaishnav for Women, Chromepet, Chennai	2014-15, 2015-16
40.	D B Jain College, Thoraipakkam, Chennai	2005-06, 2014-15 and 2015-16
41.	A M Jain College, Meenambakkam, Chennai	2010-11, 2014-15 and 2015-16
42.	D.K.M. College for Women, Vellore	2015-16
43.	Auxilium College for Women, Vellore	2010-11, 2014-15 and 2015-16
44.	Voorhees College, Vellore	2013-14 to 2015-16
45.	C. Abdul Hakkam College, Melvisharam	2014-15 and 2015-16
46.	Islamiah College, Vaniambadi, Vellore	2011-12, 2014-15 and 2015-16
47.	Mazharul Uloom College, Ambur	2010-11, 2013-14 to 2015-16
48.	Sacred Heart College, Tirupattur	2015-16
49.	Pachiyappa's College for Men, Kancheepuram	2011-12, 2014-15 and 2015-16
50.	Pachiyappa's College for Women, Kancheepuram	2014-15 and 2015-16
51.	Jamia Darussalam Arabic College, Oomerabad	2005-06, 2014-15 and 2015-16
52.	Nirmala College for Women, Coimbatore	2015-16
53.	P S G R Krishnammal College for Women, Coimbatore	2015-16
54.	Kongunadu Arts and Science College, Coimbatore	2015-16
55.	Sri Ramakrishna Mission Vidyalaya College Arts and Science, Periyanaicken Palayam, Coimbatore	2015-16
56.	P S G College of Arts and Science Civil Aerodrome Post, Vidya Nagar, Coimbatore	2015-16
57.	C B M College, Sakethapuri, Kovaipudur, Coimbatore	2014-15 and 2015-16
58.	Thavathiru Santhalinga Adigalar Arts and Science and Tamil College, Perur Post, Coimbatore	2011-12, 2013-14 to 2015-16
59.	Nallamuthu Gownder Mahalingam College, Pollachi	2011-12, 2014-15 and 2015-16
60.	G V G Visalakshi College for Women, Udumalpet	2015-16
61.	Providence College for Women, Coonoor	2015-16
62.	Emerald Heights College for Women, Uthagamandalam	2009-10, 2011-12, 2015-16
63.	Vellalar College for Women, Erode	2011-12, 2013-14, 2015-16

Sl.No.	Name of the body/authority	Year for which accounts have not been received
64.	Erode Arts College, Erode	2015-16
65.	Chikkiah Naicker College, Erode	2015-16
66.	Sri Vasavi College, Erode	2015-16
67.	Gobi Arts and Science College, Karattadipalayam, Gobichettipalayam	2015-16
68.	Salem Sowdeswari College, Salem	2015-16
69.	Sri Sarada College for Women, Fair Lands, Salem	2015-16
70.	Sri Sarada College of Education, Fair Lands, Salem	2015-16
71.	Kandasami Kandar's College, Vellore	2013-14 and 2015-16
72.	J.K.K. Nataraja College of Arts and Science, Natarajapuram, Komarapalayam, Namakkal	2015-16
73.	C. Kandaswami Naidu College for Women, Cuddalore	2006-2007, 2014-15 and 2015-16
74.	A.D.M. College for Women, Vellipalayam, Nagapattinam	2014-15 and 2015-16
75.	Dharmapuram Adinam Arts College, Dharmapuram, Mayiladuthurai	2005-06, 2014-15 and 2015-16
76.	Poombuhar College, Melaiyur, Mayiladuthurai	2005-06, 2014-15 and 2015-16
77.	T.B. Manickam Luthern College, Porayar	2010-11 to 2014-15 and 2015-16
78.	Ganesan Senthamil College, Melasivapuri, Pudukottai	2005-06, 2014-15 and 2015-16
79.	A.V.V.M Sri Pushpam College, Poondi, Thanjavur	2010-2011, 2012-13, 2014-15 and 2015-16
80.	Khadir Mohideen College, Adirampattinam, Thanjavur	2015-16
81.	Rajah's College for Sanskrit and Tamil, Thiruvaiyaru, Thanjavur	2010-11, 2014-15 and 2015-16
82.	Sri K.V.S.S. Art's College, Tirupanandal, Thanjavur	2005-06, 2014-15 and 2015-16
83.	Tamizavel Uma Maheswaranar Karanthi Art's College, Thanjavur	2015-16
84.	Bishop Herber College, Tiruchirappalli	2013-14 to 2015-16
85.	Holy Cross College, Teppakulam, Tiruchirappalli	2015-16
86.	Jamal Mohamed College, Khaja Nagar, Tiruchirappalli	2015-16
87.	National College, Tiruchirappalli	2015-16
88.	Nehru Memorial College, Puthanampatti	2015-16
89.	Seetha Lakshmi Ramaswamy College for Women, Tiruchirappalli	2015-16
90.	St. Joseph's College, Tiruchirappalli	2015-16
91.	Urumu Dhanalakshmi College, Tiruchirappalli	2013-14 to 2015-16
92.	Srimath Siva Gnana balaya Swamigal Tamil College, Mailam	2014-15 and 2015-16
93.	The American College, Madurai	2013-14 to 2015-16
94.	Madura College, Madurai	2014-15 and 2015-16
95.	Arulanandar College, (Autonomous) Karumathur	2010-11, 2014-15 and 2015-16
96.	Muqyyath Sha Sirfura Wakf Board College, Madurai	2013-14 to 2015-16
97.	Mannar Thirumalai Naicker College, Pasumalai, Madurai	2015-16

