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

The Report has been laid on the table of the State Legislature Assembly on 12-08-2014

## for the year ended March 2013

## Government of Tamil Nadu

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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 2013. 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 2013, this Report provides an analytical review of the Annual Accounts of the State Government. The financial performance of the State has been assessed with reference to the Tamil Nadu Fiscal Responsibility Act, 2003 and its amendments in 2010 and 2011, Budget documents, Thirteenth Finance Commission Report and other financial data obtained from various Government departments and organisations. The Report is structured in three Chapters.

**Chapter I** is based on the audit of Finance Accounts and makes an assessment of Government of Tamil Nadu's fiscal position as on 31 March 2013. It provides an insight into trends in inevitable expenditure and borrowing pattern besides giving a brief account of central funds transferred directly to State implementing agencies through the off-budget route.

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

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

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

## Audit findings

**Fiscal position:** The State continued to maintain revenue surplus during 2012-13 and kept fiscal deficit relative to GSDP below the limit laid down under the Tamil Nadu Fiscal Responsibility Act. The State's revenue surplus during 2012-13 was ₹ 1,761 crore. The fiscal deficit came down from ₹ 17,275 crore in 2011-12 to ₹ 16,519 crore in 2012-13 and the ratio of fiscal deficit to GSDP was 2.2 in 2012-13 which was within the target of three *per cent.* One of the factors contributing to the decrease in fiscal deficit was the decrease in capital expenditure during the year.

**Revenue Receipts:** During the current year, the State's revenue receipts (₹ 98,828 crore) increased by 15.99 *per cent* over the previous year. The compound annual growth rate of revenue receipts stood at 15.35 *per cent* in the current decade, which was less than that of the other General Category States (17.48 *per cent*). The growth rate of revenue receipts decreased from 21.39 *per cent* in 2011-12 to 15.99 *per cent* in 2012-13 which was below the average annual growth rate of 16.09 *per cent* during 2008-12. The decrease in growth rate was mainly due to decrease in grants from the Government of India. The own tax revenue of the State increased by ₹ 11,737 crore over the previous year and the growth rate, which was at 30.74 *per cent* in 2010-11 stood at 19.72 *per cent* in 2012-13. The State's

revenue receipts, as a percentage of GSDP marginally increased from 11.64 in 2009-10 to 13.27 in 2012-13.

The non-tax revenue of the State increased by ₹ 870 crore in 2012-13 (15.31 *per cent*) over the previous year. As a proportion to the State's own resources, it was 14.50 *per cent* in 2008-09 and 8.42 *per cent* in 2012-13.

**Revenue expenditure:** Of the total expenditure of ₹ 1,16,404 crore during 2012-13, revenue expenditure (₹ 97,067 crore) accounted for 83.39 *per cent*. Out of the revenue expenditure, 75.91 *per cent* (₹ 73,683 crore) was incurred on the non-plan component. The committed expenditure (₹ 58,833 crore) stood at 59.53 *per cent* of the total revenue receipts (₹ 98,828 crore) of the State during 2012-13 as against 64.75 *per cent* during 2011-12.

**Capital expenditure:** The capital expenditure (₹ 14,568 crore) during the current year decreased by ₹ 1,768 crore (10.82 *per cent*) from the previous year due to less investment in power sector and less expenditure on flood control, water supply and sanitation, cooperation and education.

**Adequacy and priority of expenditure**: In the year 2012-13, the State spent marginally lower proportion of its GSDP on aggregate expenditure (15.64 *per cent*) as compared to General Category States (15.93 *per cent*). Development expenditure as a proportion of aggregate expenditure in the State was lower (64.32 *per cent*) than the General Category States' average (65.79 *per cent*).

**Investment and returns:** The State invested ₹ 15,718 crore in various Government Companies and Corporations up to March 2013. While the Government paid interest at an average rate of 7.43 *per cent* on its borrowings during 2012-13, the average return on its investments was only 0.20 *per cent*.

**Debt Management:** The outstanding fiscal liabilities steeply increased from ₹ 83,662 crore in 2008-09 to ₹ 1,47,416 crore at the end of 2012-13 and represented 149.16 *per cent* of the revenue receipts. However, the outstanding liabilities as a percentage of Gross State Domestic Product (GSDP) was 19.80, which was within the norm of 24.80 *per cent* prescribed for the year 2012-13 in the Tamil Nadu Fiscal Responsibility Act. However, the negative debt stabilisation and continued burden of interest payment at more than 10 *per cent* of revenue receipts every year suggest that the State's sustainability of debt continued to be strained.

**Reserve Funds**: There was short transfer of funds of ₹ 790 crore from the Consolidated Fund to reserve funds during the period 2000-01 to 2012-13. The revenue surplus of the years in which such balances were not transferred were overstated while the revenue deficits were understated.

**Financial management and budgetary control:** During 2012-13 expenditure of ₹ 1,23,755.97 crore was incurred against the total grants and appropriations of ₹ 1,40,235.43 crore, resulting in savings of ₹ 16,479.46 crore. These overall savings were the net result of savings of ₹ 17,212.75 crore offset by excess expenditure of ₹ 733.29 crore. There were persistent savings of more than five *per cent* of the total provision in 20 grants. Expenditure of ₹ 84.84 crore was incurred in 41 cases without appropriations by the Legislature. Excess expenditure of ₹ 6,603.08 crore pertaining to the period 1998 to 2012 was

pending for regularisation. Supplementary provisions of ₹ 3,899.26 crore obtained in 27 cases of ₹ 50 lakh or more in each case during 2012-13 proved unnecessary as the expenditure was less than the original provisions. In 25 grants and one appropriation, the amounts surrendered were in excess and as against savings of ₹ 7,717.42 crore, the amount surrendered was ₹ 8,414.64 crore resulting in excess surrender of ₹ 697.22 crore. There was rush of expenditure in the closing month of the financial year due to provision of additional funds in the second supplementary estimates and by re-appropriations in March 2013. In 32 out of 87 sanctions issued by Government for drawal of advances from the Contingency Fund, advances to the tune of ₹ 24.55 crore were not drawn indicating that the funds were not required to meet urgent expenditure.

**Financial reporting:** Some departmental officers failed to ensure adherence to the terms and conditions relating to timely submission of utilisation certificates in respect of grants released. Similarly, 361 autonomous bodies did not submit their accounts due up to 2012-13 to Audit. Temporary advances drawn up to 31 March 2013 by the Drawing and Disbursing Officers involving an amount of ₹ 617.65 crore in 6,060 cases remained unadjusted. The State Government departments reported 488 cases of misappropriation, defalcation, etc., involving a total amount of ₹ 22.01 crore up to March 2013 on which final action was pending.

# CHAPTER I

## FINANCES OF THE STATE GOVERNMENT

# CHAPTER I

# FINANCES OF THE STATE GOVERNMENT

## Profile of Tamil Nadu

The State is located on the eastern coast, surrounded by the States of Andhra Pradesh, Karnataka and Kerala. It is the 11th largest State in terms of geographical area (1,30,058 sq.km) and the seventh largest by population. The State's population increased from 6.24 crore in 2001 to 7.21 crore in 2011 (Provisional figure) 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 2012-13 at current prices was ₹ 7,44,474 crore. The literacy rate increased from 73.45 *per cent* in 2001 to 80.33 *per cent* in 2011 (Provisional figure). The per capita income of the State was ₹ 1,03,256[1] against the all-India average of ₹ 78,177. 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**.

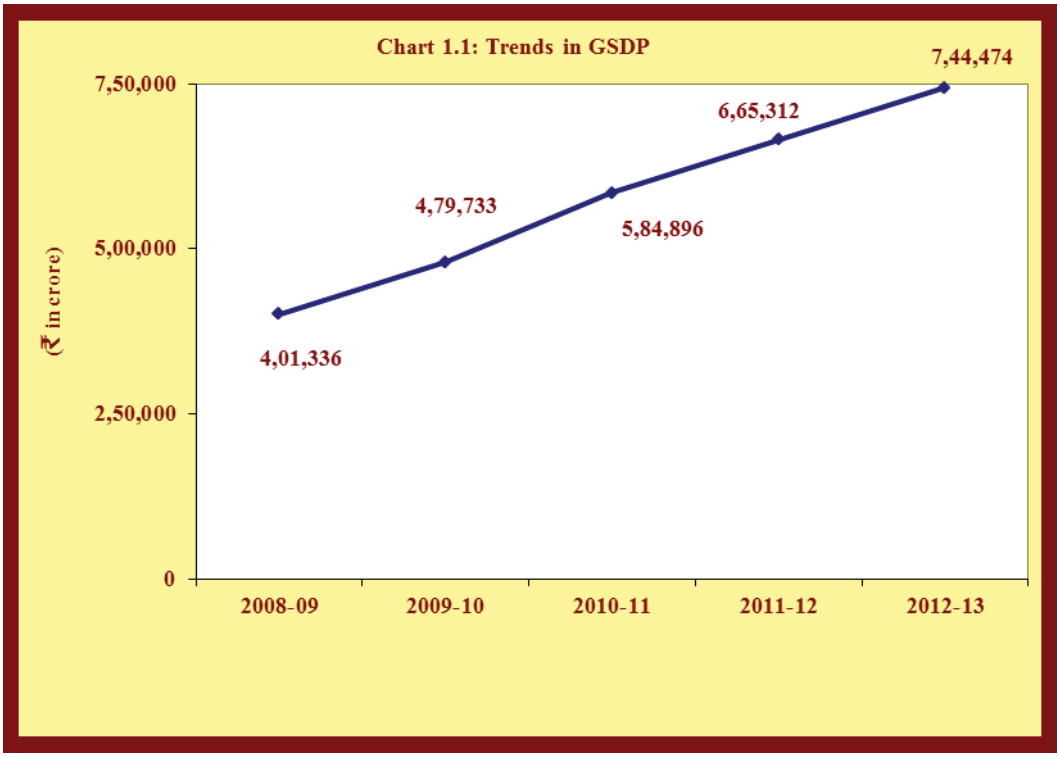
**Table 1.1: Trends in Gross Domestic Product (GDP) and Gross State Domestic Product (GSDP)**

| | 2008-09 | 2009-2010 | 2010-11 (RE) | 2011-12 (QE) | 2012-13 (AE) |
|---|---|---|---|---|---|
| India's GDP (₹ in crore) | 53,03,567 | 61,08,903 | 72,66,967 | 83,53,495 | 94,61,013 |
| Growth rate of GDP (*per cent*) | 15.75 | 15.18 | 18.96 | 14.95 | 13.26 |
| GSDP (₹ in crore)* | 4,01,336 | 4,79,733 | 5,84,896 | 6,65,312 | 7,44,474 |
| Growth rate of GSDP (*per cent*) | 14.40 | 19.53 | 21.92 | 13.75 | 11.90 |

* RE: Revised Estimate; QE: Quick Estimate; AE: Advance Estimate
(Source: Information furnished by Director of Economics and Statistics)

Abbreviations used in this Report are listed in Glossary at Page 136

[1] GSDP (₹ 7,44,474 crore) divided by 2011 census population (7.21 crore).




## 1.1 Introduction

This chapter provides a broad perspective of the finances of the Government of Tamil Nadu (GoTN) during the current year (2012-13) and analyses critical changes in the major fiscal aggregates relative to the previous year (2011-12) keeping in view the overall trend during the last five years.

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

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

Apart from the above, GoTN enacted the Tamil Nadu Fiscal Responsibility Act, 2003 (TNFR Act), (amended in 2010 and 2011) to ensure long-term financial stability by achieving revenue surplus, containing fiscal deficit, prudential debt management and also fixed the timeframe for achieving the

fiscal targets set. The salient features of the TNFR Act, 2003 (as amended till September 2011) are given in **Appendix 1.3 – Part B**.

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

### 1.1.1 Summary of Fiscal Transactions in 2012-13

The **Table 1.2** presents the summary of the State Government's fiscal transactions during the current year (2012-13) *vis-à-vis* the previous year (2011-12) 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 2012-13**

**(₹ in crore)**

| Receipts | 2011-12 | 2012-13 | Disbursements | 2011-12 | 2012-13 | | |
|---|---|---|---|---|---|---|---|
| **Section-A: Revenue** | | | | | **Non Plan** | **Plan** | **Total** |
| **Revenue receipts** | **85,202** | **98,828** | **Revenue expenditure** | **83,838** | **73,683** | **23,384** | **97,067** |
| Tax revenue | 59,517 | 71,254 | General Services | 28,941 | 31,616 | 36 | 31,652 |
| Non-tax revenue | 5,684 | 6,554 | Social Services | 33,262 | 19,335 | 19,288 | 38,623 |
| Share of Union Taxes/ Duties | 12,715 | 14,520 | Economic Services | 14,142 | 14,351 | 3,277 | 17,628 |
| Grants from Government of India | 7,286 | 6,500 | Grants-in-aid and Contributions | 7,493 | 8,381 | 783 | 9,164 |
| **Section-B: Capital and Others** | | | | | | | |
| Misc. Capital Receipts | - | - | Capital Outlay | 16,336 | 217 | 14,351 | 14,568 |
| Recoveries of Loans and Advances | 3,180 | 1,057 | Loans and Advances disbursed | 5,483 | 4,599 | 170 | 4,769 |
| Public Debt receipts | 16,780 | 21,220 | Repayment of Public Debt | 3,830 | - | - | 5,015 |
| Contingency Fund | 30 | - | Contingency Fund | - | - | - | - |
| Public Account receipts | 1,24,713 | 1,39,721 | Public Account disbursements | 1,20,953 | - | - | 1,33,101 |
| Opening Cash Balance | 15,747 | 15,212 | Closing Cash Balance | 15,212 | - | - | 21,518 |
| **Total** | **2,45,652** | **2,76,038** | **Total** | **2,45,652** | | | **2,76,038** |

(Source: Finance Accounts for the respective years)

The significant changes that occurred during 2012-13, as compared to the previous year are enumerated below:

- **Revenue receipts** of the State increased by ₹ 13,626 crore (15.99 *per cent*) over the previous year. This was due to increase in the State's own tax revenue (₹ 11,737 crore), share of Union taxes/duties (₹ 1,805 crore), non-tax revenue (₹ 870 crore) which was offset by ₹ 786 crore due to decrease in grants from Government of India (GoI).
- **Revenue expenditure** increased by ₹ 13,229 crore (15.78 *per cent*) over the previous year due to increase in expenditure on General Services (₹ 2,711 crore), Social Services (₹ 5,361 crore), Economic Services (₹ 3,486 crore) and Grants-in-aid and contributions (₹ 1,671 crore).

- The expenditure on General Services, Social Services and Economic Services registered an increase of 9.37 *per cent*, 16.12 *per cent* and 24.65 *per cent* in 2012-13 as against11.64 *per cent,* 15.06 *per cent* and 15.71 *per cent* respectively in 2011-12.
- **Capital expenditure** decreased by ₹ 1,768 crore (10.82 *per cent*) over the previous year and repayment of public debt increased by ₹ 1,185 crore (30.94 *per cent*). The decrease in capital expenditure during the year was mainly due to less investment in power sector and less expenditure on flood control, water supply and sanitation, cooperation and education which was partly offset by more capital expenditure on urban development, major and medium irrigation, rural development and police housing.
- **Recoveries of loans and advances** during the year decreased by ₹ 2,123 crore (66.76 *per cent*) mainly due to decrease in recoveries under "Power projects" and "Road Transport"**.**
- **Public Account receipts and disbursements** increased by ₹ 15,008 crore(12.03 *per cent*) and ₹ 12,148 crore (10.04 *per cent*) respectively. Net receipts under Public Account increased by ₹ 2,860 crore over the previous year.
- The net impact of these transactions led to an increase of ₹ 6,306 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 provisions of TNFR Act, the State Government prepared a Medium Term Fiscal Plan (MTFP) with the projections for the period 2010-13. In line with the recommendations of the Thirteenth Finance Commission (ThFC) and as per MTFP, the State was to eliminate revenue deficit by the end of 2011-12 and contain the fiscal deficit as a percentage of GSDP within three *per cent* by 2011-12**.**

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

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

| Fiscal variables | 2012-13 | | | |
|---|---|---|---|---|
| | ThFC targets for the State | Targets as prescribed in TNFR Act | Targets proposed in the Budget | Projections made in MTFP |
| Revenue Deficit (-) / Surplus (+) (₹ in crore) | Surplus path to be maintained | Eliminate revenue deficit by 2011-12 and adhere to it thereafter | 2,376 | 3,912 |
| Fiscal Deficit/GSDP (in *per cent*) | 3.00 | 3.00 | 2.87 | 2.37 |
| Ratio of total outstanding debt of the Government to GSDP (in *per cent*) | 24.80 | 24.80 | 19.60 | 24.80 |

(Source: (i) ThFC recommendations; (ii) TNFR Act; (iii) State's MTFP and (iv) Budget Speech – 2012-13)

The State was able to achieve revenue surplus during 2011-12 and continued to maintain revenue surplus during 2012-13 as projected in MTFP. The revenue surplus of the State was ₹ 1,761 crore (0.24 *per cent* of GSDP)

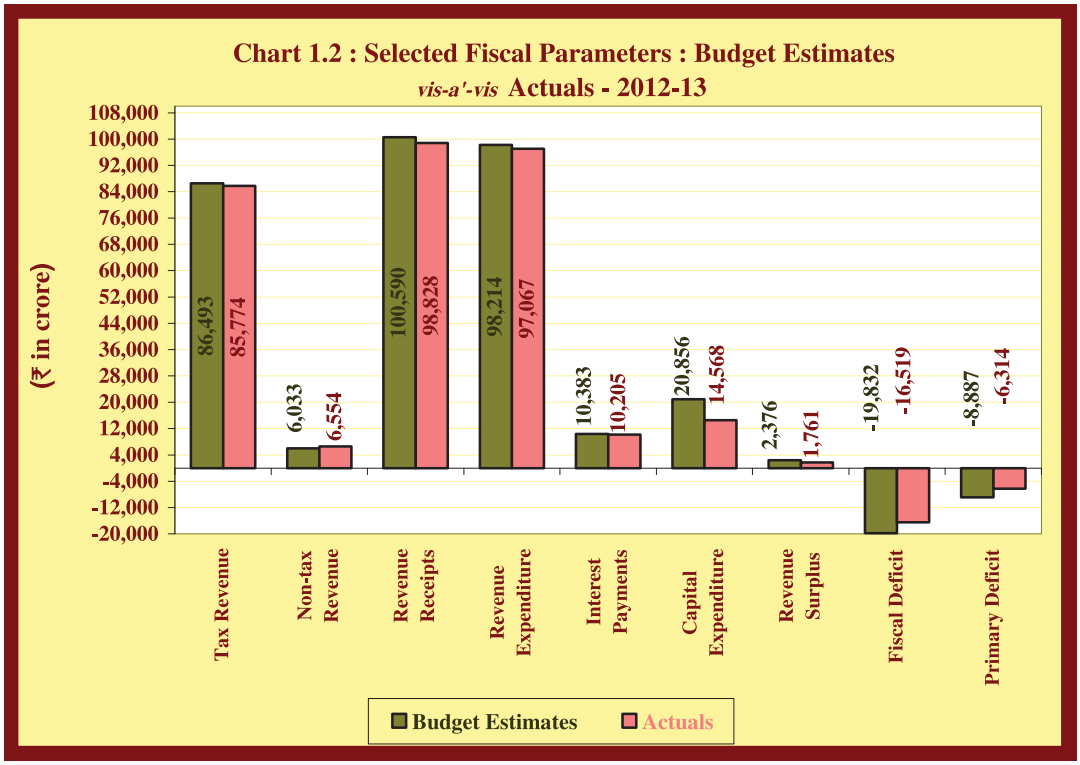
during 2012-13. However, the State was not able to achieve the revenue surplus targets of ₹ 2,376 crore projected in the budget and ₹ 3,912 crore as envisaged in the MTFP. The State could contain the fiscal deficit as a percentage of GSDP to 2.22 *per cent* during 2012-13, which was within the target of three *per cent* of GSDP as envisaged under the TNFR Act as well as MTFP. The actual Revenue surplus of ₹ 1,761 crore was overstated by ₹ 250 crore due to short transfer/contribution of ₹ 191 crore to Reserve Fund and ₹ 221 crore to New Pension Scheme and excess transfer of ₹ 162 crore to State Disaster Response Fund during the year.

Further, it was noticed that an amount of ₹ 790 crore pertaining to the period 2000-01 to 2012-13 was not transferred to Reserve Funds. The revenue surplus of the years in which such balances were not transferred was overstated or the revenue deficit was understated.

### 1.1.3 Budget estimates and actuals

(a) 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 2012-13.




(Tax revenue includes State's share of Union taxes and duties)
(Source: Annual Financial Statement and Finance Accounts for 2012-13)

The variations between the estimates and actuals were as follows:

- Non-tax revenue was higher than the estimate by ₹ 521 crore (nine *per cent*).

- Capital expenditure was less than the estimate by ₹ 6,288 crore (30.15 *per cent*).
- An amount of ₹ 1,500 crore provided in the budget under 'Grant 53 – Special Programme Implementation' was originally classified as Capital item under "Free distribution of laptops". An expenditure of ₹ 1,386.44 crore incurred under this scheme was transferred to Revenue head at the end of the year. The incorrect classification during budgeting led to decrease in the actual revenue surplus (₹ 1,761 crore) as against the budget estimate of ₹ 2,376 crore.
- The actual fiscal deficit was less than the budget estimate mainly due to less capital expenditure.

(b) Upward revision of the annual privilege fee[2] and license fee under State Excise and increase in the life time tax in respect of motor vehicles during 2012-13 resulted in realisation of additional revenue of ₹ 685.15 crore and ₹ 427.42 crore respectively and contributed to increase in the State's revenue receipts.

### 1.1.4 Major Policy Initiatives given up

In the budget speech for 2012-13 legislation was proposed to be introduced to form the Tamil Nadu Infrastructure Development Board for implementing new projects in line with the vision document 2023 which envisages substantial investment in key infrastructure projects. Accordingly, initial provision of ₹ 1,000 crore was made in the budget for the creation of Tamil Nadu Infrastructure Development Fund but no expenditure was incurred and the entire provision was subsequently withdrawn in re-appropriation.

Similarly, to correct the vast regional disparities across the State in key parameters of development *viz.,* health, education, per capita income, etc., a State Balanced Growth Fund was proposed to be constituted to implement targeted programmes in identified backward blocks and a sum of ₹ 100 crore was provided. However, no expenditure was incurred and the entire provision was withdrawn in re-appropriation.

Thus, two major policy initiatives did not take off.

## 1.2 Resources of the State

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

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

[2] Annual privilege fee is the fee paid for the privilege to sell spirit, IMFS and beer

of the receipts of the State during 2008-13. **Chart 1.4** depicts the composition of receipts of the State during the current year.

**Chart 1.3: Trends in Receipts***

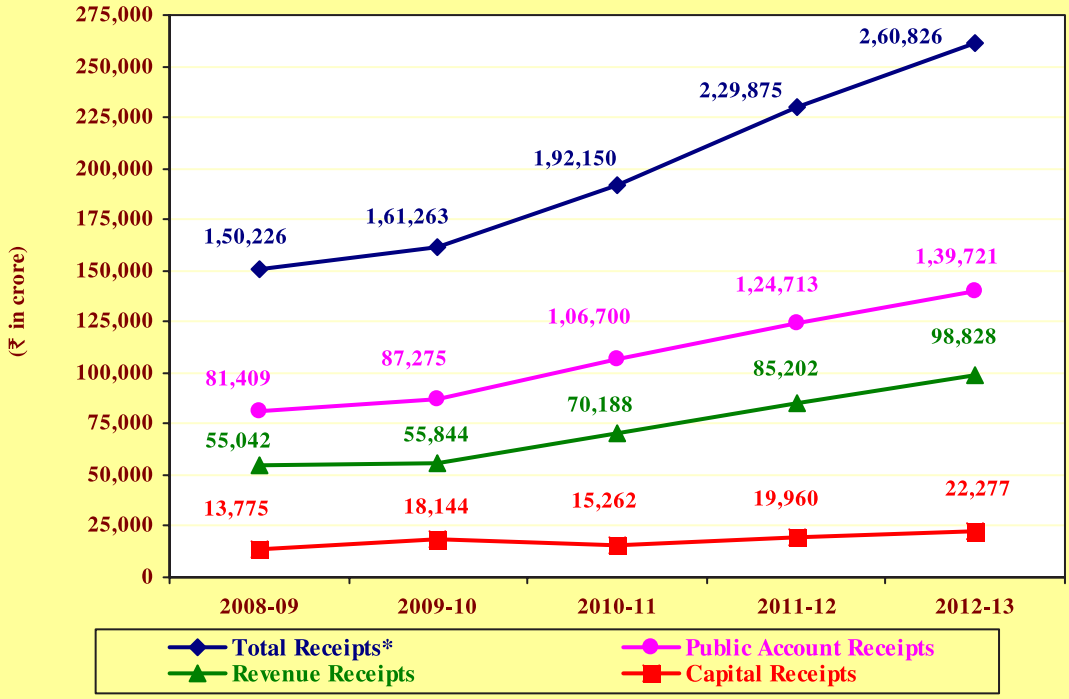
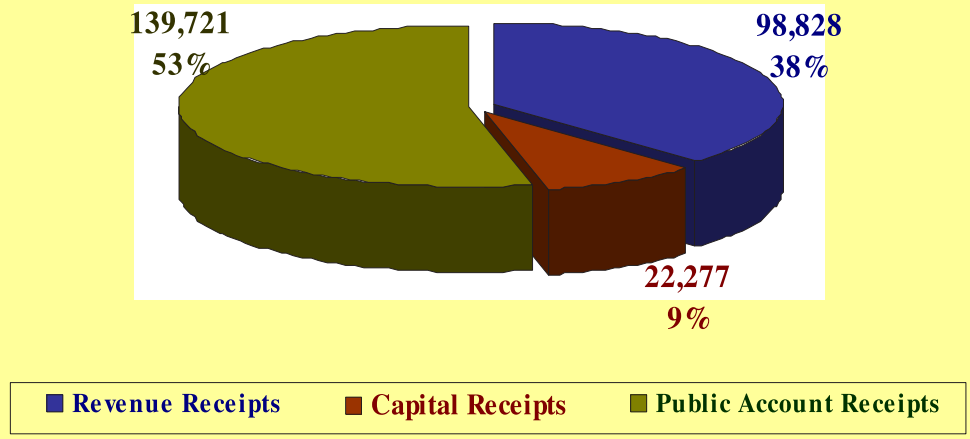
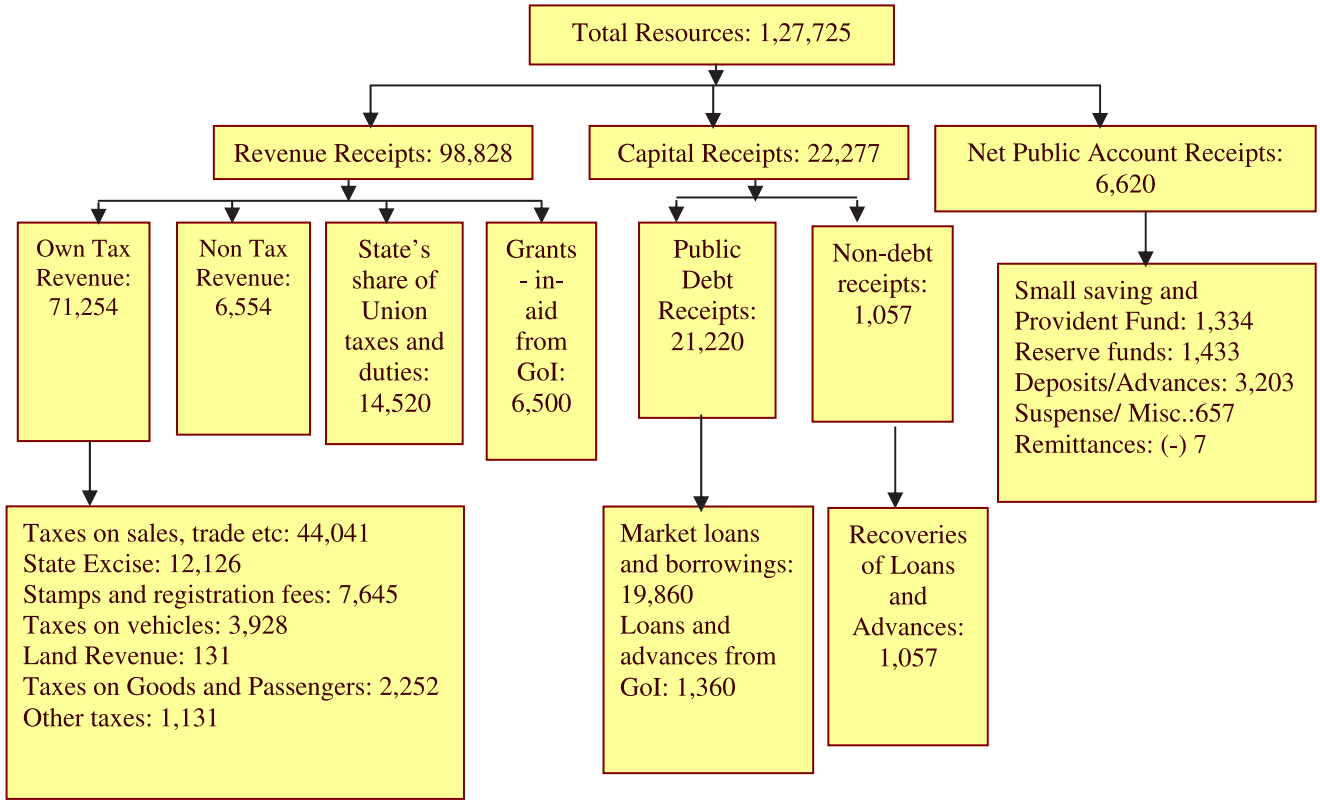



**Chart 1.4:Composition of Receipts* during 2012-13 (₹ in crore)**




* Exclude receipts under Contingency Fund and include gross receipts under the Public Account.

**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 2012-13 were ₹ 1,27,725 crore. Of these, revenue receipts were ₹ 98,828 crore constituting 77.38 *per cent* of total resources. The capital (₹ 22,277 crore) and net public account receipts (₹ 6,620 crore) constituted 17.44 *per cent* and 5.18 *per cent* of the total resources respectively.
- The total resources of the State increased by ₹ 18,803 crore (17.26 *per cent*) over the previous year mainly due to increase of ₹ 2,860 crore (76.06 *per cent*) in net public account[3] receipts and ₹ 13,626 crore (15.99 *per cent*) in revenue receipts.
- The capital receipts increased by ₹ 2,317 crore, an increase of 11.61 *per cent* over the previous year. This was mainly due to increase in Public Debt receipts by ₹ 4,440 crore, an increase of 26.46 *per cent* over the previous year, which was offset by decrease in recoveries of loans and advances by ₹ 2,123 crore, a decrease of 66.76 *per cent* over the previous year.
- The State's tax revenue increased from ₹ 59,517 crore in 2011-12 to ₹ 71,254 crore in 2012-13 (increase of 19.72 *per cent)* while the percentage of tax receipts to revenue receipts increased only by 2.25 i.e., from 69.85 in 2011-12 to 72.10 in 2012-13.

[3] Includes Small Savings, Provident Fund, Reserve Fund, Suspense and Miscellaneous, Remittances and Deposits and Advances

### 1.2.2 Funds transferred to State Implementing Agencies outside the State Budget

GoI has been transferring a sizeable quantum of funds directly to the State implementing agencies[4] for implementation of various schemes/programmes in social and economic sectors, which are recognised as critical. Under the present system, these funds are not routed through the State Budget/State Treasury system and hence flow of these funds is not captured in the Finance Accounts of the State. As such, the Annual Finance Accounts of the State does not provide a complete picture of the resources under the control of the State Government. There is no single agency monitoring the use of these funds and no data is readily available on such programmes on the amounts spent on major flagship programmes. An appendix giving details of funds transferred directly to State implementing agencies outside State budget is included in the Finance Accounts by capturing data from the website of the Controller General of Accounts. The details of funds directly transferred to State implementing agencies by GoI under some major programmes are presented in **Table 1.4**.

**Table 1.4: Funds transferred directly to State implementing agencies**

**(₹ in crore)**

| Programme/scheme | Implementing agency in the State | Funds transferred directly by GoI during 2012-13 |
|---|---|---|
| Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) | District Rural Development Agencies | 3,546 |
| Rural Housing - Indira Awaas Yojana (IAY) | District Rural Development Agencies | 363 |
| Integrated Watershed Management Programme | District Rural Development Agencies | 236 |
| Aajeevika (National Rural Livelihoods Mission) | District Rural Development Agencies | 142 |
| Equity to all Metro Rail Corporations | Chennai Metro Rail Limited | 990 |
| Externally Aided Projects / Pass through Assistance to all Metro Rail Corporations | Chennai Metro Rail Limited | 722 |
| Subordinate debt to all Metro Rail - Equity Capital in respect of Chennai Metro Rail Limited | Chennai Metro Rail Limited | 114 |
| Sarva Shiksha Abhiyan (SSA) | Tamil Nadu State Mission of Education for All | 716 |
| Rashtriya Madhyamik Shiksha Abhiyan | Tamil Nadu State Mission of Rashtriya Madhyamik Shiksha Abhiyan | 276 |
| National Rural Drinking Water Programme | Tamil Nadu Water Supply and Drainage Board | 570 |
| National Rural Health Mission | Tamil Nadu State Health Society | 500 |
| Member of Parliament Local Area Development Scheme | Collectors | 281 |
| Central Rural Sanitation Programme | Tamil Nadu State Water and Sanitation Mission | 128 |
| | Other Agencies | 412 |
| **Total** | | **8,996** |

(Source: Appendix VII of Finance Accounts for the year 2012-13)

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

Out of the funds transferred to State implementing agencies, a major amount of ₹ 4,287 crore (47.65 *per cent)* was transferred to the District Rural Development Agencies in respect of the programmes/schemes as mentioned in the **Table 1.4**. In respect of these programmes, the fund transfer increased from ₹ 936 crore in 2008-09 to ₹ 4,287 crore in 2012-13 showing an increase of 358 *per cent* in five years.

Test check of three cases of direct transfer of funds in the past revealed the following:

- An amount of ₹ 43.50 lakh was released (October 2008) directly to the Dean, Government Medical College, Theni by GoI for upgradation of Psychiatric Wing of the Medical College under National Mental Health Programme. The Dean remitted (September 2010) the amount into State Government account as per the instructions (March 2010) of the Director of Medical Education and the same was lying unutilised with State Government (December 2013).
- GoI released an amount of ₹ 5.79 crore (September 2010) for implementation of the Centrally Sponsored Scheme 'Assistance for Capacity Building – Upgradation and strengthening of emergency facilities at Government Medical College and Hospital, Vellore'. However, only ₹ 1.59 crore was utilised (August 2013) and the balance ₹ 4.20 crore remained unutilised in the Savings Bank account opened for this purpose defeating the objective of the scheme.
- Under the Centrally Sponsored Scheme of 'Setting up of Speciality Clinics', GoI sanctioned ₹ 10 lakh each for setting up Siddha clinic and Ayurveda clinic in Sri Ramachandra Medical College and Research Institute, Chennai. Out of ₹ 20 lakh released (November 2008), only ₹ 7.17 lakh was utilised and the remaining ₹ 12.83 lakh was remitted (August 2012) into the State Government's account.

In all the three cases, instead of refunding the unutilised amounts to GoI, the amounts were remitted into the State Government account.

## 1.3 Revenue Receipts

Statement-11 of the Finance Accounts details the revenue receipts of the Government. The revenue receipts consist of the State's own taxes and non-tax revenues, central tax transfers and grants-in-aid from GoI. The trends and composition of revenue receipts over the period 2008-13 are presented in **Appendix 1.4** and depicted in **Charts 1.5** and **1.6** respectively.

**Chart 1.5: Trends in Revenue Receipts during 2008-13**

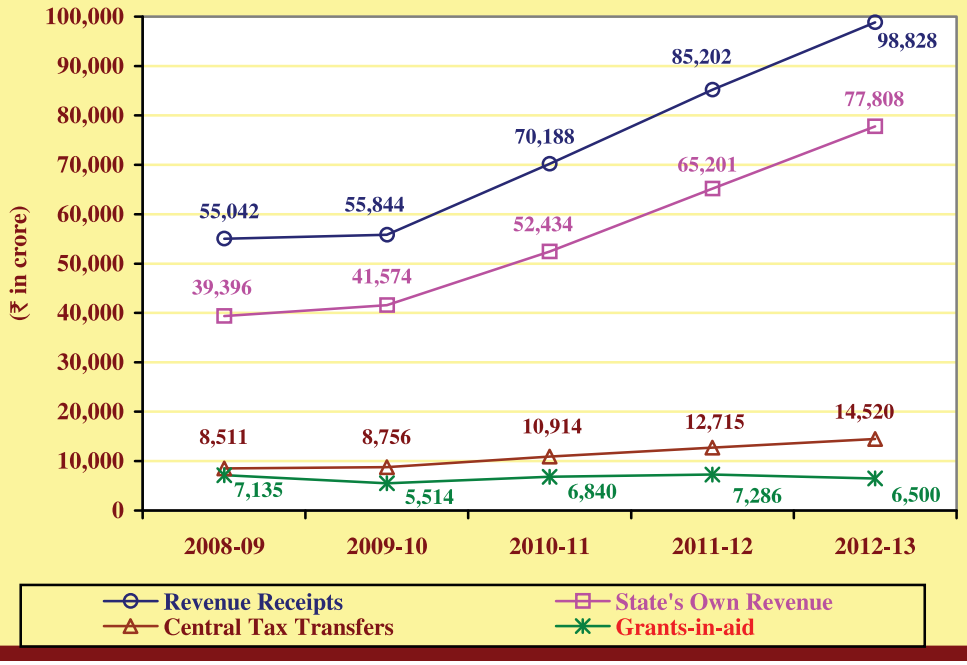
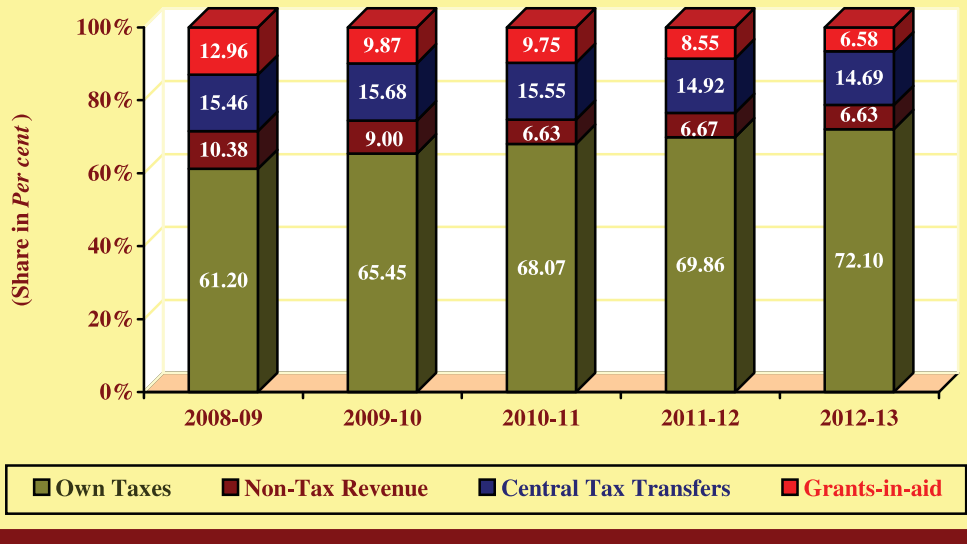



**Chart 1.6: The Composition of Revenue Receipts during 2008-13**




- The compound annual growth rate of revenue receipts stood at 15.35 *per cent* in the current decade, which was less than that of the other General Category States[5] (17.48 *per cent*).
- The revenue receipts of the State grew by ₹ 13,626 crore in 2012-13 over the previous year. However, the growth rate of revenue receipts decreased from 21.39 *per cent* in 2011-12 to 15.99 *per cent* in 2012-13 which was below the average annual growth rate of 16.09 *per cent* during 2008-12 as mentioned in **Table 1.5**. The reduction in growth rate was mainly due to decrease in grants-in-aid from the GoI.

[5] General Category States exclude Delhi, Goa and Puducherry

- The contribution of the State's own tax revenue increased from 61.20 *per cent* in 2008-09 to 72.10 *per cent* in 2012-13. On the other hand, the non-tax revenue decreased from 10.38 *per cent* of the total revenue receipts in 2008-09 to 6.63 *per cent* in 2012-13.
- The central tax transfers and the grants-in-aid decreased from 15.46 *per cent* to14.69 *per cent* and from 12.96 *per cent* to 6.58 *per cent* respectively during 2008-13.

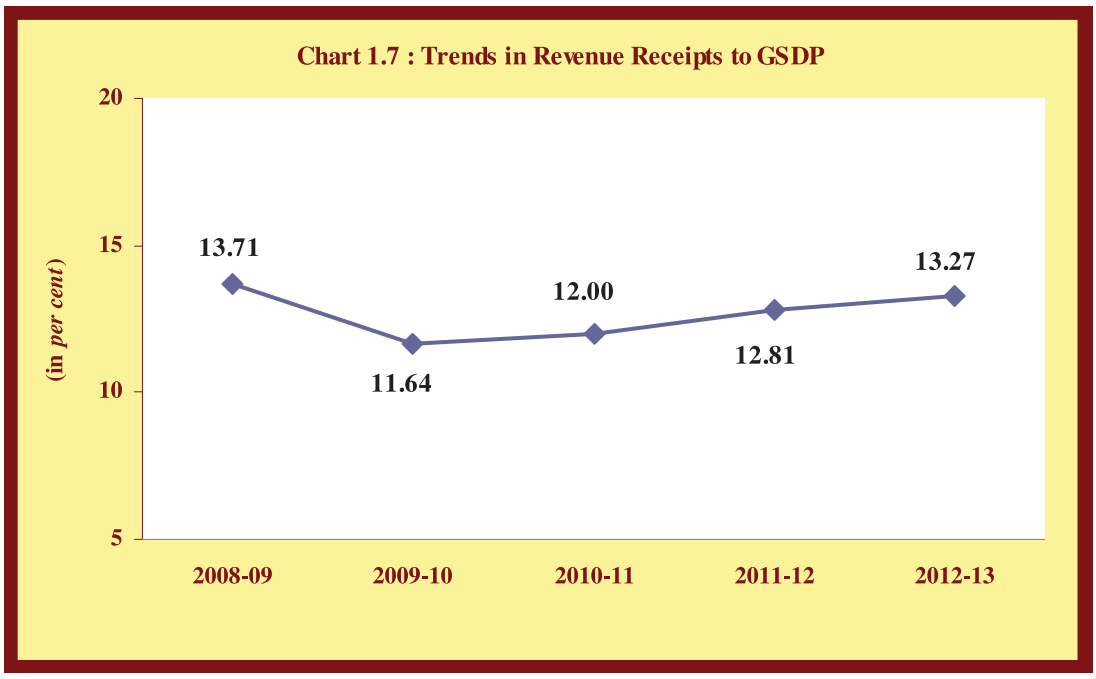
The trends in revenue receipts relative to GSDP are presented in **Table 1.5** and **Chart 1.7**.

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

| | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
|---|---|---|---|---|---|
| **Revenue Receipts (₹ in crore)** | **55,042** | **55,844** | **70,188** | **85,202** | **98,828** |
| Rate of growth of Revenue Receipts (*per cent*) | 15.83 | 1.46 | 25.69 | 21.39 | 15.99 |
| Revenue Receipts/GSDP[6] (*per cent*) | 13.71 | 11.64 | 12.00* | 12.81* | 13.27 |
| **Buoyancy Ratios**[7] | | | | | |
| Revenue Buoyancy with reference to GSDP | 1.10 | 0.07 | 1.17 | 1.56 | 1.34 |
| State's own tax buoyancy with reference to GSDP | 0.95 | 0.44 | 1.40 | 1.79 | 1.66 |
| Revenue Buoyancy with reference to State's own taxes | 1.15 | 0.17 | 0.84 | 0.87 | 0.81 |

* Revised GSDP figures were adopted for 2010-11 and 2011-12

(Source: Finance Accounts for the respective years and Information furnished by Director of Economics and Statistics for GSDP figures)




- The GSDP at the current rate was estimated to increase from ₹ 6,65,312 crore in 2011-12 to ₹ 7,44,474 crore in 2012-13, representing an increase of 11.90 *per cent.*

6 Advance estimate of GSDP of ₹ 7,44,474 crore has been adopted for 2012-13.

7 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 *per cent*.

- The revenue receipts as a percentage of GSDP increased from 11.64 in 2009-10 to 13.27 in the current year.
- Revenue buoyancy with reference to GSDP and with reference to State's own tax revenue has decreased during the year. The revenue buoyancy with reference to State's own taxes which showed an increasing trend in 2010-11 and 2011-12 declined during 2012-13.

### 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 2012-13 *vis-a-vis* assessment made by ThFC and MTFP are given in the **Table 1.6.**

**Table 1.6: State's Actual Tax and Non-tax Revenue Receipts**

**(₹ in crore)**

| | ThFC targets for the State | Targets proposed in the Budget | Projections made in MTFP | Actuals |
|---|---|---|---|---|
| Tax Revenue | 59,289 | 71,461 | 56,708 | 71,254 |
| Non-tax Revenue | 3,198 | 6,033 | 3,740 | 6,554 |

(Source: (i) ThFC recommendations; (ii) State's MTFP and (iii) Budget Speech – 2012-13)

- The Tax and Non-tax revenues were higher than the targets fixed by ThFC as well as projections made in the MTFP and were close to the budget estimates.

#### *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 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 | Percentage of increase over previous year |
|---|---|---|---|---|---|---|
| Taxes on sales, trade, etc. | 20,675 | 22,662 | 28,614 | 36,289 | 44,041 | 21.36 |
| State excise | 5,756 | 6,741 | 8,116 | 9,975 | 12,126 | 21.56 |
| Taxes on vehicles | 1,710 | 2,025 | 2,660 | 3,101 | 3,928 | 26.67 |
| Stamp duty and Registration fees | 3,794 | 3,662 | 4,651 | 6,581 | 7,645 | 16.17 |
| Land revenue | 208 | 117 | 113 | 87 | 131 | 50.57 |
| Taxes on goods and passengers | 979 | 1,092 | 1,626 | 2,123 | 2,252 | 6.08 |
| Other taxes[8] | 562 | 248 | 2,002 | 1,361 | 1,131 | (-)16.90 |
| **Total (Growth Rate in *per cent*)** | **33,684** ***(13.72)*** | **36,547** ***(8.50)*** | **47,782** ***(30.74)*** | **59,517** ***(24.56)*** | **71,254** ***(19.72)*** | **19.72** |

(Source: Finance Accounts for the respective years)

- The compound annual growth rate of own tax revenue stood at 16.15 *per cent* in the current decade, which was less than the General Category States average (17.44 *per cent*) **(Appendix 1.1)**.

[8] Other taxes include taxes on immovable property other than agricultural land, taxes and duties on electricity and agricultural income

- The own tax revenue of the State increased by ₹ 11,737 crore over the previous year. The growth rate of its own tax revenue, which was at 30.74 *per cent* in 2010-11 stood at 19.72 *per cent* in 2012-13. The decreasing trend in growth rate in terms of Revenue Receipts does not augur well for the State.
- The increase in own tax revenue was mainly due to increase in collection of State excise (21.56 *per cent*), taxes on sales, trade, etc., (21.36 *per cent*), stamp duty and registration fees (16.17 *per cent*), taxes on goods and passengers (6.08 *per cent*) and taxes on vehicles (26.67 *per cent)* which was partly offset by decrease in collection of other taxes (16.90 *per cent*).

#### *1.3.1.2 Non-tax Revenue*

The details of collection of non-tax revenue for the period 2008-13 are given in **Table 1.8**.

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

**(₹ in crore)**

| Revenue Head | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 | Percentage of increase over previous year |
|---|---|---|---|---|---|---|
| Interest receipts | 1,465 | 1,797 | 1,663 | 2,021 | 2,010 | (-) 0.54 |
| Dividends & Profits | 36 | 48 | 27 | 36 | 43 | 19.44 |
| Other non-tax receipts | 4,211 | 3,182 | 2,962 | 3,627 | 4,501 | 24.10 |
| **Total** | **5,712** *(14.50)* | **5,027** *(12.09)* | **4,652** *(8.87)* | **5,684** *(8.72)* | **6,554** *(8.42)* | **15.31** |

Figures in brackets indicate percentage of non-tax revenue to State's own resources.
(Source: Finance Accounts for the respective years)

- The non-tax revenue of the State increased by ₹ 870 crore in 2012-13 (15.31 *per cent*) over the previous year. As a proportion of the State's own resources, the non-tax revenue which stood at 14.50 *per cent* in 2008-09 showed a decreasing trend over the years and it finally reduced to 8.42 *per cent* in 2012-13.

### 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 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
|---|---|---|---|---|---|
| Non-plan Grants | 2,626 | 1,800 | 2,813 | 2,585 | 1,311 |
| Grants for State Plan Schemes | 3,378 | 2,253 | 2,142 | 2,562 | 2,765 |
| Grants for Central Plan Schemes | 101 | 130 | 158 | 223 | 224 |
| Grants for Centrally Sponsored Schemes | 1,030 | 1,331 | 1,727 | 1,916 | 2,200 |
| Grants for Special Plan Schemes | - | - | - | - | - |
| **Total** | **7,135** | **5,514** | **6,840** | **7,286** | **6,500** |
| Percentage of increase over previous year | 9.23 | (-) 22.72 | 24.05 | 6.52 | (-) 10.80 |
| Total grants as a percentage of Revenue Receipts | 12.96 | 9.87 | 9.75 | 8.55 | 6.58 |

(Source: Finance Accounts for the respective years)

The drop in Grants-in-aid from GoI in 2012-13 as compared to 2011-12 was as a result of decrease in non-plan grants to the State which was due to non-availing of ThFC grants as discussed in paragraph 1.3.5.

Two cases of unutilised central grants are discussed below:

- GoI released (February 2012) a grant of ₹ 4.38 crore under Central Plan Scheme *viz.,* 'Scheme for Implementation of Persons with Disabilities Act 1995' to provide facilities and services of non-recurring nature to persons with disabilities. But, the State Government made provision in the supplementary estimates only (March 2013) rendering the grant under Central Plan scheme lying unutilised for a period of one year.
- An amount of ₹ 43.40 crore was released (December 2011 and March 2012) by GoI for the scheme of Information and Communication Technology in Schools. However, the tender was floated on the first occasion (March 2013) after delay of one year from the date of sanction of funds. The lone bidder in the first call (March 2013) was rejected on the grounds of non-fulfilment of tender conditions and as there was no response to the second call (April 2013) tender was again floated on the third occasion (August 2013). The tender was under process and the grant remained unutilised (September 2013).

### 1.3.3 Debt waiver under the debt consolidation and relief facilities

As per the ThFC recommendations, benefit of interest relief on loans availed from National Small Savings Fund (NSSF) and the write-off of outstanding loans by GoI and State specific grants would be made available to the States on bringing the necessary amendments/enactments of Fiscal Responsibility and Budget Management Act to include targets for debt-GSDP ratio for the period from 2011-12 to 2014-15. The State Government was able to maintain the debt-GSDP ratio within the limits (19.09 as against 24.1 in 2010-11, 19.11 as against 24.5 in 2011-12 and 19.80 as against 24.8 in 2012-13) set in the TNFR Act, 2003 as amended in September 2011.

The State Government was entitled for interest relief from 2010-11 as given in **Table 1.10**:

**Table 1.10: Interest relief on the loan availed from National Small Savings Fund**

**(₹ in crore)**

| Particulars | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|---|---|---|---|---|---|
| ThFCs tentative interest relief on NSSF loans | 166.69 | 158.25 | 148.81 | 139.36 | 129.92 |
| Interest Relief Received | - | 12.76 | 116.13 | - | - |

(Source: Report of the ThFC and Information furnished by Finance Department)

GoI reiterated the inclusion of the debt-GSDP ratio clause in the TNFR Act as a pre-condition for interest relief on NSSF loans and that States were eligible for such relief only from the date of issue of the notification of enactment/amendment to the Act or from the date the enactment/amendment came into effect, whichever is later. The TNFR Act, 2003 was amended to incorporate this clause only in September 2011 and the amendment took effect from 3 November 2011. As the State Government failed to amend the TNFR Act in time, it lost the opportunity to get interest relief of ₹ 166.69 crore for the year 2010-11 and received only ₹ 128.89 crore for the years 2011-12 and 2012-13 as against its entitled interest relief of ₹ 307.06 crore for these two years.

### 1.3.4 Central Tax transfers

The Central Tax transfers are given in **Table 1.11**.

**Table 1.11: Central Tax transfers**

**(₹ in crore)**

| Particulars | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
|---|---|---|---|---|---|
| State's share of Union taxes and duties | 8,511 | 8,756 | 10,914 | 12,715 | 14,520 |
| Percentage of increase over previous year | 5.53 | 2.88 | 24.65 | 16.50 | 14.20 |

(Source: Finance Accounts for the respective years)

- The steep increase (24.65 *per cent*) in the central transfers during 2010-11 was due to release of non-plan grants by GoI to cover the State's resource gap. Although the quantum of State's share of union taxes and duties was on an increasing trend during 2008-13, its rate of growth showed a decreasing trend from 2011-12.

### 1.3.5 Optimisation of the ThFC grants

Transfers to the State on recommendations of ThFC during 2012-13 are given in **Table 1.12**.

**Table 1.12: Transfers on recommendations of ThFC**

**(₹ in crore)**

| Sl No | Particulars | Recommendations of the ThFC | Actual release | Expenditure under relevant Revenue/ Capital Head |
|---|---|---|---|---|
| 1 | Local Bodies | | | |
| | Basic grants to Panchayat Raj Institutions | 389.16 | 408.84 | 408.84 |
| | General Performance grants to Panchayat Raj Institutions | 267.07 | - | - |
| | Basic grants to Urban Local Bodies | 299.34 | 314.48 | 314.48 |
| | General Performance grants to Urban Local Bodies | 205.43 | 32.05 | 32.05 |
| 2 | Disaster Relief | 242.71 | 121.36 | 242.71 |
| 3 | Improving outcome grants | 85.80 | - | 47.09 |
| 4 | Environment related grants | 35.62 | 35.62 | 48.16 |
| 5 | Elementary Education | 141.00 | 141.00 | 141.00 |
| 6 | Roads and bridges | 453.00 | - | 453.00 |
| 7 | State specific needs grants | 325.00 | 25.00 | 228.01 |
| 8 | Grants for capacity building | 5.00 | - | 4.01 |
| | **Total** | **2,449.13** | **1,078.35** | **1,919.35** |

(Source: Information furnished by Finance Department)

As against ₹ 2,449.13 crore recommended by ThFC for the year 2012-13, the State Government spent ₹ 1,919.35 crore, though it received only ₹ 1,078.35 crore from GoI. Two cases of non-availing of ThFC grants are discussed below.

- The State could not avail the recommended general performance grant of ₹ 472.50 crore for 2012-13 due to non-adherence to the conditions[9] stipulated by the ThFC. The State, however, received ₹ 32.05 crore for 2012-13 towards its share of forfeited performance grant[10].

- As the actual expenditure for 2010-11, Revised Estimate for 2011-12 and the Budget estimate for 2012-13 for operation and maintenance of roads and bridges in the State fell short of ThFC's projections,

[9] (i) Establishment of proper Audit System for all Local Bodies, (ii) Constitution of independent Local Body Ombudsman, (iii) Electronic transfer of funds to Local Bodies (iv) Formation of State Level Property Tax Board, etc.

[10] Performance Grant of non-performing States redistributed to all States by GoI

the State could not avail the grant of ₹ 453 crore during 2012-13 and the entire expenditure was borne by the State.

### 1.3.6 Forgone Revenue

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

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

**(₹ in crore)**

| Particulars | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
|---|---|---|---|---|---|
| Discount | 0.97 | 9.85 | 81.63 | 103.02 | 25.83 |
| Waiver | 131.38 (from 2008-09 to 2012-13) | | | | |
| Exemption | 1.73 | 0.07 | 1.09 | 11.29 | 21.68 |
| Deferment | 3,522.42 (from 2008-09 to 2012-13) | | | | |

(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 of capital receipts are given in **Table 1.14**.

**Table 1.14: Trends in growth and composition of capital receipts**

**(₹ in crore)**

| Particulars | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
|---|---|---|---|---|---|
| **Capital Receipts** | **13,775** | **18,144** | **15,262** | **19,960** | **22,277** |
| Miscellaneous capital receipts | - | - | - | - | - |
| Recovery of loans and advances | 1,934 | 2,587 | 770 | 3,180 | 1,057 |
| Public debt receipts | 11,841 | 15,557 | 14,492 | 16,780 | 21,220 |
| Rate of growth of public debt receipts | 54.85 | 31.38 | (-) 6.85 | 15.79 | 26.46 |
| Rate of growth of non-debt capital receipts | 90.92 | 33.76 | (-) 70.24 | 312.99 | (-) 66.76 |
| Rate of growth of GSDP | 14.40 | 19.53 | 21.92 | 13.75 | 11.90 |
| Rate of growth of capital receipts | 59.06 | 31.72 | (-) 15.88 | 30.78 | 11.61 |

(Source: Finance Accounts for the respective years and information furnished by Director of Economics and Statistics)

- The recoveries of loans and advances which were high during 2011-12 declined abnormally in terms of value and rate of growth in 2012-13. The decrease during 2012-13 was ₹ 2,123 crore (66.76 *per cent*) over the previous year. Government stated (October 2013) that steps have been taken to improve the overall monitoring mechanism of recovery of loans.
- The decreasing trend in the rate of growth of public debt receipts during 2009-10 and 2010-11 reversed in the past two years. There was an increase of ₹ 4,440 crore (26.46 *per cent*) during 2012-13 over the previous year.

## 1.5 Public Account Receipts

Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, etc., which do not form part of the Consolidated Fund, are accounted for in the Public Account, set up under Article 266 (2) of the Constitution of India and are not subject to vote by the State Legislature. Here the Government acts as a banker. The balance after disbursements is the fund available with the Government for use. The Public Account receipts are given in **Table 1.15**.

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

**(₹ in crore)**

| Particulars | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
|---|---|---|---|---|---|
| **Public Account Receipts** | | | | | |
| Small Savings, Provident Fund, etc. | 3,713.36 | 4,259.10 | 5,049.86 | 5,555.32 | 6,054.66 |
| Reserve Fund | 1,560.25 | 1,363.38 | 1,461.55 | 2,247.74 | 2,503.22 |
| Deposits and Advances | 17,510.80 | 19,446.83 | 22,194.41 | 25,321.72 | 28,987.81 |
| Suspense and Miscellaneous | 55,987.76 | 58,494.68 | 73,897.92 | 87,463.89 | 98,242.67 |
| Remittances | 2,637.03 | 3,711.14 | 4,095.86 | 4,124.23 | 3,932.99 |
| **Total (a)** | **81,409.20** | **87,275.13** | **1,06,699.60** | **1,24,712.90** | **1,39,721.35** |
| **Public Account Disbursements** | | | | | |
| Small Savings, Provident Fund, etc. | 3,135.65 | 3,279.41 | 3,778.20 | 4,442.47 | 4,720.36 |
| Reserve Fund | 1,007.25 | 545.96 | 2,567.54 | 1,961.30 | 1,070.00 |
| Deposits and Advances | 15,934.51 | 18,734.68 | 20,768.18 | 23,594.71 | 25,784.34 |
| Suspense and Miscellaneous | 55,793.23 | 59,041.73 | 73,879.78 | 86,966.21 | 97,586.01 |
| Remittances | 2,558.97 | 3,654.49 | 3,965.01 | 3,988.58 | 3,939.92 |
| **Total (b)** | **78,429.61** | **85,256.27** | **1,04,958.71** | **1,20,953.27** | **1,33,100.63** |
| **Public Account Net (a)-(b)** | **2,979.59** | **2,018.86** | **1,740.89** | **3,759.63** | **6,620.72 Say 6,620** |

- The net Public Account receipts which was on a decreasing trend till 2010-11 started to increase from the year 2011-12 and stood at ₹ 6,620 crore during 2012-13 which was indicative of increase in liability of the Government.

## 1.6 Application of Resources

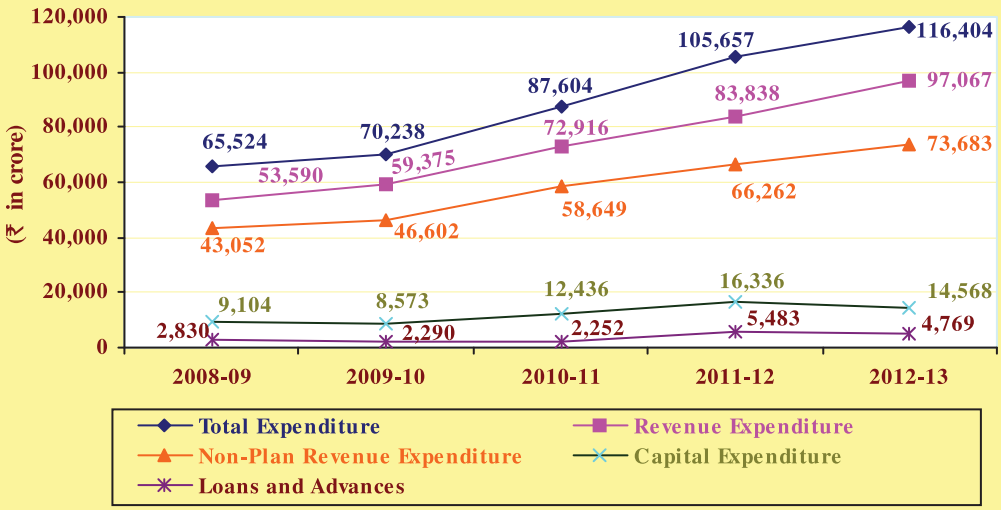
Analysis of the allocation of expenditure at the State Government level assumes significance since major expenditure responsibilities are entrusted with them. Within the framework of fiscal responsibility legislations, there are budgetary constraints in raising public expenditure financed by deficit 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[11] over a period of five years (2008-13) and its composition both in terms of 'economic classification' and 'expenditure by activities' is depicted in **Charts 1.9** and **1.10** respectively.

[11] Total expenditure includes revenue expenditure, capital expenditure and disbursement of loans and advances and excludes public debt repayment

**Chart 1.8: Total Expenditure: Trends and Composition**




(Source: Finance Accounts for the respective years)

- Of the total expenditure of ₹ 1,16,404 crore during 2012-13, revenue expenditure (₹ 97,067 crore) accounted for 83.39 *per cent*. Out of the revenue expenditure, 75.91 *per cent* (₹ 73,683 crore) was incurred on the non-plan component.
- During the current year, the capital expenditure decreased by ₹ 1,768 crore (10.82 *per cent*) mainly due to decrease in investments in Power projects.
- As per Government orders (May 1992), the expenditure on land acquisition was to be incurred by the Land Acquisition Officer by presenting bills directly to the treasury and passing on the debits to Highways divisions through "8658-Suspense Account". It was, however, noticed that during 2012-13 an amount of ₹ 236.18 crore provided for land acquisition for road works was drawn (February and March 2013) by the Divisional Engineer, Highways (Construction and Maintenance), Chengalpattu debiting the head of account "5054 Capital outlay on roads and bridges" and credited to the head "8443-Deposits". Thus, transfer of funds without incurring any expenditure during 2012-13 resulted in inflated capital expenditure.

**Chart 1.9: Total Expenditure : Trends in Share of its Components**

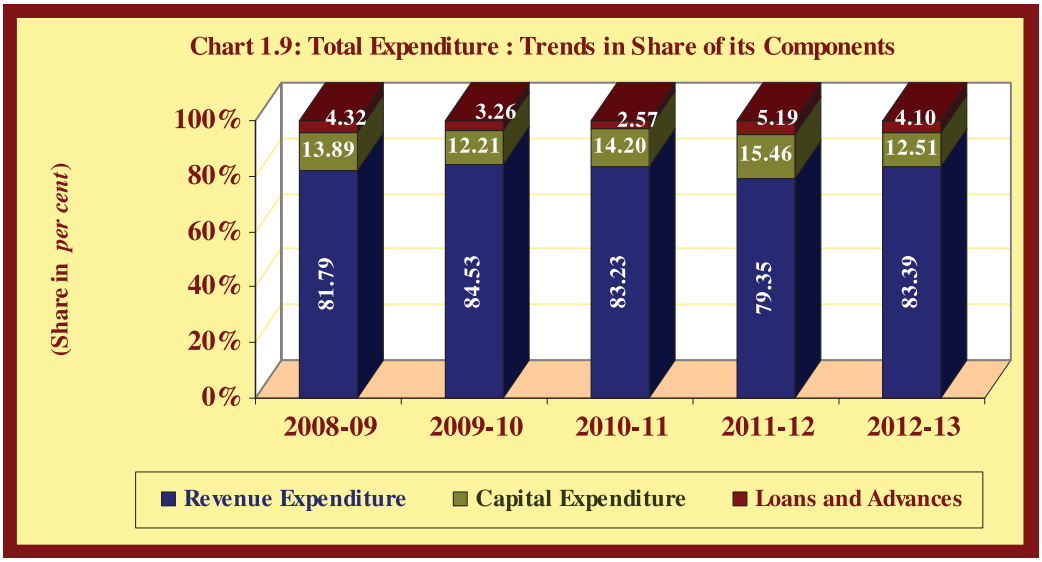
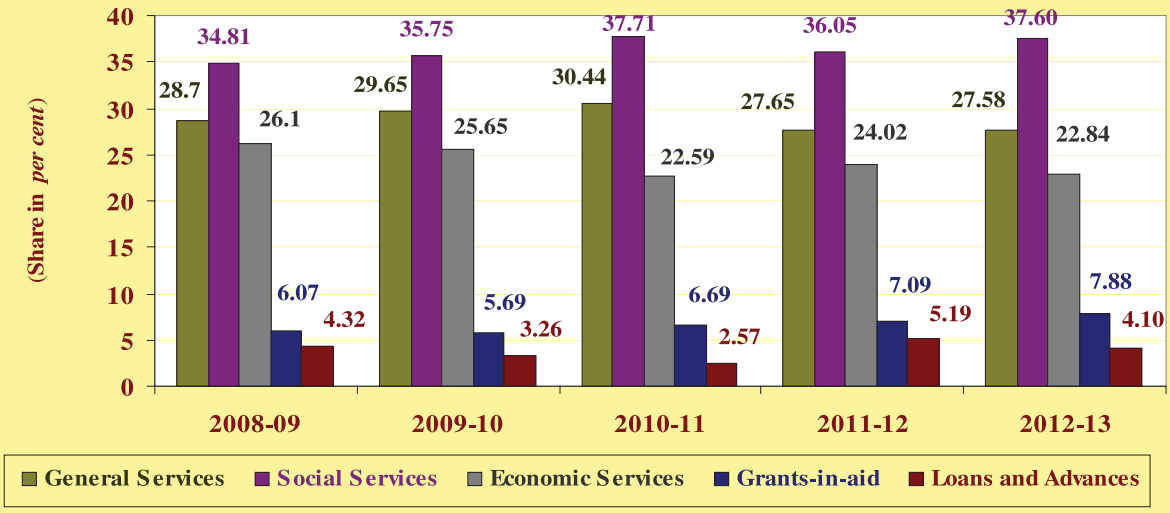


**Chart 1.10: Total Expenditure : Trends by 'Activities'**




- The expenditure on General Services, Social Services and Economic Services during 2012-13 was 27.58, 37.60 and 22.84 *per cent* of the total expenditure and grew by 9.91 *per cent*, 14.94 *per cent* and 4.76 *per cent* respectively over the previous year.
- The increase in the expenditure on Social Services in 2012-13 was mainly on account of increased spending of ₹ 2,069.99 crore on General Education and ₹ 1,768.38 crore on Social Security and Welfare. The lower growth rate of expenditure on Economic Services in 2012-13 was mainly on account of decreased spending of ₹ 2,506.94 crore on Power projects.
- During 2008-13, about one third of the total expenditure was on Social Services. But, the proportion of expenditure on Social, Economic and General Services to the total expenditure remained more or less at the same levels during the said period.

### 1.6.2 Revenue Expenditure

The trend of revenue expenditure of the State is given in **Table1.16** and **Chart 1.11** and the trend of revenue expenditure to GSDP is given in **Chart 1.12**.

**Table 1.16: Trends in growth and composition of revenue expenditure**

**(₹ in crore)**

| Particulars | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
|---|---|---|---|---|---|
| Revenue Receipts | 55,042 | 55,844 | 70,188 | 85,202 | 98,828 |
| Revenue Expenditure | 53,590 | 59,375 | 72,916 | 83,838 | 97,067 |
| Revenue Deficit/Surplus | 1,452 | (-) 3,531 | (-) 2,728 | 1,364 | 1,761 |
| GSDP | 4,01,336 | 4,79,733 | 5,84,896 | 6,65,312 | 7,44,474 |
| Revenue Receipt to GSDP (in *per cent*) | 13.71 | 11.64 | 12.00 | 12.81 | 13.27 |
| Revenue Expenditure to GSDP (in *per cent*) | 13.35 | 12.38 | 12.47 | 12.60 | 13.04 |
| Revenue surplus (deficit) to GSDP(in *per cent*) | 0.36 | (-) 0.74 | (-) 0.47 | 0.21 | 0.24 |

(Source: Information furnished by Director of Economics and Statistics and Finance Accounts for the respective years)

**Chart 1.11: Trends in Revenue Expenditure**

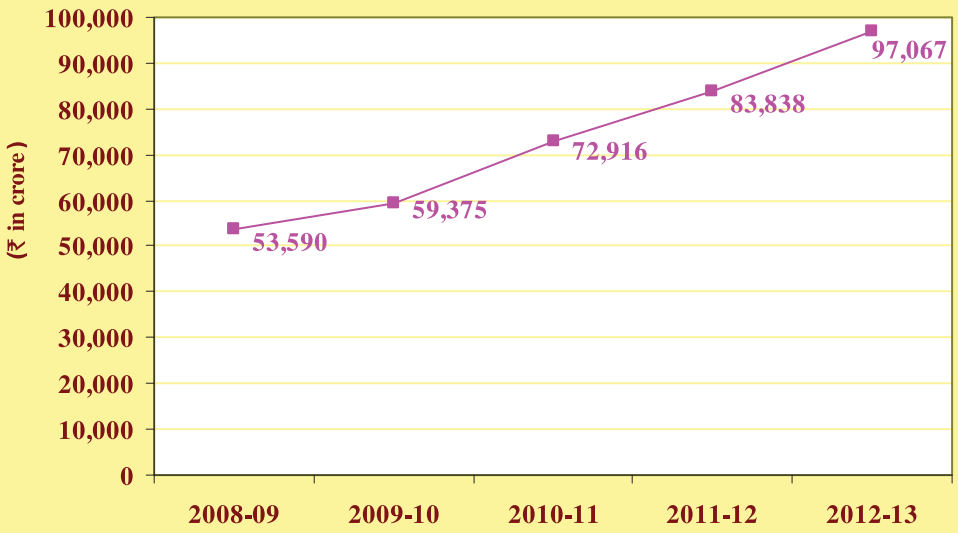
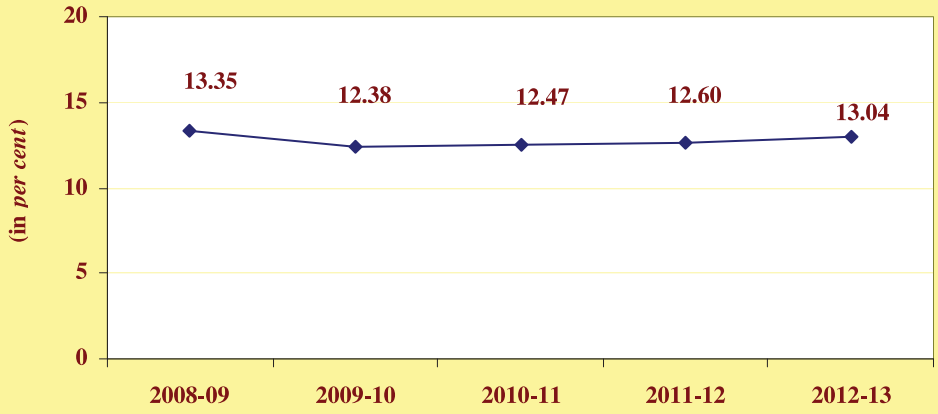



**Chart 1.12: Trends in Revenue Expenditure to GSDP**




- The State which was in revenue deficit during 2009-10 and 2010-11 became a revenue surplus State during 2011-12 and the trend continued in 2012-13 also.

### 1.6.3 Committed Expenditure

The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies. **Table 1.17** presents the trend in the expenditure on these components during 2008-13.

**Table 1.17: Components of Committed Expenditure**

**(₹ in crore)**

| Components of committed expenditure | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
|---|---|---|---|---|---|
| Salaries and wages, *of which* | 12,859 (23.36) | 15,638 (28.00) | 19,029 (27.11) | 21,466 (25.20) | 22,255 (22.52) |
| Non-Plan Head | 11,470 | 14,141 | 17,150 | 19,278 | 20,109 |
| Plan Head* | 1,389 | 1,497 | 1,879 | 2,188 | 2,146 |
| Salary grants** | 2,756 (5.00) | 3,219 (5.76) | 4,017 (5.72) | 4,390 (5.15) | 4,416 (4.47) |
| Interest payments | 5,963 (10.83) | 6,667 (11.93) | 7,940 (11.31) | 8,871 (10.41) | 10,205 (10.33) |
| Expenditure on pension | 7,735 (14.05) | 8,385 (15.01) | 10,951 (15.60) | 11,747 (13.79) | 12,365 (12.51) |
| Subsidies | 6,600 (11.99) | 6,653 (11.91) | 7,739 (11.02) | 8,698 (10.20) | 9,592 (9.71) |
| **Total** | **35,913 (65.25)** | **40,562 (72.63)** | **49,676 (70.77)** | **55,172 (64.75)** | **58,833 (59.53)** |

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 (₹ 58,833 crore) stood at 59.53 *per cent* of the total revenue receipts (₹ 98,828 crore) of the State during 2012-13 as against 64.75 *per cent* during 2011-12. Though the committed expenditure was increasing during 2008-13 its ratio with revenue receipts kept decreasing from 2009-10 due to increasing trend of revenue receipts.
- During 2012-13, expenditure on salaries and wages, inclusive of salary grants was ₹ 26,671 crore and accounted for 35.80 *per cent* of the revenue expenditure net of interest and pension, as against the ThFC normative prescription of 35 *per cent*.
- The expenditure towards interest payments increased by ₹ 1,334 crore (15.04 *per cent*) during 2012-13 over the previous year. This was mainly due to increase in payment of interest on market loans to the extent of ₹ 1,318 crore. As a percentage of non-plan revenue expenditure, it decreased from 13.54 *per cent* in 2010-11 to 13.39 *per cent* in 2011-12 but increased to 13.85 *per cent* in 2012-13.

## Subsidies

In any welfare State, it is not uncommon to provide subsidies/subventions to disadvantaged sections of the society. Subsidies are dispensed not only explicitly but also implicitly by providing subsidised public service to the people. Budgetary support to financial institutions, inadequate return on investments, poor recovery of user charges, assistance in cash/kind to individuals, etc., fall under the category of implicit subsidies[12].

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

(a) Explicit subsidies were on a continuous increase. They went up by ₹ 894 crore (10.28 *per cent*) in 2012-13 when compared to the previous year. A list of major schemes for which the State Government provided subsidy during 2008-13 is given in **Table 1.18** below:

**Table 1.18: List of major schemes for which subsidy was given by the State Government**

**(₹ in crore)**

| Name of the scheme | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
|---|---|---|---|---|---|
| Social Safety Net – Food Security – Public Distribution System Support | 2,700 | 4,000 | 3,950 | 4,900 | 4,900 |
| Electricity – Compensation to TNEB due to reduction in tariff to domestic consumers | 1,160.45 | 1,301.05 | 1,254.77 | 1,763.07 | 1,838.37 |
| Reimbursement of Social cost on student concessions in bus fares | 300.62 | 300.83 | 302.22 | 389.84 | 335.84 |
| Free distribution of handloom clothes to the people below poverty line | 256.00 | 256.01 | 256.00 | 350.00 | 357.90 |
| National Agriculture Development Programme – Agriculture Department | 42.78 | 48.56 | 49.47 | 88.07 | 124.84 |
| Capital subsidy to micro, small, medium and agro-based industries | 19.96 | 29.86 | 44.99 | 49.83 | 59.94 |

(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 in 2011-12 and 2012-13, some of which are listed in **Table 1.19**.

**Table 1.19: Implicit Subsidies given in 2011-12 and 2012-13**

**(₹ in crore)**

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

(Source: Finance Accounts for the respective years)

It was noticed that these implicit subsidies were classified under other object heads such as (i) 76-Computers and accessories (free distribution of laptops),

(ii) 24-Materials and Supplies (grinders and mixies) and (iii) 09-Grants-in-aid (Marriage assistance scheme), etc. This accounting treatment is not clear and does not transparently disclose the nature of expenditure as is required. From **Table 1.17** and **Table 1.19,** it could be seen that apart from ₹ 9,592 crore incurred on explicit subsidy, the State Government also provided implicit subsidies.

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

The 73rd and 74th Constitutional amendments gave Constitutional status to Panchayat Raj Institutions and Urban Local Bodies respectively and established a system of uniform structure, regular elections, regular flow of funds through Finance Commission, etc. In Tamil Nadu, there are 664 Urban Local Bodies (10 Municipal Corporations, 125 Municipalities and 529 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 previous years is presented in **Table 1.20.**

**Table 1.20: Financial assistance to Local Bodies, etc.**

**(₹ in crore)**

| Financial Assistance to Institutions | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
|---|---|---|---|---|---|
| Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.) | 433 | 703 | 940 | 1,249 | 2,550 |
| Urban Local Bodies | 1,865 | 1,965 | 2,841 | 3,031 | 3,460 |
| Panchayat Raj Institutions | 1,890 | 2,101 | 3,071 | 3,585 | 4,502 |
| Development Agencies | 217 | 286 | 190 | 336 | 253 |
| Hospitals and Other Charitable Institutions | 106 | 126 | 314 | 363 | 483 |
| Other Institutions[13] | 5,726 | 5,636 | 6,559 | 7,361 | 9,965 |
| **Total** | **10,237** | **10,817** | **13,915** | **15,925** | **21,213** |
| Assistance as percentage of Revenue Expenditure | 19.10 | 18.22 | 19.08 | 19.00 | 21.85 |

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

- Financial assistance to the local bodies and other institutions increased from ₹ 10,237 crore in 2008-09 to ₹ 21,213 crore in 2012-13. During 2012-13, financial assistance to local bodies and other institutions increased by ₹ 5,288 crore (33.21 *per cent*) over the previous year. As a percentage of revenue expenditure, it remained more or less at the same level of 19 *per cent* during 2008-12, but increased to 21.85 *per cent* during 2012-13.

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

## 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, health, etc. Low fiscal priority (ratio of expenditure category to aggregate expenditure) would be deemed to have been given to a particular sector, if it was below the national average. **Table 1.21** analyses the fiscal priority of the State Government with regard to development expenditure, social sector expenditure and capital expenditure during 2012-13.

**Table 1.21: Fiscal Priority of the State in 2009-10 and 2012-13**

**(In *per cent*)**

| Fiscal Priority of the State | AE/ GSDP | DE#/AE | SSE/AE | CE/AE | Education/ AE | Health/ AE |
|---|---|---|---|---|---|---|
| **General Category States* Average (Ratio) 2009-10** | **17.06** | **66.05** | **35.73** | **14.96** | **16.19** | **4.24** |
| Tamil Nadu State's Average (Ratio) 2009-10 | 14.64 | 64.65 | 35.75 | 12.21 | 15.76 | 4.94 |
| **General Category States Average (Ratio) 2012-13** | **15.93** | **65.79** | **32.77** | **13.23** | **17.23** | **4.47** |
| Tamil Nadu State's Average (Ratio) 2012-13 | 15.64 | 64.32 | 38.09 | 12.52 | 15.35 | 4.54 |

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

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

CE: Capital Expenditure

* General Category States exclude Delhi, Goa and Puducherry

(Source : For GSDP, the information was collected from the State's Directorate of Economics and Statistics)

- In 2012-13, Tamil Nadu spent marginally lesser proportion of its GSDP on Aggregate Expenditure as compared to the General Category states. As compared to 2009-10, Tamil Nadu spent higher proportion of its GSDP on Aggregate Expenditure in 2012-13.
- Development expenditure as a proportion of Aggregate Expenditure in Tamil Nadu was lower than the General Category states' average in 2009-10 and 2012-13.
- During 2012-13, priority given to Social sector by Tamil Nadu was better than that of General Category States.
- In Tamil Nadu, the proportion of capital expenditure *vis-à-vis* aggregate expenditure during 2012-13 was close to that during 2009-10. It was, however, less than that of the General Category States both during 2009-10 and 2012-13.

### 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 Governments to take appropriate expenditure rationalisation measures and lay emphasis on provision of core public and merit goods[14]. Apart from improving the allocation towards development expenditure[15], the efficiency of expenditure use reflected by the ratio of capital expenditure to total expenditure (and/or GSDP) and the proportion of revenue expenditure on operation and maintenance of the existing Social and Economic Services need to be kept in mind. The higher the ratio of these components to the total expenditure (and/or GSDP), the better would be the quality of expenditure. **Table 1.22** presents the trends in development expenditure relative to the aggregate expenditure of the State during 2008-13.

**Table 1.22: Development Expenditure**

**(₹ in crore)**

| Components of Development Expenditure | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
|---|---|---|---|---|---|
| **Development Expenditure (a to c)** | **42,736 (65.22)** | **45,412 (64.65)** | **54,917 (62.69)** | **68,742 (65.06)** | **74,874 (64.32)** |
| a. Development Revenue Expenditure | 31,032 (47.36) | 35,079 (49.94) | 41,131 (46.95) | 47,404 (44.86) | 56,251 (48.32) |
| b. Development Capital Expenditure | 8,874 (13.54) | 8,043 (11.45) | 11,694 (13.35) | 16,062 (15.20) | 14,111 (12.12) |
| c. Development Loans and Advances | 2,761 (4.22) | 2,290 (3.26) | 2,092 (2.39) | 5,276 (5.00) | 4,512 (3.88) |

Figures in brackets indicate percentage of aggregate expenditure
(Source: Finance Accounts of respective years)

Though development expenditure, in real terms was increasing continuously during 2008-13, the percentage of aggregate development capital expenditure decreased during the year to 12.12 after a rising trend for previous two years.

**Table 1.23** provides the details of capital expenditure and the components of revenue expenditure incurred on the maintenance of the selected Social and Economic Services during 2011-12 and 2012-13.

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[14] 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.

[15] 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.

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

**(in *per cent*)**

| Social/Economic Infrastructure | 2011-12 | | 2012-13 | |
|---|---|---|---|---|
| | Ratio of CE to TE | Ratio of S&W to RE | Ratio of CE to TE | Ratio of S&W to RE |
| **Social Services (SS)** | | | | |
| Education, Sports, Art and Culture | 2.39 | 55.38 | 1.16 | 51.66 |
| Health and Family Welfare | 4.53 | 65.26 | 5.74 | 58.42 |
| Water Supply, Sanitation, Housing and Urban Development | 70.63 | 2.55 | 63.91 | 1.86 |
| **Total (SS)** | **18.14** | **53.08** | **16.62** | **48.34** |
| **Economic Services (ES)** | | | | |
| Agriculture and Allied Activities | 12.91 | 34.85 | 11.57 | 21.28 |
| Irrigation and Flood Control | 66.04 | 36.88 | 68.82 | 45.08 |
| Power and Energy | 46.42 | 0.11 | 22.62 | 0.09 |
| Transport | 72.02 | 19.33 | 69.78 | 12.30 |
| **Total (ES)** | **45.81** | **24.29** | **35.62** | **17.65** |
| **Total (SS+ES)** | **30.82** | **45.86** | **24.37** | **39.62** |

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 of the respective years)

### *Expenditure on Social Services*

- Capital expenditure on Social Services increased in real terms, but as a percentage to aggregate expenditure of the State it marginally decreased from 4.56 in 2011-12 to 4.42 in 2012-13 **(Appendix 1.4)**.

### *Expenditure on Economic Services*

- The capital expenditure on Economic Services decreased from ₹ 11,239 crore in 2011-12 to ₹ 8,961 crore in 2012-13 (20.27 *per cent*).
- The decrease in capital expenditure on Economic Services was mainly due to decrease in capital expenditure on Power and Energy by ₹ 2,600 crore compared to previous year.
- The ratio of expenditure on salaries and wages to the revenue expenditure, under selected economic services decreased in all services indicated in **Table 1.23** other than Irrigation and Flood Control during 2012-13 as compared to 2011-12.

## 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 has to be a prudent policy of Government. However, it was observed that the revenue from irrigation projects (₹ 26.97 crore) during 2012-13 was only 4.47 *per cent* of the maintenance expenditure (₹ 603.82 crore).

The financial results of five major and 47 medium irrigation projects are depicted in Appendix IX of the Finance Accounts. The revenue realised from these projects during 2012-13 was ₹ 9.43 crore. After meeting the working and maintenance expenditure (₹ 262.81 crore) and interest charges (₹ 121.02 crore), these 52 projects suffered a net loss of ₹ 374.39 crore during 2012-13.

### 1.8.2 Incomplete projects

The department-wise information pertaining to incomplete projects as on 31 March 2013 is given in **Table 1.24**.

**Table 1.24: Department-wise profile of incomplete projects**

**(₹ in crore)**

| Department | No. of Incomplete Projects* | Initial Budgeted Cost | Revised Total Cost of Projects** | Expenditure during the year | Cumulative actual expenditure as on 31 March 2013 |
|---|---|---|---|---|---|
| Buildings | 20 | 7,086 | 7,742 | 1,092 | 6,372 |
| Roads and Bridges | 13 | 7,021 | 7,156 | 2,589 | 5,643 |
| Irrigation (Water Resources) and Flood Control | 15 | 66,475 | 70,576 | 7,187 | 44,231 |
| **Total** | **48** | **80,582** | **85,474** | **10,868** | **56,246** |

* Only those projects which were scheduled to be completed before 31 March 2013 were included.