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Sl.No.	Name of the body/authority	Year for which accounts have not been received
98.	Madurai Institute of Social Sciences, Alagar Koil Road, Madurai	2006-07, 2012-13 and 2015-16
99.	Saraswathi Narayanan College, Madurai	2007-08, 2014-15 and 2015-16
100.	Senthamil College, Tamil Sangam Salai, Madurai	2006-07, 2014-15 and 2015-16
101.	Sourastra College, Madurai	2015-16
102.	Sri Satguru Sangeetha Vidyalayam (College of Music), Ghokale Road, Madurai	2006-07, 2013-14 to 2015-16
103.	Thiagarajar College of Preceptors, Madurai	2013-14 to 2015-16
104.	Nadar Mahajana Sangam SVN College, Nagamalai, Madurai	2015-16
105.	Yadava College, Madurai	2012-13, 2014-15 and 2015-16
106.	Vivekananda College, Tiruvengadam West, Scholavandan Railway Station	2015-16
107.	Fathima College, Madurai	2015-16
108.	E M G Kone Yadava Women's College, Madurai	2015-16
109.	Lady Doak College, Madurai	2015-16
110.	St. Justin's College of Education, Madurai	2014-15 and 2015-16
111.	Pasumpon Thiru Muthuramalinga Thever College, Usilampatti	2010-11, 2011-12, 2013-14 to 2015-16
112.	H.K.R. Howdia College, Uthamapalayam	2014-15 and 2015-16
113.	Cardomom Planter's Association College, Bodinayakanur	2015-16
114.	Jayaraj Annapackiam College for Women, Periakulam	2015-16
115.	Arulmigu Palani Andaver College of Art's and Culture, Palani	2015-16
116.	Arulmigu Palani Andaver College for Women, Palani	2015-16
117.	G.T.N Art's College, Dindigul	2005-06, 2008-09, 2014-15 and 2015-16
118.	Lakshmi College of Education, Gandhipuram Post	2010-11, 2011-2012 and 2015-16
119.	Arumugam Pillai Seethaiyammal College, Tirupattur	2015-16
120.	Dr. Zakir Hussain College, Ilayankudi	2013-14 to 2015-16
121.	Sree Sevugan Annamalai College, Devakottai	2014-15 and 2015-16
122.	Ramasamy Tamil College, Karaikudi	2008-09, 2014-15 and 2015-16
123.	Seethalakshmi Achi College for Women, Pallathur	2015-16
124.	Pasumpon Muthuramalinga Thever Memorial College, Kamuthi, Ramanathapuram Dist.	2008-09, 2011-12, 2014-15 and 2015-16
125.	Ayya Nadir Janaki Ammal College, Sivakasi	2015-16
126.	Saiva Banu Kshatriya College, Aruppukottai	2014-15 and 2015-16
127.	Sri Ramasamy Naidu Memorial College, Sattur	2015-16
128.	The S F R Women's College for Women, Sivakasi	2014-15 and 2015-16
129.	Devanga Art's College, Aruppukottai	2012-13, 2014-15 and 2015-16
130.	Rajapalayam Raju's College, Rajapalayam	2014-15 and 2015-16