** Indicates the revised total cost of the projects as per the last revision by the State Government up to March 2013

(Source: Collected from various sources by PAG (A&E) and included in Appendix X of Finance Accounts for 2012-13).

- 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 2013, ₹ 15,718 crore in statutory corporations, rural banks, joint stock companies and co-operatives **(Table 1.25).**

**Table 1.25: Return on Investments**

| Investment/Return/Cost of Borrowings | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
|---|---|---|---|---|---|
| Investment at the end of the year (₹ in crore) | 6,471.22 | 8,107.24 | 10,222.64 | 14,455.65 | 15,718.00 |
| Return (₹ in crore) | 35.59 | 30.18 | 22.33 | 30.23 | 30.83 |
| Return (in *per cent*) | 0.55 | 0.37 | 0.22 | 0.21 | 0.20 |
| Average rate of interest on Government borrowing (in *per cent)* | 7.71 | 7.29 | 7.53 | 7.43 | 7.43 |
| Difference between interest rate and return (in *per cent)* | 7.16 | 6.92 | 7.31 | 7.22 | 7.23 |

(Source: Finance Accounts for the respective years)

Government invested (up to March 2013) in two statutory corporations (₹ 7,910 crore), 68 Government companies (₹ 4,771 crore), six Joint Stock companies (₹ two crore) and 9,146 co-operatives (₹ 3,035 crore). During 2012-13 Government infused an additional capital of ₹ 170.73 crore into six ailing State Transport Undertakings which had an accumulated loss of ₹ 7,267.04 crore. There was one major investment of ₹ 211.21 crore made by Government in 2012-13 in Chennai Metro Rail Limited.

It may be observed that the return from the investment was meagre. The average rate of return declined from 0.55 *per cent* in 2008-09 to 0.20 *per cent* in 2012-13. On the other hand, Government paid an average interest rate of 7.43 *per cent* on its borrowings during 2012-13.

### 1.8.4 Loans and advances by State Government

In addition to the investments in co-operative societies, corporations and companies, Government has also been providing loans and advances to many of these institutions/organisations. **Table 1.26** presents the outstanding loans and advances as on 31 March 2013 and interest receipts *vis-à-vis* interest payments during the last three years.

**Table 1.26: Average interest received on loans advanced by the State Government**

**(₹ in crore)**

| Quantum of Loans/Interest receipts/cost of borrowings | 2010-11 | 2011-12 | 2012-13 |
|---|---|---|---|
| Opening Balance | 7,517 | 8,999 | 11,302 |
| Amount advanced during the year | 2,252 | 5,483 | 4,769 |
| Amount repaid during the year | 770 | 3,180 | 1,057 |
| Closing Balance | 8,999 | 11,302 | 15,014 |
| Net increase (+) / decrease (-) | 1,482 | 2,303 | 3,712 |
| Interest receipts | 78 | 497.20 | 364.88 |
| Interest receipts as percentage of outstanding Loans and advances | 0.94 | 4.90 | 2.77 |
| Interest payments as percentage of outstanding fiscal liabilities of the State Government | 7.53 | 7.43 | 7.43 |
| Difference between interest payments and interest receipts (*per cent*) | 6.59 | 2.53 | 4.66 |

(Source: Finance Accounts for the respective years)

- The difference between the interest payments and interest receipts increased from 2.53 *per cent* in 2011-12 to 4.66 *per cent* in 2012-13 due to poor recovery.
- (i) Under Social Sector, the major recipients of loans and advances were farmers affected by drought (₹ 360.91 crore), Urban development (₹ 100 crore), Water Supply and Sanitation Pooled Fund under KfW (German Development Bank) line of credit (Master Financing Indenture) (MFI) (₹ 32.50 crore) and (ii) under Economic Sector, the major recipients of loans and advances were Tamil Nadu Electricity

Board (₹ 909 crore), soft loans to industrial units (₹ 375 crore) and short term loan to Tamil Nadu Generation and Distribution Corporation Ltd. (TANGEDCO) (₹ 352 crore).

### 1.8.5 Cash Balances and Investment of Cash Balances

**Table 1.27** depicts the cash balances and investments made by the State Government out of cash balances during the year.

**Table 1.27: Cash Balances and Investment of Cash Balances**

**(₹ in crore)**

| Sl. No. | Particulars | As on 31 March 2012 | As on 31 March 2013 |
|---|---|---|---|
| (a) | **General Cash Balance** | | |
| 1. | Cash in Treasuries | - | - |
| 2. | Deposits with Reserve Bank | 151.73 | (-) 1,062.77 |
| 3. | Remittances in Transit | 16.80 | 16.80 |
| | **Total** | **168.53** | **(-) 1,045.97** |
| 4. | Investments held in the Cash Balance Investment Account | 11,665.84 | 17,299.05 |
| | ***Total (a)*** | ***11,834.37*** | ***16,253.08*** |
| (b) | **Other Cash Balances and Investments** | | |
| 1. | Cash with Departmental Officers *viz.* Public Works and Forest Departments | 2.09 | 1.98 |
| 2. | Permanent advances for contingent expenditure with Departmental Officers | 7.36 | 7.39 |
| 3. | Investments of earmarked funds | 3,367.81 | 5,255.99 |
| | ***Total (b)*** | ***3,377.26*** | ***5,265.36*** |
| | **Total (a) and (b)** | **15,211.63** | **21,518.44** |

(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 2012-13 under an agreement with the Reserve Bank of India. No ways and means advance or overdraft was taken during the year.
- The cash balance as on 31 March 2013 increased by ₹ 6,306 crore over the previous year mainly due to surplus (₹ 6,620 crore) in the public account transactions during the year. The cash balance (₹ 21,518 crore) available with the State Government continued to be high.

## 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 2013, compared with the corresponding position on 31 March 2012. While the liabilities in this Appendix consist mainly of internal borrowings, loans and advances from GoI, receipts from the Public Account and Reserve funds, the assets comprise mainly the capital outlay, loans and advances given by the State Government and cash balances.

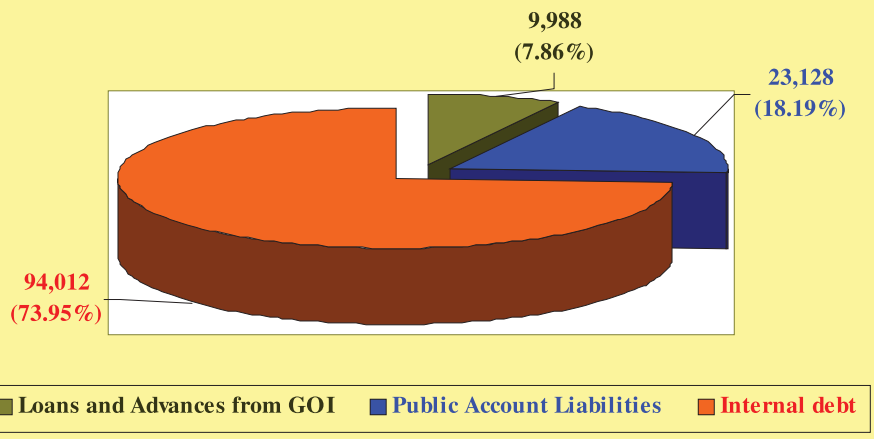
The TNFR Act defines the total liability of the State as 'the liabilities under the Consolidated Fund of the State and the Public Account of the State', which include loans and advances from the Central Government, open market

borrowings, loans from financial institutions, Provident Fund balances of Government employees, Reserve funds, Deposits, etc.

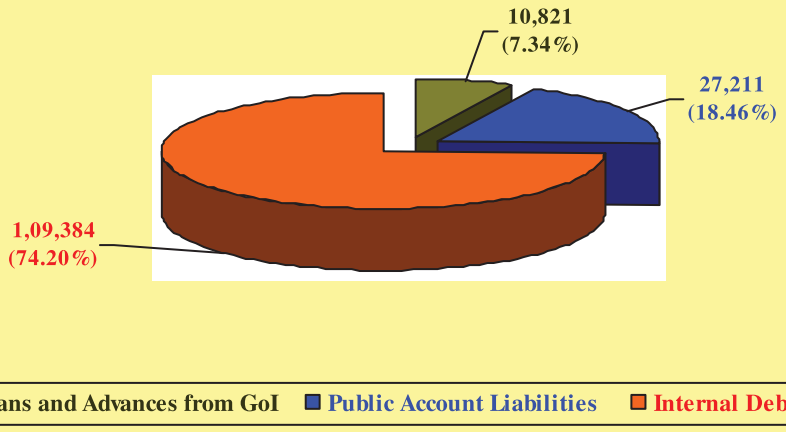
### 1.9.2 Fiscal Liabilities

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

**Chart 1.13: Composition of Outstanding Fiscal Liabilities as on 01.04.2012 (₹ in crore)**




**Char 1.14 : Composition of Outstanding Fiscal Liabilities as on 31.03.2013 (₹ in crore)**




- The outstanding fiscal liabilities have shown a steady increase from ₹ 83,662 crore at the end of 2008-09 to ₹ 1,47,416 crore at the end of 2012-13.
- The fiscal liabilities at the end of 2012-13 represented 149.16 *per cent* of the revenue receipts during the year as against 149.21 *per cent* of the revenue receipts during 2011-12. However, the outstanding liabilities as a percentage of GSDP was 19.80 which was within the norm of 24.80 prescribed for the year 2012-13 in the TNFR Act.
- Public Account liabilities as a percentage of the total fiscal liabilities increased marginally from 18.19 in 2011-12 to 18.46 at the end of

2012-13. Internal debt at 74.20 *per cent* of the fiscal liabilities was marginally higher than that of the previous year (73.95 *per cent*) whereas the percentage of outstanding loans and advances decreased from 7.86 in 2011-12 to 7.34 in 2012-13.

### 1.9.3 Transactions under Reserve Fund

Reserve Funds created for specific and well-defined purposes are kept in the Public Account of the State and they are fed by contributions or grants from the Consolidated Fund of a State or from outside agencies. The expenditure relating to the fund is initially accounted for under the Consolidated Fund itself for which the vote of the legislature is obtained. At the end of the year, expenditure so incurred is transferred to the Fund through operation of deduct entries in the accounts. The cess or revenue collected are initially accounted for under the receipt heads concerned and then transferred to the fund account to the extent provision is made in the Appropriation Act for transfer to the fund. If it is Government contribution, it is transferred to the Fund by making provision in the Budget. There were 29 reserve funds earmarked for specific purposes, out of which 11 funds were inoperative. The total accumulated balance in these funds as on 31 March 2013 was ₹ 5,324.43 crore, out of which the balance in the inoperative accounts was ₹ 44.69 crore.

Test check of one inoperative account *viz.,* the Tamil Nadu Special Welfare Fund revealed that it was inoperative from 2003 due to ban on sale of lottery tickets and had an unutilised balance of ₹ 30.74 crore as on 31 March 2013. On this being pointed out, Government stated (October 2013) that the possibility of utilising the fund balances during 2013-14 would be explored.

Out of 18 funds in operation, transactions in four funds *viz*., Sugarcane Cess Fund, State Infrastructure and Amenities Fund, Tamil Nadu Victim Compensation Fund and Funds for Priority Schemes in Rural Areas were test-checked in audit which revealed the following:

#### *1.9.3.1 Sugarcane Cess Fund*

Sugarcane cess is collected at the rate of ₹ five per tonne of sugarcane brought into the sugar factory for consumption, use or sale and credited to the receipt head and then transferred to the fund account. The fund is to be utilised for sugarcane development and research purposes including road development in sugarcane grown areas. The Commissioner of Sugar is the controlling authority for estimating and reconciling the expenditure. The accumulated balance in the fund account was ₹ 12.33 crore as on 31 March 2013.

Review of statement of sugarcane cess collected, credited to the receipt head and transferred to the fund during the years 2006-07 to 2012-13 revealed that a sum of ₹ 17.78 crore has not been transferred to the fund account as detailed in the **Appendix 1.6**. Government replied (October 2013) that necessary action would be taken to transfer the fund during 2013-14 by obtaining approval of the Legislature.

#### *1.9.3.2 State Infrastructure and Amenities Fund*

The State Infrastructure and Amenities Fund was created for the purpose of creating infrastructure facilities in the State. The infrastructure and basic amenities charges collected by the Town and Country Planning Department at the rates[16] specified by the Government are credited to the fund.

[16] Commercial and IT Building: ₹ 500 per sq.m., Multi-storeyed Building: ₹ 1,000 per sq m., Institution: ₹ 200 per sq.m. and Building for industrial use: ₹ 300 per sq.m.

Statement of charges collected, credited to the receipt head concerned and transferred to the fund account during 2009-10 to 2012-13 revealed that a sum of ₹ 765.76 crore has not been transferred to the fund account as detailed in **Table 1.28**.

**Table 1.28: Collections not transferred to the State Infrastructure and Amenities Fund**

**(₹ in crore)**

| Year | Receipt under the head '0217' | Amount transferred to the fund | Amount to be transferred |
|---|---|---|---|
| 2009-10 | 617.11 | 562.00 | 55.11 |
| 2010-11 | 371.80 | 180.00 | 191.80 |
| 2011-12 | 331.74 | Nil | 331.74 |
| 2012-13 | 607.11 | 420.00 | 187.11 |
| **Total** | **1,927.76** | **1,162.00** | **765.76** |

(Source: VLC Data and Appropriation Accounts for the respective years)

The Finance Department replied (October 2013) that exact appropriation equivalent to the revenue realised could not be made within the same financial year due to non-availability of reconciled receipt figures up to March and that the backlog in the transfer to the fund account would be cleared in a phased manner.

### *1.9.3.3 Tamil Nadu Victim Compensation Fund*

The Tamil Nadu Victim Compensation Fund was created in 2000 for the purpose of paying compensation to the victims/families of victims. Twenty *per cent* of the wages of the prisoners is collected and credited to the fund. The Inspector General of Prisons is the estimating, reconciling and controlling authority of the fund.

Review of departmental records showed that out of the receipts collected and remitted into the Consolidated Fund up to March 2013, an amount of ₹ 1.19 crore was yet to be transferred to the Reserve fund. It was, however, noticed that as per the Finance Accounts for 2012-13, only an amount of ₹ 0.35 crore was to be transferred to the Reserve fund as detailed in **Table 1.29** indicating non-reconciliation of the receipts by the Inspector General of Prisons with the PAG (A & E) figures.

**Table 1.29: Receipts not transferred to Victim Compensation Fund**

**(₹ in lakh)**

| Year | Receipt under the head '0235' | Amount transferred to the fund | Amount to be transferred |
|---|---|---|---|
| 2007-08 | 317.48 | Nil | 317.48 |
| 2008-09 | 34.72 | Nil | 34.72 |
| 2009-10 | 85.58 | Nil | 85.58 |
| 2010-11 | 42.67 | Nil | 42.67 |
| 2011-12 | 51.52 | 485.71 | (-) 434.19 |
| 2012-13 | 63.22 | 74.51 | (-) 11.29 |
| **Total** | **595.19** | **560.22** | **34.97** |

(Source: VLC Data, Finance and Appropriation Accounts for the respective years)

In reply, Government stated (October 2013) that the Inspector General of Prisons was directed to reconcile the figures and transfer the amount due to the fund by making necessary budget provision.

### 1.9.3.4 Funds for priority schemes in rural areas

The fund for priority schemes in rural areas was created (November 2007) for the purpose of creation of basic infrastructure in rural areas. One-third of the assigned revenue (local cess, local cess surcharge, surcharge on stamp duty and entertainment tax) due to the Rural Local Bodies is credited to the fund.

The details of receipts and expenditure under the fund account for the years 2010-11 to 2012-13 are as given in **Table 1.30**.

**Table 1.30: Details of receipts and expenditure during 2010-13**

**(₹ in lakh)**

| Year | Opening balance | Receipt | Expenditure | Closing balance |
|---|---|---|---|---|
| 2010-11 | 9,900.00 | - | 9,900.00 | Nil |
| 2011-12 | Nil | 17,747.50 | 17,747.50 | Nil |
| 2012-13 | Nil | 22,252.82 | 22,252.82 | Nil |

(Source: Details furnished by Director of Rural Development and Panchayat Raj)

As per the guidelines issued (November 2007), expenditure on construction of office and residential buildings for Government, Private, Co-operative and Commercial Organisations, maintenance and repair works, etc., is not admissible under the fund.

However, test check of records disclosed the following inadmissible expenditure on construction of building, repair and maintenance work (**Table 1.31**).

**Table 1.31: Inadmissible expenditure**

| Year | District | Name of the work | Amount (₹ in lakh) |
|---|---|---|---|
| 2007-08 | Nagapattinam | Construction of Milk Producers' Co-operative Society Building at Pappampadi | 2.79 |
| | | Construction of Public Distribution shop building at Pappampadi | 2.53 |
| | Madurai | Permanent repair of Chavadi Pottalpatti Adi Dravidar Colony | 0.70 |
| 2008-09 | Pudukottai | Maintenance of cement concrete pavement at Sivankoil Road at Northamalai Block | 2.00 |
| 2011-12 | Krishnagiri | Maintenance of Santhanoor road KM 0/0 4/7 Dhamotharahalli at Kaveripattinam Block | 43.80 |

(Source: Details furnished by Director of Rural Development and Panchayat Raj)

On this being pointed out, the Principal Secretary, Finance Department stated (October 2013) that the works were taken up due to local exigencies and the Director of Rural Development and Panchayat Raj has been instructed to send proposal for ratification. He further stated that suitable instructions will be issued to the implementing officers to adhere to the guidelines.

## 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 by Government. According to the TNFR Act passed by the State Legislature in May 2003, as amended in February 2004 and further amended in

2010 and 2011, Government should cap the total outstanding guarantees to 100 *per cent* of the total revenue receipts in the preceding year or at 10 *per cent* of GSDP whichever is lower.

### *1.9.4.1 Outstanding guarantees*

As per Statement 9 of the Finance Accounts, the outstanding guarantees for the years 2011-12 and 2012-13 are given in **Table 1.32**.

**Table 1.32: Guarantees given by GoTN**

**(₹ in crore)**

| Guarantees | 2011-12 | 2012-13 |
|---|---|---|
| Outstanding amount of guarantees | 22,117[17] | 24,071 |
| Percentage of outstanding amount guaranteed to total Revenue receipts of previous year | 31.51 | 28.25 |
| Percentage of outstanding amount guaranteed to GSDP | 3.32 | 3.23 |

(Source: Finance Accounts for 2012-13)

The outstanding guarantees were within the norms fixed in the TNFR Act and as a percentage of revenue receipts of the previous year, it decreased from 31.51 in 2011-12 to 28.25 in 2012-13. Similarly as a percentage of GSDP, it decreased from 3.32 in 2011-12 to 3.23 in 2012-13.

Out of the total outstanding guarantees of ₹ 24,071 crore as on 31 March 2013, guarantees for an amount of ₹ 23,024 crore (95.65 *per cent*) pertained to the three State electricity companies[18].

### *1.9.4.2 Guarantee Redemption Fund*

Government constituted (March 2003) a "Guarantee Redemption Fund" for discharge of invoked guarantees. The fund is credited with the guarantee fee collected and Government contributions. As on 31 March 2013, the fund had a balance of ₹ 424.63 crore of which ₹ 408.01 crore was invested by Government in auction treasury bills.

### *1.9.4.3 Payment of guarantee fee*

As per orders of Government, guarantee fee at 0.5 *per cent* per annum was to be paid by the companies/institutions receiving Government guarantee on the outstanding guaranteed amount in two half yearly instalments. As per Finance Accounts for 2012-13, the Government received guarantee fee of ₹ 2.48 crore from the companies/institutions.

As per information furnished by the Finance Department (September 2013) guarantee fee of ₹ 302.72 crore was due from 19 institutions as detailed in **Appendix 1.7**.

In the test-checked three departments, the guarantee fee was due to be paid by the nine institutions indicated in **Table 1.33**.

[17] Differs from previous year (2011-12) since the figures furnished by the Government form the basis instead of figures obtained from the institutions

[18] TNEB Limited, TANGEDCO and Tamil Nadu Transmission Corporation Limited

**Table 1.33: Details of guarantee fee due**

| Name of the Department | Name of the Institution | Amount of guarantee fee due (₹ in lakh) | Period for which due |
|---|---|---|---|
| Energy | TANGEDCO | 27,093.00 | From 2002-03 to 2012-13 |
| Handlooms, Handicrafts, Textiles and Khadi | Tamil Nadu Khadi and Village Industries Board | 112.99 | 2012-13 |
| Industries | 1. Ambur Co-operative Sugar mills | 2.08 | 2012-13 |
| | 2. Madurantakam Co-operative Sugar mills | 3.24 | 2010-11 and 2012-13 |
| | 3. Kallakurichi-I Co-operative Sugar mills | 0.61 | 2012-13 |
| | 4. National Co-operative Sugar mills | 4.12 | 2012-13 |
| | 5.Vellore Co-operative Sugar mills | 13.19 | 2012-13 |
| | 6. Tirupathur Co-operative Sugar mills | 8.92 | 2012-13 |
| | 7.M.R.K. Co-operative Sugar mills | 27.80 | 2010-11 to 2012-13 |
| **Total** | | **27,265.95** | |

(Source: Information furnished by the departments)

Guarantee fee of ₹ 270.93 crore is outstanding from the TANGEDCO. TANGEDCO stated (September 2010) that Government sanctioned (March 2002) tariff compensation to TNEB and adjusted it against the guarantee fee dues up to 2001-02. From 2002-03 onwards, neither did the Board pay the guarantee fee nor did the Government adjust the outstanding guarantee fee. The Board was requesting the Government to sanction special subsidy for adjustment against the outstanding fee. TANGEDCO informed (March 2013) Government that TANGEDCO was consistently incurring loss due to non-matching of overall rate of realisation per unit with the overall average cost of supply at consumer's end and requested Government that the total guarantee fee of ₹ 270.93 crore payable to Government up to 31 March 2013 may be sanctioned as subsidy as a special case. Government's response is awaited in this regard (December 2013).

## Off-Budget Borrowings

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

**Table 1.34: Details of off-budget borrowings**

**(₹ in crore)**

| Sl. No. | Name of Agency | Off-budget borrowings outstanding as of March 2013 | Borrowings repaid by Government |
|---|---|---|---|
| 1 | Tamil Nadu Water Supply and Drainage Board | 46.06 | 19.06 |
| 2. | Tamil Nadu Co-operative Housing Federation Limited | 25.98 | 18.72 |
| | | **72.04** | **37.78** |

(Source: Information furnished by the Agencies)

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

## 1.10 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[19] of the State. This section assesses the sustainability of debt of the State Government in terms of debt stabilisation[20]; sufficiency of non-debt receipts[21]; net availability of borrowed funds[22]; burden of interest payments (measured by interest payments to revenue receipts ratio) and the maturity profile of State Government debts. **Table 1.35** analyses the debt sustainability of the State according to these indicators for a period of three years beginning from 2010-11.

**Table 1.35: Debt Sustainability: Indicators and Trends**

**(₹ in crore)**

| Indicators of Debt Sustainability | 2010-11 | 2011-12 | 2012-13 |
|---|---|---|---|
| Debt Stabilisation (Quantum Spread + Primary Deficit) | (-) 732 | (-) 2,386 | (-) 631 |
| Sufficiency of Non-debt Receipts (Resource Gap) | (-) 4,839 | (-) 628 | 756 |
| Net Availability of Borrowed Funds | 4,375 | 5,374 | 7,519 |
| Burden of Interest Payments (Interest payment/ Revenue Receipts Ratio) | 11.3 | 10.41 | 10.33 |
| **Maturity Profile of internal debts and GoI loans (in years)** | | | |
| 0 – 1 | 2,800 (3.08) | 3,930 (3.78) | 3,711 (3.09) |
| 1 – 3 | 7,658 (8.41) | 7,778 (7.48) | 7,929 (6.60) |
| 3 – 5 | 7,944 (8.73) | 7,944 (7.64) | 10,852 (9.03) |
| 5 – 7 | 10,865 (11.93) | 18,193 (17.49) | 25,907 (21.55) |
| 7 and above | 58,384 (64.12) | 55,883 (53.73) | 60,071 (49.97) |
| Year wise details not available | 3,399 (3.73) | 10,272 (9.88) | 11,735 (9.76) |

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

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19 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.

20 A necessary condition for stability states that if the rate of growth of the economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero, positive or moderately negative. Given the rate spread (GSDP growth rate – interest rate) and the quantum spread (Debt X rate spread), the debt sustainability condition states that if the quantum spread together with the primary deficit is zero, the debt-GSDP ratio would be constant or the debt would stabilise eventually. On the other hand, if the primary deficit together with the quantum spread turns out to be negative, the debt-GSDP ratio would be rising. In case it is positive, the debt-GSDP ratio would eventually be falling.

21 Adequacy of incremental non-debt receipts of the State to cover incremental interest liabilities and incremental primary expenditure. Debt sustainability could be significantly facilitated if incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.

22 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.

- The quantum spread together with the primary deficit improved from ₹ (-) 2,386 crore in 2011-12, to ₹ (-) 631 crore in 2012-13. Negative figures of debt stabilisation indicate the rising debt-GSDP ratio, which would affect the State's ability to service the debt.
- Another indicator for debt sustainability is the adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental expenditure. Positive resource gaps strengthen the capacity of State to sustain the debt. Though the State experienced a negative resource gap in 2010-11 and in 2011-12 it became positive during 2012-13.
- The net availability of borrowed funds increased from ₹ 5,374 crore in 2011-12 to ₹ 7,519 crore during 2012-13. This was due to increase in receipts under internal debts from ₹ 15,600 crore in 2011-12 to ₹ 19,860 crore in 2012-13.
- Negative debt stabilisation and continued burden of interest payment at about 10.33 *per cent* of revenue receipts every year suggest that the State's sustainability of debt continued to be strained.
- Bunching of repayments in any particular year will cause financial stress to that year's budget. The maturity profile of the State's debt indicates a year-on-year increase in its repayment burden. The greater the awareness of future debt payments, the Government will be in a position to ensure that fresh borrowings will not have to be scheduled for repayment in those years where maximum repayment is due. In Tamil Nadu, greater portion of repayments would happen between the 5$^{th}$ and 7$^{th}$ years from borrowings and beyond seven years. The State did not have details of repayment schedule for an amount of ₹ 11,735 crore. Scheduling of huge repayment liabilities to future years is not prudent as Government may have difficulty to meet the liabilities at that time.

### 1.10.1 Market borrowings

State Governments borrow funds from various sources under the provisions of Article 293 of the Constitution of India with the consent of GoI. They resort to borrowings when their own resources are insufficient to meet the capital expenditure including loans and advances. Market borrowings are one of the major sources of borrowings besides loans from Special Provident Fund, NSSF, negotiated loans, etc. The TNFR Act mandates the State Government to ensure fiscal stability and sustainability as well as prudent debt management through limits on State Government's borrowings.

The estimated requirement of market borrowings based on fiscal deficit targets are submitted by the State Government through the State's Annual Plans to the Planning Commission, GoI for approval. After approval, a proposal for borrowings from the market is sent to Ministry of Finance, GoI for their consent. The borrowings are made in a phased manner throughout the year and funds are arranged through the Reserve Bank of India. Each *tranche* of market borrowings is based on the requirements of Governments and market conditions. **Appendix 1.8** indicates the various fiscal parameters connected with market borrowings.

A review of market borrowings by the State during 2008-13 revealed the following:

(i) During 2008-13, the State borrowed within the net annual borrowing limits approved by GoI and the net market borrowings were less than the fiscal deficits except in 2008-09 in which the net borrowings marginally exceeded the fiscal deficit by ₹ 244 crore.

(ii) The market borrowings of the State increased from ₹ 9,598 crore in 2008-09 to ₹ 17,997 crore in 2012-13 and the outstanding market borrowings at the end of the year increased from ₹ 29,295 crore in 2008-09 to ₹ 78,502 crore in 2012-13.

(iii) The percentage of market borrowings of the State to its total liabilities (₹ 1,47,416 crore) was 53.25 at the end of 2012-13 which was higher than the all India average of 41.20.

(iv) The percentage of outstanding market borrowings to GSDP increased from 7.30 in 2008-09 to 10.54 in 2012-13.

(v) While 18 *per cent* of the outstanding market borrowings on 31 March 2013 is to be repaid during the period 2013-18, the remaining 82 *per cent* is repayable in the next five years *viz.,* 2018-2023 (**Appendix 1.9)** casting a strain on the State's finances and giving rise to the risk of roll over to additional borrowings to meet huge repayments during those years.

(vi) As per ThFC recommendations, States with large cash balances are to make efforts towards utilising them before resorting to fresh borrowings and follow the practice of borrowing on requirement rather than on availability. During 2008-13, the State had huge general cash balances ranging between ₹ 11,834 crore and ₹ 17,027 crore and failed to utilise the cash balance before resorting to fresh borrowings. It was noticed in audit that the progressive capital expenditure up to December 2012 was ₹ 10,543 crore as against the budget estimate of ₹ 22,231 crore and the State invested ₹ 9,221 crore out of the general cash balance in 14 day treasury bills. However, the State invested ₹ 4,000 crore out of the cash balance in 91 day Auction Treasury Bills during December 2012 and January 2013 and at the same time resorted to fresh borrowings of ₹ 2,000 crore in February and March 2013.

On this being pointed out, the Principal Secretary, Finance Department stated (October 2013) that the Government had not yet achieved fiscal surplus and the borrowings were made to finance the fiscal deficit and that the cash balance reflected in the accounts was not Government money but accumulated surplus in the Public Account which were the liabilities of Government. It was further stated that the cash balance included the amount of uncashed cheques at the year end.

The reply is not acceptable since the Public Account accretions include interest bearing obligations and the surplus cannot be kept idle as cash balance in low interest (five *per cent*) earning 14 day Treasury Bills. Moreover, the State Government acts as a banker in respect of the Public Account and pays interest to the provident fund balance, interest bearing deposits and reserve funds. For instance, the State allowed interest at the rate of 8.8 *per cent* during 2012-13 for the State provident fund balance of ₹ 12,453 crore as on 31 March 2013. During 2012-13, interest realised on cash balance investments including Auction Treasury Bills was ₹ 678 crore whereas Government allowed interest of ₹ 1,165 crore on the State provident fund balance alone. Thus, the Government failed to utilise the surplus cash balance prudently and to curtail the market borrowings based on requirement.

## 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 2012-13 under TNFR Act.

### 1.11.1 Trends in Deficits

**Charts 1.15** and **1.16** presents the trends in deficit indicators over the period 2008-13.

**Chart 1.15: Trends in Deficit Indicators relative to GSDP**

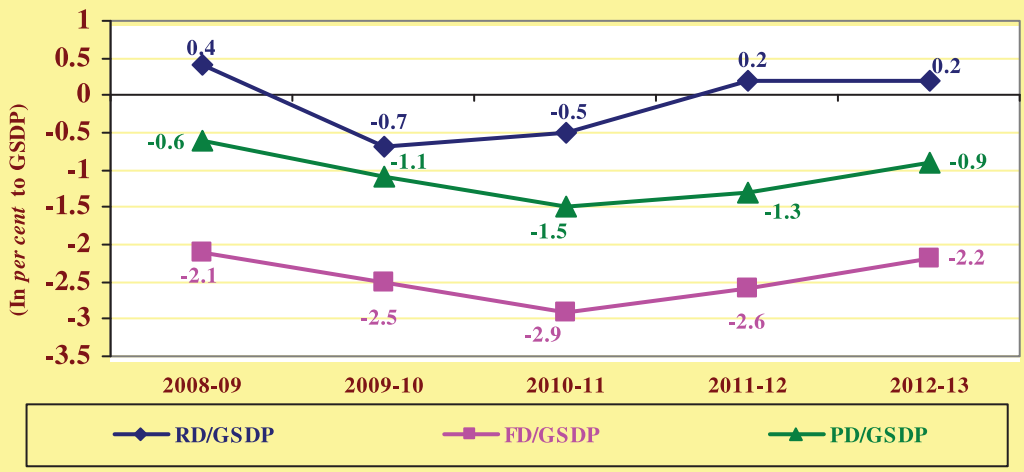
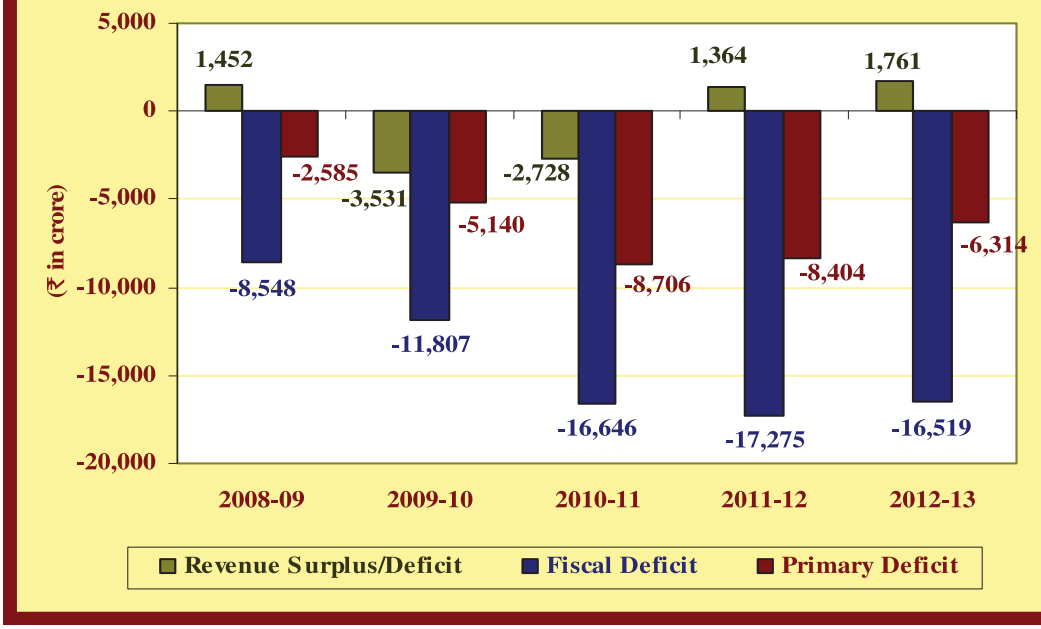



**Chart 1.16 : Trends in Deficit Indicators**



- The revenue deficit, which prevailed during 2009-10 and 2010-11 turned positive in 2011-12 with a revenue surplus of ₹ 1,364 crore and increased further to ₹ 1,761 crore during 2012-13.
- The primary deficit has been decreasing from 2011-12 and stood at ₹ 6,314 crore during 2012-13.
- Though the ratio of fiscal deficit to GSDP increased from 2.1 in 2008-09 to 2.9 in 2010-11, it reduced to 2.2 in 2012-13 against the target of three *per cent* to be achieved by 31 March 2012 as envisaged in TNFR Act. The fiscal deficit for the year 2012-13 stood at ₹ 16,519 crore as compared to ₹ 17,275 crore in 2011-12.

### 1.11.2 Composition of Fiscal Deficit and its Financing Pattern

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

**Table1.36: Components of Fiscal Deficit and its Financing Pattern**

**(₹ in crore)**

| | Particulars | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
|---|---|---|---|---|---|---|
| **Decomposition of Fiscal Deficit** | | **(-) 8,548** | **(-) 11,807** | **(-) 16,646** | **(-) 17,275** | **(-) 16,519** |
| 1 | Revenue Surplus/Deficit (-) | 1,452 | (-) 3,531 | (-) 2,728 | 1,364 | 1,761 |
| 2 | Net Capital Expenditure | (-) 9,104 | (-) 8,573 | (-) 12,436 | (-) 16,336 | (-) 14,568 |
| 3 | Net Loans and Advances | (-) 896 | 297 | (-) 1,482 | (-) 2,303 | (-) 3,712 |
| **Financing Pattern of Fiscal Deficit*** | | | | | | |
| 1 | Market Borrowings | 8,792 | 11,725 | 8,704 | 13,109 | 15,670 |
| 2 | Loans from GoI | 724 | 698 | 1,036 | 594 | 833 |
| 3 | Special Securities issued to National Small Savings Fund | (-) 173 | 271 | 1,540 | (-)1,024 | (-) 661 |
| 4 | Loans from Financial Institutions | 282 | 351 | (-) 85 | 270 | 363 |
| 5 | Small Savings, Provident Fund, etc. | 578 | 980 | 1,272 | 1,113 | 1,334 |
| 6 | Deposits and Advances | 1,576 | 712 | 1,426 | 1,727 | 3,203 |
| 7 | Suspense and Miscellaneous | 194 | (-) 547 | 18 | 498 | 657 |
| 8 | Remittances | 78 | 57 | 131 | 136 | (-) 7 |
| 9 | Reserve Funds | 553 | 817 | (-) 1,106 | 287 | 1,433 |
| 10 | Contingency Fund | - | 1 | (-) 30 | 30 | - |
| | **Total** | **12,604** | **15,065** | **12,906** | **16,740** | **22,825** |
| 11 | Overall Surplus(+)/Deficit (-) (Cash Balance) | 4,056 | 3,258 | (-) 3,740 | (-) 535 | 6,306 |

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

(Source: Finance Accounts for respective years)

- One of the factors contributing to the decrease in fiscal deficit was the decrease in capital expenditure from ₹ 16,336 crore in 2011-12 to ₹ 14,568 crore in 2012-13.
- The fiscal deficit was largely managed by market borrowings, loan from GoI and other financial institutions and from the proceeds of Small savings, deposits and advances.

### 1.11.3 Quality of Deficit/Surplus

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

**Table 1.37: Primary deficit/Surplus – Bifurcation of factors**

**(₹ in crore)**

| Year | Non-debt receipts | Primary Revenue Expenditure | Capital Expenditure | Loans and Advances | Primary Expenditure | Primary revenue deficit (-) / surplus (+) | Primary deficit (-) / surplus (+) |
|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 (3+4+5) | 7 (2-3) | 8 (2-6) |
| 2008-09 | 56,976 | 47,627 | 9,104 | 2,830 | 59,561 | 9,349 | (-) 2,585 |
| 2009-10 | 58,431 | 52,708 | 8,573 | 2,290 | 63,571 | 5,723 | (-) 5,140 |
| 2010-11 | 70,958 | 64,976 | 12,436 | 2,252 | 79,664 | 5,982 | (-) 8,706 |
| 2011-12 | 88,382 | 74,967 | 16,336 | 5,483 | 96,786 | 13,415 | (-) 8,404 |
| 2012-13 | 99,885 | 86,862 | 14,568 | 4,769 | 1,06,199 | 13,023 | (-) 6,314 |

(Source: Finance Accounts for the respective years)

- The primary revenue expenditure increased by 15.87 *per cent* in 2012-13 over the previous year while the capital expenditure and loans and advances decreased by 10.82 *per cent* and 13.02 *per cent* respectively in 2012-13 over the previous year.
- During the period 2008-09 to 2012-13, non-debt receipts increased from ₹ 56,976 crore to ₹ 99,885 crore (75.31 *per cent*) against an increase of 82.38 *per cent* in primary revenue expenditure, 60.02 *per cent* in capital expenditure and 78.30 *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 decreased from 15.29 in 2008-09 to 13.72 in 2012-13. Loans and advances as a percentage of primary expenditure decreased from 4.75 in 2008-09 to 4.49 in 2012-13.
- The non-debt receipts were not enough to meet the primary expenditure requirements from 2008-09 onwards, resulting in primary deficit, which increased from ₹ 2,585 crore in 2008-09 to ₹ 8,404 crore in 2011-12. However, during the current year (2012-13) it has dropped to ₹ 6,314 crore.

## 1.12 Conclusion and Recommendations

**Fiscal position:** The State continued to maintain revenue surplus during 2012-13 and kept fiscal deficit relative to GSDP below the limit laid down under TNFR Act. The State's revenue surplus during 2012-13 was ₹ 1,761 crore. The fiscal deficit came down from ₹ 17,275 crore in 2011-12 to ₹ 16,519 crore in 2012-13 and the ratio of fiscal deficit to GSDP was 2.2 in 2012-13 which was within the target of three *per cent*. One of the factors

contributing to the decrease in fiscal deficit was the decrease in capital expenditure during the year.

**Revenue Receipts:** During the current year, the State's revenue receipts (₹ 98,828 crore) increased by 15.99 *per cent* over the previous year. The compound annual growth rate of revenue receipts stood at 15.35 *per cent* in the current decade, which was less than that of the other General Category States (17.48 *per cent*). The growth rate of revenue receipts decreased from 21.39 *per cent* in 2011-12 to 15.99 *per cent* in 2012-13 which was below the average annual growth rate of 16.09 *per cent* during 2008-12. The decrease in growth rate was mainly due to decrease in grants from the GoI. The own tax revenue of the State increased by ₹ 11,737 crore over the previous year and the growth rate, which was at 30.74 *per cent* in 2010-11 stood at 19.72 *per cent* in 2012-13, showing a decreasing trend from 2011-12. The State's revenue receipts as a percentage of GSDP marginally increased from 12.81 in 2011-12 to 13.27 in 2012-13.

The non-tax revenue of the State increased by ₹ 870 crore in 2012-13 (15.31 *per cent*) over the previous year. As a proportion to the States' own resources, it was 14.50 *per cent* in 2008-09 and 8.42 *per cent* in 2012-13.

**Revenue expenditure:** Of the total expenditure of ₹ 1,16,404 crore during 2012-13, revenue expenditure (₹ 97,067 crore) accounted for 83.39 *per cent*. Out of the revenue expenditure, 75.91 *per cent* (₹ 73,683 crore) was incurred on the non-plan components. The committed expenditure (₹ 58,833 crore) stood at 59.53 *per cent* of the total revenue receipts (₹ 98,828 crore) of the State during 2012-13 as against 64.75 *per cent* during 2011-12.

**Capital expenditure:** The capital expenditure (₹ 14,568 crore) during the current year decreased by ₹ 1,768 crore (10.82 *per cent*) from the previous year due to less investment in power sector and less expenditure on flood control, water supply and sanitation, co-operation and education. ***Increased priority to physical capital formation will increase the growth prospects of the State by creating durable assets.***

**Adequacy and priority of expenditure**: In the year 2012-13, the State spent marginally lower proportion of its GSDP on aggregate expenditure (15.64 *per cent*) as compared to General Category States (15.93 *per cent*). Development expenditure as a proportion of aggregate expenditure in the State was lower (64.32 *per cent*) than the General Category States' average (65.79 *per cent*). ***The State should plan its expenditure in such a way that optimal priority is given to development expenditure.***

**Investments and returns:** The State invested ₹ 15,718 crore in various Government Companies and Corporations up to March 2013. While the Government paid an average interest rate of 7.43 *per cent* on its borrowings during 2012-13, the average return on its investments was only 0.20 *per cent*. ***Government should ensure better value for its investments.***

**Debt Management:** The outstanding fiscal liabilities steeply increased from ₹ 83,662 crore in 2008-09 to ₹ 1,47,416 crore at the end of 2012-13 and represented 149.16 *per cent* of the revenue receipts. However, the outstanding liabilities as a percentage of GSDP was 19.80, which was within the norm of

24.80 *per cent* prescribed for the year 2012-13 in the TNFR Act. However, the negative debt stabilisation and continued burden of interest payments at more than 10 *per cent* of revenue receipts every year suggest that the State's sustainability of debt continued to be strained. ***Restricted borrowings will go a long way in prudent debt management.***

**Reserve Funds**: There was short transfer of funds of ₹ 790 crore from the Consolidated Fund to Reserve funds during the period 2000-01 to 2012-13. The revenue surplus of the years in which such balances were not transferred was overstated or the revenue deficit was understated.