Sl.No.	Name of the body/authority	Year for which accounts have not been received
131.	VHNSN College, Virudhunagar	2015-16
132.	V.V. Vanniaperumal College of Women, Virudhunagar	2015-16
133.	Ambai Art's College, Ambasamudram	2007-08, 2014-15 and 2015-16
134.	The M D T Hindu College, Tirunelveli	2014-15 and 2015-16
135.	Sadhakathullah Appa College, Tirunelveli	2008-2009, 2011-12 and 2015-16
136.	Sarah Taucker College, Palayamkottai, Tirunelveli	2008-09, 2011-2012, 2013-14 to 2015-16
137.	Sri Paramakalyani College, Alwarkurichi	2015-16
138.	Sri Parasakthi College for Women, Courtallam	2008-09, 2014-15 and 2015-16
139.	St. John's College, Tirunelveli	2005-06, 2006-07 and 2015-16
140.	St. Xavier's College, Tirunelveli	2014-15 and 2015-16
141.	Tirunelveli Dakshinamara Nadir Sangam College, T. Kallikulam	2014-15 and 2015-16
142.	Thiruvallur College, Pothigaiyadi, Papanasam	2008-09, 2014-15 and 2015-16
143.	St. Ignatius College of Education, Palayamkottai	2015-16
144.	Madras school of social work, Egmore Chennai	2015-16
145.	Aditanar College of Art's and Science, Tiruchendur	2014-15 and 2015-16
146.	A P C Mahalaksmi College for Women, Tuticorin	2015-16
147.	G V N College, Kovilpatti	2015-16
148.	Kamaraj College, Turicorin	2014-15 and 2015-16
149.	Nazareth Margosisis College, Pillaiyanmamal, Nazareth	2008-09, 2014-15 and 2015-16
150.	Pope's College, Sayarpuram	2011-12 and 2013-14 to 2015-16
151.	Sri Kumaragurupara Swamigal Art's College, Padmanabhamangalam, Srivaikuntam	2011-12, 2014-15 and 2015-16
152.	St. Mary's College, Turicorin	2015-16
153.	V.O. Chidambaram College, Turicorin	2015-16
154.	Annammal College of Education for Women, Tuticorin	2010-11, 2014-15 and 2015-16
155.	V O C College of Education, Tuticorin	2013-14 to 2015-16
156.	Arignar Anna College, Aralvoymoli	2015-16
157.	Holy Cross College, Nagercoil	2015-16
158.	Lakshmiapuram College of Art's and Science, Neyyar	2006-07, 2014-15 and 2015-16
159.	Nesamony Memorial Christian College, Marthandam	2011-12, 2014-15 and 2015-16
160.	Pioneer Kumaraswamy College, Nagercoil	2014-15 and 2015-16
161.	S T Hindu College, Nagercoil	2014-15 and 2015-16
162.	Scot Christian College, Nagercoil	2007-2008, 2011-2012 and 2013-2014 to 2015-16
163.	Sri Ayyappa College for Women, Nagercoil	2007-08, 2014-15 and 2015-16

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Sl.No.	Name of the body/authority	Year for which accounts have not been received
164.	Sree Devi Kumari Women's College, Kuzhithurai	2015-16
165.	St. Judes College, Thoothoor	2014-15 and 2015-16
166.	Vivekananda College, Agasteeswaram	2014-15 and 2015-16
167.	Women's Christian College, Nagercoil	2015-16
168.	N V K S D College of Education, Tiruvattar	2014-15 and 2015-16
169.	Justice Basheer Ahamed Syed Womens College, Teynampet, Chennai	2011-12, 2014-15 and 2015-16
170.	PMT College, Melaneelithanallur, Tirunelveli	2008-09, 2014-15 and 2015-16
171.	Anbanathapuram Vahaiara Charities College (AVC), Mayiladuthurai, Nagapatinam	2015-16
172.	Ramakrishna Mission Vidyalaya College of Education, Coimbatore	2015-16
173.	Ramakrishna Mission Vidyalaya Maruti college of Physical Education, Coimbatore	2015-16
174.	Sri Sarada College of Physical Education, Salem	2015-16
175.	YMCA college of Physical Education, Chennai	2011-12, 2014-15 and 2015-16
176.	St. Xaviers College of Education, Palayamkottai	2013-14 to 2015-16
177.	Thyagaraja College, Madurai	2013-14 to 2015-16
178.	PSG College of Technology, Coimbatore	2015-16
179.	Coimbatore Institute of Technology	2015-16
180.	Thyagaraja College of Engineering, Madurai	2012-13, 2014-15 and 2015-16
181.	Annamalai Polytechnic College, Chettinad	2015-16
182.	A.M.K. Technology Polytechnic College, Chennai-Bangalore Road, Sembarambakkam, Chennai	2013-14 to 2015-16
183.	Bhaktavachalam Polytechnic College, Kariapettai, Kancheepuram	2013-14 to 2015-16
184.	CIT Sandwich Polytechnic College, Aerodrome Post, Coimbatore	2015-16
185.	P.T. Lee Chengalvaraya Naickar Polytechnic, Vepery, Chennai	2012-13, 2014-15 and 2015-16
186.	GRG Polytechnic College for Women, Kuppepalayam, Sarcarsamkulam Post, Coimbatore	2012-13, 2014-15 and 2015-16
187.	Murugappa Polytechnic College, Sathiyamurthy Nagar, Thirumullaivoil Village, Avadi, Chennai	2014-15 and 2015-16
188.	Nachimuthu Polytechnic College, Mackinaickenpatty Post, Pollachi	2013-14 to 2015-16
189.	NPA Centenary Polytechnic College, Blevedeve, Kothagiri	2015-16
190.	Pattukkottai Polytechnic College, Pattukkottai	2014-15 and 2015-16
191.	PSN Ramasamy Ayyar Memorial Polytechnic College for Girls, Tiruchirappalli	2014-15 and 2015-16
192.	Periyar Centenary Polytechnic College, Vallam	2015-16
193.	PSG Polytechnic College, Peelamedu, Coimbatore	2015-16
194.	Rajagopal Polytechnic College, Gandhi Nagar, Gudiyatham	2014-15 and 2015-16
195.	Ramakrishna Mission Polytechnic College, Mylapore, Chennai	2015-16
196.	Sri Ramakrishna Mission Vidyalaya Polytechnic College, Coimbatore	2014-15 and 2015-16

Sl.No.	Name of the body/authority	Year for which accounts have not been received
197.	Sakthi Polytechnic College, Sakthinagar	2013-14 to 2015-16
198.	SSM Polytechnic College, SSM Nagar, Valayakarnoor, Komarapalayam	2015-16
199.	Thiyagarajar Polytechnic College, Salem	2014-15 and 2015-16
200.	Seshasayee Institute of Technology, Tiruchirappalli	2014-15 and 2015-16
201.	Vallivalam Desikar polytechnic, Nagapattinam	2011-12, 2014-15 and 2015-16
202.	VLB Janaki Ammal Polytechnic College, Kovaipudur, Coimbatore	2011-12, 2014-15 and 2015-16
203.	A.D.J. Dharmambal Polytechnic College, Nagapattinam	2015-16
204.	Kamaraj Polytechnic College, Pazhavilai	2014-15 and 2015-16
205.	Mohammed Sathak Polytechnic College, Chairman Sathak Salai, Kilakarai	2015-16
206.	PAC Ramasamy Raja Polytechnic College, Kumarasamy Raja Nagar P.O. Rajapalayam	2014-15 and 2015-16
207.	Rukmani Shanmugam Polytechnic College, Varichiyur, Madurai	2010-11, 2014-15 and 2015-16
208.	Sankar Polytechnic College, Talaiyuthu R.S. Sankarnagar	2012-13, 2014-15 and 2015-16
209.	VSV Nadar Polytechnic College, Virudhunagar	2010-11, 2013-14 to 2015-16
210.	Arasan Ganesan Polytechnic College, Virudhunagar Main Road, Annaikuttam PO, Sivakasi	2015-16
211.	Ayya Nadar Janaki Ammal Polytechnic College, Chinnakkamanpatti, Sivakasi East	2015-16
212.	Arulmigu Palaniandavar Polytechnic College, Palani	2013-14 to 2015-16
213.	Muthiah Polytechnic College, Annamalai Nagar, Chidambaram	2015-16
214.	Erode Institute of Technology (EIT), Kavidapadi	2013-14 to 2015-16
215.	Sri Krishna Polytechnic College, Kovaipudur, Coimbatore	2014-15 and 2015-16
<b>Other Institutions</b>		
216.	Science City	2010-11, 2014-15 and 2015-16
217.	Tamil Nadu State Council for Higher Education	2015-16
218.	Tamil Nadu State Council for Science and Technology	2010-11, 2014-15 and 2015-16
219.	Tamil Nadu State Council for Science and Tech Centre	2009-10, 2014-15 and 2015-16
220.	Nilgiris Adivasi Welfare Association, Kothagiri, Uthagamandalam	2015-16
221.	Chief Executive Officer, Tamil Nadu Wakf Board, Mylapore, Chennai	2013-14 to 2015-16
222.	Director, Avinashalingam Education Trust, Social Welfare, Coimbatore	2015-16
223.	Director, Kandaswamy Kandars Trust, Social Welfare, Vellore	2014-15 and 2015-16
224.	Director, Kuppuswamy Shastri Research Institute, Royapettah, Chennai	2015-16
225.	Director, New Century Welfare Society, Social Welfare, Ambattur, Chennai	2010-11 to 2015-16
226.	Director, Society for community organisation, Tiruchirappalli	2014-15 and 2015-16