# 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[1] and appropriations charged[2] for different purposes as specified in the schedules appended to the Appropriation Acts. These Accounts list the original budget estimates, supplementary grants, surrenders and re-appropriations and indicate the actual capital and revenue expenditure on various specified services *vis-à-vis* those authorised by the Appropriation Acts in respect of both charged and voted items of budget. The Appropriation Accounts, thus, facilitate the management of finances and monitoring of budgetary provisions and are, therefore, complementary to the Finance Accounts.

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

## 2.2 Summary of Appropriation Accounts

There are 37 departments in the State at the Secretariat level headed by Principal Secretaries/Secretaries. Each department is operating one or more than one demand and the demand for grant generally reflects the allocation for a department. For the year 2012-13, 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 2012-13 against 56 grants/appropriations is given in **Table 2.1.**

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

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

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

**(₹ in crore)**

| | Nature of expenditure | Original grant/ Appropriation | Supplementary grant/ Appropriation | Total | Actual expenditure | Saving (-)/ Excess (+) |
|---|---|---|---|---|---|---|
| **Voted** | I Revenue | 89,134.94 | 6,174.48 | 95,309.42 | 87,771.82 | (-) 7,537.60 |
| | II Capital | 21,469.06 | 756.01 | 22,225.07 | 15,005.49 | (-) 7,219.58 |
| | III Loans and Advances | 1,504.10 | 3,742.69 | 5,246.79 | 4,769.15 | (-) 477.64 |
| **Total Voted** | | **1,12,108.10** | **10,673.18** | **1,22,781.28** | **1,07,546.46** | **(-) 15,234.82** |
| **Charged** | IV Revenue | *11,350.27* | *45.20* | *11,395.47* | *11,189.61* | *(-) 205.86* |
| | V Capital | *1.00* | *4.62* | *5.62* | *5.11* | *(-) 0.51* |
| | VI Public Debt-Repayment | *5,045.55* | *1,007.51* | *6,053.06* | *5,014.79* | *(-) 1,038.27* |
| **Total Charged** | | ***16,396.82*** | ***1,057.33*** | ***17,454.15*** | ***16,209.51*** | **(-) *1,244.64*** |
| **Appropriation to Contingency Fund (if any)** | | | | | | |
| **Grand Total** | | **1,28,504.92** | **11,730.51** | **1,40,235.43** | **1,23,755.97** | **(-) 16,479.46** |

(Source: Appropriation Accounts for 2012-13)

Supplementary provisions of ₹ 11,730.51 crore obtained during the year constituted 9.13 *per cent* of the original provisions. The overall saving of ₹ 16,479.46 crore was the result of savings of ₹ 17,212.75 crore in 51 grants and 2 appropriations offset by excess of ₹ 733.29 crore in three grants.

As against the original provisions of ₹ 1,28,504.92 crore, expenditure of ₹ 1,23,755.97 crore was incurred. In view of the overall savings under Voted- Revenue and Capital Sections and Charged - Revenue and Public Debt-Repayment, the Supplementary provisions of ₹ 7,983.20 crore under the above sections proved wholly unnecessary indicating inaccurate estimation of expenditure and lack of budgetary control. Cases of supplementary provisions that proved unnecessary are discussed in paragraph 2.3.7. The savings/excesses were intimated to the Controlling Officers, requesting them to state the reasons for significant variations. Out of 958 sub-heads, explanations for the variations were not received (October 2013) for 400 sub-heads (saving: 202 sub-heads and excess: 198 sub-heads).

The trend of savings and surrenders during the period from 2008-09 to 2012-13 is indicated in **Table 2.2**.

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

**(₹ in crore)**

| Year | Total Provision | Expenditure | Savings | Surrender |
|---|---|---|---|---|
| 2008-09 | 76,523.94 | 69,212.49 | 7,311.45 (9.6) | 5,257.10 (6.9) |
| 2009-10 | 82,777.01 | 73,898.57 | 8,878.44 (10.7) | 8,650.87 (10.5) |
| 2010-11 | 1,00,467.34 | 94,218.57 | 6,248.77 (6.2) | 5,904.86 (5.9) |
| 2011-12 | 1,23,744.35 | 1,12,427.48 | 11,316.87 (9.1) | 12,408.15 (10.0) |
| 2012-13 | 1,40,235.43 | 1,23,755.97 | 16,479.46 (11.8) | 14,455.80 (10.3) |

(Figures indicated in brackets are percentages to total provision)

(Source: Appropriation Accounts for the respective years)

It may be observed from the above that the savings varied between 6.2 *per cent* and 11.8 *per cent*, while surrender of total provision varied

between 5.9 *per cent* and 10.5 *per cent* during 2008-13. Further, except in 2011-12, in all the years the anticipated savings were not fully surrendered and in 2011-12, the surrender was in excess of the savings indicating lack of budgetary control.

## 2.3 Financial Accountability and Budget Management

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

The outcome of appropriation audit revealed that during 2012-13, savings in 30 cases exceeded ₹ 10 crore in each case and also by more than 20 *per cent* of the total provision (**Appendix 2.1**). Against the total savings of ₹ 16,479.46 crore, savings of ₹ 16,264.08 crore (98.69 *per cent*) occurred in 29 grants and two appropriations, ₹ 50 crore and above in each case as indicated in **Appendix 2.2.**

The departments that had major savings were Energy, Municipal Administration and Water Supply, Rural Development and Panchayat Raj, Finance and Department of Special Programme Implementation. Reasons furnished by the departments for the major savings, as reported in Appropriation Accounts, are given below:

***Energy Department***

- Savings of ₹ 2,000 crore under major head '2801 Power – Assistance to Tamil Nadu Electricity Board' was due to non-release of assistance during the year as the Government's proposal to take over loans of TANGEDCO was deferred to 2013-14.

***Finance Department***

- Savings of ₹ 1,000 crore under major head '4070 Capital Outlay on Other Administrative Services - Transfer to New Urban Infrastructure Development Fund' was due to non-receipt of proposals till March 2013 since the regulations of Tamil Nadu Infrastructure Development Board were issued by Government at the end of the year.
- Savings of ₹ 1,000 crore under major head '6003 Internal debt of the State Government - Securitisation of Tamil Nadu Electricity Board dues' was due to non-completion of procedural formalities as per the guidelines of GOI for taking over the liabilities of TANGEDCO during 2012-13.

***Municipal Administration and Water Supply Department***

- Savings of ₹ 500 crore under major head '4217 Capital Outlay on Urban Development – Integrated Urban Development Mission' was due to curtailment of release of funds depending on actual requirement based on the progress of work.

***Rural Development and Panchayat Raj Department***

- Savings of ₹ 666.67 crore under major head '4216 Capital Outlay on Housing – Special Housing Programme for THANE affected region' was due to restriction of expenditure to the actual fund requirement for implementing the scheme.

***Special Programme Implementation Department***

- Savings of ₹ 688.69 crore under major head '2235 Social Security and Welfare – Free Distribution of Electric Fans, Mixies and Grinders' was due to lesser requirement of funds based on the latest assessments.
- Savings of ₹ 1,500 crore under major head '4202 Capital Outlay on Education, Sports, Art and Culture – Free Distribution of Laptop Computers to Students' was due to reclassification of expenditure from Capital to Revenue Section.

### 2.3.2 Persistent Savings

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

Savings in each financial year during 2008-13 ranged between 19 and 96 *per cent* of total provisions under Grant 27 – Industries - (Voted – Revenue) and 14 and 71 *per cent* under Grant - 07 Fisheries (Voted- Capital), 34 and 70 *per cent* under Grant - 09 Backward Classes, Most Backward Classes and Minorities Welfare (Voted- Capital), 24 and 85 *per cent* under Grant - 19 - Health and Family Welfare (Voted- Capital) and 11 and 51 *per cent* under Grant - 40 - Irrigation (Voted- Capital). The persistent huge savings under the grants indicated unrealistic estimation of the anticipated revenue and capital expenditure during the period and poor control over expenditure.

### 2.3.3 Expenditure without provision of funds

Article 266 (3) of the Constitution of India prohibits withdrawal of money from the Consolidated Fund of the State unless relevant Appropriation Acts under Articles 204 and 205 of the Constitution of India are passed by the Legislature. As per Para 14 (ii) of the Tamil Nadu Budget Manual, expenditure should not be incurred on a scheme or service without provision of funds. It was, however, noticed that in 41 cases, ₹ 84.84 crore was incurred without appropriations by the Legislature either in the original or supplementary estimates as detailed in **Appendix 2.4**. Out of 41 cases, in one case the expenditure was ₹ 54.58 crore, in three cases the expenditure exceeded ₹ five crore and in three cases the expenditure exceeded ₹ one crore.

### 2.3.4 Sanction of additional funds by executive orders

According to the provisions of the Tamil Nadu Budget Manual, expenditure on a scheme/service not contemplated in the budget estimate or in excess of the provision thereof in the budget estimate, constitutes New Service or New Instrument of Service (NS or NIS), when the expenditure exceeds the limits prescribed in the rules. In such cases, expenditure can be incurred only after obtaining either an advance from the Contingency Fund pending authorisation of funds by the Legislature or provision of funds through the supplementary estimates. The powers of controlling officers to re-appropriate savings available under some sub-heads in a grant for meeting additional requirements under other sub-heads within the grant are, thus, subject to the limits prescribed for NS or NIS on the recommendations of the PAC.

It was noticed in audit that after passing of the Appropriation Act, the Government departments, through executive orders, accorded sanctions for

additional funds throughout the financial year permitting the grant controlling officers to incur expenditure on items involving NS or NIS as well as items not involving NS or NIS. During 2012-13, 3,734 additional sanctions for a total amount of ₹ 7,903.56 crore were issued by the Government departments with the concurrence of the Finance Department. Fifty five out of the total 3,734 sanctions for additional funds of ₹ 5,242.88 crore (**Appendix 2.5**) issued by 16 Government departments were selected and the budgetary procedure followed by the departments was reviewed in audit.

Out of 55 additional sanctions, 30 sanctions for ₹ 2,355.57 crore were given by departments under NS or NIS (**Appendix 2.6**) and the remaining 25 sanctions for ₹ 2,887.31 crore pertained to items not involving NS or NIS (**Appendix 2.7**). The audit findings are given below:

***New Service or New Instrument of Service***

(i) As per Article 267 of the Constitution of India, the purpose of the Contingency Fund is to enable the Executive to incur, in emergencies, expenditure not covered by the vote of the Legislature. Advances are given from this fund to meet urgent or unforeseen expenditure pending approval of the Legislature.

In 28 out of 30 sanctions for additional funds (₹ 2,180.98 crore) under NS or NIS, 11 departments stated in the sanction orders that the expenditure would be met by obtaining advances from the Contingency Fund. It was noticed in audit that the departments did not apply for the advances to the Finance Department, the fund manager of the Contingency Fund. Provisions for additional funds were provided in the supplementary estimates and expenditure incurred in 22 cases. In the remaining six sanctions[3], only token provision of ₹ 1,000 was made in the supplementary grants and no expenditure was incurred by the grant controlling officers during 2012-13. This indicated that the additional funds were not required by the departments to meet any urgent or unforeseen expenditure.

(ii) In five sanctions[4], expenditure of ₹ 255.65 crore was incurred by four departments in excess of the supplementary provisions before provision of funds in the second supplementary demands for grants (March 2013) or re-appropriation of funds.

(iii) In three sanctions[5] (₹ 722.07 crore) given by the Highways and Minor Ports Department and School Education Department, the amount sanctioned in each case exceeded the corpus of the Contingency Fund of the State (₹ 150 crore). It was noticed that the Finance Department also concurred with the additional sanctions sought for by the departments. The corpus of the Contingency Fund of the State was raised from ₹ 75 crore to ₹ 150 crore in August 1992 when the total expenditure and plan expenditure of the State during 1992-93 were ₹ 11,031 crore and ₹ 1,762 crore respectively. Government did not raise the corpus thereafter, even though the total expenditure and plan expenditure of the State increased to ₹ 1,23,756 crore and ₹ 37,736 crore (2012-13) respectively over a period of 20 years.

[3] Sanction Nos. 114, 185, 364, 2264, 2525 and 2526
[4] Sanction Nos. 313, 507, 689, 1358 and 2123
[5] Sanction Nos. 364, 689 and 1405

***Items not involving New Service***

The State PAC has laid down the rules classifying the items on which separate vote of the Legislature should be obtained as NS or NIS. As per the rules laid down, when the expenditure exceeds the budget provision for a scheme by ₹ 50 lakh or 10 *per cent* of the budget provision for the scheme, whichever is higher, it constitutes a NS or NIS.

(i) It was noticed that in respect of 25 sanctions (₹ 2,887.31 crore) even though the additional funds sought for by the Chief Controlling Officers exceeded the monetary limit fixed by PAC and attracted the NS or NIS clause, 12 departments sanctioned the additional funds and authorised the controlling officers to incur expenditure stating that the required funds would be provided in the Revised Estimate/Final Modified Appropriation (FMA) stage out of the savings within the grants, violating the rules.

(ii) In five[6] out of 25 sanctions, expenditure of ₹ 243.86 crore was incurred by four departments in excess of the original provisions before provision of funds in the first supplementary demands for grants (November 2012). Similarly, in four sanctions[7], expenditure of ₹ 324.77 crore was incurred by four departments in excess of the original and supplementary provisions before provision of funds in the second supplementary estimates (March 2013). In these cases, the expenditure was incurred in excess without the authority of the Legislature or re-appropriation of funds before incurring expenditure.

(iii) As per Rule 153 (g) of the Tamil Nadu Budget Manual, when an additional appropriation is required urgently in a case not involving a NS or NIS and no savings are foreseen, the authority concerned should apply to the administrative department of the Government for permission to incur the expenditure. In two sanctions[8], additional funds of ₹ 516.22 crore sanctioned by two departments proved unnecessary and were not for urgent requirements as there was savings in the original provisions under the sub-heads rendering issue of additional sanctions totally unwarranted.

When the non-adherence to the provisions of the Tamil Nadu Budget Manual in the above mentioned cases of additional sanctions was brought to the notice of the Finance Department, the Principal Secretary, Finance Department stated (October 2013) that after passing the appropriation bill, additional sanctions were being given right from the beginning of the year as and when need arose and that re-appropriation was anticipated in the overall demand and additional sanction orders were issued subject to re-appropriation only. Further, at the time of giving additional sanctions, it was not known under which sub-heads, there would be savings and that savings could be realistically assessed only at the stage of FMA. If the re-appropriation was done at the time of sanction itself, it would lead to a situation where funds might prove inadequate for the year under that sub-head.

The reply is not acceptable as the rules relating to classification of expenditure under NS or NIS were not followed; the advances from the

6 Sanction Nos. 537, 558, 584, 664 and 1574
7 Sanction Nos. 809, 1194, 1574 and 1885
8 Sanction Nos. 889 and 1463

Contingency Fund were not drawn in the cases of NS or NIS; the additional sanctions for items not involving NS or NIS were not urgent in nature and the additional funds were partially spent or not spent during the year and excess expenditure was incurred by the controlling officers before provision of funds in the supplementary estimates or re-appropriations. It was also not explained as to how savings for huge amount were anticipated right from the beginning of the year for additional sanctions after passing of the Appropriation Acts which contained provisions for various sub-heads based on detailed scrutiny of detailed budget proposals.

### 2.3.5 Excess over provisions relating to previous years requiring regularisation

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get the excess over a grant/appropriation regularised by the State Legislature. Although no time limit for regularisation of expenditure has been prescribed under the Article, the regularisation of excess expenditure is done after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee. Excess expenditure amounting to ₹ 6,603.08 crore for the years 1998-2012 was yet to be regularised as detailed in **Appendix 2.8**.

### 2.3.6 Excess over provisions during 2012-13 requiring regularisation

**Table 2.3** contains a summary of the excess expenditure under four grants amounting to ₹ 733.29 crore from the Consolidated Fund of the State over the amounts authorised by the State Legislature during 2012-13, which requires regularisation under Article 205 of the Constitution.

**Table 2.3: Excess over provisions during 2012-13 requiring regularisation**

**(₹ in crore)**

| Sl. No. | Grant Number and Description | | Total grant | Expenditure | Excess |
|---|---|---|---|---|---|
| **Voted Grants** | | | | | |
| 1. | 11 | Stamps and Registration (Commercial Taxes and Registration) – **Revenue** | 209.10 | 210.75 | 1.65 |
| 2. | 48 | Transport Department – **Capital** | 175.14 | 175.14 | 0.00[9] |
| 3. | 51 | Relief on account of Natural Calamities – **Revenue** | 711.99 | 745.76 | 33.77 |
| 4. | 53 | Department of Special Programme Implementation – **Revenue** | 2,001.77 | 2,699.64 | 697.87 |
| **Grand Total** | | | **3,098.00** | **3,831.29** | **733.29** |

(Source: Appropriation Accounts for 2012-13)

### 2.3.7 Unnecessary/Inadequate supplementary provisions

Supplementary provisions aggregating ₹ 3,899.26 crore obtained in 27 cases of ₹ 50 lakh or more in each case during the year proved unnecessary as the expenditure did not come up to the level of the original provisions as detailed in **Appendix 2.9**. On the other hand, in three cases, supplementary provisions of ₹ 307.58 crore proved insufficient leaving an aggregate uncovered excess expenditure of ₹ 733.29 crore as detailed in **Table 2.4.**

[9] ₹ 39,626 only

**Table 2.4: Cases where supplementary provisions (₹ one crore or more in each case) proved insufficient**

**(₹ in crore)**

| Sl. No. | Grant Number and Description | Original Provision | Supplementary Provision | Total Provision | Actual Expenditure | Excess Expenditure |
|---|---|---|---|---|---|---|
| | **Voted** | | | | | |
| 1. | 11 – Stamps and Registration - **Revenue** | 174.33 | 34.77 | 209.10 | 210.75 | 1.65 |
| 2. | 51 - Relief on account of Natural Calamities – **Revenue** | 439.18 | 272.81 | 711.99 | 745.76 | 33.77 |
| 3. | 53 - Department of Special Programme Implementation – **Revenue** | 2,001.77 | 0.00* | 2,001.77 | 2,699.64 | 697.87 |
| | **Total** | **2,615.28** | **307.58** | **2,922.86** | **3,656.15** | **733.29** |

* ₹ 1,000 only

(Source: Appropriation Accounts for 2012-13)

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

(i) Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. Injudicious re-appropriations proved excessive or insufficient and resulted in savings/excess of over ₹ 10 lakh under 813 sub-heads. The excess/savings of more than ₹ two crore each resulting from the injudicious re-appropriations was ₹ 2,105.28 crore (72 items under savings) and ₹ 1,026.89 crore (81 items under excess) in 153 sub-heads as detailed in **Appendix 2.10**.

(ii) Further, it was noticed that in 37 cases as detailed in **Appendix 2.11,** though the original and supplementary provisions were fully withdrawn by re-appropriations, expenditure of ₹ 21.08 crore was incurred by the Controlling Officers. In Grant – 04 - Adi Dravidar and Tribal Welfare, though the original provision of ₹ one crore made under the head "2225.02.102.AB (V)" was withdrawn fully, expenditure of ₹ 1.97 crore was incurred by the Department. In Grant - 05 - Agriculture, though the original provision of ₹ 52.97 crore made under the head "2401.00.108.KV (V)" was withdrawn fully, expenditure of ₹ 15.80 crore was incurred by the Department.

### 2.3.9 Non-furnishing of valid reasons for re-appropriations

According to paragraph 151 (ii) of the Tamil Nadu Budget Manual, Volume-I, reasons for the additional expenditure and the savings should be explained in the re-appropriation statement and vague expressions such as "based on actuals", "based on progress of expenditure", etc., should be avoided. However, scrutiny of re-appropriation orders issued by the Finance Department revealed that in respect of 15,534 out of 21,229 items (73.2 *per cent*), no valid reasons were given for additional provisions/ withdrawal of provisions in the re-appropriation orders.

### 2.3.10 Withdrawal of entire provision by re-appropriation

In 306 cases (each case more than ₹ 10 crore or 50 *per cent* of the total provision), the entire provision was withdrawn or partially withdrawn. In these cases, out of the total provision of ₹ 13,437.94 crore, ₹ 11,158.46 crore (83.04 *per cent)* was withdrawn. The details of 100 *per cent* withdrawal in 109 cases (₹ 5,110.51 crore) are given in **Appendix 2.12**. Some of the departments which made substantial withdrawals are Environment and Forest, Finance, Municipal Administration and Water Supply, Irrigation (Public Works), Rural Development and Panchayat Raj and Transport.

### 2.3.11 Surrender in excess of actual savings

In 25 grants and one appropriation, the amounts surrendered were in excess of the actual savings indicating incorrect assessment of probable savings by the departments concerned. As against savings of ₹ 7,717.42 crore, the amount surrendered was ₹ 8,414.64 crore resulting in excess surrender of ₹ 697.22 crore. Details are given in **Appendix 2.13**. Some of the departments which surrendered funds in excess of savings are Adi Dravidar and Tribal Welfare, Agriculture, Police (Home, Prohibition and Excise), Housing and Urban Development, Municipal Administration and Water Supply, Irrigation (Public Works) and Rural Development and Panchayat Raj.

### 2.3.12 Anticipated savings partially surrendered or not surrendered

As per Para 140 of the Tamil Nadu Budget Manual, the spending departments are required to surrender the grants/appropriations or portion thereof to the Finance Department as and when savings are anticipated. At the close of the year 2012-13, in 16 grants, no part of the savings was surrendered by the departments concerned. The amount involved in these cases was ₹ 8.99 crore as indicated in **Table 2.5**.

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

**(₹ in lakh)**

| Sl. No. | Grant Number | Name of grant/appropriation | Savings |
|---|---|---|---|
| | | **Revenue - Voted** | |
| 1. | 06 | Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department) | 291.06 |
| | | **Revenue - Charged** | |
| 2. | 43 | School Education Department | 25.32 |
| | | **Capital – Voted** | |
| 3. | 35 | Personnel and Administrative Reforms Department | 91.49 |
| | | **Capital – Charged** | |
| 4. | 21 | Highways and Minor Ports Department | 51.20 |
| | | **Loans – Voted** | |
| 5. | 04 | Adi Dravidar and Tribal Welfare Department | 19.00 |
| 6. | 05 | Agriculture Department | 59.00 |
| 7. | 06 | Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department) | 29.13 |
| 8. | 09 | Backward Classes, Most Backward Classes and Minorities Welfare Department | 7.06 |
| 9. | 10 | Commercial Taxes (Commercial Taxes and Registration Department) | 43.00 |

| Sl. No. | Grant Number | Name of grant/appropriation | Savings |
|---|---|---|---|
| 10. | 29 | Tourism - Art and Culture (Tourism and Culture Department) | 15.00 |
| 11. | 31 | Information Technology Department | 22.19 |
| 12. | 35 | Personnel and Administrative Reforms Department | 70.50 |
| 13. | 36 | Planning, Development and Special Initiatives Department | 22.40 |
| 14. | 39 | Buildings (Public Works Department) | 42.00 |
| 15. | 42 | Rural Development and Panchayat Raj Department | 26.34 |
| 16. | 45 | Social Welfare and Nutritious Meal Programme Department | 25.01 |
| 17. | 46 | Tamil Development (Tamil Development, Religious Endowments and Information Department) | 40.00 |
| 18. | 53 | Department of Special Programme Implementation | 19.30 |
| | | **Grand Total** | **899.00** |

(Source: Appropriation Accounts for 2012-13)

Details of 25 grants and one appropriation where savings of ₹ one crore and above was not surrendered fully are given in **Appendix 2.14.** Out of the total savings of ₹ 6,602.88 crore in the 33 cases, savings of ₹ 4,125.22 crore (25.03 *per cent* of the total savings of ₹ 16,479.46 crore) was not surrendered. In 63 cases of surrender of funds in excess of ₹ 10 crore, ₹ 7,461.76 crore (**Appendix 2.15),** were surrendered on the last day of the year indicating inadequate financial control.

### 2.3.13 Rush of expenditure

According to Article 39 of the Tamil Nadu Financial Code, rush of expenditure in the closing month of the financial year should be avoided. Contrary to this, in 83 sub-heads as listed in **Appendix 2.16,** it was noticed that more than 50 *per cent* of the total expenditure in each sub-head was incurred in March 2013. The supplementary estimates for additional provision of funds and FMA orders at the end of the financial year (26 to 31 March 2013) led to the rush of expenditure.

## 2.4 Review of a selected Grant

A review of budgetary procedure and control over expenditure was conducted in respect of Grant Number 04 - Adi Dravidar and Tribal Welfare. The Adi Dravidar and Tribal Welfare Department has been implementing various welfare schemes[10] for the Adi Dravidar and Tribal people through District Adi Dravidar and Tribal Welfare Officer in each district.

### 2.4.1 Allocation and Expenditure

Summary of actual expenditure vis-à-vis original/supplementary provisions made during the year 2012-13 is given in **Table 2.6.**

[10] Educational concessions/scholarships, Construction of buildings for schools, community halls and houses for SC/ST, free house site pattas, etc.

**Table 2.6: Details of Budget Provision and Actual Expenditure under Grant No. 4**

**(₹ in crore)**

| | Nature of expenditure | Original | Supple-mentary | Total | Expendi-ture | Savings(-)/ Excess (+) | Percentage of savings/ Excess | Amount surren-dered |
|---|---|---|---|---|---|---|---|---|
| Voted | I Revenue | 1,151.50 | 167.57 | 1,319.07 | 1,266.49 | (-) 52.58 | 4 | 102.99 |
| | II Capital | 135.22 | 0.00* | 135.22 | 45.25 | (-) 89.97 | 67 | 90.04 |
| | III Loans and Advances | 0.00* | 0.19 | 0.19 | 0.00 | (-) 0.19 | 100 | -- |
| **Total Voted (A)** | | **1,286.72** | **167.76** | **1,454.48** | **1,311.74** | **(-) 142.74** | **10** | |
| Charged | IV Revenue | 4.20 | 0.09 | 4.29 | 3.29 | (-) 1.00 | 23 | 1.00 |
| **Total Charged (B)** | | **4.20** | **0.09** | **4.29** | **3.29** | **(-) 1.00** | **23** | |
| **Grand Total (A+B)** | | **1,290.92** | **167.85** | **1,458.77** | **1,315.03** | **(-) 143.74** | **10** | |

* ₹ 1,000 given as token provision

(Source: Appropriation Accounts for 2012-13)

***Surrender in excess of actual savings***

Under Revenue Section, the Department surrendered in excess of the actual savings indicating lack of budgetary control. As against savings of ₹ 52.58 crore, the amount actually surrendered was ₹ 102.99 crore resulting in excess surrender of ₹ 50.41 crore. Reasons for surrender in excess of savings were awaited (December 2013).

Savings mainly occurred under some of the schemes under Capital Section due to (i) non-release of central share towards the Share Capital assistance to Tamil Nadu Adi Dravidar Housing and Development Corporation of ₹ 13.26 crore, (ii) less expenditure on the construction works and non-acquisition of land for (a) Adi Dravidar Welfare school buildings (₹ 26.91 crore), (b) Hostels for Adi Dravidar Welfare schools (₹ 23.07 crore), (c) Comprehensive Tribal Development Programme (₹ 19.89 crore) and (d) Construction of Girls Hostel for SC/ST Students (₹ five crore).

### 2.4.2 Savings due to unrealistic budget proposals

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

***(a) Girls incentive scheme***

With a view to encouraging enrolment of SC/ST girl students and to avoid dropouts, GOTN has been implementing the 'Girls Incentive scheme' for the girl students from III standard to VI standard studying in Government and Government aided schools. The details of Budget provision and the actual expenditure are given in **Table 2.7**.

**Table 2.7: Details of Budget Provision and Actual Expenditure**

**(₹ in crore)**

| Head of account | Original | Supple-mentary (S1+S2) | Total Provision | Expenditure | Savings |
|---|---|---|---|---|---|
| 2225-01-277-JX-3903 | 25.00 | 0 | **25.00** | 11.95 | 13.05 |
| 2225-01-277-JY-3901 | 17.00 | 0 | **17.00** | 8.05 | 8.95 |
| **Total** | **42.00** | **0** | **42.00** | **20.00** | **22.00** |

(Source: Figures compiled by PAG (A&E) from accounts rendered by PAOs and Treasuries)

Scrutiny of records revealed that the budget proposals submitted by the Department for the year 2012-13 were not based on any data of the students strength in Government/Government aided schools and that the data obtained from Sarva Siksha Abiyan were adopted. It was noticed that the details of girl students furnished by Sarva Siksha Abiyan were incorrect with excess students strength of 2.02 lakh when compared to the actual number of students and it included SC/ST girl students studying in private schools also. As a result, the Department could not utilise the budgetary allocation fully and there was saving of ₹ 22 crore.

### *(b) Supply of uniforms*

For the scheme of free supply of uniform to the SC/ST students of ADTW schools and other schools in Tamil Nadu, the Department provided ₹ 26 crore for the year 2012-13 for purchase of uniform cloth and payment of stitching charges as detailed in **Table 2.8**.

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

**(₹ in crore)**

| Head of account | Original | Supple-mentary (S1+S2) | Total Provision | Expen-diture | Savings |
|---|---|---|---|---|---|
| 2225-01-277-JG-46-02 | 26.00 | 0 | **26.00** | 12.27 | **13.73** |
| **Total** | **26.00** | **0** | **26.00** | **12.27** | **13.73** |

(Source: Figures compiled by PAG (A&E) from accounts rendered by PAOs and Treasuries)

Scrutiny of records revealed that the actual expenditure during 2010-11 and 2011-12 on supply of uniforms for all the students was only ₹ 12.27 crore and ₹ 9.64 crore respectively. The Department, however, provided ₹ 26 crore in the budget for 2012-13 and incurred an expenditure of ₹ 12.27 crore only. This showed that the budget provision was made without considering the expenditure pattern of the previous years.

### *(c) Construction of toilet blocks in ADW schools*

Government accorded (January 2012) administrative sanction for ₹ 38.95 crore for construction of toilet blocks in 779 ADW schools, each at a cost of ₹ five lakh and the work was proposed to be executed through Tamil Nadu Adi Dravidar Housing and Development Corporation. Budget provision and expenditure during 2012-13 are as detailed in **Table 2.9**.

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

**(₹ in crore)**

| Head of account | Original | Supple-mentary (S1+S2) | Total Provision | Re-appropr-iation | Expendi-ture | Savings |
|---|---|---|---|---|---|---|
| 4225-01-277-JB-16-01 | 40.00 | 0.00 | **40.00** | (-) 26.86 | 13.09 | **26.91** |
| **Total** | 40.00 | 0.00 | **40.00** | (-) 26.86 | 13.09 | **26.91** |

(Source: Figures compiled by PAG (A&E) from accounts rendered by PAOs and Treasuries)

Scrutiny of records revealed that an amount of ₹ 10.76 crore was released during 2011-12 for the purpose and the Department deposited the amount with Tamil Nadu Adi Dravidar Housing and Development Corporation. The Department, however, submitted proposals for ₹ 40 crore for 2012-13 without taking into account the spending pattern of 2011-12. As the amount released

during 2012-13 was based on progress of work and expenditure incurred, there was a saving of ₹ 26.91 crore. This showed that the budget provision was made without taking into account the funds already released and the actual requirements for the current year.

### 2.4.3 Unnecessary supplementary grants and re-appropriation of funds

With a view to providing food/dietary items to the students residing in Adi Dravidar Welfare hostels, the Department provided ₹ 2,456.11 lakh for 2012-13. The details of original and supplementary provisions and re-appropriation during the year 2012-13 are as detailed in **Table 2.10.**

**Table 2.10: Details of Budget Allocation and Actual Expenditure**

**(₹ in lakh)**

| Head of account | Original | Supple-mentary (S1+S2) | Total Provision | Re-appropriation (R 1) | Expenditure |
|---|---|---|---|---|---|
| 2225-01-277-KD-67-09 | 1,089.69 | 17.47 | 1,107.16 | 50.35 | 933.98 |
| 2225-02-277-AA-67-09 | 1,366.42 | 26.23 | 1,392.65 | 50.23 | 1,164.33 |
| **Total** | **2,456.11** | **43.70** | **2,499.81** | **100.58** | **2,098.31** |

(Source: Figures compiled by PAG (A&E) from accounts rendered by PAOs and Treasuries)

Though the Department provided ₹ 43.70 lakh in the supplementary estimates and re-appropriated ₹ 100.58 lakh in the re-appropriation stage, it incurred an expenditure of ₹ 20.98 crore only which was within the original provision.

When the reasons for savings were called for, the Department replied that savings occurred due to non-settlement of bills for procurement of feeding/dietary items by the District Adi Dravidar and Tribal Welfare Officer in most of the districts. Thus, the Department without ascertaining the requirement from District Adi Dravidar and Tribal Welfare Officers provided funds unnecessarily in the supplementary estimates and at re-appropriation stage.

### 2.4.4 Unnecessary supplementary grants

Whenever the provisions made in the Budget Estimate were not sufficient under any head of account, additional funds were provided in the Supplementary Estimates based on the proposals submitted by the Department.

Scrutiny of records relating to Supplementary provisions and the expenditure incurred thereof revealed that the Department made supplementary provisions for the scheme “Feeding and Dietary charges” and "Special scholarship scheme for Scheduled Caste and Scheduled Tribe students who are at Post-matric level" without ascertaining the need for such supplementary provisions in the following heads, given in **Table 2.11**, which proved unnecessary.

**Table 2.11: Details of Budget Allocation and Actual Expenditure**

**(₹ in crore)**

| Head of account | Original | Supple-mentary (S1+S2) | Total Provision | Re-appropriation | FMA | Expenditure |
|---|---|---|---|---|---|---|
| 2225-01-277-AE-67-09 | 48.61 | 0.72 | **49.33** | (-) 5.93 | 43.40 | 43.62 |
| 2225-01-277-AV-12-02 | 12.72 | 1.23 | **13.95** | (-) 1.38 | 12.57 | 12.81 |
| **Total** | **61.33** | **1.95** | **63.28** | **(-) 7.31** | **55.97** | **56.43** |

(Source: Figures compiled by PAG (A&E) from accounts rendered by PAOs and Treasuries)

### 2.4.5 Persistent savings

With a view to providing free house sites to Adi Dravidar and Tribal people, GOTN has been acquiring land in various districts of the State. During 2012-13, the Department proposed to provide house site pattas to 12,100 beneficiaries. The details of fund allocation and expenditure under the head of account '2225-01-283-JA-6403' and physical targets and achievements during the period 2010-11 to 2012-13 are given in **Table 2.12**.

**Table 2.12: Details of Budget Allocation and Actual Expenditure**

**(₹ in lakh)**

| Year | Allocation | Expenditure | Savings | Number of beneficiaries | |
|---|---|---|---|---|---|
| | | | | Target | Achievement |
| 2010-11 | 532.93 | 319.04 | 213.89 | 12,100 | 6,126 |
| 2011-12 | 512.93 | 301.93 | 211.00 | 12,100 | 4,284 |
| 2012-13 | 512.93 | 298.51 | 214.42 | 12,100 | 1,659 |

(Source: Figures compiled by PAG (A&E) from Accounts rendered by PAOs and Treasuries)

Though there were shortfalls in physical achievements during 2010-11 and 2011-12, the Department fixed the same target of 12,100 beneficiaries and allocated the same amount in 2012-13 without analysing the need for allocating funds at the same level. Thus, the failure of the Department to fix realistic targets based on availability of land and allocate funds as per requirement resulted in persistent savings for the last three financial years.

## 2.5 Advances from the Contingency Fund

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

During the year 2012-13, it was noticed that in 32 out of 87 sanctions issued by Government for drawal of advances from the Contingency Fund, ₹ 24.55 crore were not drawn indicating that the funds were not required to meet urgent expenditure, as detailed in **Appendix 2.17**. In respect of five other sanctions, the actual expenditure ranged between 1.39 *per cent* and 10.29 *per cent* of the sanctioned amount as detailed in **Appendix 2.18.**

## 2.6 Conclusion

During 2012-13, expenditure of ₹ 1,23,755.97 crore was incurred against the total grants and appropriations of ₹ 1,40,235.43 crore resulting in savings of ₹ 16,479.46 crore. These overall savings were the net result of savings of ₹ 17,212.75 crore offset by excess expenditure of ₹ 733.29 crore. There were persistent savings of more than five *per cent* of the total provision in 20 grants. Expenditure of ₹ 84.84 crore was incurred in 41 cases without appropriations by the Legislature. Excess expenditure of ₹ 6,603.08 crore pertaining to the

period 1998 to 2012 was pending for regularisation. Supplementary provisions of ₹ 3,899.26 crore obtained in 27 cases of ₹ 50 lakh or more in each case during 2012-13 proved unnecessary as the expenditure was less than the original provisions. In 25 grants and one appropriation, as against the savings of ₹ 7,717.42 crore, the amount surrendered was ₹ 8,414.64 crore resulting in excess surrender of ₹ 697.22 crore. There was rush of expenditure in the closing month of the financial year due to provision of additional funds in the second supplementary estimates and by re-appropriations in March 2013. In 32 out of 87 sanctions issued by Government for drawal of advances from the Contingency Fund, advances to the tune of ₹ 24.55 crore were not drawn indicating that the funds were not required to meet urgent expenditure.

## 2.7 Recommendations

- Budgetary control should be strengthened in all departments. Excessive/unnecessary supplementary provisions and re-appropriation of funds and incurring expenditure without appropriations by the Legislature should be avoided.
- Additional sanctions need to be issued by Government departments only in cases of urgency as stipulated in the Tamil Nadu Budget Manual.
- The excess expenditure pending for regularisation needs to be regularised.

# CHAPTER III

## FINANCIAL REPORTING

# CHAPTER III

# FINANCIAL REPORTING

A sound internal financial reporting system and the availability of relevant and reliable information significantly contribute to efficient and effective governance by a State Government. Compliance with financial rules, procedures and directives as well as timeliness and quality of reporting are some of the attributes of good governance. Reports on compliance and controls, if effective and operational, assist State Governments in meeting their basic stewardship responsibilities, including strategic planning and decision-making. This chapter provides an overview of the State Government's compliance with some of the financial rules, procedures and directives during 2012-13.

## 3.1 Delay in furnishing of Utilisation Certificates

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

It was found that in respect of grants released up to 2011-12, 38 UCs for ₹ 203.52 crore were not furnished by the grantees as of September 2013. Department/Chief Controlling Officer-wise break-up of outstanding UCs is given in **Appendix 3.1** and the year-wise analysis of delays in submission of UCs is summarised in **Table 3.1**.

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

| Period | Utilisation certificates outstanding | |
|---|---|---|
| | Number | Amount (₹ in crore) |
| 2011-12 | 25 | 136.49 |
| 2007-11 | 13 | 67.03 |
| **Total** | **38** | **203.52** |

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

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

Further, it was noticed in the following cases (**Table 3.2**) that utilisation certificates were issued by State Government departments to GoI, based on transfer of funds to implementing agencies, even before actual expenditure was incurred.

**Table 3.2: UCs given before incurring expenditure**

| Sl. No. | Department | Name of the Scheme | Sanctioned by GoI in | UC given in | Amount involved (₹ in lakh) |
|---|---|---|---|---|---|
| 1 | Commissioner of Civil Supplies and Consumer Protection | Consumer Awareness Programme - Training programmes for women SHGs | July 2010 | March 2012 | 52.50 |
| 2 | Adi Dravidar and Tribal Welfare Department (in respect of District Adi Dravidar and Tribal Welfare Officer, Kancheepuram) | Development of Particularly Vulnerable Tribal Groups | August 2011 | September 2012 | 27.45 |
| | **Total** | | | | **79.95** |

(Source: Departmental figures)

## 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 actual month by month are required to be reconciled with those entered in the books of the PAG (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 PAG (A&E) from which final published accounts are compiled. As per Rule 128 of the Tamil Nadu Budget Manual, the CCO is required to send a reconciliation certificate to the PAG (A&E) after necessary adjustments are made either in the accounts of the CCO or in the books of the PAG (A&E).

However, it was seen that out of 209 CCOs in the State, three CCOs for expenditure and one CCO for receipts did not reconcile their accounts with PAG (A&E) as detailed in **Table 3.3**.

**Table 3.3: Lists of CCOs who have not reconciled accounts**

| Sl. No. | Department | Major Head |
|---|---|---|
| **Expenditure** | | |
| 1 | Forests Department | 2225, 2501 and 2551 |
| 2 | Commissioner of Land Reforms | 2515 |
| 3 | Secretary to Government, Finance Department | 2049 |
| **Receipts** | | |
| 1 | Secretary to Government, Finance Department | 0049 |

(Source: Finance Accounts 2012-13)

## 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 361 autonomous bodies/authorities due up to 2012-13 were not received (July 2013) by the Principal Accountant General (General and Social Sector Audit). The details are given in **Appendix 3.2** and their age-wise pendency is presented in **Table 3.4.**

**Table 3.4: Age-wise arrears of Annual Accounts due from Autonomous Bodies/Authorities**

| Sl. No. | Delay in Number of Years | Number of the Bodies/Authorities |
|---|---|---|
| 1. | Up to one year | 104 |
| 2. | More than one year and upto three years | 115 |
| 3. | More than three year and upto five years | 65 |
| 4. | Five years and above | 77 |
| **Total** | | **361** |

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

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

## 3.4 Non-adjustment of Temporary Advances

The Drawing and Disbursing Officers 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 6,060 temporary advances drawn up to 31 March 2013 by Drawing and Disbursing Officers through Pay and Accounts offices/District Treasury Offices amounting to ₹ 617.65 crore were remaining unadjusted as on 30 June 2013. Age-wise analysis of the advances pending is given in **Table 3.5**.

**Table 3.5: Age-wise analysis of advances pending**

| Sl. No | Pendency | No of Advances | Amount (₹ in crore) |
|---|---|---|---|
| 1 | More than 10 years | 141 | 10.86 |
| 2 | More than five years up to 10 years | 310 | 41.73 |
| 3 | More than one year but less than five years | 1,936 | 282.00 |
| 4 | Less than one year | 3,673 | 283.06 |
| **Total** | | **6,060** | **617.65** |

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

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

A review of advances pending in Transport Department showed that an amount of ₹ 43.23 lakh drawn (March 2006) from Road Safety Fund for the display of road safety slogans in the rear side of 800 State Express Transport Corporation buses have not been adjusted for want of original vouchers although utilisation certificate was furnished (November 2006).

## 3.5 Operation of the Personal Deposit Accounts

Personal Deposit (PD) Accounts are created for specific purposes by debit to service heads in the Consolidated Fund of the State and are required to be closed by the administrators of PD Accounts at the end of the financial year by minus debit to the relevant service heads. There were 928 PD accounts in operation in 31 District Treasuries and five Pay and Accounts Offices (PAOs). Out of 928 accounts, 527 accounts with a balance of ₹ 27.75 crore were not operated at all during 2012-13. The PAOs/District Treasuries having huge closing balances are indicated in **Table 3.6**.