<b>Sl.No.</b>	<b>Name of the body/authority</b>	<b>Year for which accounts have not been received</b>
227.	Director, Spastic Society of Tamil Nadu, Chennai	2014-15 and 2015-16
228.	Director, Stree Seva Mandir, Chennai	2015-16
229.	Director, Tamil Nadu Social Welfare Board, Chennai	2015-16
230.	Director, Women's Indian Association, Chepauk, Chennai	2010-11 to 2015-16
231.	Director, Women's Voluntary Service of Tamil Nadu, Chetpet, Chennai	2015-16
232.	Headmaster, Little Flower Convent HSS for Deaf, Chennai	2011-12 to 2015-16
233.	Headmistress, Little Flower Convent HSS for Blind, Egmore, Chennai	2014-15 and 2015-16
234.	Secretary, Andhra Mahila Sabha, Adyar, Chennai	2014-15 and 2015-16
235.	Secretary, Avvai Home, Adyar, Chennai	2013-14 to 2015-16
236.	Sarva Shiksha Abhiyan, Nagapattinam	2015-16
237.	Sarva Shiksha Abhiyan, Kanyakumari	2015-16
238.	Sarva Shiksha Abhiyan, Erode	2013-14 to 2015-16
239.	Sarva Shiksha Abhiyan, Tiruchirappalli	2013-14 to 2015-16
240.	Sarva Shiksha Abhiyan, Ramanathapuram	2012-13 to 2015-16
241.	Sarva Shiksha Abhiyan, Sivaganaga	2012-13 to 2015-16
242.	Sarva Shiksha Abhiyan, Kancheepuram	2012-13 to 2015-16
243.	Sarva Shiksha Abhiyan, Chennai	2015-16
244.	Sarva Shiksha Abhiyan, Salem	2013-14 to 2015-16
245.	Sarva Shiksha Abhiyan, Madurai	2012-13 to 2015-16
246.	Sarva Shiksha Abhiyan, Perambalur	2014-15 and 2015-16
247.	Sarva Shiksha Abhiyan, Coimbatore	2015-16
248.	Sarva Shiksha Abhiyan, Dharmapuri	2012-13 to 2015-16
249.	Sarva Shiksha Abhiyan, Dindigul	2013-14 to 2015-16
250.	Sarva Shiksha Abhiyan, Karur	2005-06 to 2009-10 and 2012-13 to 2015-16
251.	Sarva Shiksha Abhiyan, Krishnagiri	2015-16
252.	Sarva Shiksha Abhiyan, Pudukottai	2013-14 to 2015-16
253.	Sarva Shiksha Abhiyan, Thanjavur	2012-13 to 2015-16
254.	Sarva Shiksha Abhiyan, Theni	2015-16
255.	Sarva Shiksha Abhiyan, Ooty	2010-11 to 2015-16
256.	Sarva Shiksha Abhiyan, Tirunelveli	2005-06 to 2010-11 and 2012-13 to 2015-16
257.	Sarva Shiksha Abhiyan, Tiruvallur	2010-11 and 2012-13 to 2015-16
258.	Sarva Shiksha Abhiyan, Tiruvannamalai	2005-06 to 2010-11 and 2012-13 to 2015-16
259.	Sarva Shiksha Abhiyan, Vellore	2013-14 to 2015-16

Sl.No.	Name of the body/authority	Year for which accounts have not been received
260.	Sarva Shiksha Abhiyan, Villupuram	2005-06 to 2010-11 and 2012-13 to 2015-16
261.	Sarva Shiksha Abhiyan, Virudunagar	2010-11 and 2012-13 to 2015-16
262.	Sarva Shiksha Abhiyan, Cuddalore	2010-11 and 2012-13 to 2015-16
263.	Sarva Shiksha Abhiyan, Namakkal	2005-06 to 2010-11 and 2012-13 to 2015-16
264.	Sarva Shiksha Abhiyan, Tiruvarur	2005-06 to 2010-11 and 2012-13 to 2015-16
265.	Sarva Shiksha Abhiyan, Tuticorin	2010-11 and 2012-13 to 2015-16
266.	Rashtriya Madhyamik Shiksha Abhiyan, Theni	2015-16
267.	Rashtriya Madhyamik Shiksha Abhiyan, Salem	2015-16
268.	Rashtriya Madhyamik Shiksha Abhiyan, Ariyalur	2015-16
269.	Rashtriya Madhyamik Shiksha Abhiyan, Tirunelveli	2015-16
270.	Rashtriya Madhyamik Shiksha Abhiyan, Cuddalore	2015-16
271.	Rashtriya Madhyamik Shiksha Abhiyan, Erode	2015-16
272.	Rashtriya Madhyamik Shiksha Abhiyan, Virudunagar	2015-16
273.	Rashtriya Madhyamik Shiksha Abhiyan, Perambalur	2009-10 to 2015-16
274.	Rashtriya Madhyamik Shiksha Abhiyan, Karur	2009-10 and 2015-16
275.	Rashtriya Madhyamik Shiksha Abhiyan, Pudukkottai	2015-16
276.	Rashtriya Madhyamik Shiksha Abhiyan, Nagapattinam	2014-15 and 2015-16
277.	Rashtriya Madhyamik Shiksha Abhiyan, Tuticorin	2015-16
278.	Rashtriya Madhyamik Shiksha Abhiyan, Ramnad	2014-15 and 2015-16
279.	Rashtriya Madhyamik Shiksha Abhiyan, Sivaganga	2009-10, 2010-11 and 2015-16
280.	Rashtriya Madhyamik Shiksha Abhiyan, Madurai	2015-16
281.	Rashtriya Madhyamik Shiksha Abhiyan, Kancheepuram	2009-10, 2014-15 and 2015-16
282.	Rashtriya Madhyamik Shiksha Abhiyan, Tiruvannamalai	2009-10, 2015-16
283.	Rashtriya Madhyamik Shiksha Abhiyan, Tiruvallur	2009-10, 2010-11 and 2015-16
284.	Rashtriya Madhyamik Shiksha Abhiyan, Chennai	2015-16
285.	Rashtriya Madhyamik Shiksha Abhiyan, Vellore	2009-10 to 2015-16
286.	Rashtriya Madhyamik Shiksha Abhiyan, Tiruchirappalli	2008-09, 2014-15 and 2015-16
287.	Rashtriya Madhyamik Shiksha Abhiyan, Dindigul	2015-16
288.	Rashtriya Madhyamik Shiksha Abhiyan, Tiruppur	2009-10, 2010-11, 2014-15 and 2015-16
289.	Rashtriya Madhyamik Shiksha Abhiyan, Krishnagiri	2015-16
290.	Rashtriya Madhyamik Shiksha Abhiyan, Nagercoil	2015-16
291.	Rashtriya Madhyamik Shiksha Abhiyan, Nilgiris	2015-16

Sl.No.	Name of the body/authority	Year for which accounts have not been received
292.	Rashtriya Madhyamik Shiksha Abhiyan, Tiruvarur	2005-06 to 2015-16
293.	Rashtriya Madhyamik Shiksha Abhiyan, Thanjavur	2009-10 to 2015-16
294.	Rashtriya Madhyamik Shiksha Abhiyan, Villupuram	2015-16
295.	Rashtriya Madhyamik Shiksha Abhiyan, Coimbatore	2015-16
296.	Rashtriya Madhyamik Shiksha Abhiyan, Namakkal	2015-16
297.	Rashtriya Madhyamik Shiksha Abhiyan, Dharmapuri	2009-10 and 2015-16
298.	Rashtriya Madhyamik Shiksha Abhiyan, Kanyakumari	2014-15 and 2015-16
299.	District Health Society, Aranthangi	2005-06 to 2015-16
300.	District Health Society, Chennai-Saidapet	2005-06 to 2015-16
301.	District Health Society, Chennai-Ponnamalle	2005-06 to 2015-16
302.	District Health Society, Cheyyar	2005-06 to 2015-16
303.	District Health Society, Coimbatore	2005-06 to 2015-16
304.	District Health Society, Cuddalore	2005-06 to 2015-16
305.	District Health Society, Dharapuram	2012-13 to 2015-16
306.	District Health Society, Govt. Headquarters hospital Campus, Dharmapuri	2005-06 to 2007-08, 2014-15 and 2015-16
307.	District Health Society, Dindigul	2005-06 to 2015-16
308.	District Health Society, Erode	2005-06 to 2015-16
309.	District Health Society, Villupuram	2005-06 to 2015-16
310.	District Health Society, Kancheepuram	2005-06 to 2015-16
311.	District Health Society, Karur	2005-06 to 2015-16
312.	District Health Society, Kovilpatti	2005-06 to 2015-16
313.	District Health Society, Krishnagiri	2005-06 to 2015-16
314.	District Health Society, Madurai	2005-06 to 2015-16
315.	District Health Society, Nagappattinam	2005-06 to 2007-08 and 2015-16
316.	District Health Society, Nagercoil	2005-06 to 2015-16
317.	District Health Society, Salem	2005-06 to 2015-16
318.	District Health Society, Paramakudi	2005-06 to 2015-16
319.	District Health Society, Perambalur	2005-06 to 2015-16
320.	District Health Society, Pudukottai	2005-06 to 2015-16
321.	District Health Society, Ramanathapuram	2005-06 to 2015-16
322.	District Health Society, Tirunelveli	2005-06 to 2015-16
323.	District Health Society, Sivanganga	2005-06 to 2015-16
324.	District Health Society, Tiruvannamalai	2005-06 to 2015-16
325.	District Health Society, Tiruvarur	2005-06 to 2015-16
326.	District Health Society, Villupuram	2005-06 to 2015-16

Sl.No.	Name of the body/authority	Year for which accounts have not been received
327.	District Health Society, Theni	2005-06 to 2015-16
328.	District Health Society, Tiruchirappalli	2005-06 to 2015-16
329.	District Health Society, Thoothukudi	2014-15 and 2015-16
330.	District Health Society, Tirupathur	2005-06 to 2015-16
331.	District Health Society, Tiruppur	2005-06 to 2015-16
332.	District Health Society, Tiruvallur	2005-06 to 2015-16
333.	District Health Society, Udhamandalam	2005-06 to 2015-16
334.	District Health Society, Vellore	2005-06 to 2015-16
335.	The Deputy Director of Health Society, Virudunagar	2005-06 to 2015-16
336.	District Health Society, Sivakasi West	2005-06 to 2015-16
337.	District Health Society, Thanjavur	2013-14 to 2015-16
338.	District Blindness Control Society, Salem	2015-16
339.	Tamil Nadu Voluntary Health Association, Ayanavaram, Chennai	2008-09, 2009-10 and 2011-12 to 2015-16
340.	Voluntary Health Services, Taramani, Chennai	2014-15 and 2015-16
341.	State TB Society, Chennai	2005-06 to 2015-16
342.	Tamil Nadu Health Systems Project (TNHSP), Chennai	2010-11 to 2015-16
343.	Tamil Nadu State Health Society, Chennai	2005-06 to 2015-16
344.	Scheiffelein Leprosy Research and Training Centre, Vellore	2015-16
345.	Cancer Institute (WIA), Adayar, Chennai	2013-14 and 2015-16
346.	Tamil Nadu Manual Workers Welfare Board	2014-15
347.	Tamil Nadu Institute of Labour Studies	2013-14 to 2014-15
348.	International Institute of Tamil Studies, Taramani	From Inception
349.	Institute of Asian Studies, Chennai	From Inception
350.	Tamil Nadu Horticulture Agency (TANHODA)	2014-15 and 2015-16
351.	Tamil Nadu Watershed Development Agency, Chennai	2015-16
352.	District Forest Development Agency, Vellore	2013-14 to 2015-16
353.	District Forest Development Agency, Thanjavur	2013-14 to 2015-16
354.	District Forest Development Agency, Tiruvannamalai	2013-14 to 2015-16
355.	District Forest Development Agency, Nagapattinam	2013-14 to 2015-16
356.	District Forest Development Agency, Hosur	2015-16
357.	District Forest Development Agency, Dharmapuri	2013-14 to 2015-16
358.	District Forest Development Agency, Theni	2013-14 to 2015-16
359.	District Forest Development Agency, Pudukottai	2015-16
360.	District Forest Development Agency, Kallakurichi	2015-16
361.	District Forest Development Agency, Tiruvallur	2014-15 and 2015-16
362.	District Forest Development Agency, Tirupathur	2015-16