**Table 3.6: PAOs/District Treasuries having huge closing balances**

| Sl. No. | Name of the PAO/District Treasury | Number of accounts | Amount (₹ in crore) |
|---|---|---|---|
| 1. | Thanjavur | 44 | 1.11 |
| 2. | Chengalpattu | 39 | 1.04 |
| 3. | PAO, East | 18 | 6.24 |
| 4. | Tirunelveli | 23 | 1.91 |
| 5. | Nagapattinam | 6 | 1.19 |
| 6. | Coimbatore | 26 | 6.43 |
| 7. | Erode | 11 | 1.05 |
| 8. | Villupuram | 30 | 1.16 |
| | **Total** | **197** | **20.13** |

(Source: Information furnished by PAOs/District Treasuries)

There were negative balances as on 31 March 2013 in respect of 54 PD accounts aggregating to ₹ 15.09 crore.

Further, 15 PD Accounts whose closing balance turned negative in 2011-12 were reviewed and reasons for negative balances were called for. Replies in respect of three Administrators were received wherein the closing balance stated by them did not tally with the closing balances as per the figures of the PAG (A&E) which were compiled from the figures furnished by District Treasuries/PAOs. This showed non-reconciliation of the PD Accounts by the administrators with the Office of the PAG (A&E).

In reply, the Government stated (October 2013) that necessary instructions for reconciliation of the PD accounts have been issued to the administrators of the PD accounts and the administrators are instructed to follow the correct procedures while operating PD.

## 3.6 Misappropriations, losses, defalcations, etc.

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

The State Government departments reported to audit, 488 cases of misappropriation, shortages, theft and loss involving a total amount of ₹ 22.01 crore up to March 2013 on which final action was pending. The department-wise break-up of pending cases and the nature of these cases are given in **Appendix 3.3**. The age-profile of the pending cases and the number

of cases pending in each category – misappropriation, loss, theft, etc., are summarised in **Table 3.7**.

**Table 3.7: Profile of misappropriations, defalcations, thefts, losses, etc.**

| Age-Profile of the Pending Cases | | | Nature of the Pending Cases | | |
|---|---|---|---|---|---|
| **Range in years** | **Number of cases** | **Amount involved (₹ in lakh)** | **Nature of the cases** | **Number of cases** | **Amount involved (₹ in lakh)** |
| 0 - 5 | 56 | 1,176.77 | Theft, loss and shortages | 209 | 284.41 |
| 5 - 10 | 50 | 428.26 | Misappropriation | 279 | 1,917.06 |
| 10 - 15 | 46 | 215.70 | Cases of losses, written off during the year | Nil | Nil |
| 15 - 20 | 92 | 114.03 | | | |
| 20 - 25 | 92 | 164.75 | | | |
| 25 and above | 152 | 101.96 | | | |
| **Total** | **488** | **2,201.47** | **Total pending cases** | **488** | **2,201.47** |

(Source: Information received from Heads of Departments)

The reasons for the outstanding cases could be classified under the categories listed in **Table 3.8.**

**Table 3.8: Reasons for the outstanding cases of misappropriations, defalcations, thefts, losses etc.**

| Reasons for the delays | | Number of cases | Amount (₹ in lakh) |
|---|---|---|---|
| (i) | Awaiting departmental and criminal investigation | 237 | 917.30 |
| (ii) | Departmental action initiated but not finalised | 149 | 814.42 |
| (iii) | Criminal proceedings finalised but recovery of the amount still pending | 20 | 174.00 |
| (iv) | Awaiting orders for recovery or write off | 54 | 78.63 |
| (v) | Pending in courts of law | 28 | 217.12 |
| | **Total** | **488** | **2,201.47** |

(Source: Information received from Heads of Department)

## 3.7 Deficiencies noticed in the Pay and Accounts Offices

### Accumulation of uncashed cheques

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

It was noticed from the details of uncashed cheques furnished by PAOs that 56,693 cheques for ₹ 70.06 crore remained uncashed (March 2013) for periods up to 30 years. The age-wise profile of the number of cases and the value of cheques depicted as uncashed as per the books of PAOs are summarised in **Table 3.9**.

**Table 3.9: Details of uncashed cheques**

| Delay in number of years | Number of cases | Value of cheques (₹ in crore) |
|---|---|---|
| 0 - 5 years | 5,855 | 11.39 |
| 5 - 10 years | 24,824 | 28.14 |
| 10 - 15 years | 12,458 | 19.18 |
| 15 - 20 years | 11,337 | 8.10 |
| 20 - 25 years | 2,027 | 3.22 |
| 25 - 30 years | 192 | 0.03 |
| **Total** | **56,693** | **70.06** |

(Source: Information furnished by PAOs)

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

## 3.8 Large scale booking under Minor Head "800"

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

During 2012-13, under10 major heads in the Revenue and Capital sections, expenditure aggregating ₹ 7,464.98 crore (69.36 *per cent* of the total expenditure of ₹ 10,763.37 crore in these heads) was classified under the minor head – 800 – Other Expenditure. The entire expenditure under "Flood Control and Drainage" and "Capital Outlay on Other Administrative Services" were classified under the omnibus minor head 800-Other Expenditure, instead of depicting the same under relevant minor heads below the functional major heads as indicated in **Appendix 3.4**.

Similarly, under eight major heads, revenue receipts aggregating ₹ 1,374.60 crore (93.21 *per cent* of the total receipt of ₹ 1,474.76 crore), were classified under minor head – 800 – Other Receipts. The entire receipts under "Family Welfare", "Urban Development" and "Other Rural Development Programmes" were classified under the omnibus minor head 800 – Other Receipts as indicated in **Appendix 3.5**.

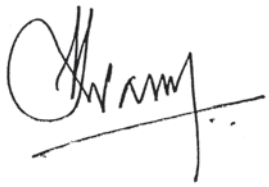
Classification of the large amount under the omnibus minor head "800 – Other Expenditure/Receipts" reflected lack of transparency in financial reporting.

## 3.9 Conclusion

Some departmental officers failed to ensure adherence to the terms and conditions relating to timely submission of utilisation certificates in respect of grants released. Similarly, 361 autonomous bodies did not submit their accounts due up to 2012-13 to audit. Temporary advances drawn up to 31 March 2013 by the Drawing and Disbursing Officers involving an amount of ₹ 617.65 crore in 6,060 cases remained unadjusted. The State Government departments reported 488 cases of misappropriation, defalcation, etc., involving a total amount of ₹ 22.01 crore up to March 2013 on which final action was pending.

## 3.10 Recommendations

- The internal control mechanism of the Government departments needs to be strengthened to watch timely submission of the utilisation certificates by the organisations to whom grants were given.
- Timely submission of accounts by the autonomous bodies to Audit should be ensured.
- Action to clear the pendency in adjustment of temporary advances and recovery/write off of the outstanding cases of misappropriation, thefts, losses, etc., needs to be initiated by the Government.



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

Chennai
The 24 MAR 2014

Countersigned



**(SHASHI KANT SHARMA)**
Comptroller and Auditor General of India

New Delhi
The 02 APR 2014

# APPENDICES

# Appendix 1.1
## (Reference: Page 1 and Paragraph 1.3.1.1 Page 13)
## State Profile

| A. | General Data | | |
|---|---|---|---|
| **Sl. No.** | **Particulars** | | **Figures** |
| 1 | Area | | 1,30,058 sq.km. |
| 2 | Population | | |
| | (a) As per 2001 Census | | 6.24 crore |
| | (b) As per 2011 Census | | 7.21 crore |
| 3 | (a) Density of Population (as per 2001 Census) (All India Density = 325 persons per sq.km) | | 480 persons per sq.km. |
| | (b) Density of Population (as per 2011 Census) (All India Density = 382 persons per sq.km) | | 555 persons per sq.km. |
| 4 | Population below poverty line* (BPL) ( All India Average = 21.92 *per cent*) | | 20.10 *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 = 74.04 *per cent*) | | 80.33 *per cent* |
| 6 | Infant mortality** (per 1,000 live births). (All India Average = 42 per 1,000 live births) | | 21 |
| 7 | Life Expectancy at birth*** (All India Average =66.1 years) | | 66.2 |
| 8 | Gini Coefficient**** | | |
| | (a) Rural ( All India = 0.29) | | 0.26 |
| | (b) Urban ( All India = 0.38) | | 0.33 |
| 9 | Gross State Domestic Product (GSDP) 2012-13 at current prices | | ₹ 7,44,474 crore |
| | Per capita GSDP CAGR@ (2003-04 to 2012-13) | Tamil Nadu | 13.90 *per cent* |
| | | General Category States | 14.94 *per cent* |
| 10 | GSDP CAGR (2003-04 to 2012-13) | Tamil Nadu | 15.56 *per cent* |
| | | General Category States | 16.37 *per cent* |
| 11 | Population Growth (2003-04 to 2012-13) | Tamil Nadu | 6,64 *per cent* |
| | | General Category States***** | 13.22 *per cent* |

| B. | Financial Data | | | |
|---|---|---|---|---|
| | **Particulars** | | | |
| **CAGR** | | **2003-04 to 2011-12** | | **2003-04 to 2012-13** |
| | | **General Category States** | **Tamil Nadu** | **Tamil Nadu** |
| | | **(In *per cent*)** | | |
| a. | of Revenue Receipts | 17.48 | 13.65 | 15.35 |
| b. | of Tax Revenue | 17.44 | 14.08 | 16.15 |
| c. | of Non Tax Revenue | 12.64 | 10.50 | 12.09 |
| d. | of Total Expenditure | 14.15 | 13.47 | 14.57 |
| e. | of Capital Expenditure | 16.83 | 16.36 | 15.04 |
| f. | of Revenue Expenditure on Education | 16.85 | 13.84 | 15.51 |
| g. | of Revenue Expenditure on Health | 15.35 | 13.37 | 15.28 |
| h. | of Salary and Wages | 14.18 | 11.75 | 12.16 |
| i. | of Pension | 18.36 | 13.61 | 14.19 |

Financial data in the table is based on Finance Accounts.

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

** SRS Bulletin September 2013.

*** Economic survey indicators for 2010-11

**** Gini-coefficient is a measure of inequality of income among the population. Value rate is from zero to one, closer to zero inequality is less; closer to one inequality is higher.- Planning Commission data for 2009-10

***** Projected total population 2001-26 by Census India

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

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

| **Part A: Structure and Form of Government Accounts** | | |
|---|---|---|
| **Structure of Government Accounts:** The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account. | | |
| **Part I: Consolidated Fund:** All Receipts and Expenditure on Revenue and Capital Account, Public Debt and Loans and Advances forms the Consolidated Fund of the State. | | |
| **Part II: Contingency Fund:** Legislature may by law establish a Contingency Fund which is in the nature of an imprest. The Fund is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head in the Consolidated Fund of the State. | | |
| **Part III: Public Account:** All other public moneys received by or on behalf of the Government are credited to the Public Account. The expenditure out of this account is not subject to the vote of the Legislature. In respect of the receipts into this account, the Government acts as a banker or trustee. Transactions relating to Debt (other than Public Debt in Part I), Deposits, Advances, Reserve Funds, Remittances and Suspense form the Public Account. | | |
| **Part B: Layout of Finance Accounts** | | |
| **Statement** | **Title** | **Layout** |
| | **Volume I** | |
| Statement No.1 | Statement of Financial Position | Cumulative figures of assets and liabilities of the Government, as they stand at the end of the year, are depicted in the statement. The assets are valued at historical cost. The assets comprise Financial Assets and Physical Assets. The latter are shown against "(i) Capital Expenditure and (ii) Other Capital Expenditure" in this Statement. |
| Statement No.2 | Statement of Receipts and Disbursements | This is a summarised statement showing all receipts and disbursements of the Government during the year in all the three parts in which Government account is kept, namely, the consolidated fund, contingency fund and public account. Further within the consolidated fund, receipts and expenditure on revenue and capital account are depicted distinctly. |
| Statement No.3 | Statement of Receipts (Consolidated Fund) | This statement comprises revenue and capital receipts and receipts from borrowings of the Government consisting of loans from the Government of India, other institutions, market loans raised by the Government and recoveries on account of loans and advances made by the Government. |
| Statement No.4 | Statement of Expenditure (Consolidated Fund) | This statement not only gives expenditure by function (activity) but also summarises expenditure by nature of activity (objects of expenditure). |
| | **Volume II** | |
| Statement No. 5 | Statement of Progressive Capital expenditure | This statement details progressive capital expenditure by functions, the aggregate of which is depicted in statement 1. |
| Statement No.6 | Statement of Borrowings and other Liabilities | Borrowings of the Government comprise market loans raised by it (internal debt) and Loans and Advances received from the Government of India. Both these together form the public debt of the State Government. In addition, this summary statement depicts 'other liabilities' which are the balances under various sectors in the Public Account. In respect of the latter, the Government as a trustee or custodian of the funds, hence these constitute liabilities of the Government. The statement also contains an Explanatory Note, i.e a note on the quantum of net interest charges met from Revenue Receipts. |

| Statement | Title | Layout |
|---|---|---|
| Statement No.7 | Statement of Loans and Advances given by the Government | The loans and advances given by the State Government are depicted in statement 1 and recoveries, disbursements feature in statements 2, 3 and 4. Here, loans and advances are summarised sector and loanee group wise. This is followed by a note on the recoveries in arrear in respect of loans, details of which are maintained by the State departments. |
| Statement No.8 | Statement of Grants-in-aid given by the Government | Presented grantee institutions group wise. It includes a note on grants given in kind also. |
| Statement No.9 | Statement of Guarantees given by the Government | Guarantees given by the State Government for repayment of loans, etc., raised by Statutory Corporations, Government Companies, Local Bodies and other institutions during the year and sums guaranteed outstanding as at the end of the year are presented in this statement. |
| Statement No.10 | Statement of Voted and Charged Expenditure | This statement presents details of voted and charged expenditure of the Government. |
| Statement No.11 | Detailed Statement of Revenue and Capital Receipts by minor heads | This statement presents the revenue and capital receipts of the Government in detail. |
| Statement No.12 | Detailed Statement of Revenue Expenditure by minor heads | This statement presents the details of revenue expenditure of the Government in detail. Non-Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available. |
| Statement No.13 | Detailed Statement of Capital Expenditure | This statement presents the details of capital expenditure of the Government in detail. Non-Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available. Cumulative capital expenditure upto the end of the year is also depicted. |
| Statement No.14 | Detailed Statement of Investments of the Government | The position of Government Investment in the share capital of different concerns is depicted in this statement for the current and previous year. Details include type of shares held, face value, dividend received etc. |
| Statement No.15 | Detailed Statement on Borrowings and other Liabilities | Details of borrowings (market loans raised by the Government and Loans etc from GOI) by minor heads, the maturity and repayment profile of all loans is provided in this statement. This is the detailed statement corresponding to statement 6. |
| Statement No.16 | Detailed Statement on Loans and Advances made by Government | The details of loans and advances given by the Government, the changes in loan balances, loans written off, interest received on loans etc., is presented in this statement. It also presents plan loans separately. This is the detailed statement corresponding to statement 7. |
| Statement No.17 | Detailed Statement on Sources and Application of funds for expenditure other than on Revenue Account | The capital and other expenditure (other than on revenue account) and the sources of fund for the expenditure are depicted in this statement. |
| Statement No.18 | Detailed Statement on Contingency Fund and Public Account transactions | The statement shows changes in Contingency Fund during the year, the appropriations to the Fund, expenditure, amount recouped etc. It also depicts the transactions in Public Account in detail. |
| Statement No.19 | Detailed Statement on Investments of Earmarked Funds | This statement shows the details of investment out of Reserve Funds in Public Account. |

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

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

The norms/Ceilings prescribed by the ThFC for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the Governments in Tamil Nadu Fiscal Responsibility Act, 2003 and in other Statements required to be laid in the legislature under the Act **(Part B of this Appendix)** are used to make qualitative assessment of the trends and patterns of major fiscal aggregates. Assuming that GSDP is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilisation of resources, pattern of expenditure etc, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP. The definitions of some of the selected terms used in assessing the trends and 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 | [(Current year Amount /Previous year Amount)-1] * 100 |
| Development Expenditure | Social Services expenditure + Economic Services expenditure |
| Average interest paid by the State | Interest payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)/2] * 100 |
| Interest spread | GSDP growth – Average Interest Rate |
| Quantum spread | Debt stock * Interest spread |
| Interest received as *per cent* to Loans Outstanding | Interest Received [(Opening balance + Closing balance of Loans and Advances)/2] * 100 |
| Revenue Deficit/Surplus | Revenue Receipt – Revenue Expenditure |
| Fiscal Deficit/Surplus | Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts |
| Primary Deficit | Fiscal Deficit – Interest payments |
| Balance from Current Revenue (BCR) | Revenue Receipts **minus** all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of 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 receipt every year by three *per cent* 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 31st march 2011, eliminate revenue deficit by 2011-12 and adhere to it thereafter.

(b) Reduce the ratio of fiscal deficit to Gross State Domestic Product every year by 0.25 *per cent* 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 31st 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 and 1.9.2; Pages 3, 10, 27 and 31)
## Time series data on the State Government finances

(₹ in crore)

| | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
|---|---|---|---|---|---|
| ***Part A. Receipts*** | | | | | |
| **1. Revenue Receipts** | **55,042 (37)** | **55,844 (35)** | **70,188 (37)** | **85,202 (37)** | **98,828 (38)** |
| **(i) Tax Revenue** | **33,684 (61)** | **36,547 (65)** | **47,782 (68)** | **59,517 (70)** | **71,254 (72)** |
| Taxes on Agricultural Income | .. | .. | 1 | .. | .. |
| Taxes on Sales, Trade, etc | 20,675 (61) | 22,662 (62) | 28,614 (60) | 36,289 (61) | 44,041 (62) |
| State Excise | 5,756 (17) | 6,741 (18) | 8,116 (17) | 9,975 (17) | 12,126 (17) |
| Taxes on Vehicles | 1,710 (5) | 2,025 (6) | 2,660 (6) | 3,101 (5) | 3,928 (5) |
| Stamps and Registration fees | 3,794 (11) | 3,662 (10) | 4,651 (10) | 6,581 (11) | 7,645 (11) |
| Land Revenue | 208 (1) | 117 (-) | 113 (-) | 87(-) | 131 (-) |
| Taxes on Goods and Passengers | 979 (3) | 1,092 (3) | 1,626 (3) | 2,123 (4) | 2,252 (3) |
| Other Taxes | 562 (2) | 248 (1) | 2,002 (4) | 1,361 (2) | 1,131 (2) |
| **(ii) Non Tax Revenue** | **5,712 (10)** | **5,027 (9)** | **4,652 (7)** | **5,684 (7)** | **6,554 (7)** |
| **(iii ) State's share of Union taxes and duties** | **8,511 (16)** | **8,756 (16)** | **10,914 (15)** | **12,715 (15)** | **14,520 (15)** |
| **(iv) Grants in aid from Government of India** | **7,135 (13)** | **5,514 (10)** | **6,840 (10)** | **7,286 (8)** | **6,500 (6)** |
| **2. Miscellaneous Capital Receipts** | .. | .. | .. | .. | .. |
| **3. Recoveries of Loans and Advances** | **1,934 (1)** | **2,587 (2)** | **770 (-)** | **3,180 (2)** | **1,057 (-)** |
| **4. Total Revenue and Non debt capital receipts (1+2+3)** | **56,976** | **58,431** | **70,958** | **88,382** | **99,885** |
| **5. Public Debt Receipts** | **11,841 (8)** | **15,557 (9)** | **14,492 (8)** | **16,780 (7)** | **21,220 (8)** |
| Internal Debt (excluding Ways and Means Advances and Overdrafts) | 10,798 | 14,527 | 13,045 | 15,600 | 19,860 |
| Net transactions under Ways and Means Advances and Overdrafts | .. | .. | .. | .. | .. |
| Loans and Advances from Government of India | 1,043 | 1,030 | 1,447 | 1,180 | 1,360 |
| **6. Total Receipts in the Consolidated Fund (4+5)** | **68,817** | **73,988** | **85,450** | **1,05,162** | **1,21,105** |
| **7. Contingency Fund Receipts** | **..** | **1** | **..** | **30** | **..** |
| **8. Public Account Receipts** | **81,409 (54)** | **87,275 (54)** | **1,06,700 (55)** | **1,24,713 (54)** | **1,39,721 (54)** |
| **9. Total Receipts of the State (6+7+8)** | **1,50,226** | **1,61,264** | **1,92,150** | **2,29,905** | **2,60,826** |
| ***Part B. Expenditure/Disbursement*** | | | | | |
| **10. Revenue Expenditure** | **53,590 (37)** | **59,375 (38)** | **72,916 (37)** | **83,838 (36)** | **97,067 (38)** |
| Plan | 10,538 (20) | 12,773 (22) | 14,267 (20) | 17,576 (21) | 23,384 (24) |
| Non Plan | 43,052 (80) | 46,602 (78) | 58,649 (80) | 66,262 (79) | 73,683 (76) |
| General Services (including interest payments) | 18,578 | 20,297 | 25,924 | 28,941 | 31,652 |
| Social Services | 21,371 | 22,957 | 28,909 | 33,262 | 38,623 |
| Economic Services | 9,661 | 12,122 | 12,222 | 14,142 | 17,628 |
| Grants-in-aid and contributions | 3,980 | 3,999 | 5,861 | 7,493 | 9,164 |
| **11. Capital Expenditure** | **9,104 (6)** | **8,573 (5)** | **12,436 (6)** | **16,336 (7)** | **14,568 (6)** |
| Plan | 9,071 (100) | 8,425 (98) | 12,219 (98) | 16,216 (99) | 14,351 (99) |
| Non Plan | 33 | 148 (2) | 217 (2) | 120 (1) | 217 (1) |
| General Services | 230 | 530 | 742 | 274 | 457 |
| Social Services | 1,434 | 2,151 | 4,123 | 4,823 | 5,150 |
| Economic Services | 7,440 | 5,892 | 7,571 | 11,239 | 8,961 |
| **12. Disbursement of Loans and Advances** | **2,830 (2)** | **2,290 (1)** | **2,252 (1)** | **5,483 (2)** | **4,769 (2)** |
| **13. Total (10+11+12)** | **65,524** | **70,238** | **87,604** | **1,05,657** | **1,16,404** |
| **14. Repayments of Public Debt** | **2,216 (1)** | **2,512 (2)** | **3,297 (2)** | **3,830 (2)** | **5,015 (2)** |
| Internal Debt (excluding Ways and Means Advances and Overdrafts) | 1,897 | 2,180 | 2,886 | 3,245 | 4,488 |
| Net transactions under Ways and Means Advances and Overdraft | .. | .. | .. | .. | .. |
| Loans and Advances from Government of India | 319 | 332 | 411 | 585 | 527 |

| | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
|---|---|---|---|---|---|
| **15. Appropriation to Contingency Fund** | .. | .. | .. | .. | .. |
| **16. Total disbursement out of Consolidated Fund (13+14+15)** | 67,740 | 72,750 | 90,901 | 1,09,487 | 1,21,419 |
| **17. Contingency Fund disbursements** | 1 | .. | 30 | .. | .. |
| **18. Public Account disbursements** | 78,429 (54) | 85,256 (54) | 1,04,959 (54) | 1,20,953 (53) | 1,33,101 (52) |
| **19. Total disbursement by the State (16+17+18)** | 1,46,170 | 1,58,006 | 1,95,890 | 2,30,440 | 2,54,520 |
| ***Part C. Deficits/Surplus*** | | | | | |
| **20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)** | 1,452 | (-) 3,531 | (-) 2,728 | (+) 1,364 | (+) 1,761 |
| **21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)** | (-) 8,548 | (-) 11,807 | (-) 16,646 | (-) 17,275 | (-) 16,519 |
| **22. Primary Deficit (21+23)** | (-) 2,585 | (-) 5,140 | (-) 8,706 | (-) 8,404 | (-) 6,314 |
| ***Part D. Other data*** | | | | | |
| **23. Interest Payments (included in revenue expenditure)** | 5,963 | 6,667 | 7,940 | 8,871 | 10,205 |
| **24. Financial Assistance to local bodies etc.,** | 10,237 | 10,817 | 13,915 | 15,925 | 21,213 |
| **25. Ways and Means Advances/Overdraft availed (days)** | | | | | |
| Ways and Means Advances availed (days) | .. | .. | .. | .. | .. |
| Overdraft availed (days) | .. | .. | .. | .. | .. |
| **26. Interest on Ways and Means Advances/Overdraft** | .. | .. | .. | .. | .. |
| **27 Gross State Domestic Product (GSDP)[@]** | 4,01,336 | 4,79,733 | 5,84,896 | 6,65,312 | 7,44,474 |
| **28 Outstanding Fiscal liabilities (year end)** | 83,662 | 99,180 | 1,11,657 | 1,27,128 | 1,47,416 |
| **29. Outstanding guarantees (year end) (including interest)** | 4,633 | 6,297 | 15,955 | 9,751 | 24,070 |
| **30. Maximum amount guaranteed (year end)** | 11,062 | 12,830 | 16,884 | 10,431 | 22,117 |
| **31. Number of incomplete projects (in numbers)** | 56 | 59 | 62 | 35 | 48 |
| **32. Capital blocked in incomplete projects** | 309 | 723 | 1,209 | 2,917 | 10,868 |
| **Part E: Fiscal Health Indicators** | | | | | |
| ***I Resource Mobilization*** | | | | | |
| **33. Own Tax revenue/GSDP** | 8.4 | 7.6 | 8.17 | 8.95 | 9.57 |
| **34. Own Non-Tax Revenue/GSDP** | 1.4 | 1.1 | 0.80 | 0.85 | 0.88 |
| **35. Central Transfers/GSDP** | 3.9 | 3.0 | 3.04 | 3.01 | 2.82 |
| ***II Expenditure Management*** | | | | | |
| **36. Total Expenditure/GSDP** | 16.3 | 14.6 | 14.98 | 15.88 | 15.64 |
| **37. Total Expenditure/Revenue Receipts** | 119.0 | 125.8 | 124.81 | 124.01 | 117.79 |
| **38. Revenue Expenditure/Total Expenditure** | 81.8 | 84.5 | 83.23 | 79.35 | 83.39 |
| **39. Revenue Expenditure on Social Services/Total Expenditure** | 32.6 | 32.7 | 33.00 | 31.48 | 33.18 |
| **40. Revenue Expenditure on Economic Services/Total Expenditure** | 14.7 | 17.3 | 13.95 | 13.38 | 15.14 |
| **41. Capital Expenditure/Total Expenditure** | 13.9 | 12.2 | 14.20 | 15.46 | 12.52 |
| **42. Capital Expenditure on Social and Economic Services/Total Expenditure.** | 13.5 | 11.5 | 13.35 | 15.20 | 12.12 |
| ***III Management of Fiscal Imbalances*** | | | | | |
| **43. Revenue surplus (deficit)/GSDP** | 0.4 | (-) 0.7 | (-) 0.47 | (+) 0.21 | (+) 0.24 |
| **44. Fiscal deficit/GSDP** | (-) 2.1 | (-) 2.5 | (-) 2.85 | (-) 2.60 | (-) 2.22 |
| **45. Primary Deficit (surplus) /GSDP** | (-) 0.6 | (-) 1.1 | (-) 1.49 | (-) 1.26 | (-) 0.85 |
| **46. Revenue Deficit (surplus)/Fiscal Deficit** | (-) 17.0 | 29.9 | 16.39 | (-) 7.90 | (-) 10.66 |
| **47. Primary Revenue Balance/GSDP** | 1.9 | 0.7 | 0.89 | 1.54 | 1.61 |
| ***IV Management of Fiscal Liabilities*** | | | | | |
| **48. Fiscal Liabilities/GSDP** | 20.8 | 20.7 | 19.09 | 19.11 | 19.80 |
| **49. Fiscal Liabilities/RR** | 152.0 | 177.6 | 159.08 | 149.21 | 149.16 |
| **50. Primary deficit vis-à-vis quantum spread** | (-) 26.4 | (-) 133.9 | (-) 109.18 | (-) 139.63 | (-) 111.10 |
| **51. Debt Redemption (Principal +Interest)/ Total Debt Receipts** | 18.7 | 16.1 | 22.75 | 22.82 | 23.63 |
| ***V Other Fiscal Health Indicators*** | | | | | |
| **52. Return on Investment** | 0.5 | 0.4 | 0.22 | 0.21 | 0.2 |
| **53. Balance from Current Revenue (₹ in crore)** | 7,931 | 5,710 | 7,709 | 14,458 | 20,740 |
| **54. Financial Assets/Liabilities** | 0.81 | 0.80 | 0.80 | 0.84 | 0.87 |

Figures in bracket represent percentages (rounded) to total of each sub-heading
@ GSDP figures communicated by the Government adopted.

# Appendix 1.5
## (Reference: Paragraphs 1.1.1, 1.9.1 and 1.9.4.3; Pages 3, 30 and 36)
## Part A: Abstract of Receipts and Disbursements for the year 2012-13

**(₹ in crore)**

| | | Receipts | | | | | Disbursements | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **2011-12** | | | | **2012-13** | **2011-12** | | | **Non-Plan** | **Plan** | **Total** | **2012-13** |
| | | **Section-A: Revenue** | | | | | | | | | |
| **85,202.14** | **I** | **Revenue receipts** | | **98,827.70** | **83,838.04** | **I** | **Revenue expenditure-** | | | | **97,067.44** |
| 59,517.31 | | -Tax revenue | 71,254.27 | | **28,941.19** | | **General services** | **31,616.56** | **35.56** | **31,652.12** | |
| | | | | | **33,261.75** | | **Social Services-** | **19,334.68** | **19,288.20** | **38,622.88** | |
| 5,683.57 | | -Non-tax revenue | 6,554.26 | | 15,265.84 | | -Education, Sports, Art and Culture | 13,956.08 | 3,705.76 | 17,661.84 | |
| | | | | | 4,219.58 | | -Health and Family Welfare | 3,055.49 | 1,930.78 | 4,986.27 | |
| 12,714.95 | | -State's share of Union Taxes | 14,519.69 | | 1,713.51 | | -Water Supply, Sanitation, Housing and Urban Development | 159.80 | 2,182.07 | 2,341.87 | |
| | | | | | (-)122.41 | | -Information and Broadcasting | 67.05 | 2.96 | 70.01 | |
| 2,585.39 | | -Non-Plan grants | 1,310.98 | | 1,880.47 | | -Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 650.39 | 1,348.74 | 1,999.14 | |
| 2,561.90 | | -Grants for State Plan Schemes | 2,765.38 | | 241.63 | | -Labour and labour Welfare | 197.71 | 104.77 | 302.48 | |
| | | | | | 9,916.27 | | -Social Welfare and Nutrition | 1,177.80 | 9,982.37 | 11,160.17 | |
| 2,139.02 | | -Grants for Central and Centrally sponsored Plan Schemes | 2,423.12 | | 146.86 | | -Others | 70.36 | 30.74 | 101.10 | |
| | | | | | **14,142.09** | | **Economic Services-** | **14,350.92** | **3,277.44** | **17,628.36** | |
| | | | | | 3,532.42 | | -Agriculture and Allied Activities | 3,567.25 | 2,260.33 | 5,827.58 | |
| | | | | | 1,168.84 | | -Rural Development | 412.18 | 437.83 | 850.01 | |
| | | | | | 7.21 | | -Special Areas Programmes | 0.94 | 8.93 | 9.87 | |
| | | | | | 825.94 | | -Irrigation and Flood control | 684.09 | 37.59 | 721.68 | |
| | | | | | 1,776.50 | | -Energy | 1,852.89 | 16.40 | 1,869.29 | |
| | | | | | 599.40 | | -Industry and Minerals | 1,241.90 | 405.45 | 1,647.35 | |
| | | | | | 952.06 | | -Transport | 1,499.13 | 14.05 | 1,513.18 | |
| | | | | | 19.50 | | -Science, Technology and Environment | 1.04 | 12.95 | 13.99 | |
| | | | | | 5,260.22 | | -General Economic Services | 5,091.50 | 83.91 | 5,175.41 | |
| | | | | | **7,493.01** | | **Grants-in-aid and Contributions-** | **8,380.66** | **783.42** | **9,164.08** | |
| | | **Total of I** | | **98,827.70** | **83,838.04** | | **Total of I** | **73,682.82** | **23,384.62** | **97,067.44** | |
| | **II** | Revenue deficit carried over to Section B | | .. | **1,364.10** | **II** | Revenue Surplus carried over to Section B | | | | **1,760.26** |
| **85,202.14** | | **Total** | | 98,827.70 | **85,202.14** | | **Total** | | | | **98,827.70** |
| | | **Section-B : Others** | | | | | | | | | |
| **15,746.45** | **III** | Opening Cash balance including Permanent Advances and Cash Balance Investment | | 15,211.63 | .. | **III** | Opening Overdraft from Reserve Bank of India | | | | .. |
| .. | **IV** | Miscellaneous Capital receipts | | .. | **16,335.65** | **IV** | Capital Outlay- | | | | **14,567.68** |
| | | | | | **274.07** | | **General Services-** | **211.76** | **244.90** | **456.66** | |
| | | | | | **4,822.65** | | **Social Services-** | **7.40** | **5,142.27** | **5,149.67** | |
| | | | | | 374.43 | | -Education, Sports, Art and Culture | 2.50 | 205.50 | 208.00 | |
| | | | | | 200.42 | | -Health and Family Welfare | .. | 303.88 | 303.88 | |
| | | | | | 4,121.70 | | -Water Supply, Sanitation, Housing and Urban Development | .. | 4,511.55 | 4,511.55 | |
| | | | | | 2.56 | | -Information and Broadcasting | 4.90 | 10.30 | 15.20 | |

| | | Receipts | | | | | Disbursements | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **2011-12** | | | | **2012-13** | **2011-12** | | | **Non-Plan** | **Plan** | **Total** | **2012-13** |
| | | | | | 107.73 | | -Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | .. | 71.69 | 71.69 | |
| | | | | | 5.34 | | -Social Welfare and Nutrition | .. | 23.25 | 23.25 | |
| | | | | | 10.47 | | -Others | .. | 16.10 | 16.10 | |
| | | | | | **11,238.93** | | **Economic Services-** | **(-) 2.45** | **8,963.80** | **8,961.35** | |
| | | | | | 727.67 | | -Agriculture and Allied Activities | (-) 5.06 | 791.34 | 786.28 | |
| | | | | | 1,094.09 | | -Rural Development | .. | 1,387.29 | 1,387.29 | |
| | | | | | 40.72 | | -Special Areas Programmes | .. | 37.87 | 37.87 | |
| | | | | | 1,606.10 | | -Irrigation and Flood Control | .. | 1,592.70 | 1,592.70 | |
| | | | | | 4,100.00 | | -Energy | .. | 1,500.00 | 1,500.00 | |
| | | | | | 0.58 | | -Industry and Minerals | .. | 3.68 | 3.68 | |
| | | | | | 3,598.07 | | -Transport | 2.61 | 3,524.24 | 3,526.85 | |
| | | | | | 50.00 | | Science Technology and Environment | .. | 91.44 | 91.44 | |
| | | | | | 21.70 | | -General Economic Services | .. | 35.24 | 35.24 | |
| | | | | | **16,335.65** | | **Total of IV** | **216.71** | **14,350.97** | | **14,567.68** |
| **3,180.63** | **V** | Recoveries of Loans and Advances- | | **1,057.56** | **5,483.15** | **V** | Loans and Advances disbursed- | | | | **4,769.14** |
| 1,536.60 | | -From Power Projects | 481.26 | | 2,955.16 | | -For Power Projects | | | 3,261.00 | |
| 108.15 | | -From Government Servants | 120.86 | | 206.60 | | -To Government Servants | | | 257.33 | |
| 1,535.88 | | -From Others | 455.44 | | 2,321.39 | | -To Others | | | 1,250.81 | |
| **1,364.10** | **VI** | Revenue Surplus | | **1,760.26** | | **VI** | Revenue Deficit brought down | | | | **..** |
| **16,779.97** | **VII** | Public debt receipts- | | **21,219.88** | **3,829.91** | **VII** | Repayment of Public debt- | | | | **5,014.79** |
| .. | | -External debt | | .. | | | -External debt | | | .. | |
| 15,600.23 | | -Internal debt other than Ways and Means Advances and overdrafts | 19,859.53 | | 3,245.01 | | -Internal debt other than Ways and Means Advances and Overdrafts | | | 4,487.84 | |
| .. | | - Net transactions under Ways and Means Advances | .. | | .. | | - Net transactions under Ways and Means Advances | | | .. | |
| .. | | - Net transactions under overdraft | .. | | 584.90 | | -Repayment of Loans and Advances to Central Government | | | 526.95 | |
| 1,179.74 | | -Loans and Advances from Central Government | 1,360.35 | | | | | | | | |
| **..** | **VIII** | Appropriation to Contingency Fund | | **..** | **..** | **VIII** | Appropriation to Contingency Fund | | | | **..** |
| **29.56** | **IX** | Amount transferred to Contingency Fund | | **..** | **..** | **IX** | Expenditure from Contingency Fund | | | | **..** |
| **1,24,712.90** | **X** | Public Account receipts- | | **1,39,721.35** | **1,20,953.27** | **X** | Public Account disbursements- | | | | **1,33,100.63** |
| 5,555.32 | | -Small Savings and Provident Funds | 6,054.66 | | 4,442.47 | | -Small Savings and Provident Funds | | | 4,720.36 | |
| 2,247.74 | | -Reserve Funds | 2,503.22 | | 1,961.30 | | -Reserve Funds | | | 1,070.00 | |
| 87,463.89 | | -Suspense and Miscellaneous | 98,242.67 | | 86,966.21 | | -Suspense and Miscellaneous | | | 97,586.01 | |
| 4,124.23 | | -Remittance | 3,932.99 | | 3,988.58 | | -Remittances | | | 3,939.92 | |
| 25,321.72 | | -Deposits and Advances | 28,987.81 | | 23,594.71 | | -Deposits and Advances | | | 25,784.34 | |
| **..** | **XI** | Closing Overdraft from Reserve Bank of India | | **..** | **15,211.63** | **XI** | Cash Balance at end- | | | | **21,518.44** |
| | | | | | 16.80 | | -Cash in Treasuries and Local Remittances | | | 16.80 | |
| | | | | | 151.73 | | -Deposits with Reserve Bank | | | (-) 1,062.77 | |
| | | | | | 9.45 | | -Departmental Cash Balance including permanent Advances | | | 9.37 | |
| | | | | | 15,033.65 | | Cash Balance Investment and Investment from earmarked funds | | | 22,555.04 | |
| **2,47,015.75** | | **Total** | | **2,77,798.38** | **2,47,015.75** | | **Total** | | | | **2,77,798.38** |

## Appendix 1.5 (concld.)
## Part B: Summarised financial position of the Government of Tamil Nadu as on 31 March 2013

(₹ in crore)

| As on 31.03.2012 | | Liabilities | | As on 31.03.2013 |
|---|---|---|---|---|
| **94,011.75** | | **Internal Debt -** | | **1,09,383.44** |
| | 62,829.32 | Market Loans bearing interest | 78,500.72 | |
| | 3.17 | Market Loans not bearing interest | 1.29 | |
| | 903.11 | Loans from Life Insurance Corporation of India | 829.36 | |
| | 30,276.15 | Loans from other Institutions | 30,052.07 | |
| | .. | Ways and Means Advances | .. | |
| | .. | Overdrafts from Reserve Bank of India | .. | |
| **9,987.83** | | **Loans and Advances from Central Government -** | | **10,821.23** |
| | 5.62 | Pre 1984-85 Loans | 5.62 | |
| | 86.49 | Non-Plan Loans | 80.79 | |
| | 9,895.41 | Loans for State Plan Schemes | 10,734.51 | |
| | 0.31 | Loans for Central Plan Schemes | 0.31 | |
| | .. | Loans for Centrally Sponsored Plan Schemes | .. | |
| **150.00** | | **Contingency Fund** | | **150.00** |
| **11,412.80** | | **Small Savings, Provident Funds, etc.** | | **12,747.10** |
| **11,192.12** | | **Deposits** | | **14,395.53** |
| **3,891.21** | | **Reserve Funds** | | **5,324.43** |
| **731.50** | | **Remittance Balances** | | **724.57** |
| **1,31,377.21** | | **Total** | | **1,53,546.30** |
| | | **Assets** | | |
| **86,247.95** | | **Gross Capital Outlay on Fixed Assets -** | | **1,00,815.63** |
| | 14,455.65 | Investments in shares of Companies, Corporations, etc. | 15,718.00 | |
| | 71,792.30 | Other Capital Outlay | 85,097.63 | |
| **11,301.48** | | **Loans and Advances -** | | **15,013.06** |
| | 1,563.84 | Loans for Power Projects | 4,343.58 | |
| | 9,172.63 | Other Development Loans | 9,968.19 | |
| | 565.01 | Loans to Government servants and Miscellaneous loans | 701.29 | |
| **3,367.81** | | **Reserve Fund Investments** | | **3,992.55** |
| **8.17** | | **Advances** | | **1,271.57** |
| **(-)2,952.71** | | **Suspense and Miscellaneous Balances** | | **(-) 3,608.75** |
| **11,843.82** | | **Cash -** | | **16,262.45** |
| | 16.80 | Cash in Treasuries and Local Remittances | 16.80 | |
| | 151.73 | Deposits with Reserve Bank | (-) 1,062.77 | |
| | 9.45 | Departmental Cash Balance including Permanent Advances | 9.37 | |
| | | | | |
| | 11,665.84 | Cash Balance Investments | 17,299.05 | |
| 21,560.69 | | **Deficit on Government Account -** | | **19,799.79** |
| | (+) 1,364.10 | (i) Revenue Deficit/Surplus of the current year | 1,760.26 | |
| | 25.04 | (ii) Miscellaneous Deficit | 0.62 | |
| | 22,899.75@ | Accumulated deficit at the beginning of the year | 21,559.43@ | |
| **1,31,377.21** | | **Total** | | **1,53,546.30** |

@ Differs from the figures shown in the previous years' account due to proforma corrections.

### 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 ₹ 23.35 crore (Net Debit) comprising of ₹ **105.68** crore (Debit) and ₹ 82.33 crore (Credit) between the figures reflected in the Accounts - ₹ 1,062.77 crore (Credit) and that intimated by the Reserve Bank of India : ₹ 1,086.12 crore (Debit). Difference to the extent of ₹ **3.18** crore (Debit) minus ₹ 3.06 crore (Credit) stands cleared at the end of June 2013 leaving a balance of ₹ **17.11** crore (Net Debit).