<b>Sl.No.</b>	<b>Name of the body/authority</b>	<b>Year for which accounts have not been received</b>
363.	District Forest Development Agency, Tiruchirappalli	2015-16
364.	District Forest Development Agency, Harur	2015-16
365.	Tamil Nadu Pollution Control Board, Chennai	2015-16
366.	Tamil Nadu Livestock Development Agency, Chennai	2013-14 to 2015-16
367.	Tamil Nadu Veterinary and Animal Sciences University, Chennai	2015-16
368.	Tamil Nadu State Agriculture Marketing Board, Chennai	2008-09
369.	Director of Irrigation Management Training Institute, Tiruchirappalli	2014-15 and 2015-16
370.	Member Secretary, Authority of Pallikarani Marsh Land, Chennai	2015-16
371.	Tamil Virtual Academy	2015-16
372.	Madras Craft Foundation, Chennai	2015-16
373.	Vivekananda Rock Memorial and Vivekananda Kendra	2011-12
374.	State Institute of Hotel Management and Catering Technology, Tiruchirappalli	2014-15 and 2015-16
375.	Tamil Nadu Entrepreneurship Development Institute, Chennai	2015-16
376.	Tamil Nadu Water Supply and Drainage Board	2015-16

**Appendix 3.4**  
(Reference: Paragraph 3.6; Page 66)

**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	163.36	23	235.05	135	399.94
2.	Animal Husbandry	9	0.25	2	0.13	2	88.12	13	88.50
3.	Higher Education	8	1.08	6	16.29	7	21.09	21	38.46
4.	Commercial Tax	0	0.00	0	0.00	3	127.68	3	127.68
5.	Co-operation	1	0.02	0	0.00	1	0.14	2	0.16
6.	Election	0	0.00	1	0.23	0	0.00	1	0.23
7.	Elementary Education	1	0.00	0	0.00	1	68.00	2	68.00
8.	Energy	1	0.07	0	0.00	0	0.00	1	0.07
9.	Finance	0	0.00	0	0.00	3	48.11	3	48.11
10.	Forest	1	0.01	3	2.41	0	0.00	4	2.42
11.	Health and Family Welfare	4	2.30	7	6.64	23	173.14	34	182.08
12.	Highways	0	0.00	2	16.79	0	0.00	2	16.79
13.	Home	1	0.97	1	0.00	7	22.60	9	23.57
14.	Horticulture	0	0.00	4	12.95	1	1.14	5	14.09
15.	Inspector of factories	1	0.00	0	0.00	1	1.43	2	1.43
16.	Labour and Employment	2	1.18	0	0.00	4	5.70	6	6.88
17.	Museum	0	0.00	0	0.00	1	14.57	1	14.57
18.	Public	0	0.00	0	0.00	0	0.00	0	0.00
19.	Public Works	0	0.00	9	3.46	0	0.00	9	3.46
20.	Rural Development and Panchayati Raj	1	3.60	5	4.16	1	7.16	7	14.92
21.	Revenue	0	0.00	2	1.27	119	188.14	121	189.41
22.	School Education	0	0.00	0	0.00	5	42.43	5	42.43
23.	Sericulture	1	0.05	0	0.00	3	1.75	4	1.80
24.	Social Welfare	0	0.00	0	0.00	5	2.33	5	2.33
25.	Transport	1	1.97	0	0.00	1	12.79	2	14.76
26.	Treasury	0	0.00	1	4.00	0	0.00	1	4.00
	<b>Total</b>	<b>40</b>	<b>13.03</b>	<b>147</b>	<b>231.69</b>	<b>211</b>	<b>1,061.37</b>	<b>398</b>	<b>1,306.09</b>