## Appendix 1.6
## (Reference: Paragraph 1.9.3.1; Page 32)
## Sugarcane Cess collected but not transferred to the fund

**(₹ in lakh)**

| Year | Receipt under the head '0045' | Amount transferred to the fund | Amount to be transferred |
|---|---|---|---|
| 2006-07 | 1,823.86 | 1,200.00 | 623.86 |
| 2007-08 | 1,101.25 | 1,101.25 | - |
| 2008-09 | 1,602.44 | 1,601.92 | 0.52 |
| 2009-10 | 999.87 | 999.87 | - |
| 2010-11 | 1,421.06 | 934.00 | 487.06 |
| 2011-12 | 1,355.76 | 800.00 | 555.76 |
| 2012-13 | 910.95 | 800.00 | 110.95 |
| **Total** | **9,215.19** | **7,437.04** | **1,778.15** |

## Appendix 1.7
## (Reference: Paragraph 1.9.4.3; Page 35)

### Details of outstanding guarantee fees

| Sl.No. | Name of the Institution | Amount of guarantee fee due as on 31.03.2013 (₹ in lakh) |
|---|---|---|
| 1. | Tamil Nadu Adi Dravidar Housing and Development Corporation Limited | 143.87 |
| 2. | Tamil Nadu Backward Classes Economic Development Corporation Limited | 44.81 |
| 3. | Tamil Nadu Minorities Economic Development Corporation Limited | 35.00 |
| 4. | Tamil Nadu Civil Supplies Corporation Limited | 1.48 |
| 5. | Tamil Nadu Handloom Development Corporation Limited | 0.82 |
| 6. | Tamil Nadu Industrial Development Corporation Limited | 13.37 |
| 7. | Tamil Nadu Sugar Corporation Limited (Public Sector Sugar Mills) | 7.58 |
| 8. | State Transport Undertaking | 1.31 |
| 9. | Tamil Nadu Transmission Corporation Limited (TANTRANSCO) | 912.00 |
| 10. | Tamil Nadu Generation and Distribution Corporation Limited (TANGEDCO) | 25,954.00 |
| 11. | Tamil Nadu Power Finance Infrastructure Development Corporation Limited | 63.47 |
| 12. | Tamil Nadu Khadi and Village Industries Board | 112.99 |
| 13. | Tamil Nadu Water Supply and Drainage Board | 1,143.51 |
| 14. | Chennai Metropolitan Water Supply and Sewerage Board | 29.94 |
| 15. | Tamil Nadu Co-operative Housing Federation Limited | 1,184.61 |
| 16. | Co-operative Spinning Mills | 138.54 |
| 17. | Co-operative Sugar Mills | 278.79 |
| 18. | Tamil Nadu Co-operative State Agriculture and Rural Development Bank Limited | 204.19 |
| 19. | Tamil Nadu State Apex Co-operative Bank Limited | 2.00 |
| | **Total** | **30,272.28** |

## Appendix 1.8
## (Reference: Paragraph 1.10.1; Page 38)
## Fiscal Parameters

**(₹ in crore)**

| Description | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
|---|---|---|---|---|---|
| Total liabilities | 83,662 | 99,180 | 1,11,657 | 1,27,128 | 1,47,416 |
| Percentage of market borrowings to total liabilities | | | | | |
| State average | 35.02 | 41.36 | 44.53 | 49.42 | 53.25 |
| All India Average | 27.3 | 31.3 | 33 | 36.9 | 41.2 |
| Average interest rate of market borrowings | 7.43 | 8.24 | 8.34 | 8.80 | 8.82 |
| Weighted average interest rate on market borrowings | 7.40 | 8.24 | 8.35 | 8.79 | 8.82 |
| GSDP | 4,01,336 | 4,79,733 | 5,84,896 | 6,65,312 | 7,44,474 |
| GSDP growth rate | 14.40 | 19.53 | 21.92 | 13.75 | 11.90 |
| Ratio of GSDP growth rate to weighted average interest rate | 1.95 | 2.37 | 2.63 | 1.56 | 1.35 |
| Revenue Receipts | 55,042 | 55,844 | 70,188 | 85,202 | 98,828 |
| Interest paid on market borrowings | 1,635.43 | 2,350.05 | 3,399.16 | 4,029.98 | 5,347.90 |
| Total Interest payments | 5,963 | 6,667 | 7,940 | 8,871 | 10,205 |
| Gross interest payments to Revenue Receipts ratio | 10.83 | 11.94 | 11.31 | 10.41 | 10.33 |
| Revenue surplus/deficit | 1,452 | -3,531 | -2,728 | 1,364 | 1,761 |
| Percentage of Revenue Deficit to Revenue Receipts | .. | 6.32 | 3.89 | .. | .. |
| Fiscal deficit | (-) 8,548 | (-) 11,807 | (-) 16,646 | (-) 17,275 | (-) 16,519 |
| Net borrowings limit approved | 10,195 | 14,040 | 12,453 | 14,055 | 17,521 |
| Net Market Borrowings made | 8,792 | 11,274 | 8,704 | 13,109 | 15,670 |
| Fiscal deficit/GSDP (in *per cent*) | 2.13 | 2.46 | 2.85 | 2.60 | 2.22 |
| Percentage of total liabilities to GSDP | 20.85 | 20.67 | 19.09 | 19.11 | 19.80 |
| Borrowings mobilised | 11,610 | 15,677 | 14,473 | 16,494 | 20,208 |
| Public debt – at the end of the year | 66,809 | 79,854 | 91,050 | 1,04,000 | 1,20,205 |
| Market borrowings - during the year | 9,598 | 12,599 | 9,981 | 14,500 | 17,997 |
| Market borrowings - at the end of the year | 29,295 | 41,020 | 49,724 | 62,832 | 78,502 |
| Percentage of Market borrowings to Public Debt - during the year | 81.06 | 80.99 | 68.87 | 86.41 | 84.81 |
| Percentage of Market borrowings to Public Debt - at the end of the year | 43.85 | 51.37 | 54.61 | 60.42 | 65.31 |
| Percentage of outstanding Public Debt to GSDP | 16.65 | 16.65 | 15.57 | 15.63 | 16.15 |
| Percentage of outstanding Market borrowings to GSDP | 7.3 | 8.55 | 8.5 | 9.44 | 10.54 |
| General Cash Balance at the end of the year | 13,806 | 17,027 | 12,975 | 11,834 | 16,253 |

**Appendix 1.9**
**(Reference: Paragraph 1.10.1 (v); Page 39)**

**Maturity spread of market borrowings**

| Maturity year | Maturity amount (₹ in crore) | Maturity as a percentage of market borrowings outstanding as on 31 March 2013 |
|---|---|---|
| 2013-14 | 2,068.31 | 2.63 |
| 2014-15 | 2,406.05 | 3.06 |
| 2015-16 | 2,151.99 | 2.74 |
| 2016-17 | 2,257.33 | 2.88 |
| 2017-18 | 4,942.44 | 6.30 |
| 2018-19 | 9,597.73 | 12.23 |
| 2019-20 | 12,598.96 | 16.05 |
| 2020-21 | 9,981.11 | 12.71 |
| 2021-22 | 14,500.00 | 18.47 |
| 2022-23 | 17,996.81 | 22.93 |
| | | **100.00** |

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

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

| Sl. No. | Grant Number | Name of Grant | Provi-sion | Actual expen-diture | Saving | Percentage of Savings |
|---|---|---|---|---|---|---|
| | | | (₹ in crore) | | | |
| | | **Voted Grants** | | | | |
| | | **(A) Revenue** | | | | |
| 1 | 10 | Commercial Taxes (Commercial Taxes and Registration) | 290.94 | 220.78 | 70.16 | 24.11 |
| 2 | 14 | Energy | 4,006.00 | 1,880.75 | 2,125.25 | 53.05 |
| 3 | 23 | Fire and Rescue Services (Home, Prohibition and Excise) | 203.08 | 156.77 | 46.31 | 22.80 |
| 4 | 27 | Industries | 1,158.84 | 876.60 | 282.24 | 24.36 |
| 5 | 31 | Information Technology | 25.19 | 6.64 | 18.55 | 73.63 |
| 6 | 36 | Planning, Development and Special Initiatives | 95.78 | 60.56 | 35.22 | 36.77 |
| | | **(B) Capital** | | | | |
| 7 | 04 | Adi Dravidar and Tribal Welfare | 135.22 | 45.25 | 89.97 | 66.54 |
| 8 | 06 | Animal Husbandry (Animal Husbandry, Dairying and Fisheries) | 100.00 | 69.60 | 30.40 | 30.40 |
| 9 | 09 | Backward Classes, Most Backward Classes and Minorities Welfare | 40.58 | 22.60 | 17.98 | 44.31 |
| 10 | 12 | Cooperation (Cooperation, Food and Consumer Protection) | 238.15 | 172.49 | 65.66 | 27.57 |
| 11 | 13 | Food and Consumer Protection (Cooperation, Food and Consumer Protection) | 40.70 | 20.89 | 19.81 | 48.68 |
| 12 | 15 | Environment (Environment and Forests) | 200.00 | 91.44 | 108.56 | 54.28 |
| 13 | 16 | Finance | 1,000.00 | -- | 1,000.00 | 100.00 |
| 14 | 19 | Health and Family Welfare | 154.62 | 118.01 | 36.61 | 23.68 |
| 15 | 20 | Higher Education | 27.06 | 15.54 | 11.52 | 42.59 |
| 16 | 25 | Motor Vehicles Acts - Administration (Home, Prohibition and Excise) | 79.77 | -- | 79.77 | 100.00 |
| 17 | 27 | Industries | 48.59 | 18.92 | 29.67 | 61.07 |
| 18 | 34 | Municipal Administration and Water Supply | 3,889.42 | 2,709.45 | 1,179.97 | 30.34 |
| 19 | 36 | Planning, Development and Special Initiatives | 105.07 | 27.68 | 77.39 | 73.66 |
| 20 | 39 | Buildings (Public Works) | 814.60 | 512.42 | 302.18 | 37.10 |
| 21 | 40 | Irrigation (Public Works) | 2,122.05 | 1,578.71 | 543.34 | 25.60 |
| 22 | 41 | Revenue | 201.10 | 86.03 | 115.07 | 57.22 |

| Sl. No. | Grant Number | Name of Grant | Provi-sion | Actual expen-diture | Saving | Percentage of Savings |
|---|---|---|---|---|---|---|
| | | | (₹ in crore) | | | |
| 23 | 42 | Rural Development and Panchayat Raj | 3,593.17 | 2,613.66 | 979.51 | 27.26 |
| 24 | 43 | School Education | 301.72 | 137.00 | 164.72 | 54.59 |
| 25 | 53 | Department of Special Programme Implementation | 1,500.00 | -- | 1,500.00 | 100.00 |
| | | **(C) Loans** | | | | |
| 26 | 15 | Environment (Environment and Forests) | 15.13 | -- | 15.13 | 100.00 |
| 27 | 17 | Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi) | 161.21 | 64.89 | 96.32 | 59.75 |
| 28 | 22 | Police (Home, Prohibition and Excise) | 20.65 | -- | 20.65 | 100.00 |
| 29 | 38 | Public | 41.75 | -- | 41.75 | 100.00 |
| 30 | 48 | Transport | 164.06 | 13.91 | 150.15 | 91.52 |

## Appendix 2.2
## (Reference: Paragraph 2.3.1; Page 47)
## List of Grants having savings of ₹ 50 crore and above

(₹ in crore)

| Sl. No. | No. and Name of the Grant/ Appropriation | Original Grant / Appropriation | Supplementary Grant / Appropriation | Total | Actual Expenditure | Savings |
|---|---|---|---|---|---|---|
| | **(A) Revenue – Voted** | | | | | |
| 1 | 03—Administration of Justice | 616.97 | 0.20 | 617.17 | 497.82 | 119.35 |
| 2 | 04 – Adi Dravidar and Tribal Welfare | 1,151.50 | 167.57 | 1,319.07 | 1,266.49 | 52.58 |
| 3 | 05 – Agriculture | 3,575.96 | 876.48 | 4,452.44 | 3,931.87 | 520.57 |
| 4 | 09 - Backward Classes, Most Backward Classes and Minorities Welfare | 602.97 | 115.46 | 718.43 | 624.74 | 93.69 |
| 5 | 10 - Commercial Taxes (Commercial Taxes and Registration ) | 285.45 | 5.49 | 290.94 | 220.78 | 70.16 |
| 6 | 14 - Energy | 1,963.46 | 2,042.54 | 4,006.00 | 1,880.75 | 2,125.25 |
| 7 | 19 - Health and Family Welfare | 5,413.75 | 447.26 | 5,861.01 | 5,582.60 | 278.41 |
| 8 | 20 - Higher Education | 2,406.21 | 68.54 | 2,474.75 | 2,279.95 | 194.80 |
| 9 | 22 - Police (Home, Prohibition and Excise) | 3,554.16 | 672.98 | 4,227.14 | 3,609.58 | 617.56 |
| 10 | 26 – Housing and Urban Development | 593.49 | 102.69 | 696.18 | 612.96 | 83.22 |
| 11 | 27 – Industries | 1,158.44 | 0.40 | 1,158.84 | 876.60 | 282.24 |
| 12 | 32 - Labour and Employment | 612.75 | 8.63 | 621.38 | 527.38 | 94.00 |
| 13 | 34 - Municipal Administration and Water Supply | 5,698.82 | 2.24 | 5,701.06 | 5,051.64 | 649.42 |
| 14 | 40 – Irrigation (Public Works) | 1,501.69 | .. | 1,501.69 | 1,392.75 | 108.94 |
| 15 | 42 – Rural Development and Panchayat Raj | 8,105.62 | 152.90 | 8,258.52 | 7,373.35 | 885.17 |
| 16 | 43 – School Education | 14,251.04 | 0.01 | 14,251.05 | 13,734.58 | 516.47 |
| 17 | 45 – Social Welfare and Nutritious Meal Programme | 3,692.47 | 127.25 | 3,819.72 | 3,240.51 | 579.21 |
| 18 | 50 – Pension and Other Retirement benefits | 13,755.47 | .. | 13,755.47 | 13,247.17 | 508.30 |
| | **(A) Revenue - Charged** | | | | | |
| 19 | 56 - Debt Charges | *11,182.80* | *0.01* | *11,182.81* | *11,001.56* | *181.25* |

| Sl. No. | No. and Name of the Grant/ Appropriation | Original Grant / Appropriation | Supplementary Grant / Appropriation | Total | Actual Expenditure | Savings |
|---|---|---|---|---|---|---|
| | **(B) Capital - Voted** | | | | | |
| 20 | 04 - Adi Dravidar and Tribal Welfare | 135.22 | .. | 135.22 | 45.25 | 89.97 |
| 21 | 12 - Cooperation (Cooperation, Food and Consumer Protection) | 238.15 | .. | 238.15 | 172.49 | 65.66 |
| 22 | 15 - Environment (Environment and Forests) | 200.00 | .. | 200.00 | 91.44 | 108.56 |
| 23 | 16 - Finance | 1,000.00 | .. | 1,000.00 | .. | 1,000.00 |
| 24 | 21 – Highways and Minor Ports | 4,058.85 | .. | 4,058.85 | 3,332.83 | 726.02 |
| 25 | 25 – Motor Vehicles Acts-Administration (Home, Prohibition and Excise) | 79.77 | .. | 79.77 | .. | 79.77 |
| 26 | 34 - Municipal Administration and Water Supply | 3,516.06 | 373.36 | 3,889.42 | 2,709.45 | 1,179.97 |
| 27 | 36 - Planning Development and Special Initiatives | 100.37 | 4.70 | 105.07 | 27.68 | 77.39 |
| 28 | 39 - Buildings (Public Works) | 813.26 | 1.33 | 814.59 | 512.41 | 302.18 |
| 29 | 40 - Irrigation (Public Works) | 2,122.04 | 0.01 | 2,122.05 | 1,578.71 | 543.34 |
| 30 | 41 - Revenue | 201.10 | .. | 201.10 | 86.03 | 115.07 |
| 31 | 42 - Rural Development and Panchayat Raj | 3,593.17 | .. | 3,593.17 | 2,613.66 | 979.51 |
| 32 | 43 - School Education | 301.72 | .. | 301.72 | 137.00 | 164.72 |
| 33 | 53 - Department of Special Programme Implementation | 1,500.00 | .. | 1,500.00 | .. | 1,500.00 |
| | **(C) Loans - Voted** | | | | | |
| 34 | 17 - Handlooms and Textiles (Handloom, Handicrafts, Textiles and Khadi) | 154.98 | 6.23 | 161.21 | 64.89 | 96.32 |
| 35 | 27 - Industries | 500.00 | 353.08 | 853.08 | 766.50 | 86.58 |
| 36 | 48 - Transport | 150.15 | 13.91 | 164.06 | 13.91 | 150.15 |
| | **(C) Public Debt - Charged** | | | | | |
| 37 | 57 - Public Debt - Repayment | *5,045.55* | *1,007.52* | *6,053.07* | *5,014.79* | *1,038.28* |
| | **Total** | **1,03,833.41** | **6,550.79** | **1,10,384.20** | **94,120.12** | **16,264.08** |

(Source: Appropriation Accounts for 2012-13)

## Appendix 2.3
## (Reference: Paragraph 2.3.2; Page 48)
## List of Grants having Persistent Savings during 2008-13

(₹ in crore)

| Sl. No. | No. and Name of the Grant | Amount of Savings | | | | |
|---|---|---|---|---|---|---|
| | | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| **Revenue - Voted** | | | | | | |
| 1. | 1 - State Legislature | 2.29 (9.33) | 3.22 (10.33) | 2.89 (7.95) | 3.78 (10.00) | 3.76 (9.53) |
| 2. | 2 - Governor and Council of Ministers | 2.99 (13.38) | 4.43 (17.90) | 3.76 (14.44) | 6.91 (22.60) | 2.06 (7.22) |
| 3. | 3 – Administration of Justice | 16.50 (5.91) | 17.87 (5.40) | 60.06 (12.78) | 40.98 (7.30) | 119.35 (19.34) |
| 4. | 5 - Agriculture | 113.43 (7.62) | 138.05 (6.93) | 159.95 (8.02) | 512.46 (21.90) | 520.57 (11.70) |
| 5. | 9 - Backward Classes, Most Backward Classes and Minorities Welfare | 31.18 (7.70) | 37.37 (8.58) | 56.75 (11.06) | 48.02 (8.40) | 93.70 (13.00) |
| 6. | 23 – Fire and Rescue Services (Home, Prohibition and Excise) | 23.00 (17.92) | 43.95 (24.61) | 21.92 (12.05) | 11.68 (6.80) | 46.31 (22.80) |
| 7. | 27 - Industries | 161.25 (46.17) | 658.18 (94.44) | 158.09 (19.10) | 1,136.89 (96.30) | 282.24 (24.40) |
| 8. | 34 – Municipal Administration and Water Supply | 208.41 (6.75) | 162.90 (5.63) | 531.62 (12.76) | 823.96 (16.20) | 649.43 (11.40) |
| 9. | 35 - Personnel and Administrative Reforms | 3.17 (8.12) | 4.51 (10.06) | 4.07 (8.08) | 3.89 (6.70) | 8.08 (11.70) |
| 10. | 36 - Planning, Development and Special Initiatives | 4.86 (11.12) | 5.66 (11.12) | 7.99 (13.75) | 8.24 (12.50) | 35.21 (36.80) |
| 11. | 39 - Buildings (Public Works) | 18.97 (12.55) | 12.44 (8.23) | 9.39 (5.26) | 13.42 (6.72) | 24.00 (11.22) |
| 12. | 46 - Tamil Development (Tamil Development, Religious Endowments and information) | 4.19 (14.98) | 2.76 (8.86) | 24.97 (11.17) | 3.80 (12.30) | 4.28 (12.10) |
| **Revenue - Charged** | | | | | | |
| 13. | 4 – Adi- Dravidar and Tribal Welfare | 3.15 (64.58) | 4.00 (100.00) | 2.10 (50.03) | 1.95 (21.19) | 1.00 (23.30) |
| 14. | 19 – Health and Family Welfare | 0.20 (31.16) | 0.06 (9.61) | 0.51 (51.42) | 0.60 (54.20) | 0.39 (51.73) |
| 15. | 22 - Police (Home, Prohibition and Excise) | 0.84 (47.92) | 0.35 (33.53) | 0.65 (35.55) | 0.37 (16.62) | 0.41 (18.48) |
| 16. | 43 – School Education | 0.02 (100.00) | 0.06 (100.00) | 0.13 (100.00) | 0.06 (100.00) | 0.25 (100.00) |
| **Capital - Voted** | | | | | | |
| 17. | 4 - Adi- Dravidar and Tribal Welfare | 11.28 (12.26) | 6.40 (6.77) | 5.70 (11.28) | 5.44 (6.37) | 89.97 (66.50) |
| 18. | 5 - Agriculture | 10.18 (7.66) | 11.33 (9.73) | 33.52 (20.34) | 55.45 (20.24) | 30.15 (11.11) |
| 19. | 6 - Animal Husbandry (Animal Husbandry, Dairying and Fisheries) | 1.97 (49.18) | 1.20 (35.04) | 0.35 (18.03) | 9.58 (27.92) | 30.40 (13.90) |
| 20. | 7 - Fisheries (Animal Husbandry, Dairying and Fisheries) | 14.46 (70.54) | 30.33 (92.50) | 48.99 (69.30) | 17.60 (26.14) | 20.59 (13.93) |

**(₹ in crore)**

| Sl. No. | No. and Name of the Grant | Amount of Savings | | | | |
|---|---|---|---|---|---|---|
| | | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| 21. | 9 - Backward Classes, Most Backward Classes and Minorities Welfare | 37.04 (70.00) | 19.31 (51.79) | 25.42 (50.22) | 12.80 (34.11) | 17.98 (44.31) |
| 22. | 19 - Health and Family Welfare | 49.48 (32.06) | 51.39 (24.95) | 24.04 (84.87) | 63.52 (67.32) | 36.61 (23.68) |
| 23. | 22 - Police(Home, Prohibition and Excise) | 113.84 (51.88) | 11.75 (7.98) | 12.97 (5.64) | 82.58 (41.39) | 25.33 (10.47) |
| 24. | 30 - Stationery and Printing (Tamil Development , Religious Endowments and information) | 4.40 (100.00) | 0.00* (100.00) | 1.29 (25.88) | 1.10 (100.00) | 1.54 (19.60) |
| 25. | 40 - Irrigation (Public Works) | 546.18 (51.43) | 237.83 (24.77) | 226.54 (21.54) | 195.64 (11.26) | 543.34 (25.60) |

(Figures in brackets = *per cent* savings)

* ₹ 9,000 only

(Source: Appropriation Accounts for the respective years)

## Appendix 2.4
## (Reference: Paragraph 2.3.3; Page 48)

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

| Sl. No. | Grant No. | Description | Head of Account | Expenditure (in ₹) |
|---|---|---|---|---|
| 1 | 05 | Agriculture | 2401.00.001.JV (V) | 34,290 |
| 2 | 05 | Agriculture | 2401.00.796.UA (V) | 1,41,003 |
| 3 | 05 | Agriculture | 2402.00.101.AD (V) | 3,46,499 |
| 4 | 05 | Agriculture | 2705.00.126.UA (V) | 21,000 |
| 5 | 19 | Health and Family Welfare | 2210.01.110.AL (C) | 50,000 |
| 6 | 19 | Health and Family Welfare | 4210.80.800.JC (V) | 15,28,916 |
| 7 | 19 | Health and Family Welfare | 4211.00.800.SB (V) | 1,33,40,379 |
| 8 | 19 | Health and Family Welfare | 4211.00.800.SC (V) | 9,36,331 |
| 9 | 20 | Higher Education | 2205.00.104.UB (V) | 48,825 |
| 10 | 40 | Irrigation (Public Works) | 2701.80.001.JL (V) | 16,39,720 |
| 11 | 40 | Irrigation (Public Works) | 2711.01.800.AB (V) | 73,47,286 |
| 12 | 40 | Irrigation (Public Works) | 2711.01.800.AD (V) | 6,60,225 |
| 13 | 40 | Irrigation (Public Works) | 2711.01.800.AE (V) | 6,10,64,439 |
| 14 | 40 | Irrigation (Public Works) | 2711.01.800.AF (V) | 2,91,90,131 |
| 15 | 40 | Irrigation (Public Works) | 2711.03.800.AA (V) | 80,51,414 |
| 16 | 40 | Irrigation (Public Works) | 4701.03.226.JC (V) | 2,30,055 |
| 17 | 40 | Irrigation (Public Works) | 4701.03.285.JB (V) | 8,87,126 |
| 18 | 40 | Irrigation (Public Works) | 4701.03.318.JA (V) | 6,37,16,910 |
| 19 | 40 | Irrigation (Public Works) | 4701.03.345.JA (V) | 54,57,61,651 |
| 20 | 40 | Irrigation (Public Works) | 4701.03.345.JM (V) | 10,19,450 |
| 21 | 40 | Irrigation (Public Works) | 4701.03.345.JQ (V) | 16,57,629 |
| 22 | 40 | Irrigation (Public Works) | 4701.03.350.JA (V) | 32,84,197 |
| 23 | 40 | Irrigation (Public Works) | 4701.03.350.JM (V) | 4,46,724 |
| 24 | 40 | Irrigation (Public Works) | 4701.03.354.PA (V) | 2,37,19,985 |
| 25 | 40 | Irrigation (Public Works) | 4701.03.358.PA (V) | 2,54,800 |
| 26 | 40 | Irrigation (Public Works) | 4701.03.363.PA (V) | 58,24,559 |
| 27 | 40 | Irrigation (Public Works) | 4701.03.364.PA (V) | 56,20,686 |
| 28 | 40 | Irrigation (Public Works) | 4701.03.367.PA (V) | 32,52,227 |
| 29 | 40 | Irrigation (Public Works) | 4701.03.369.PA (V) | 15,06,193 |
| 30 | 40 | Irrigation (Public Works) | 4701.03.373.PA (V) | 5,08,72,885 |
| 31 | 40 | Irrigation (Public Works) | 4701.03.377.PA (V) | 20,87,226 |
| 32 | 40 | Irrigation (Public Works) | 4701.03.379.JA (V) | 12,31,524 |
| 33 | 40 | Irrigation (Public Works) | 4701.03.379.JQ (V) | 94,289 |
| 34 | 40 | Irrigation (Public Works) | 4701.03.380.JA (V) | 64,18,395 |

| Sl. No. | Grant No. | Description | Head of Account | Expenditure (in ₹) |
|---|---|---|---|---|
| 35 | 40 | Irrigation (Public Works) | 4701.03.380.KF (V) | 9,03,075 |
| 36 | 40 | Irrigation (Public Works) | 4701.03.382.JA (V) | 29,50,584 |
| 37 | 40 | Irrigation (Public Works) | 4701.03.422.JH (V) | 15,84,124 |
| 38 | 43 | School Education | 2202.02.800.JR (V) | 37,252 |
| 39 | 54 | Forests (Environment and Forests) | 4406.01.800.JF (V) | 2,87,777 |
| 40 | 54 | Forests (Environment and Forests) | 4406.01.800.JG (V) | 20,199 |
| 41 | 54 | Forests (Environment and Forests) | 4406.02.110.UJ (V) | 3,29,456 |
| | | **Total** | | **84,83,99,436** |

## Appendix 2.5
## (Reference: Paragraph 2.3.4; Page 49)

### Department-wise details of cases and Amount sanctioned through Additional Sanction

| Sl. No. | Name of the Department | Cases | Amount (₹ in crore) |
|---|---|---|---|
| 1 | Finance | 2 | 130.71 |
| 2 | Industries | 1 | 61.26 |
| 3 | Highways and Minor Ports | 14 | 1,797.12 |
| 4 | Police (Home, Prohibition and Excise) | 2 | 128.00 |
| 5 | Revenue | 3 | 624.80 |
| 6 | Personnel and Administrative Reforms | 1 | 27.29 |
| 7 | Rural Development and Panchayat Raj | 3 | 366.89 |
| 8 | School Education | 5 | 279.30 |
| 9 | Cooperation (Cooperation, Food and Consumer Protection) | 3 | 430.48 |
| 10 | Municipal Administration and Water Supply | 4 | 589.75 |
| 11 | Public Works | 5 | 188.40 |
| 12 | Social Welfare and Nutritious Meal Programme | 2 | 224.59 |
| 13 | Health and Family Welfare | 2 | 114.23 |
| 14 | Commercial Taxes (Commercial Taxes and Registration) | 3 | 109.43 |
| 15 | Agriculture | 4 | 120.63 |
| 16 | Micro, Small and Medium Enterprises | 1 | 50.00 |
| | **Total** | **55** | **5,242.88** |

## Appendix 2.6
## (Reference: Paragraph 2.3.4; Page 49)

### Department-wise details of additional sanctions involving New Service/New Instrument of Service

| Sl. No. | Name of the Department | Additional sanction number | GO No and date | Amount (₹ in crore) |
|---|---|---|---|---|
| 1. | Commercial Taxes (Commercial tax and Registration) | 507 | 94 dt 9.7.12 | 27.22 |
| 2. | Commercial Taxes (Commercial tax and Registration) | 1358 | 143 dt 20.11.12 | 33.31 |
| 3. | Commercial Taxes (Commercial tax and Registration) | 1384 | 144 dt 20.11.12 | 48.90 |
| 4. | Co-operation (Cooperation, Food and Consumer Protection) | 1362 | 161 dt 31.12.12 | 72.09 |
| 5. | Health and Family Welfare | 114 | 142 dt 20.4.12 | 76.04 |
| 6. | Highways and Minor Ports | 58 | 73 dt 19.4.12 | 14.75 |
| 7. | Highways and Minor Ports | 62 | 70 dt 18.4.12 | 41.77 |
| 8. | Highways and Minor Ports | 361 | 120 dt 29.6.12 | 231.68 |
| 9. | Highways and Minor Ports | 364 | 104 dt 12.6.12 | 344.66 |
| 10. | Highways and Minor Ports | 365 | 103 dt 12.6.12 | 69.42 |
| 11. | Highways and Minor Ports | 421 | 118 dt 28.6.12 | 109.00 |
| 12. | Highways and Minor Ports | 581 | 124 dt 6.7.12 | 35.94 |
| 13. | Highways and Minor Ports | 689 | 130 dt 20.7.12 | 224.68 |
| 14. | Highways and Minor Ports | 1787 | 206 dt 17.12.12 | 70.04 |
| 15. | Highways and Minor Ports | 2187 | 8 dt 23.1.13 | 30.86 |
| 16. | Home (Police) | 493 | 491 dt 29.6.12 | 28.00 |
| 17. | Home (Police) | 1361 | 875 dt 14.11.12 | 100.00 |
| 18. | Industries | 24 | 81 dt 4.4.12 | 61.26 |
| 19. | Micro, Small and Medium Enterprises | 2123 | 7 dt 17.1.13 | 50.00 |
| 20. | Municipal Administration and Water Supply | 185 | 46 dt 10.50.12 | 51.39 |
| 21. | Municipal Administration and Water Supply | 2264 | 26 dt 4.2.13 | 38.36 |
| 22. | Public Works | 109 | 83 dt 19.4.12 | 45.00 |
| 23. | Public Works | 354 | 145 dt 13.6.12 | 50.00 |
| 24. | Public Works | 1376 | 252 dt 30.10.12 | 35.00 |
| 25. | Public Works | 2525 | 26 dt 19.3.13 | 26.58 |
| 26. | Public Works | 2526 | 27 dt 19.3.13 | 31.82 |
| 27. | Revenue | 313 | 190 dt 7.6.12 | 56.25 |
| 28. | Rural Development and Panchayat Raj | 696 | 59 dt 17.7.12 | 74.23 |
| 29. | School Education | 1405 | 290 dt 12.11.12 | 152.73 |
| 30. | Social Welfare and Nutritional Meal Programme | 61 | 57 dt 11.4.12 | 124.59 |
| | **Total** | | | **2,355.57** |

## Appendix 2.7
## (Reference: Paragraph 2.3.4; Page 49)

### Department-wise details of additional sanctions not involving New Service/New Instrument of Service

| Sl. No. | Name of the Department | Additional sanction number | GO No and date | Amount (₹ in crore) |
|---|---|---|---|---|
| 1. | Agriculture | 1194 | 218 dt 27.9.12 | 29.20 |
| 2. | Agriculture | 623 | 199 dt 11.9.12 | 35.63 |
| 3. | Agriculture | 1499 | 251 dt 6.11.12 | 28.84 |
| 4. | Agriculture | 584 | 126 dt 4.7.12 | 26.96 |
| 5. | Co-operation (Cooperation, Food and Consumer Protection) | 2071 | 2 dt 5.1.13 | 300.00 |
| 6. | Co-operation (Cooperation, Food and Consumer Protection) | 2488 | 59 dt 19.3.13 | 58.39 |
| 7. | Finance | 537 | 244 dt 29.6.12 | 95.36 |
| 8. | Finance | 1574 | 61491 dt 12.11.12 | 35.35 |
| 9. | Health and Family Welfare | 1885 | 344 dt 18.12.12 | 38.19 |
| 10. | Highways and Minor Ports | 1370 | 188 dt 8.11.12 | 235.00 |
| 11. | Highways and Minor Ports | 1463 | 193 dt 27.11.12 | 166.22 |
| 12. | Highways and Minor Ports | 2059 | 5 dt 23.1.13 | 211.60 |
| 13. | Highways and Minor Ports | 2408 | 18 dt 26.2.13 | 11.50 |
| 14. | Municipal Administration and Water Supply | 889 | 78 dt 8.8.12 | 350.00 |
| 15. | Municipal Administration and Water Supply | 558 | 70 dt 26.7.12 | 150.00 |
| 16. | Personnel and Administrative Reforms | 664 | 147 dt 12.7.12 | 27.29 |
| 17. | Revenue | 2315 | 48 dt 13.2.13 | 247.75 |
| 18. | Revenue | 809 | 273 dt 30.7.12 | 320.80 |
| 19. | Rural Development and Panchayat Raj | 169 | 31 dt 27.4.12 | 157.50 |
| 20. | Rural Development and Panchayat Raj | 1660 | 115 dt 22.11.12 | 135.16 |
| 21. | School Education | 2683 | 54 dt 25.3.13 | 10.91 |
| 22. | School Education | 2684 | 52 dt 26.3.13 | 12.54 |
| 23. | School Education | 898 | 300 dt 27.8.12 | 33.45 |
| 24. | School Education | 2685 | 53 dt 26.3.13 | 69.67 |
| 25. | Social Welfare and Nutritional Meal Programme | 2478 | 32 dt 8.3.13 | 100.00 |
| | **Total** | | | **2,887.31** |

## Appendix 2.8
## (Reference: Paragraph 2.3.5; Page 51)

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

| Year | Number of grants/ appropriations | Grant/ appropriation numbers | Amount of excess (₹ in crore) |
|---|---|---|---|
| 1998-99 | 16 Grants<br>2 Appropriations | 3, 5, 6, 17, 20, 27, 30, 33, 35, 38, 39, 40, 48, 50, 52 and 57<br>45 and Debt Charges | 232.85 |
| 1999-2000 | 9 Grants<br>1 Appropriation | 2, 17, 26, 33, 35, 38, 41, 45 and 46<br>29 | 362.99 |
| 2000-01 | 6 Grants<br>7 Appropriations | 6, 21, 29, 35, 47 and 61<br>Debt Charges, 29, 35, 41, 42, 54 and Public Debt-Repayment | 2,239.47 |
| 2001-02 | 3 Grants<br>4 Appropriations | 32, 35 and 41<br>16, 42, 54 and Public Debt - Repayment | 379.38 |
| 2002-03 | 12 Grants<br><br><br>4 Appropriations | **Revenue** – 1, 14, 16, 20, 35, 38, 48 and 49<br>**Capital** – 6 and 26<br>**Loans** – 5, 20 and 40<br>**Revenue** – 1 and 21<br>**Capital** – 20<br>**Loans** – Public Debt – Repayment | 2,436.71 |
| 2003-04 | 7 Grants<br><br>5 Appropriations | **Revenue –** 33 and 40<br>**Capital** – 5, 27, 28, 43 and 47<br>**Revenue –** 1, 14, 38, 48 and Debt Charges | 154.61 |
| 2004-05 | 7 Grants<br><br><br>5 Appropriations | **Revenue –** 14, 33 and 36<br>**Capital** – 19 and 22<br>**Loans –** 20 and 21<br>**Revenue –** 1, 14, 37, 40 and 48 | 2.82 |
| 2005-06 | 6 Grants<br><br><br>4 Appropriations | **Revenue –** 8 and 38<br>**Capital** – 3 and 46<br>**Loans –** 12 and 21<br>**Revenue –** 22, 23, 37 and 48 | 9.00 |
| 2006-07 | 6 Grants<br><br><br>2 Appropriations | **Revenue –** 40<br>**Capital** – 5, 28, 44 and 47<br>**Loans –** 49<br>**Revenue –** 2 and 38 | 95.61 |
| 2007-08 | 6 Grants | **Revenue –** 18, 40, 42 and 51<br>**Capital** – 35 and 48 | 113.04 |
| 2008-09 | 4 Grants<br><br><br>2 Appropriations | **Revenue –** 40<br>**Capital** – 48<br>**Loans –** 12 and 26<br>**Revenue –** 3<br>**Capital** –21 | 153.65 |
| 2009-10 | 8 Grants<br><br><br>2 Appropriations | **Revenue –** 26, 40 and 43<br>**Capital** – 14, 44 and 47<br>**Loans –** 16 and 43<br>**Revenue –** 2 and 50 | 54.60 |
| 2010-11 | 7 Grants<br><br><br>2 Appropriations | **Revenue –** 8, 11, 33 and 37<br>**Capital –** 32 and 48<br>**Loans –** 16<br>**Revenue –** 38 and 40 | 12.78 |
| 2011-12 | 5 Grants | **Revenue –** 11, 37 and 50<br>**Loans –** 12 and 16 | 355.57 |
| | | **Total** | **6,603.08** |

## Appendix 2.9
## (Reference: Paragraph 2.3.7; Page 51)

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

(₹ in lakh)

| Sl. No. | Grant Number | Original Provision | Actual expenditure | Savings out of Original provision | Supplementary provision |
|---|---|---|---|---|---|
| | **(A) Revenue (Voted)** | | | | |
| 1. | 10 | 28,545.24 | 22,078.06 | 6,467.18 | 549.16 |
| 2. | 14 | 1,96,345.54 | 1,88,074.61 | 8,270.93 | 2,04,254.04 |
| 3. | 20 | 2,40,621.42 | 2,27,995.36 | 12,626.06 | 6,853.77 |
| 4. | 21 | 1,59,283.08 | 1,58,523.71 | 759.37 | 794.19 |
| 5. | 23 | 18,911.45 | 15,677.49 | 3,233.96 | 1,396.66 |
| 6. | 24 | 15,826.07 | 15,724.64 | 101.43 | 328.56 |
| 7. | 29 | 10,385.31 | 10,059.68 | 325.63 | 772.51 |
| 8. | 32 | 61,275.10 | 52,737.55 | 8,537.55 | 863.04 |
| 9. | 34 | 5,69,882.44 | 5,05,163.78 | 64,718.66 | 224.05 |
| 10. | 36 | 8,750.19 | 6,056.23 | 2,693.96 | 827.32 |
| 11. | 38 | 25,124.41 | 22,983.48 | 2,140.93 | 2,143.88 |
| 12. | 39 | 21,232.79 | 18,983.19 | 2,249.60 | 150.39 |
| 13. | 41 | 5,31,402.34 | 5,27,332.64 | 4,069.70 | 833.70 |
| 14. | 42 | 8,10,561.69 | 7,37,335.12 | 73,226.57 | 15,289.94 |
| 15. | 45 | 3,69,246.99 | 3,24,050.92 | 45,196.07 | 12,725.07 |
| **Total - Revenue (Voted)** | | **30,67,394.06** | **28,32,776.46** | **2,34,617.60** | **2,48,006.28** |
| | **(B) Capital (Charged)** | | | | |
| 16. | 21 | 0.01 | .. | 0.01 | 51.19 |
| **Total - Capital (Charged)** | | **0.01** | **..** | **0.01** | **51.19** |
| | **(B) Capital (Voted)** | | | | |
| 17. | 26 | 88,708.57 | 88,408.00 | 300.57 | 759.43 |
| 18. | 34 | 3,51,606.17 | 2,70,944.97 | 80,661.20 | 37,336.08 |
| 19. | 36 | 10,036.75 | 2,767.51 | 7,269.24 | 470.16 |
| 20. | 39 | 81,326.11 | 51,241.52 | 30,084.59 | 133.46 |
| **Total - Capital (Voted)** | | **5,31,677.60** | **4,13,362.00** | **1,18,315.60** | **38,699.13** |

**(₹ in lakh)**

| Sl. No. | Grant Number | Original Provision | Actual expenditure | Savings out of Original provision | Supplementary provision |
|---|---|---|---|---|---|
| | **(C) Loans (Charged)** | | | | |
| 21. | 57 | 5,04,554.84 | 5,01,478.82 | 3,076.02 | 1,00,751.63 |
| **Total – Loans (Charged)** | | **5,04,554.84** | **5,01,478.82** | **3,076.02** | **1,00,751.63** |
| | **(C) Loans (Voted)** | | | | |
| 22. | 17 | 15,498.04 | 6,488.56 | 9,009.48 | 623.05 |
| 23. | 22 | 2,000.02 | .. | 2,000.02 | 64.50 |
| 24. | 32 | 0.01 | .. | 0.01 | 93.74 |
| 25. | 35 | 0.01 | .. | 0.01 | 70.49 |
| 26 | 38 | 4,000.01 | .. | 4,000.01 | 175.24 |
| 27. | 48 | 15,015.01 | 1,391.00 | 13,624.01 | 1,391.00 |
| **Total – Loans (Voted)** | | **36,513.10** | **7,879.56** | **28,633.54** | **2,418.02** |
| **Grand Total** | | **41,40,139.61** | **37,55,496.84** | **3,84,642.77** | **3,89,926.25 or 3,899.26 crore** |

## Appendix 2.10
## (Reference: Paragraph 2.3.8 (i); Page 52)

### Excessive/insufficient re-appropriation of funds

(₹ in lakh)

| Sl. No. | Grant No. | Name of the grant | Head of Account | Re-appro-priation | Final Excess(+)/ Saving (-) |
|---|---|---|---|---|---|
| 1. | 03 | Administration of Justice | 2059.01.053.AN | 199.99 | -242.70 |
| 2. | 04 | Adi Dravidar and Tribal Welfare | 2225.01.277.AA | 274.85 | 818.51 |
| 3. | 04 | Adi Dravidar and Tribal Welfare | 2225.01.277.KD | -1,016.70 | 1,339.51 |
| 4. | 04 | Adi Dravidar and Tribal Welfare | 2225.01.277.KF | 6.08 | 432.47 |
| 5. | 04 | Adi Dravidar and Tribal Welfare | 2225.01.283.JA | -222.61 | 263.03 |
| 6. | 04 | Adi Dravidar and Tribal Welfare | 2225.02.277.AA | -1,404.07 | 1,646.78 |
| 7. | 05 | Agriculture | 2401.00.108.KV | -5,296.96 | 1,579.65 |
| 8. | 05 | Agriculture | 2401.00.789.JQ | -5,800.00 | 700.00 |
| 9. | 05 | Agriculture | 4401.00.103.KE | -2,987.00 | 1,012.10 |
| 10. | 05 | Agriculture | 4401.00.119.JJ | -749.99 | 749.99 |
| 11. | 06 | Animal Husbandry (Animal Husbandry, Dairying and Fisheries) | 2403.00.101.AA | 1,894.78 | 1,643.15 |
| 12. | 06 | Animal Husbandry (Animal Husbandry, Dairying and Fisheries) | 2403.00.102.AR | -10.28 | -395.12 |
| 13. | 06 | Animal Husbandry (Animal Husbandry, Dairying and Fisheries) | 2403.00.106.JX | 5.12 | -601.21 |
| 14. | 06 | Animal Husbandry (Animal Husbandry, Dairying and Fisheries) | 2403.00.800.JH | -140.00 | -234.70 |
| 15. | 07 | Fisheries (Animal Husbandry, Dairying and Fisheries ) | 2405.00.103.JZ | -500.00 | 500.00 |
| 16. | 07 | Fisheries (Animal Husbandry, Dairying and Fisheries ) | 2405.00.800.KH | 476.87 | -210.58 |
| 17. | 10 | Commercial Taxes (Commercial Taxes and Registration) | 2040.00.101.AB | -1,541.35 | -1,260.36 |
| 18. | 16 | Finance | 7610.00.202.AA | -249.76 | -359.64 |
| 19. | 16 | Finance | 7610.00.204.AA | -4.78 | -249.61 |
| 20. | 17 | Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi) | 2851.00.103.UP | -78.61 | -754.00 |
| 21. | 19 | Health and Family Welfare | 2210.01.110.AA | -438.56 | 315.54 |
| 22. | 19 | Health and Family Welfare | 2210.01.110.AB | 2,053.50 | 447.92 |
| 23. | 19 | Health and Family Welfare | 2210.01.110.AT | -293.43 | 228.47 |
| 24. | 19 | Health and Family Welfare | 2210.01.110.DC | 119.90 | 210.28 |
| 25. | 19 | Health and Family Welfare | 2210.01.110.DF | -954.40 | 756.08 |