**Appendix 3.5**  
(Reference: Paragraph 3.8; Page 68)

**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.	4236	Capital Outlay on Nutrition	25.63	25.63	100.00
2.	4070	Capital Outlay on Other Administrative Services	101.84	101.84	100.00
3.	2711	Flood Control and Drainage	129.66	129.66	100.00
4.	4408	Capital Outlay on Food Storage and Warehousing	304.73	301.73	99.02
5.	5475	Capital Outlay on other General Economic Services	48.63	47.86	98.41
6.	2852	Industries	1,223.43	1,200.06	98.09
7.	2075	Miscellaneous General Services	353.95	343.97	97.18
8.	4217	Capital Outlay on Urban Development	1,758.17	1,583.07	90.04
9.	2810	New and Renewable Energy	13.78	11.97	86.84
10.	4702	Capital Outlay on Minor Irrigation	30.47	25.77	84.58
11.	4216	Capital Outlay on Housing	321.76	239.76	74.51
12.	2401	Crop Husbandry	5,023.15	3,446.93	68.62
13.	2505	Rural Employment	6,145.90	3,990.26	64.93
14.	4401	Capital Outlay on Crop Husbandry	115.53	73.47	63.59
15.	2217	Urban Development	698.88	434.79	62.21
16.	2216	Housing	1,776.77	956.86	53.85
		<b>Total</b>	<b>18,072.28</b>	<b>12,913.63</b>	<b>71.46</b>

**Appendix 3.6**  
(Reference: Paragraph 3.8; Page 68)

**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.	0211	Family Welfare	186.75	186.75	100.00
2	0217	Urban Development	623.80	623.80	100.00
3.	0235	Social Security and Welfare	45.48	45.41	99.85
4.	1054	Roads and Bridges	162.75	161.89	99.47
5.	0515	Other Rural Development Programmes	53.47	52.88	98.89
6.	0435	Other Agricultural Programmes	35.92	31.62	88.04
7.	0075	Miscellaneous General Services	438.69	427.67	97.49
8.	0070	Other Administrative Services	699.72	597.55	85.40
9.	0425	Co-operation	25.77	20.89	81.07
10.	0059	Public Works	21.56	14.89	69.06
11.	0406	Forestry and Wildlife	85.52	52.09	60.90
12.	0029	Land Revenue	257.53	154.91	60.15
13.	0701	Major and Medium Irrigation	40.47	23.51	58.09
14.	0049	Interest Receipts	2,952.91	1,495.08	50.63
		<b>Total</b>	<b>5,630.34</b>	<b>3,888.94</b>	<b>69.07</b>

**Glossary of terms and abbreviations used in the Report**

<b>Terms</b>	<b>Description</b>
GSDP	GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production at current prices.
Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.6 implies that revenue receipts tend to increase by 0.6 percentage points, if the GSDP increases by one <i>per cent</i> .
Development expenditure	The analysis of expenditure data is disaggregated into development and non- development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorised into Social Services, Economic Services and General Services. Broadly, the Social and Economic Services constitute development expenditure, while expenditure on General Services is treated as non-development expenditure.
Average interest rate	Average interest rate is defined as the percentage of interest payment made to average financial liabilities of the State during the year i.e.(sum of opening and closing balances of fiscal liabilities /2) x 100
Debt sustainability	Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. It also refers to the sufficiency of liquid assets to meet current or committed obligations and the capacity to keep a balance between the costs of additional borrowings and the returns from such borrowings.
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.

<b>Abbreviations</b>	<b>Full form</b>
AG (A&E)	Accountant General (Accounts and Entitlements)
CCOs	Chief Controlling Officers
CF	Contingency Fund
CFA	Contingency Fund Advance
DDOs	Drawing and Disbursing Officer
DHT	Director of Handlooms and Textiles
DME	Director of Medical Education
DMRHS	Director of Medical and Rural Health Services
DPH&PM	Director of Public Health and Preventive Medicine
DT	District Treasury
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
HRIDAY	Heritage City Development and Augmentation Yojana
MTFP	Medium Term Fiscal Plan
MSRB	Medical Services Recruitment Board
PA	Personal Assistant
PAC	Committee on Public Accounts
PAO	Pay and Accounts Office
PD	Personal Deposit
PHCs	Primary Health Centres
PRIs	Panchayat Raj Institutions
RC	Reconciliation Certificate
RBSK	Rashtriya Bal Swasthya Karyakram
SMI	School Medical Inspection

TANGEDCO	Tamil Nadu Generation and Distribution Corporation Limited
TANTRANSCO	Tamil Nadu Transmission Corporation Limited
TNEB	Tamil Nadu Electricity Board
TNFR Act	Tamil Nadu Fiscal Responsibility Act
TNMSC	Tamil Nadu Medical Services Corporation
UCs	Utilisation Certificates
ULBs	Urban Local Bodies

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