**(₹ in lakh)**

| Sl. No. | Grant No. | Name of the grant | Head of Account | Re-appro-priation | Final Excess(+)/ Saving (-) |
|---|---|---|---|---|---|
| 26. | 19 | Health and Family Welfare | 2210.01.110.JJ | -1.91 | 1,032.21 |
| 27. | 19 | Health and Family Welfare | 2210.01.800.PA | -3,200.00 | 3,200.00 |
| 28. | 19 | Health and Family Welfare | 2210.02.104.AF | -16.04 | 260.07 |
| 29. | 19 | Health and Family Welfare | 2210.03.103.BI | -470.13 | 336.00 |
| 30. | 19 | Health and Family Welfare | 2210.04.104.AA | -400.26 | 268.46 |
| 31. | 19 | Health and Family Welfare | 2210.05.105.AA | -255.61 | 726.95 |
| 32. | 19 | Health and Family Welfare | 2210.05.105.AB | -417.78 | 228.85 |
| 33. | 19 | Health and Family Welfare | 2210.05.105.AC | 246.63 | 208.50 |
| 34. | 19 | Health and Family Welfare | 2210.05.105.AD | -188.69 | -228.61 |
| 35. | 19 | Health and Family Welfare | 2210.05.105.AE | 66.86 | 246.29 |
| 36. | 19 | Health and Family Welfare | 2210.05.105.AG | -1,150.70 | 225.70 |
| 37. | 19 | Health and Family Welfare | 2210.05.105.AL | 4,721.58 | -6,042.35 |
| 38. | 19 | Health and Family Welfare | 2210.05.105.BQ | 501.59 | -729.42 |
| 39. | 19 | Health and Family Welfare | 2210.06.101.CA | -675.31 | -751.07 |
| 40. | 19 | Health and Family Welfare | 2210.80.800.JH | 228.17 | -1,712.84 |
| 41. | 19 | Health and Family Welfare | 2211.00.101.SC | -2.24 | 352.90 |
| 42. | 19 | Health and Family Welfare | 2235.60.200.KG | -10,096.46 | 1,258.41 |
| 43. | 19 | Health and Family Welfare | 2235.60.789.JC | -452.69 | 448.10 |
| 44. | 20 | Higher Education | 2202.03.103.AA | 5,752.92 | -273.48 |
| 45. | 20 | Higher Education | 2202.03.103.AB | 3,836.55 | 415.85 |
| 46. | 20 | Higher Education | 2202.03.104.AA | -7,656.48 | 232.42 |
| 47. | 20 | Higher Education | 2203.00.102.AA | 314.59 | -1,461.01 |
| 48. | 21 | Highways and Minor Ports | 3054.80.001.AA | -18.86 | -259.38 |
| 49. | 21 | Highways and Minor Ports | 3054.80.001.BA | -142.48 | 304.33 |
| 50. | 22 | Police (Home, Prohibition and Excise) | 2055.00.003.AA | -2,626.32 | 774.34 |
| 51. | 22 | Police (Home, Prohibition and Excise) | 2055.00.104.AA | -17,033.02 | 2,445.62 |
| 52. | 22 | Police (Home, Prohibition and Excise) | 2055.00.104.AO | -2,586.74 | 1,897.10 |
| 53. | 22 | Police (Home, Prohibition and Excise) | 2055.00.108.AB | -3,569.79 | 2,672.11 |
| 54. | 22 | Police (Home, Prohibition and Excise) | 2055.00.109.AL | 152.76 | -1,066.73 |
| 55. | 22 | Police (Home, Prohibition and Excise) | 2059.01.053.AP | -4.07 | -408.56 |
| 56. | 22 | Police (Home, Prohibition and Excise) | 2059.01.053.CU | -0.06 | 396.78 |
| 57. | 22 | Police (Home, Prohibition and Excise) | 7610.00.201.AE | -1,712.45 | -287.55 |
| 58. | 26 | Housing and Urban Development | 7610.00.201.AB | -3,667.82 | 2,482.25 |

(₹ in lakh)

| Sl. No. | Grant No. | Name of the grant | Head of Account | Re-appro-priation | Final Excess(+)/ Saving (-) |
|---|---|---|---|---|---|
| 59. | 29 | Tourism - Art and Culture (Tourism and Culture) | 5452.01.101.SY | -73.36 | -664.14 |
| 60. | 32 | Labour and Employment | 2210.01.102.AG | 51.55 | 766.41 |
| 61. | 32 | Labour and Employment | 2230.03.800.JB | -2,904.70 | 456.90 |
| 62. | 34 | Municipal Administration and Water Supply | 2217.80.001.AD | -413.44 | 404.26 |
| 63. | 34 | Municipal Administration and Water Supply | 3475.00.108.UC | -380.11 | 384.22 |
| 64. | 34 | Municipal Administration and Water Supply | 3604.00.191.AB | -0.01 | 2,550.96 |
| 65. | 34 | Municipal Administration and Water Supply | 3604.00.200.BJ | -355.07 | 1,093.36 |
| 66. | 34 | Municipal Administration and Water Supply | 4215.01.800.PB | -34,500.00 | 1,742.69 |
| 67. | 34 | Municipal Administration and Water Supply | 4515.00.800.JM | 5,050.19 | -472.20 |
| 68. | 35 | Personnel and Administrative Reforms | 2225.80.800.AB | -334.66 | 240.96 |
| 69. | 38 | Public | 7610.00.201.AD | -3,536.54 | -463.46 |
| 70. | 39 | Buildings (Public Works) | 2059.80.001.BF | -608.94 | -231.68 |
| 71. | 39 | Buildings (Public Works) | 2059.80.001.BH | -525.04 | -307.00 |
| 72. | 39 | Buildings (Public Works) | 4059.01.051.BD | 565.24 | -252.85 |
| 73. | 39 | Buildings (Public Works) | 4059.01.051.JG | -5,590.65 | -209.41 |
| 74. | 39 | Buildings (Public Works) | 4210.01.110.JA | -6,746.40 | -383.74 |
| 75. | 39 | Buildings (Public Works) | 4216.01.106.JA | -764.42 | -245.82 |
| 76. | 40 | Irrigation (Public Works) | 2701.80.001.AF | -506.83 | 522.20 |
| 77. | 40 | Irrigation (Public Works) | 2701.80.800.AB | 41.98 | -346.07 |
| 78. | 40 | Irrigation (Public Works) | 4701.01.211.JA | 478.56 | 294.19 |
| 79. | 40 | Irrigation (Public Works) | 4701.03.359.PA | 39.13 | 213.51 |
| 80. | 40 | Irrigation (Public Works) | 4701.03.381.JA | 999.70 | 4,167.44 |
| 81. | 40 | Irrigation (Public Works) | 4701.03.431.JA | 589.51 | 300.41 |
| 82. | 40 | Irrigation (Public Works) | 4702.00.101.JA | -6.83 | 255.57 |
| 83. | 41 | Revenue | 2029.00.102.AF | -456.81 | 230.66 |
| 84. | 41 | Revenue | 2053.00.093.AA | -235.21 | -247.02 |
| 85. | 41 | Revenue | 2053.00.094.AB | 463.85 | 316.76 |
| 86. | 41 | Revenue | 2053.00.094.AC | 2,918.38 | 853.78 |
| 87. | 41 | Revenue | 2053.00.094.ED | 541.84 | -563.35 |
| 88. | 41 | Revenue | 2235.60.102.JA | -19,623.21 | 549.51 |
| 89. | 41 | Revenue | 2235.60.102.JB | 3,896.63 | 304.53 |
| 90. | 41 | Revenue | 2235.60.102.JD | 411.93 | -349.76 |

**(₹ in lakh)**

| Sl. No. | Grant No. | Name of the grant | Head of Account | Re-appro-priation | Final Excess(+)/ Saving (-) |
|---|---|---|---|---|---|
| 91. | 41 | Revenue | 2235.60.102.JK | 932.28 | -313.88 |
| 92. | 41 | Revenue | 2235.60.102.JL | -2,951.96 | -742.02 |
| 93. | 41 | Revenue | 2235.60.200.JC | 18,382.29 | 7,060.58 |
| 94. | 41 | Revenue | 2235.60.200.KL | 4,819.01 | -8,969.30 |
| 95. | 41 | Revenue | 2235.60.789.JE | 2,169.73 | 1,320.78 |
| 96. | 41 | Revenue | 2235.60.789.JF | 1,430.76 | -247.35 |
| 97. | 41 | Revenue | 2235.60.789.JG | 5,738.77 | 3,013.04 |
| 98. | 41 | Revenue | 2235.60.789.JO | 1,185.24 | -3,220.18 |
| 99. | 41 | Revenue | 2235.60.789.JW | -796.11 | 250.58 |
| 100. | 42 | Rural Development and Panchayat Raj | 2505.01.796.JA | -703.34 | -380.00 |
| 101. | 42 | Rural Development and Panchayat Raj | 2505.01.800.JA | -13,188.66 | 380.00 |
| 102. | 42 | Rural Development and Panchayat Raj | 2515.00.001.AT | -4,740.06 | 311.14 |
| 103. | 42 | Rural Development and Panchayat Raj | 3604.00.196.AA | -4,649.29 | 4,627.77 |
| 104. | 43 | School Education | 2202.01.101.AA | -1,240.23 | -1,797.97 |
| 105. | 43 | School Education | 2202.01.101.AB | -1,148.61 | 591.99 |
| 106. | 43 | School Education | 2202.01.101.AC | 4,199.16 | 2,407.98 |
| 107. | 43 | School Education | 2202.01.101.AD | -1,583.25 | 16,327.39 |
| 108. | 43 | School Education | 2202.01.101.JD | -25,777.52 | 2,521.43 |
| 109. | 43 | School Education | 2202.01.102.AD | 6,530.21 | -7,888.38 |
| 110. | 43 | School Education | 2202.01.104.AA | 201.76 | -1,247.53 |
| 111. | 43 | School Education | 2202.02.109.AA | 20,832.57 | 1,027.26 |
| 112. | 43 | School Education | 2202.02.109.AB | 5,677.28 | -7,361.69 |
| 113. | 43 | School Education | 2202.02.109.BC | -14,773.78 | 623.69 |
| 114. | 43 | School Education | 2202.02.110.AA | -1,116.55 | -1,274.62 |
| 115. | 43 | School Education | 2202.02.789.JI | -1,196.68 | -383.92 |
| 116. | 43 | School Education | 2202.02.796.JA | -463.73 | 353.56 |
| 117. | 43 | School Education | 2202.02.796.JB | 2.59 | -352.29 |
| 118. | 43 | School Education | 2202.02.800.SI | -1,848.42 | -1,577.82 |
| 119. | 43 | School Education | 4202.01.202.JG | -14,100.01 | -397.25 |
| 120. | 43 | School Education | 4202.01.789.JA | -700.01 | -648.40 |
| 121. | 44 | Micro, Small and Medium Enterprises | 2851.00.800.JB | -514.51 | 373.30 |
| 122. | 45 | Social Welfare and Nutritious Meal Programme | 2235.60.102.AQ | 0.01 | -390.01 |
| 123. | 45 | Social Welfare and Nutritious Meal Programme | 2235.60.200.KQ | 97.51 | -1,083.49 |

**(₹ in lakh)**

| Sl. No. | Grant No. | Name of the grant | Head of Account | Re-appro-priation | Final Excess(+)/ Saving (-) |
|---|---|---|---|---|---|
| 124. | 45 | Social Welfare and Nutritious Meal Programme | 2236.02.101.JN | -11,942.92 | 1,217.72 |
| 125. | 45 | Social Welfare and Nutritious Meal Programme | 2236.02.102.AR | 144.49 | 725.29 |
| 126. | 45 | Social Welfare and Nutritious Meal Programme | 2236.02.102.KB | -391.70 | -233.66 |
| 127. | 45 | Social Welfare and Nutritious Meal Programme | 2236.02.102.KL | -22,917.28 | -1,333.90 |
| 128. | 45 | Social Welfare and Nutritious Meal Programme | 2236.02.102.KN | -3,684.99 | -609.63 |
| 129. | 45 | Social Welfare and Nutritious Meal Programme | 2236.02.102.KP | -1,251.24 | 297.88 |
| 130. | 45 | Social Welfare and Nutritious Meal Programme | 2236.02.102.KQ | -67.72 | -271.80 |
| 131. | 45 | Social Welfare and Nutritious Meal Programme | 2236.02.102.SA | 35.42 | -204.77 |
| 132. | 45 | Social Welfare and Nutritious Meal Programme | 2236.02.102.SB | -612.10 | -1,331.63 |
| 133. | 45 | Social Welfare and Nutritious Meal Programme | 2236.02.789.JD | 2,999.79 | -254.21 |
| 134. | 50 | Pension and Other Retirement Benefits | 2071.01.101.AA | -75,504.19 | 4,092.48 |
| 135. | 50 | Pension and Other Retirement Benefits | 2071.01.105.AA | -2,894.64 | 946.69 |
| 136. | 50 | Pension and Other Retirement Benefits | 2071.01.109.AB | -14,681.70 | 406.59 |
| 137. | 51 | Relief on account of Natural Calamities | 2245.02.114.AA | 1,691.44 | -279.16 |
| 138. | 51 | Relief on account of Natural Calamities | 2245.02.192.AB | 1,069.10 | -1,069.12 |
| 139. | 51 | Relief on account of Natural Calamities | 2245.02.800.AL | -0.01 | 523.89 |
| 140. | 51 | Relief on account of Natural Calamities | 2245.02.800.AQ | 1,425.44 | -716.62 |
| 141. | 51 | Relief on account of Natural Calamities | 2245.80.800.AB | -10,242.45 | 3,383.90 |
| 142. | 53 | Department of Special Programme Implementation | 4202.01.789.JB | -2,839.05 | -34,660.95 |
| 143. | 53 | Department of Special Programme Implementation | 4202.01.796.JB | -113.56 | -1,386.44 |
| 144. | 53 | Department of Special Programme Implementation | 4202.01.800.JA | -8,403.59 | -1,02,596.41 |
| 145. | 54 | Forests (Environment and Forests) | 2406.01.001.AB | 7.64 | -463.44 |
| 146. | 54 | Forests (Environment and Forests) | 2406.01.102.PE | 59.16 | -666.70 |
| 147. | 54 | Forests (Environment and Forests) | 2406.01.105.AD | -0.26 | -304.27 |
| 148. | 54 | Forests (Environment and Forests) | 2406.01.800.JC | -31.97 | -340.17 |
| 149. | 54 | Forests (Environment and Forests) | 4406.01.070.JF | -146.01 | 1,199.19 |
| 150. | 54 | Forests (Environment and Forests) | 4406.01.102.PF | 1,537.56 | -1,600.00 |
| 151. | 54 | Forests (Environment and Forests) | 4406.02.110.JQ | 555.94 | -348.41 |
| 152. | 56 | Debt Charges | 2049.03.104.AA | 4,299.99 | -1,097.74 |
| 153. | 56 | Debt Charges | 2049.60.101.AE | 2,547.69 | -217.07 |
| | | **Total – Savings** | | | **-2,10,527.63** |
| | | **Excess** | | | **1,02,689.18** |

## Appendix 2.11
## (Reference: Paragraph 2.3.8 (ii); Page 52)
## Injudicious re-appropriations

**(In ₹)**

| Sl. No | Grant No | Name of the Grant | Head of Account | Original Provision | Supple-mentary Provision | Re-appro-priation | Actual Expenditure |
|---|---|---|---|---|---|---|---|
| 1. | 04 | Adi Dravidar and Tribal Welfare | 2225.01.277.KR (V) | 1,000 | 0 | -1,000 | 63,61,648 |
| 2. | 04 | Adi Dravidar and Tribal Welfare | 2225.01.277.SC (V) | 1,000 | 0 | -1,000 | 14,353 |
| 3. | 04 | Adi Dravidar and Tribal Welfare | 2225.01.283.JQ (V) | 1,000 | 0 | -1,000 | 5,66,537 |
| 4. | 04 | Adi Dravidar and Tribal Welfare | 2225.01.800.BM (V) | 14,27,000 | 0 | -14,27,000 | 1,270 |
| 5. | 04 | Adi Dravidar and Tribal Welfare | 2225.01.800.JE (V) | 1,000 | 0 | -1,000 | 9,500 |
| 6. | 04 | Adi Dravidar and Tribal Welfare | 2225.02.102.AB (V) | 1,00,00,000 | 0 | -1,00,00,000 | 1,97,16,104 |
| 7. | 04 | Adi Dravidar and Tribal Welfare | 2225.80.800.JI (V) | 50,00,000 | 0 | -50,00,000 | 1,61,288 |
| 8. | 05 | Agriculture | 2401.00.108.KV (V) | 52,96,96,000 | 0 | -52,96,96,000 | 15,79,65,000 |
| 9. | 05 | Agriculture | 4401.00.800.JF (V) | 1,000 | 1,000 | -2,000 | 22,93,143 |
| 10. | 09 | Backward Classes, Most Backward Classes and Minorities Welfare | 2250.00.800.AG (V) | 60,00,000 | 0 | -60,00,000 | 70,150 |
| 11. | 20 | Higher Education | 2203.00.789.AA (V) | 1,03,000 | 0 | -1,03,000 | 2,85,000 |
| 12. | 20 | Higher Education | 2204.00.789.JA (V) | 0 | 1,000 | -1,000 | 37,35,000 |
| 13. | 20 | Higher Education | 2204.00.796.JA (V) | 0 | 1,000 | -1,000 | 18,67,500 |
| 14. | 21 | Highways and Minor Ports | 3054.03.052.AA (V) | 1,000 | 0 | -1,000 | 7,091 |
| 15. | 21 | Highways and Minor Ports | 3054.80.004.JD (V) | 1,000 | 0 | -1,000 | 36,677 |
| 16. | 32 | Labour and Employment | 2210.02.101.AD (V) | 42,40,000 | 1,000 | -42,41,000 | 1,77,013 |
| 17. | 32 | Labour and Employment | 2230.03.102.JB (V) | 1,000 | 0 | -1,000 | 2,23,225 |
| 18. | 32 | Labour and Employment | 2230.03.796.JA (V) | 1,000 | 0 | -1,000 | 1,53,600 |
| 19. | 39 | Buildings (Public works) | 4059.01.051.JM (V) | 1,25,00,000 | 0 | -1,25,00,000 | 52,736 |
| 20. | 41 | Revenue | 2053.00.094.DU (V) | 4,65,000 | 0 | -4,65,000 | 15,746 |
| 21. | 41 | Revenue | 2053.00.094.EF (V) | 30,07,000 | 0 | -30,07,000 | 5,47,394 |
| 22. | 41 | Revenue | 2070.00.800.RA (V) | 5,00,000 | 0 | -5,00,000 | 5,240 |
| 23. | 41 | Revenue | 2235.60.200.KH (V) | 45,73,50,000 | 0 | -45,73,50,000 | 1,29,500 |
| 24. | 41 | Revenue | 2235.60.200.KI (V) | 2,31,97,000 | 0 | -2,31,97,000 | 1,36,730 |
| 25. | 41 | Revenue | 2235.60.789.JL (V) | 27,55,00,000 | 0 | -27,55,00,000 | 61,83,196 |
| 26. | 41 | Revenue | 2235.60.789.JM (V) | 1,60,94,000 | 0 | -1,60,94,000 | 2,73,010 |
| 27. | 41 | Revenue | 2235.60.789.JP (V) | 11,26,48,000 | 0 | -11,26,48,000 | 33,70,064 |
| 28. | 41 | Revenue | 2235.60.796.JG (V) | 1,08,93,000 | 0 | -1,08,93,000 | 9,98,450 |
| 29. | 41 | Revenue | 2235.60.796.JI (V) | 15,22,000 | 0 | -15,22,000 | 50,400 |
| 30. | 41 | Revenue | 2235.60.796.JN (V) | 4,69,12,000 | 0 | -4,69,12,000 | 16,39,980 |
| 31. | 41 | Revenue | 2235.60.796.JU (V) | 22,26,000 | 0 | -22,26,000 | 54,370 |
| 32. | 51 | Relief on account of Natural Calamities | 2245.02.101.AF (V) | 2,000 | 0 | -2,000 | 2,22,500 |
| 33. | 51 | Relief on account of Natural Calamities | 2245.02.800.BB (V) | 1,000 | 0 | -1,000 | 1,72,500 |
| 34. | 51 | Relief on account of Natural Calamities | 2245.80.800.AA (V) | 2,000 | 0 | -2,000 | 1,31,463 |
| 35. | 54 | Forests (Environment and Forests) | 4551.60.106.SA (V) | 2,12,16,000 | 0 | -2,12,16,000 | 31,24,526 |
| 36. | 56 | Debt Charges | 2049.01.101.BM (C) | 1,000 | 0 | -1,000 | 1,080 |
| 37. | 56 | Debt Charges | 2049.60.101.EC (C) | 50,00,000 | 0 | -50,00,000 | 584 |
| | | | | **154,55,11,000** | **4,000** | **-1,54,55,15,000** | **21,07,53,568 (or) ₹ 21.08 crore** |

## Appendix 2.12
## (Reference: Paragraph 2.3.10; Page 53)
## Cases of withdrawal of entire provision

(In ₹)

| Sl. No. | Grant No. | Name of the grant | Head of Account | Provision | Amount reappropriated |
|---|---|---|---|---|---|
| 1. | 03 | Administration of Justice | 2014.00.800.AN(V) | 2,15,20,000 | 2,15,20,000 |
| 2. | 04 | Adi Dravidar and Tribal Welfare | 2225.02.796.SA(V) | 9,00,00,000 | 9,00,00,000 |
| 3. | 04 | Adi Dravidar and Tribal Welfare | 4225.01.190.JE(V) | 13,26,00,000 | 13,26,00,000 |
| 4. | 04 | Adi Dravidar and Tribal Welfare | 4225.01.277.SB(V) | 5,00,00,000 | 5,00,00,000 |
| 5. | 05 | Agriculture | 2401.00.108.KV(V) | 52,96,96,000 | 52,96,96,000 |
| 6. | 05 | Agriculture | 2401.00.796.JK(V) | 4,37,89,000 | 4,37,89,000 |
| 7. | 05 | Agriculture | 4551.01.101.JA(V) | 1,76,00,000 | 1,76,00,000 |
| 8. | 07 | Fisheries (Animal Husbandry, Dairying and Fisheries) | 2405.00.103.JZ(V) | 5,00,00,000 | 5,00,00,000 |
| 9. | 07 | Fisheries (Animal Husbandry, Dairying and Fisheries) | 2405.00.190.JA(V) | 5,00,00,000 | 5,00,00,000 |
| 10. | 07 | Fisheries (Animal Husbandry, Dairying and Fisheries) | 2405.00.800.UC(V) | 5,00,00,000 | 5,00,00,000 |
| 11. | 07 | Fisheries (Animal Husbandry, Dairying and Fisheries) | 4405.00.104.JD(V) | 2,00,00,000 | 2,00,00,000 |
| 12. | 15 | Environment (Environment and Forests) | 5425.00.797.JA(V) | 1,00,00,00,000 | 1,00,00,00,000 |
| 13. | 16 | Finance | 4070.00.800.KF(V) | 10,00,00,00,000 | 10,00,00,00,000 |
| 14. | 19 | Health and Family Welfare | 2210.05.104.AL(V) | 2,75,01,000 | 2,75,01,000 |
| 15. | 19 | Health and Family Welfare | 2210.80.800.UA(V) | 16,56,12,000 | 16,56,12,000 |
| 16. | 20 | Higher Education | 2202.03.102.JQ(V) | 1,98,76,000 | 1,98,76,000 |
| 17. | 20 | Higher Education | 2202.03.103.BC(V) | 30,00,00,000 | 30,00,00,000 |
| 18. | 20 | Higher Education | 4202.01.203.JG(V) | 20,00,00,000 | 20,00,00,000 |
| 19. | 21 | Highways and Minor Ports | 4551.01.102.JA(V) | 1,00,02,000 | 1,00,02,000 |
| 20. | 21 | Highways and Minor Ports | 5054.80.800.SA(V) | 10,00,20,000 | 10,00,20,000 |
| 21. | 22 | Police (Home, Prohibition and Excise) | 2014.00.114.JA(V) | 3,50,39,000 | 3,50,39,000 |
| 22. | 25 | Motor Vehicles Acts - Administration (Home, Prohibition and Excise) | 5055.00.800.JA(V) | 79,77,00,000 | 79,77,00,000 |
| 23. | 26 | Housing and Urban Development | 2216.02.190.QA(V) | 2,50,00,000 | 2,50,00,000 |
| 24. | 26 | Housing and Urban Development | 2216.02.800.AC(V) | 3,03,68,000 | 3,03,68,000 |
| 25. | 26 | Housing and Urban Development | 2217.04.789.JT(V) | 25,00,00,000 | 25,,00,00,000 |
| 26. | 26 | Housing and Urban Development | 2217.04.800.JA(V) | 75,00,00,000 | 75,00,00,000 |
| 27. | 26 | Housing and Urban Development | 2217.05.800.JW(V) | 1,01,80,000 | 1,01,80,000 |
| 28. | 26 | Housing and Urban Development | 4216.80.190.JF(V) | 8,60,00,000 | 8,60,00,000 |
| 29. | 27 | Industries | 2852.80.800.JJ(V) | 15,00,00,000 | 15,00,00,000 |

| Sl. No. | Grant No. | Name of the grant | Head of Account | Provision | Amount reappropriated |
|---|---|---|---|---|---|
| 30. | 27 | Industries | 2852.80.800.JK(V) | 2,50,00,000 | 2,50,00,000 |
| 31. | 29 | Tourism - Art and Culture (Tourism and Culture) | 2205.00.102.JW(V) | 2,00,00,000 | 2,00,00,000 |
| 32. | 29 | Tourism - Art and Culture (Tourism and Culture) | 5452.01.101.PA(V) | 15,00,00,000 | 15,00,00,000 |
| 33. | 32 | Labour and Employment | 2230.01.109.JA(V) | 1,20,00,000 | 1,20,00,000 |
| 34. | 32 | Labour and Employment | 2230.03.800.JC(V) | 1,93,21,000 | 1,93,21,000 |
| 35. | 34 | Municipal Administration and Water Supply | 2217.05.800.JT(V) | 1,50,00,00,000 | 1,50,00,00,000 |
| 36. | 34 | Municipal Administration and Water Supply | 2217.05.800.JU(V) | 50,00,00,000 | 50,00,00,000 |
| 37. | 34 | Municipal Administration and Water Supply | 2217.80.800.PC(V) | 3,00,00,000 | 3,00,00,000 |
| 38. | 34 | Municipal Administration and Water Supply | 3604.00.103.AF(V) | 10,00,00,000 | 10,00,00,000 |
| 39. | 34 | Municipal Administration and Water Supply | 4217.60.051.JJ(V) | 10,00,00,000 | 10,00,00,000 |
| 40. | 34 | Municipal Administration and Water Supply | 4217.60.800.PA(V) | 1,50,00,00,000 | 1,50,00,00,000 |
| 41. | 34 | Municipal Administration and Water Supply | 4217.60.800.PC(V) | 17,33,00,000 | 17,33,00,000 |
| 42. | 34 | Municipal Administration and Water Supply | 4217.60.800.PD(V) | 11,80,00,000 | 11,80,00,000 |
| 43. | 34 | Municipal Administration and Water Supply | 6217.60.190.PF(V) | 32,00,00,000 | 32,00,00,000 |
| 44. | 34 | Municipal Administration and Water Supply | 6217.60.190.PG(V) | 40,00,00,000 | 40,00,00,000 |
| 45. | 36 | Planning, Development and Special Initiatives | 3451.00.800.JA(V) | 25,00,00,000 | 25,00,00,000 |
| 46. | 36 | Planning, Development and Special Initiatives | 5475.00.800.JA(V) | 75,00,00,000 | 75,00,00,000 |
| 47. | 39 | Buildings (Public Works) | 4059.01.051.JM(V) | 1,25,00,000 | 1,25,00,000 |
| 48. | 40 | Irrigation (Public Works) | 4701.03.353.PB(V) | 1,12,75,000 | 1,12,75,000 |
| 49. | 40 | Irrigation (Public Works) | 4701.03.356.PB(V) | 6,28,99,000 | 6,28,99,000 |
| 50. | 40 | Irrigation (Public Works) | 4701.03.357.PB(V) | 9,30,03,000 | 9,30,03,000 |
| 51. | 40 | Irrigation (Public Works) | 4701.03.370.PB(V) | 1,24,81,000 | 1,24,81,000 |
| 52. | 40 | Irrigation (Public Works) | 4701.03.376.PB(V) | 1,54,56,000 | 1,54,56,000 |
| 53. | 40 | Irrigation (Public Works) | 4701.03.381.JC(V) | 1,60,00,00,000 | 1,60,00,00,000 |
| 54. | 40 | Irrigation (Public Works) | 4701.03.429.PA(V) | 3,17,60,000 | 3,17,60,000 |
| 55. | 40 | Irrigation (Public Works) | 4701.03.429.PB(V) | 1,00,80,000 | 1,00,80,000 |
| 56. | 40 | Irrigation (Public Works) | 4701.03.429.PC(V) | 3,77,70,000 | 3,77,70,000 |
| 57. | 40 | Irrigation (Public Works) | 4701.03.429.PD(V) | 2,79,70,000 | 2,79,70,000 |
| 58. | 40 | Irrigation (Public Works) | 4701.03.429.PE(V) | 13,12,10,000 | 13,12,10,000 |
| 59. | 40 | Irrigation (Public Works) | 4701.03.429.PF(V) | 1,92,70,000 | 1,92,70,000 |
| 60. | 40 | Irrigation (Public Works) | 4701.03.429.PG(V) | 2,19,60,000 | 2,19,60,000 |
| 61. | 40 | Irrigation (Public Works) | 4701.03.429.PH(V) | 1,76,40,000 | 1,76,40,000 |
| 62. | 40 | Irrigation (Public Works) | 4701.03.429.PI(V) | 1,71,70,000 | 1,71,70,000 |
| 63. | 40 | Irrigation (Public Works) | 4701.03.429.PJ(V) | 1,03,10,000 | 1,03,10,000 |
| 64. | 40 | Irrigation (Public Works) | 4701.03.429.PK(V) | 7,04,50,000 | 7,04,50,000 |

| Sl. No. | Grant No. | Name of the grant | Head of Account | Provision | Amount reappropriated |
|---|---|---|---|---|---|
| 65. | 40 | Irrigation (Public Works) | 4701.03.429.PL(V) | 4,94,10,000 | 4,94,10,000 |
| 66. | 40 | Irrigation (Public Works) | 4701.03.429.PM(V) | 5,50,00,000 | 5,50,00,000 |
| 67. | 41 | Revenue | 2053.00.094.AW(V) | 1,09,89,000 | 1,09,89,000 |
| 68. | 41 | Revenue | 2070.00.800.QB(V) | 5,00,00,000 | 5,00,00,000 |
| 69. | 41 | Revenue | 2075.00.800.IA(V) | 29,12,00,000 | 29,12,00,000 |
| 70. | 41 | Revenue | 2235.60.200.KH(V) | 45,73,50,000 | 45,73,50,000 |
| 71. | 41 | Revenue | 2235.60.200.KI(V) | 2,31,97,000 | 2,31,97,000 |
| 72. | 41 | Revenue | 2235.60.200.KK(V) | 26,77,89,000 | 26,77,89,000 |
| 73. | 41 | Revenue | 2235.60.200.KN(V) | 23,10,32,000 | 23,10,32,000 |
| 74. | 41 | Revenue | 2235.60.200.KW(V) | 17,81,06,000 | 17,81,06,000 |
| 75. | 41 | Revenue | 2235.60.789.JL(V) | 27,55,00,000 | 27,55,00,000 |
| 76. | 41 | Revenue | 2235.60.789.JM(V) | 1,60,94,000 | 1,60,94,000 |
| 77. | 41 | Revenue | 2235.60.789.JN(V) | 13,58,90,000 | 13,58,90,000 |
| 78. | 41 | Revenue | 2235.60.789.JP(V) | 11,26,48,000 | 11,26,48,000 |
| 79. | 41 | Revenue | 2235.60.789.JX(V) | 4,23,00,000 | 4,23,00,000 |
| 80. | 41 | Revenue | 2235.60.796.JG(V) | 1,08,93,000 | 1,08,93,000 |
| 81. | 41 | Revenue | 2235.60.796.JN(V) | 4,69,12,000 | 4,69,12,000 |
| 82. | 42 | Rural Development and Panchayat Raj | 2235.02.103.LO(V) | 1,75,00,000 | 1,75,00,000 |
| 83. | 42 | Rural Development and Panchayat Raj | 2235.02.200.JB(V) | 15,00,00,000 | 15,00,00,000 |
| 84. | 42 | Rural Development and Panchayat Raj | 2235.02.789.JG(V) | 5,00,00,000 | 5,00,00,000 |
| 85. | 42 | Rural Development and Panchayat Raj | 2505.01.797.JA(V) | 3,57,30,00,000 | 3,57,30,00,000 |
| 86. | 43 | School Education | 2202.02.004.AD(V) | 3,72,36,000 | 3,72,36,000 |
| 87. | 43 | School Education | 2202.02.004.JJ(V) | 1,16,42,000 | 1,16,42,000 |
| 88. | 43 | School Education | 2202.02.109.UB(V) | 14,97,35,000 | 14,97,35,000 |
| 89. | 43 | School Education | 2202.02.789.UA(V) | 8,12,01,000 | 8,12,01,000 |
| 90. | 43 | School Education | 2202.02.796.UA(V) | 8,12,01,000 | 8,12,01,000 |
| 91. | 43 | School Education | 4202.01.796.JA(V) | 6,00,01,000 | 6,00,01,000 |
| 92. | 45 | Social Welfare and Nutritious Meal Programme | 2236.02.101.UB(V) | 5,44,39,000 | 5,44,39,000 |
| 93. | 48 | Transport | 3055.00.190.AI(V) | 13,00,00,000 | 13,00,00,000 |
| 94. | 48 | Transport | 7055.00.190.JB(V) | 1,50,00,00,000 | 1,50,00,00,000 |
| 95. | 50 | Pension and Other Retirement Benefits | 2071.01.106.AA(C) | 1,95,38,000 | 1,95,38,000 |
| 96. | 52 | Department for the Welfare of Differently Abled Persons | 2235.02.101.LZ(V) | 1,50,43,000 | 1,50,43,000 |
| 97. | 54 | Forests (Environment and Forests) | 2402.00.103.JG(V) | 13,00,00,000 | 13,00,00,000 |
| 98. | 54 | Forests (Environment and Forests) | 2406.01.101.AM(V) | 1,00,01,000 | 1,00,01,000 |
| 99. | 54 | Forests (Environment and Forests) | 4406.01.101.SJ(V) | 2,89,19,000 | 2,89,19,000 |

| Sl. No. | Grant No. | Name of the grant | Head of Account | Provision | Amount of surrender |
|---|---|---|---|---|---|
| 100. | 54 | Forests (Environment and Forests) | 4406.01.800.SB(V) | 3,57,50,000 | 3,57,50,000 |
| 101. | 54 | Forests (Environment and Forests) | 4406.02.111.UD(V) | 1,07,81,000 | 1,07,81,000 |
| 102. | 54 | Forests (Environment and Forests) | 4551.60.106.SA(V) | 2,12,16,000 | 2,12,16,000 |
| 103. | 56 | Debt Charges | 2049.01.101.AB(C) | 4,91,98,74,000 | 4,91,98,74,000 |
| 104. | 56 | Debt Charges | 2049.01.101.AC(C) | 3,93,53,57,000 | 3,93,53,57,000 |
| 105. | 56 | Debt Charges | 2049.01.123.AM(C) | 57,00,00,000 | 57,00,00,000 |
| 106. | 56 | Debt Charges | 2049.60.101.CS(C) | 1,50,00,000 | 1,50,00,000 |
| 107. | 56 | Debt Charges | 2049.60.101.DB(C) | 1,50,00,000 | 1,50,00,000 |
| 108. | 56 | Debt Charges | 2049.60.101.DU(C) | 4,50,00,000 | 4,50,00,000 |
| 109. | 57 | Public Debt - Repayment | 6003.00.106.AC(C) | 10,00,00,00,000 | 10,00,00,00,000 |
| | | **Total** | | **51,10,50,72,000** | **51,10,50,72,000** |

## Appendix 2.13
## (Reference: Paragraph 2.3.11; Page 53)

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

(₹ in crore)

| Sl. No. | Grant Number | Name of the grant/ appropriation | Total grant/ appropriation | Saving | Amount surrendered | Amount surrendered in excess |
|---|---|---|---|---|---|---|
| | | **Revenue – Voted** | | | | |
| 1. | 04 | Adi Dravidar and Tribal Welfare | 1,319.07 | 52.58 | 102.99 | 50.41 |
| 2. | 05 | Agriculture | 4,452.45 | 520.57 | 545.34 | 24.77 |
| 3. | 07 | Fisheries (Animal Husbandry, Dairying and Fisheries) | 292.37 | 9.89 | 13.54 | 3.65 |
| 4. | 09 | Backward Classes, Most Backward Classes and Minorities Welfare | 718.43 | 93.70 | 95.82 | 2.12 |
| 5. | 13 | Food and Consumer Protection (Co-operation, Food and Consumer Protection) | 4,995.37 | 11.64 | 13.59 | 1.95 |
| 6. | 15 | Environment (Environment and Forests) | 11.69 | 0.99 | 1.06 | 0.07 |
| 7. | 18 | Khadi, Village Industries and Handicrafts (Handlooms, Handicrafts, Textiles and Khadi) | 146.75 | 0.92 | 1.48 | 0.56 |
| 8. | 19 | Health and Family Welfare | 5,861.02 | 278.41 | 291.05 | 12.64 |
| 9. | 22 | Police (Home, Prohibition and Excise) | 4,227.14 | 617.56 | 690.01 | 72.45 |
| 10. | 26 | Housing and Urban Development | 696.18 | 83.22 | 84.68 | 1.46 |
| 11. | 27 | Industries | 1,158.84 | 282.24 | 283.41 | 1.17 |
| 12. | 32 | Labour and Employment | 621.38 | 94.01 | 110.80 | 16.79 |
| 13. | 34 | Municipal Administration and Water Supply | 5,701.06 | 649.43 | 692.87 | 43.44 |
| 14. | 35 | Personnel and Administrative Reforms | 68.97 | 8.08 | 10.24 | 2.16 |
| 15. | 37 | Prohibition and Excise (Home, Prohibition and Excise) | 84.28 | 1.28 | 1.36 | 0.08 |
| 16. | 38 | Public | 272.68 | 42.85 | 44.41 | 1.56 |
| 17. | 42 | Rural Development and Panchayat Raj | 8,258.52 | 885.17 | 936.77 | 51.60 |
| 18. | 43 | School Education | 14,251.05 | 516.47 | 524.41 | 7.94 |
| 19. | 44 | Micro, Small and Medium Enterprises | 239.42 | 41.30 | 45.58 | 4.28 |
| 20. | 47 | Hindu Religious and Charitable Endowments (Tamil Development, Religious Endowments and Information) | 82.35 | 4.81 | 5.14 | 0.33 |
| 21. | 49 | Youth Welfare and Sports Development | 1,113.29 | 6.26 | 6.38 | 0.12 |
| 22. | 50 | Pension and Other Retirement Benefits | 13,755.47 | 508.30 | 564.11 | 55.81 |
| | | **Revenue - Charged** | | | | |
| 23. | 03 | Administration of Justice | *119.18* | *19.68* | *20.73* | *1.05* |
| 24. | 22 | Police (Home, Prohibition and Excise) | *2.20* | *0.41* | *0.73* | *0.32* |
| | | **Capital – Voted** | | | | |
| 25. | 04 | Adi Dravidar and Tribal Welfare | 135.22 | 89.97 | 90.04 | 0.07 |
| 26. | 05 | Agriculture | 271.50 | 30.15 | 48.94 | 18.79 |
| 27. | 09 | Backward Classes, Most Backward Classes and Minorities Welfare | 40.58 | 17.98 | 18.12 | 0.14 |

**(₹ in crore)**

| Sl. No. | Grant Number | Name of the grant/ appropriation | Total grant/ appropriation | Saving | Amount surrendered | Amount surrendered in excess |
|---|---|---|---|---|---|---|
| 28. | 12 | Cooperation (Cooperation, Food and Consumer Protection) | 238.15 | 65.66 | 65.96 | 0.30 |
| 29. | 34 | Municipal Administration and Water Supply | 3,889.42 | 1,179.97 | 1,198.25 | 18.28 |
| 30. | 38 | Public | 25.00 | 9.90 | 10.90 | 1.00 |
| 31. | 40 | Irrigation (Public Works) | 2,122.05 | 543.34 | 807.76 | 264.42 |
| | | **Public Debt – Charged** | | | | |
| 32. | 57 | Public Debt - Repayment | *6,053.06* | *1,038.28* | *1,051.49* | *13.21* |
| | | **Loans – Voted** | | | | |
| 33. | 26 | Housing and Urban Development | 207.03 | 12.40 | 36.68 | 24.28 |
| | | **Total** | **80,431.17** | **7,717.42** | **8,414.64** | **697.22** |

## Appendix 2.14
## (Reference Paragraph 2.3.12; Page 54)

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

(₹ in crore)

| Sl. No. | Grant Number | Name of Grant/Appropriation | Savings | Surrenders | Savings which remained to be surrendered |
|---|---|---|---|---|---|
| **I Grants** | | | | | |
| | | **A – Revenue** | | | |
| 1. | 03 | Administration of Justice | 119.35 | 117.91 | 1.44 |
| 2. | 10 | Commercial Taxes (Commercial Taxes and Registration) | 70.16 | 58.09 | 12.07 |
| 3. | 14 | Energy | 2,125.25 | 124.85 | 2,000.40 |
| 4. | 16 | Finance | 16.91 | 13.54 | 3.37 |
| 5. | 17 | Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi) | 8.85 | 0.27 | 8.58 |
| 6. | 20 | Higher Education | 194.80 | 180.60 | 14.20 |
| 7. | 21 | Highways and Minor Ports | 15.54 | 14.50 | 1.04 |
| 8. | 25 | Motor Vehicles Acts - Administration (Home, Prohibition and Excise) | 19.83 | 16.72 | 3.11 |
| 9. | 29 | Tourism - Art and Culture (Tourism and Culture) | 10.98 | 9.46 | 1.52 |
| 10. | 30 | Stationery and Printing (Tamil Development, Religious Endowments and Information) | 2.19 | 0.80 | 1.39 |
| 11. | 39 | Buildings (Public Works) | 24.00 | 10.86 | 13.14 |
| 12. | 40 | Irrigation (Public Works) | 108.94 | 106.22 | 2.72 |
| 13. | 41 | Revenue | 49.03 | 45.25 | 3.78 |
| 14. | 45 | Social Welfare and Nutritious Meal Programme | 579.21 | 545.05 | 34.16 |
| 15. | 48 | Transport | 5.45 | 3.63 | 1.82 |
| 16. | 52 | Department for the Welfare of Differently Abled Persons | 17.80 | 14.46 | 3.34 |
| 17. | 54 | Forests (Environment and Forests) | 44.56 | 20.37 | 24.19 |
| | | **B - Capital** | | | |
| 18. | 06 | Animal Husbandry (Animal Husbandry, Dairying and Fisheries) | 30.40 | 28.57 | 1.83 |
| 19. | 19 | Health and Family Welfare | 36.61 | 31.77 | 4.84 |
| 20. | 20 | Higher Education | 11.53 | 9.62 | 1.91 |
| 21. | 21 | Highways and Minor Ports | 726.02 | 401.98 | 324.04 |
| 22. | 29 | Tourism - Art and Culture (Tourism and Culture) | 10.14 | 2.71 | 7.43 |
| 23. | 32 | Labour and Employment | 5.04 | 3.54 | 1.50 |
| 24. | 39 | Buildings (Public Works) | 302.18 | 89.80 | 212.38 |
| 25. | 41 | Revenue | 115.07 | 113.97 | 1.10 |

**(₹ in crore)**

| Sl. No. | Grant Number | Name of Grant/Appropriation | Savings | Surrenders | Savings which remained to be surrendered |
|---|---|---|---|---|---|
| 26. | 43 | School Education | 164.72 | 153.89 | 10.83 |
| 27. | 53 | Department of Special Programme Implementation | 1,500.00 | 113.56 | 1,386.44 |
| 28. | 54 | Forests (Environment and Forests) | 24.07 | 14.15 | 9.92 |
| | | **C - Loans** | | | |
| 29. | 15 | Environment (Environment and Forests) | 15.13 | 13.21 | 1.92 |
| 30. | 16 | Finance | 5.47 | 2.55 | 2.92 |
| 31. | 22 | Police (Home, Prohibition and Excise) | 20.65 | 17.32 | 3.33 |
| 32. | 38 | Public | 41.75 | 35.79 | 5.96 |
| | | **Total** | **6,421.63** | **2,315.01** | **4,106.62** |
| **II Appropriations** | | | | | |
| | | **A - Revenue** | | | |
| 33. | 56 | Debt Charges | 181.25 | 162.65 | 18.60 |
| | | **Total** | **181.25** | **162.65** | **18.60** |
| | | **Grand Total** | **6,602.88** | **2,477.66** | **4,125.22** |

## Appendix 2.15
## (Reference Paragraph 2.3.12; Page 54)

### Cases of surrender of funds in excess of ₹ 10 crore on 31 March 2013

(₹ in crore)

| Sl. No. | Grant Number | Major Head | Description | Amount surrendered |
|---|---|---|---|---|
| **I Grants** | | | | |
| 1. | 03 | 2014 | Administration of Justice | 61.11 |
| 2. | 04 | 2225 | Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 100.58 |
| 3. | 05 | 2401 | Crop Husbandry | 237.20 |
| 4. | 05 | 2435 | Other Agricultural Programmes | 10.46 |
| 5. | 05 | 2501 | Special Programmes for Rural Development | 22.03 |
| 6. | 09 | 2225 | Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 91.45 |
| 7. | 10 | 2040 | Taxes on Sales, Trade, etc. | 30.14 |
| 8. | 12 | 2425 | Co-operation | 12.19 |
| 9. | 16 | 2054 | Treasury and Accounts Administration | 10.60 |
| 10. | 19 | 2210 | Medical and Public Health | 170.80 |
| 11. | 19 | 2211 | Family Welfare | 25.76 |
| 12. | 19 | 2235 | Social Security and Welfare | 94.60 |
| 13. | 20 | 2202 | General Education | 138.48 |
| 14. | 20 | 2203 | Technical Education | 38.57 |
| 15. | 21 | 3054 | Roads and Bridges | 13.95 |
| 16. | 22 | 2055 | Police | 656.46 |
| 17. | 22 | 2235 | Social Security and Welfare | 21.59 |
| 18. | 23 | 2070 | Other Administrative Services | 44.61 |
| 19. | 26 | 2217 | Urban Development | 76.99 |
| 20. | 27 | 2852 | Industries | 22.74 |
| 21. | 32 | 2230 | Labour and Employment | 67.83 |
| 22. | 34 | 2215 | Water Supply and Sanitation | 49.37 |
| 23. | 34 | 2217 | Urban Development | 497.54 |
| 24. | 36 | 3451 | Secretariat - Economic Services | 26.27 |
| 25. | 36 | 3454 | Census Surveys and Statistics | 10.41 |
| 26. | 38 | 2015 | Elections | 23.24 |
| 27. | 40 | 2701 | Major and Medium Irrigation | 42.82 |
| 28. | 42 | 2235 | Social Security and Welfare | 49.46 |
| 29. | 42 | 2505 | Rural Employment | 12.00 |
| 30. | 42 | 2515 | Other Rural Development programmes | 70.59 |
| 31. | 42 | 3604 | Compensation and Assignments to Local Bodies and Panchayati Raj Institutions | 46.50 |
| 32. | 43 | 2202 | General Education | 159.06 |
| 33. | 43 | 2225 | Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 23.41 |
| 34. | 45 | 2235 | Social Security and Welfare | 94.48 |
| 35. | 45 | 2236 | Nutrition | 403.93 |
| 36. | 50 | 2071 | Pensions and other Retirement Benefits | 315.16 |
| 37. | 52 | 2235 | Social Security and Welfare | 14.58 |

**(₹ in crore)**

| Sl. No. | Grant Number | Major Head | Description | Amount surrendered |
|---|---|---|---|---|
| 38. | 54 | 2406 | Forestry and Wild Life | 16.81 |
| 39. | 05 | 4401 | Capital Outlay on Crop Husbandry | 41.81 |
| 40. | 12 | 4425 | Capital Outlay on Co-operation | 17.50 |
| 41. | 13 | 4408 | Capital Outlay on Food Storage and Warehousing | 11.40 |
| 42. | 15 | 5425 | Capital Outlay on Other Scientific and Environmental Research | 103.79 |
| 43. | 16 | 4070 | Capital Outlay on Other Administrative Services | 1,000.00 |
| 44. | 21 | 5054 | Capital Outlay on Roads and Bridges | 125.64 |
| 45. | 22 | 4055 | Capital Outlay on Police | 25.33 |
| 46. | 22 | 7610 | Loans to Government Servants etc. | 17.32 |
| 47. | 26 | 4216 | Capital Outlay on Housing | 10.60 |
| 48. | 26 | 7610 | Loans to Government Servants etc. | 36.68 |
| 49. | 27 | 5054 | Capital Outlay on Roads and Bridges | 29.67 |
| 50. | 34 | 4215 | Capital Outlay on Water Supply and Sanitation | 111.42 |
| 51. | 34 | 4217 | Capital Outlay on Urban Development | 566.90 |
| 52. | 36 | 5475 | Capital Outlay on Other General Economic Services | 77.20 |
| 53. | 38 | 7610 | Loans to Government Servants etc. | 35.79 |
| 54. | 39 | 4059 | Capital Outlay on Public Works | 15.45 |
| 55. | 39 | 4202 | Capital Outlay on Education, Sports, Art and Culture | 30.50 |
| 56. | 40 | 4701 | Capital Outlay on Major and Medium Irrigation | 31.32 |
| 57. | 40 | 4702 | Capital Outlay on Minor Irrigation | 16.39 |
| 58. | 40 | 4711 | Capital Outlay on Flood Control Projects | 15.18 |
| 59. | 42 | 4216 | Capital Outlay on Housing | 157.30 |
| 60. | 53 | 4202 | Capital Outlay on Education, Sports, Art and Culture | 113.56 |
| **II Appropriations** | | | | |
| 61. | 56 | 2049 | Interest Payments | 15.75 |
| 62. | 57 | 6003 | Internal Debt of the State Government | 1,004.90 |
| 63. | 57 | 6004 | Loans and Advances from the Central Government | 46.59 |
| | | | **Total** | **7,461.76** |

## Appendix 2.16
## (Reference: Paragraph 2.3.13; Page 54)

### Rush of Expenditure

(₹ in crore)

| Sl. No. | Grant No | Head of Account | Description | Expenditure incurred during January to March 2013 | Expenditure incurred in March 2013 | Total expenditure | Percentage to total expenditure | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | January to March 2013 | March 2013 |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| 1. | 04 | 2225.01.277.JG | School Education under Special Component plan | 12.23 | 12.10 | 12.64 | 96.76 | 95.72 |
| 2. | 04 | 2225.01.793.SB | Welfare Schemes for Scheduled Castes under Special Component Plan | 83.32 | 83.33 | 125.50 | 66.40 | 66.40 |
| 3. | 04 | 2225.02.277.SD | Development of particularly vulnerable Tribal Groups | 14.00 | 14.00 | 14.00 | 100.00 | 100.00 |
| 4. | 04 | 2225.02.796.JY | Comprehensive Tribal Development Programme | 14.35 | 14.35 | 14.39 | 99.72 | 99.72 |
| 5. | 05 | 2401.00.102.JE | Payment of Production Incentive to the Farmers for supply of Paddy to Tamil Nadu Civil Supplies Corporation | 43.95 | 32.98 | 43.95 | 100.00 | 75.04 |
| 6. | 05 | 2401.00.102.SB | Production and Distribution of Quality Seeds | 22.28 | 18.03 | 27.62 | 80.67 | 65.28 |
| 7. | 05 | 2401.00.109.PE | Improved Agriculture for Tank Irrigation under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management Project | 25.57 | 18.88 | 28.98 | 88.23 | 65.15 |
| 8. | 05 | 2401.00.113.PA | Micro Irrigation in Tank Command Area under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management Project | 23.11 | 18.80 | 28.48 | 81.14 | 66.01 |
| 9. | 05 | 2401.00.789.JQ | Incentive to Farmers during Paddy Procurement under Special Component Plan for Scheduled Castes | 29.00 | 22.00 | 29.00 | 100.00 | 75.86 |
| 10. | 05 | 2402.00.102.JZ | National Agriculture Development Programme (NADP-RKVY)-Agriculture Engineering Department | 61.46 | 48.87 | 65.94 | 93.21 | 74.11 |

**(₹ in crore)**

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|
| 11. | 05 | 2402.00.789.JC | National Agricultural Development Programme-Rastriya Kishan Vikas Yojana - Agricultural Engineering Department under Special Component Plan | 14.79 | 10.73 | 14.87 | 99.46 | 72.16 |
| 12. | 05 | 4401.00.103.KE | National Agriculture Development Programme (NADP/RKVY)-Agriculture Department | 15.02 | 13.74 | 20.18 | 74.43 | 68.09 |
| 13. | 06 | 2403.00.102.KR | National Agriculture Development Programme (NADP) - Animal Husbandry | 32.65 | 28.17 | 39.59 | 82.47 | 71.15 |
| 14. | 07 | 4405.00.104.UA | Development of Fish Landing Facilities | 12.14 | 10.95 | 17.15 | 70.79 | 63.85 |
| 15. | 09 | 2225.03.277.SC | Scholarship to Students belonging to minority communities | 19.87 | 19.87 | 27.55 | 72.12 | 72.12 |
| 16. | 09 | 2225.03.277.UC | Scholarship to students belonging to Minority Communities | 30.61 | 30.61 | 57.17 | 53.54 | 53.54 |
| 17. | 11 | 2030.03.001.AD | Computerisation of Registration Department under Simplified and Transparent Administration of Registration (STAR) Project | 14.66 | 14.68 | 20.69 | 70.86 | 70.95 |
| 18. | 12 | 2425.00.107.KB | Grants under Vaidhyanathan Committee recommendations | 72.09 | 72.09 | 72.09 | 100.00 | 100.00 |
| 19. | 12 | 2425.00.108.AH | Reimbursement of loss incurred by Rural and Urban Fair Price Shops | 120.00 | 120.00 | 120.00 | 100.00 | 100.00 |
| 20. | 12 | 4425.00.107.JU | Investments in Credit Co-operatives under the scheme of Integrated Co-operative Development Project | 28.30 | 24.58 | 43.67 | 64.80 | 56.29 |
| 21. | 12 | 4425.00.200.JB | Construction of Godowns with loan assistance from NABARD | 128.80 | 78.80 | 128.80 | 100.00 | 61.18 |
| 22. | 16 | 2235.60.200.BE | Tamil Nadu Government Employees Special Provident Fund-cum-Gratuity Scheme | 25.27 | 25.27 | 25.26 | 100.07 | 100.07 |
| 23. | 17 | 2851.00.103.UX | Marketing Incentive under Integrated Handloom Development Scheme | 71.51 | 47.52 | 89.80 | 79.63 | 52.92 |
| 24. | 19 | 2059.01.053.BW | Buildings - Medical and Rural Health Services (Administered by Chief Engineer (Buildings)) | 23.91 | 15.88 | 25.22 | 94.81 | 62.97 |

**(₹ in crore)**

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|
| 25. | 19 | 2059.01.053.CB | Buildings - Health Centres and Health Sub-centres (Administered by Chief Engineer (Buildings)) | 17.21 | 12.95 | 19.08 | 90.20 | 67.87 |
| 26. | 19 | 2210.01.110.JJ | Improvements to Teaching Hospitals | 84.68 | 81.36 | 91.71 | 92.33 | 88.71 |
| 27. | 19 | 2210.05.105.KA | Reimbursement of Tuition Fees for First Generation Graduates | 18.43 | 12.48 | 18.68 | 98.66 | 66.81 |
| 28. | 20 | 2202.03.102.AA | University of Madras | 21.99 | 21.99 | 41.41 | 53.10 | 53.10 |
| 29. | 20 | 2202.03.102.AC | Madurai Kamaraj University | 9.86 | 9.86 | 12.41 | 79.45 | 79.45 |
| 30. | 20 | 2202.03.102.AE | Bharathiyar University, Coimbatore | 11.21 | 11.21 | 12.84 | 87.31 | 87.31 |
| 31. | 20 | 2203.00.108.AA | Conduct of Examinations | 12.12 | 10.66 | 20.63 | 58.75 | 51.67 |
| 32. | 21 | 3054.04.337.AG | Maintenance of Sugarcane Roads | 15.45 | 12.52 | 16.79 | 92.02 | 74.57 |
| 33. | 21 | 3054.04.337.AM | Maintenance of Panchayat and Panchayat Union Roads through CE (GI) Highways | 275.61 | 199.03 | 302.95 | 90.98 | 65.70 |
| 34. | 21 | 5054.03.337.JJ | Improvement of vital roads in developing industrial areas through Tamil Nadu Road Infrastructure Development Corporation | 30.00 | 30.00 | 30.00 | 100.00 | 100.00 |
| 35. | 21 | 5054.04.337.JK | Improvement to district and other Roads with loan assistance from National Bank for Agriculture and Rural Development | 17.44 | 14.87 | 23.20 | 75.17 | 64.09 |
| 36. | 21 | 5054.80.800.JJ | Construction of over and under bridges in lieu of existing level crossings | 24.75 | 21.49 | 25.37 | 97.56 | 84.71 |
| 37. | 21 | 5054.80.800.PB | Tamil Nadu Road Sector Project | 72.84 | 68.77 | 115.04 | 63.32 | 59.78 |
| 38. | 22 | 2059.01.053.AP | Buildings - Police Department - Administered by the Director General of Police | 12.39 | 12.13 | 12.73 | 97.33 | 95.29 |
| 39. | 22 | 4055.00.800.JE | Strengthening Infrastructure Facilities to provide training to Police Personnel by using Thirteenth Finance Commission Grants | 11.67 | 11.67 | 21.67 | 53.85 | 53.85 |
| 40. | 23 | 4070.00.800.JT | Construction of Buildings for Fire and Rescue Services Department | 14.88 | 14.88 | 14.88 | 100.00 | 100.00 |
| 41. | 25 | 2041.00.800.AG | Implementation of Road Safety Programme | 55.65 | 54.56 | 64.53 | 86.24 | 84.55 |

**(₹ in crore)**

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|
| 42. | 26 | 4217.60.190.JY | State Government share on Extension of Metro Rail Transport Service from Velacherry to St. Thomas Mount | 54.00 | 54.00 | 100.00 | 54.00 | 54.00 |
| 43. | 27 | 5054.80.800.KD | Improvement of access roads to Industrial Centres/Estates | 18.38 | 18.38 | 18.38 | 100.00 | 100.00 |
| 44. | 34 | 2217.01.191.PD | Capital Grant to Tamil Nadu Urban Development Fund for implementing underground drainage project under National River Conservation Project | 11.85 | 11.85 | 11.85 | 100.00 | 100.00 |
| 45. | 34 | 2217.04.192.JB | Integrated Housing and Slum Development Programme (IHSDP) | 29.43 | 18.40 | 36.35 | 80.96 | 50.62 |
| 46. | 34 | 3604.00.191.AB | Contribution to the Infrastructure Gap filling Fund | 41.69 | 41.69 | 52.02 | 80.14 | 80.14 |
| 47. | 34 | 3604.00.193.AA | Grants to Town Panchayat as per the recommendation of State Finance Commission - Controlled by Director of Town Panchayat | 438.12 | 427.54 | 811.59 | 53.98 | 52.68 |
| 48. | 34 | 4215.02.190.JA | Share Capital Assistance to New Tirupur Area Development Corporation Limited | 35.00 | 35.00 | 35.00 | 100.00 | 100.00 |
| 49. | 34 | 4217.60.800.JM | Eradication of open defecation in public places in Corporations and Municipalities | 25.00 | 25.00 | 25.00 | 100.00 | 100.00 |
| 50. | 34 | 4217.60.800.JN | Eradication of open defecation in public places in Town Panchayats | 11.30 | 11.30 | 11.30 | 100.00 | 100.00 |
| 51. | 34 | 4515.00.800.JM | National Bank for Agriculture and Rural Development assisted Comprehensive Road Development Programme - Town Panchayat Roads | 50.50 | 50.50 | 97.09 | 52.01 | 52.01 |
| 52. | 34 | 4515.00.800.JU | Construction of Pay and Use Sanitary Complex in Town Panchayats with loan assistance of NABARD | 22.60 | 22.60 | 22.44 | 100.70 | 100.70 |
| 53. | 34 | 4515.00.800.JZ | Comprehensive Development of Ooranies in Town Panchayats with Loan Assistance from NABARD | 27.16 | 27.16 | 27.16 | 100.00 | 100.00 |
| 54. | 38 | 2015.00.103.AA | Legislative Assembly Constituencies | 29.72 | 26.44 | 45.16 | 65.81 | 58.55 |

**(₹ in crore)**

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|
| 55. | 40 | 2701.80.800.AL | Expenditure towards Sand Quarry Operations | 30.04 | 27.13 | 47.11 | 63.77 | 57.59 |
| 56. | 40 | 4215.01.101.JU | Creation of additional water storage in Cholavaram, Porur, Nemam and Ayanambakkam Tanks | 14.65 | 14.18 | 14.92 | 98.19 | 95.04 |
| 57. | 40 | 4711.01.103.UB | Flood Management Programme | 19.21 | 15.25 | 27.82 | 69.05 | 54.82 |
| 58. | 40 | 4711.02.103.JR | Coastal Protection work by using 13th Finance Commission Grant | 29.38 | 23.67 | 40.09 | 73.29 | 59.04 |
| 59. | 41 | 2053.00.800.AG | District Innovation Fund for increasing the Efficiency of Capital Assets - recommendation of the 13th Finance Commission | 12.47 | 10.74 | 16.65 | 74.89 | 64.50 |
| 60. | 41 | 2059.01.053.AJ | Buildings-Land Revenue (Administered by Chief Engineer (Buildings)) | 25.34 | 24.3 | 25.51 | 99.33 | 95.26 |
| 61. | 41 | 2059.01.053.AL | Buildings-District Administration (Administered by Chief Engineer (Buildings)) | 10.96 | 10.04 | 11.32 | 96.82 | 88.69 |
| 62. | 42 | 2235.02.103.LC | Tamil Nadu Women Development Project (Mahalir Thittam) | 29.64 | 29.64 | 30.43 | 97.40 | 97.40 |
| 63. | 42 | 2235.02.103.LR | Imparting Training to Self Help Groups | 19.76 | 19.76 | 19.76 | 100.00 | 100.00 |
| 64. | 42 | 2501.06.003.JD | Aajeevika (NRLM) | 12.86 | 12.86 | 17.86 | 72.00 | 72.00 |
| 65. | 43 | 2059.01.053.AR | Buildings - Schools (Administered by Chief Engineer (Buildings)) | 30.45 | 19.77 | 38.08 | 79.96 | 51.92 |
| 66. | 43 | 2202.01.108.JC | Supply of Text Books to Students | 62.40 | 58.98 | 62.40 | 100.00 | 94.52 |
| 67. | 43 | 2202.02.106.JC | Supply of Text Books to Students | 70.09 | 65.18 | 80.17 | 87.43 | 81.30 |
| 68. | 43 | 2202.02.108.AA | Examinations conducted by the Director of Government Examinations | 44.77 | 37.89 | 71.03 | 63.03 | 53.34 |
| 69. | 43 | 2202.02.800.JT | Supply of bags and other learning materials to students in Government and Government Aided Schools | 13.06 | 13.06 | 13.06 | 100.00 | 100.00 |
| 70. | 43 | 2225.01.789.JA | Supply of Text Books under Special Component Plan | 11.28 | 10.47 | 11.41 | 98.86 | 91.76 |
| 71. | 43 | 2225.01.789.JD | Supply of Text Books under Special Component Plan | 30.04 | 27.94 | 30.04 | 100.00 | 93.01 |

**(₹ in crore)**

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|
| 72. | 44 | 2851.00.102.MF | New Entrepreneurship - cum - Enterprise Development Scheme | 22.82 | 22.43 | 24.38 | 93.60 | 92.00 |
| 73. | 45 | 2236.02.101.UA | Supplementary Nutrition to Adolescent Girls under Rajiv Gandhi Scheme for Empowerment of Adolescent Girls SABLA | 45.11 | 45.11 | 45.11 | 100.00 | 100.00 |
| 74. | 48 | 3055.00.190.AE | Reimbursement of difference in Cost due to Price increase/Levy of surcharge on HSD oil | 200.00 | 117.64 | 200.00 | 100.00 | 58.82 |
| 75. | 48 | 5055.00.190.KC | Share capital assistance to State Transport Undertakings | 174.63 | 150.00 | 150.00 | 116.42 | 100.00 |
| 76. | 51 | 2245.01.102.AK | Grants to Tamil Nadu Water Supply and Drainage Board for Mitigating drinking water scarcity | 37.25 | 37.25 | 37.25 | 100.00 | 100.00 |
| 77. | 51 | 2245.01.104.AA | Purchase of Fodder for distribution in the drought affected areas | 45.00 | 45.00 | 45.00 | 100.00 | 100.00 |
| 78. | 51 | 2245.02.114.AA | Subsidy to Small and Marginal Farmers for Agricultural Inputs due to Flood | 15.58 | 15.81 | 14.12 | 110.28 | 111.96 |
| 79. | 51 | 2245.80.800.AB | Assistance for undertaking relief works in Tsunami affected areas | 20.05 | 20.43 | 39.15 | 52.21 | 51.18 |
| 80. | 52 | 2235.02.101.BG | Travel concession to Differently abled persons | 17.45 | 12.66 | 17.45 | 100.00 | 72.55 |
| 81. | 54 | 2406.01.101.AO | Compensatory Afforestation Fund Management and Planning Authority (CAMPA) | 15.84 | 15.84 | 15.84 | 100.00 | 100.00 |
| 82. | 54 | 4406.01.102.PF | Tamil Nadu Bio-Diversity Conservation and Greening Project with assistance from Japan International Cooperation Agency | 29.38 | 29.38 | 49.38 | 59.50 | 59.50 |
| 83. | 54 | 4406.02.110.JM | Asian Elephant Depredation and mitigation measures | 9.90 | 9.70 | 10.38 | 95.38 | 93.45 |
| | | | **Total** | **3,539.23** | **3,108.63** | **4,435.52** | **79.80** | **70.08** |

## Appendix 2.17
## (Reference: Paragraph 2.5; Page 58)

### Statement showing cases where advances from the Contingency Fund were sanctioned during 2012-13 but not drawn

(In ₹)

| Sl. No. | Government Order No. and Date | Head of Account | Amount sanctioned |
|---|---|---|---|
| 1. | 391 dated 18.05.2012 | 2225.01.277.AA | 1,09,000 |
| | | 2225.02.277.AA | 5,25,000 |
| | | 2225.01.277.AE | 14,42,000 |
| | | 2225.02.277.JU | 19,000 |
| | | 2225.01.277.KD | 3,50,000 |
| | | 2225.01.277.KE | 24,000 |
| | | 2225.02.277.AF | 18,000 |
| | | 2225.02.277.JC | 30,000 |
| 2. | 410 dated 31.05.2012 | 2705.00.130.UA | 5,00,000 |
| | | 2705.00.129.UA | 5,00,000 |
| 3. | 411 dated 31.05.2012 | 2235.02.102.SA | 10,00,000 |
| 4. | 448 dated 11.06.2012 | 2055.00.109.AA | 10,76,000 |
| 5. | 449 dated 11.06.2012 | 5054.01.337.JA | 54,87,000 |
| 6. | 486 dated 21.06.2012 | 5054.04.101.JE | 2,05,30,000 |
| 7. | 546 dated 17.07.2012 | 2225.01.277.AA | 61,98,000 |
| 8. | 562 dated 20.07.2012 | 2070.00.114.AA | 27,70,000 |
| 9. | 583 dated 30.07.2012 | 4705.00.122.UA | 20,70,000 |
| 10. | 585 dated 31.07.2012 | 2401.00.001.AB | 9,27,000 |
| 11. | 586 dated 31.07.2012 | 2053.00.094.AO | 84,26,000 |
| 12. | 633 dated 13.08.2012 | 2235.02.103.LX | 10,00,000 |
| 13. | 636 dated 14.08.2012 | 2070.00.114.AA | 19,00,000 |
| 14. | 645 dated 22.08.2012 | 2406.01.003.AD | 12,00,000 |
| 15. | 659 dated 27.08.2012 | 5054.01.337.JA | 1,19,44,000 |
| 16. | 661 dated 28.08.2012 | 2235.02.102.SF | 5,87,000 |
| 17. | 662 dated 28.08.2012 | 2235.02.102.SG | 89,93,000 |
| 18. | 664 dated 28.08.2012 | 2235.01.202.AX | 10,00,000 |
| 19. | 696 dated 10.09.2012 | 2235.60.200.AL | 9,21,000 |
| 20. | 697 dated 10.09.2012 | 2235.60.200.AL | 8,83,000 |
| 21. | 698 dated 10.09.2012 | 2053.00.094.EO | 17,00,000 |
| 22. | 711 dated 12.09.2012 | 2055.00.001.AA | 8,56,10,000 |
| 23. | 725 dated 17.09.2012 | 4701.01.201.JG | 25,00,000 |
| 24. | 754 dated 26.09.2012 | 2235.60.102.AF | 81,06,000 |

**(In ₹)**

| Sl.No. | Government Order No. and Date | Head of Account | Amount sanctioned |
|---|---|---|---|
| 25. | 773 dated 04.10.2012 | 2701.03.204.PC | 2,61,000 |
| 26. | 895 dated 29.11.2012 | 2011.02.101.AD | 1,50,00,000 |
| 27. | 896 dated 29.11.2012 | 2220.01.105.AE | 50,00,000 |
| 28. | 936 dated 05.12.2012 | 2035.00.101.AA | 19,38,000 |
| 29. | 58 dated 18.01.2013 | 2235.02.101.CE | 24,00,000 |
| | | 2235.02.102.AZ | 30,000 |
| | | 2235.02.101.AR | 70,000 |
| 30. | 70 dated 23.01.2013 | 2251.00.090.AR | 2,44,000 |
| 31. | 88 dated 01.02.2013 | 2235.01.200.UA | 1,63,44,000 |
| 32. | 129 dated 11.02.2013 | 2235.02.104.KQ | 2,58,83,000 |
| **Total** | | | **24,55,15,000** |

## Appendix 2.18
## (Reference: Paragraph 2.5; Page 58)

### Details of sanctions from the Contingency Fund where expenditure incurred was less than 50 *per cent* of the sanction

**(In ₹)**

| Sl. No. | CFA No. | Government Order No. and Date | Head of account | Amount sanctioned | Amount utilised with percentage |
|---|---|---|---|---|---|
| 1. | 10 | 454 dated 12.06.2012 | 2053.00.093.AA | 8,16,00,000 | 84,00,000 (10.29) |
| 2. | 11 | 476 dated 19.06.2012 | 2851.00.103.UP | 2,25,00,000 | 12,08,036 (5.37) |
| 3. | 15 | 508 dated 03.07.2012 | 2075.00.800.IC | 3,00,00,000 | 4,17,421 (1.39) |
| 4. | 28 | 634 dated 14.08.2012 | 2056.00.101.AA | 43,50,000 | 1,63,600 (3.76) |
| 5. | 74 | 123 dated 08.02.2013 | 2055.00.003.AA | 8,61,55,000 | 53,16,816 (6.17) |
| | | **Total** | | **22,46,05,000** | **1,55,05,873 (6.90)** |

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

### Utilisation certificates outstanding as on 30 September 2013

| Sl. No. | Department/CCO | Utilisation certificate outstanding | |
|---|---|---|---|
| | | Number | Amount (₹ in crore) |
| 1. | Revenue Department | 6 | 38.64 |
| 2. | Information Technology | 6 | 26.07 |
| 3. | Rural Development and Panchayat Raj | 7 | 49.44 |
| 4. | Housing and Urban Development | 5 | 63.11 |
| 5. | Adi-Dravidar and Tribal Welfare | 4 | 2.07 |
| 6. | Handlooms and Textiles | 3 | 11.78 |
| 7. | Agriculture | 1 | 4.75 |
| 8. | Industries | 1 | 2.82 |
| 9. | Municipal Administration and Water Supply | 1 | 3.00 |
| 10. | Social Welfare and Nutritious Meal Programme | 1 | 1.10 |
| 11. | Tourism, Culture and Religious Endowments | 1 | 0.37 |
| 12. | Planning, Development and Special Initiatives | 2 | 0.37 |
| | **Total** | **38** | **203.52** |

## Appendix 3.2
## (Reference: Paragraph 3.3; Page 63)

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

| Sl.No. | Name of the body/authority | Year for which accounts have not been received |
|---|---|---|
| | **Universities** | |
| 1. | Alagappa University, Karaikudi – 623 003 | 2011-12 and 2012-13 |
| 2. | Anna University, Chennai – 600 025 | 2010-11 to 2012-13 |
| 3. | Annamalai University, Annamalai Nagar, Chidambaram, Cuddalore – 608 002 | 2011-12 and 2012-13 |
| 4. | Avinashilingam Institute for Home Science & Higher Education for Women (DEEMED UNIVERSITY), Coimbatore | 2011-12 and 2012-13 |
| 5. | Bharathiar University, Coimbatore – 641 046 | 2011-12 and 2012-13 |
| 6. | Bharathidasan University, Tiruchirappalli | 2011-12 and 2012-13 |
| 7. | Madurai Kamarajar University, Madurai | 2012-13 |
| 8. | Manonmaniam Sundaranar University, Tirunelveli | 2010-11 and 2012-13 |
| 9. | Mother Teresa Women's University, Kodaikanal – 624 102 | 2012-13 |
| 10. | Periyar University, Salem – 636 011 | 2012-13 |
| 11. | Shri. Chandrasekarendra Saraswathi Vishwa Vidyalaya, Chennai | 2011-12 and 2012-13 |
| 12. | Thiruvallur University, Fort Campus, Vellore – 632 004 | 2011-12 and 2012-13 |
| 13. | University of Madras, Chennai – 600 005 | 2010-11 and 2012-13 |
| 14. | Dr. MGR Medical University, Guindy, Chennai – 600 032 | 2012-13 |
| 15. | Tamil Nadu Open University, Guindy, Chennai – 600 025 | 2012-13 |
| 16. | Anna University of Technology, Coimbatore | 2010-11 to 2012-13 |
| 17. | Tamil Nadu Physical Education & Sports University, Chennai | Since Inception |
| | **Colleges** | |
| 18. | D.D.G.D. Vaishnav College, Arumbakkam, Chennai - 600 106 | 2010-11 and 2012-13 |
| 19. | Meston College of Education, Royapettah, Chennai – 600 014. | 2012-13 |
| 20. | Sri Ramakrishna Mission Vivekananda College, Chennai – 600 004 | 2011-12 and 2012-13 |
| 21. | Loyola College, Nungambakkam, Chennai – 600 034 | 2012-13 |
| 22. | Sri Thyagaraja College, Old Washermanpet, Chennai – 600 021 | 2012-13 |
| 23. | Ethiraj College for Women, Chennai – 600 005 | 2011-12 and 2012-13 |
| 24. | Chellammal Women's College, Chennai – 600 032 | 2011-12 and 2012-13 |
| 25. | The New College, Peter's Road, Royapettah, Chennai – 600 014 | 2010-11 to 2012-13 |
| 26. | Gurunanak College, Guindy, Chennai – 600 032 | 2012-13 |
| 27. | St. Christopher's College of Education, Vepery, Chennai – 600 007 | 2012-13 |
| 28. | Y.M.C.A. College of Physical Education, Nandanam, Chennai - 600 035 | 2011-12 and 2012-13 |
| 29. | Meenakshi College for Women, Chennai - 600 024 | 2010-11 to 2012-13 |
| 30. | C. Kandaswamy Naidu College for Men, Anna Nagar, Chennai-600 102 | 2010-11 to 2012-13 |

| Sl.No. | Name of the body/authority | Year for which accounts have not been received |
|---|---|---|
| 31. | Pachaiyappa's College, Chetput, Chennai – 600 030 | 2012-13 |
| 32. | Stella Maris College, Chennai – 600 086 | 2012-13 |
| 33. | Stella Matutina College of Education, Ashok Nagar, Chennai – 600 083 | 2012-13 |
| 34. | N.K.T. National College of Education, Dr.Besant Road, Chennai – 600 005 | 2012-13 |
| 35. | The Women's Christian College, Chennai – 600 006 | 2012-13 |
| 36. | Madras Christian College, Tambaram, East Tambaram – 14, Kancheepuram | 2012-13 |
| 37. | S I V E T College, Gowrivakkam, Chennai – 601 302 | 2012-13 |
| 38. | The Quaid-E-Milleth College for Men, Medavakkam, Chennai – 600 073 | 2010-11 to 2012-13 |
| 39. | Dharmamurthi Rao Bahadur Calavala Cunnan Chettys Hindu College, Pattabiram, Chennai – 600 072 | 2012-13 |
| 40. | S D N B Vaishnav for Women, Chromepet, Chennai – 600 044 | 2011-12 and 2012-13 |
| 41. | D B Jain College, Thoraipakkam, Chennai – 600 096 | 2005-06 to 2012-13 |
| 42. | A M Jain College, Meenambakkam, Chennai – 600 114 | 2010-11 to2012-13 |
| 43. | Calava Cunnan Chetty's Hindu College, Pattabiram, Chennai – 600 072 | 2010-11 to2012-13 |
| 44. | D.K.M. College for Women, Vellore – 632 001 | 2011-12 and 2012-13 |
| 45. | Auxilium College for Women, Vellore – 632 006 | 2010-11 to 2012-13 |
| 46. | Voorhees College, Vellore – 632 001 | 2005-06 to 2012-13 |
| 47. | C. Abdul Hakkam College, Melvisharam – 632 509 | 2010-11 to2012-13 |
| 48. | Islamiah College, Vaniambadi – 635 752, Vellore Dist | 2012-13 |
| 49. | Mazharul Uloom College, Ambur – 635 802 | 2010-11 to 2012-13 |
| 50. | Sacred Heart College, Tirupattur – 635 601 | 2012-13 |
| 51. | Pachiyappa's College for Men, Kancheepuram – 631 503 | 2009-10 to 2012-13 |
| 52. | Pachiyappa's College for Women, Kancheepuram – 631 503 | 2011-12 and 2012-13 |
| 53. | Jamia Darussalam Arabic College, Oomerabad – 635 808 | 2005-06 to2012-13 |
| 54. | Kandasamy Naidu College, Vellore | 2007-08 to 2012-13 |
| 55. | Nirmala College for Women, Coimbatore – 641 016 | 2008-09 to 2012-13 |
| 56. | P S G R Krishnammal College for Women, Coimbatore – 641 004 | 2012-13 |
| 57. | Kongunadu Arts and Science College, G N Mills P.O., Coimbatore – 641 029 | 2009-10 to 2012-13 |
| 58. | Sri Ramakrishna Mission Vidyalaya College Arts & Science, Periyanaicken Palayam, Coimbatore – 641 020 | 2012-13 |
| 59. | P S G College of Arts & Science Civil Aerodrome Post, Vidya Nagar, Coimbatore – 641 014 | 2012-13 |
| 60. | C B M College, Sakethapuri, Kovaipudur, Coimbatore – 641 042 | 2012-13 |
| 61. | Thavathiru Santhalinga Adigalar Arts & Science & Tamil College, Perur Post, Coimbatore – 641 010 | 2011-12 and 2012-13 |
| 62. | Sri Ramakrishna Mission Vidyalaya College of Education, Periyanaicken Palayam, Coimbatore – 641 020 | 2011-12 and 2012-13 |
| 63. | Sri Ramakrishna Mission Vidyalaya Maruthi College of Physical Education, Arts & Science, Periyanaicken Palayam, Coimbatore – 20 | 2012-13 |

| Sl.No. | Name of the body/authority | Year for which accounts have not been received |
|---|---|---|
| 64. | Nallamuthu Gownder Mahalingam College, Pollachi – 642 001 | 2007-08 to 2012-13 |
| 65. | G V G Visalakshi College for Women, Udumalpet – 642 128 | 2012-13 |
| 66. | Providence College for Women, Coonoor - 643 104 | 2012-13 |
| 67. | Emerald Heights College for Women, Uthagamandalam – 643 006 | 2009-10 to 2012-13 |
| 68. | Vellalar College for Women, Erode – 638 006 | 2011-12 and 2012-13 |
| 69. | Erode Arts College, Erode – 608 009 | 2012-13 |
| 70. | Chikkiah Naicker College, Erode – 638 004 | 2011-12 and 2012-13 |
| 71. | Sri Vasavi College, Erode – 638 316 | 2008-09 to 2012-13 |
| 72. | Gopal Arts & Science college, Gobichettipalayam – 638 453, Karattadipalayam | 2008-09 to 2012-13 |
| 73. | Alamelu Angappan College for Women, Komarapalayam – 638 183 | 2010-11 to2012-13 |
| 74. | Salem Sowdeswari College, Salem – 636 010 | 2009-10 to2012-13 |
| 75. | Sri Sarada College for Women, Fair Lands, Salem – 636 016 | 2012-13 |
| 76. | Sri Sarada College of Education, Fair Lands, Salem – 636 016 | 2012-13 |
| 77. | Kandasami Kandar's College, Salem – 638 182 | 2009-10 and 2012-13 |
| 78. | J.K.K. Nataraja College of Art's & Science, Natarajapuram, Komarapalayam, Namakkal – 638 183 | 2012-13 |
| 79. | G B M College, Kovaipudur, Coimbatore | 2012-13 |
| 80. | C. Kandaswami Naidu College for Women, Cuddalore – 607 001 | 2006-07 to 2012-13 |
| 81. | P.S.G. College of Technology, Peelamedu, Coimbatore – 641 004 | 2012-13 |
| 82. | A.D.M. College for Women, Vellipalayam, Nagapattinam -611 001 | 2011-12 and 2012-13 |
| 83. | A.V.C. College, Mannampandal, Mayiladuthurai – 609 305 | 2012-13 |
| 84. | Dharmapuram Adinam Arts College, Dharmapuram, Mayiladuthurai – 609 001 | 2005-06 to 2012-13 |
| 85. | Poombuhar College, Malaiyur, Mayiladuthurai – 609 107 | 2005-06 to 2012-13 |
| 86. | T.B. Manickam Luthern College, Porayar – 609 107 | 2010-11 to2012-13 |
| 87. | Ganesan Senthamil College, Melasivapuri, Pudukottai - 622 403 | 2005-06 to 2012-13 |
| 88. | A.V.V.M Sri Pushpam College, Poondi – 613 503, Thanjavur | 2009-10 to 2012-13 |
| 89. | Khadir Mohideen College, Adirampattinam – 614 704, Thanjavur | 2012-13 |
| 90. | Rajah's College for Sanskrit & Tamil, Thiruvaiyaru – 613 204, Thanjavur | 2010-11 to 2012-13 |
| 91. | Sri K.V.S.S. Art's College, Tirupanandal, Thanjavur – 612 504 | 2005-06 to 2012-13 |
| 92. | Tamilavel Uma Maheswaranar Karanthi Art's College, Thanjavur | 2011-12 and 2012-13 |
| 93. | Sacred Heart College, Tiruchirappalli | 2008-09 to 2012-13 |
| 94. | Bishop Heber College, Tiruchirappalli – 620 017 | 2009-10 to2012-13 |
| 95. | Holy Cross College, Teppakulam, Tiruchirappalli | 2012-13 |
| 96. | Kalai Kaveri College, Tiruchirappalli | 2011-12 and 2012-13 |
| 97. | Jamal Mohamed College, No.7, Race Course Road, Khaja Nagar, Tiruchirappalli – 620 020 | 2011-12 and 2012-13 |
| 98. | National College, Tiruchirappalli – 620 001 | 2011-12 and 2012-13 |

| Sl.No. | Name of the body/authority | Year for which accounts have not been received |
|---|---|---|
| 99. | Nehru Memorial College, Puthanampatti – 621 007 | 2012-13 |
| 100. | Seetha Lakshmi Ramaswamy College for Women, Tiruchirappalli – 620 002 | 2012-13 |
| 101. | St. Joseph's College, Tiruchirappalli – 620 002 | 2012-13 |
| 102. | Urumu Dhanalakshmi College, Tiruchirappalli – 620 019 | 2010-11 to 2012-13 |
| 103. | Srimath Siva Gnana Balaya Swamigal Tamil College, Mailam – 604 304 | 2012-13 |
| 104. | Sri-La-Sri Kasivasi Swaminatha Swamigal Art's College, Tiruchirappalli | 2009-10 to 2012-13 |
| 105. | The American College, Madurai -625 002 | 2005-06 to 2012-13 |
| 106. | Madura College, Madurai – 625 001 | 2011-12 and 2012-13 |
| 107. | Arulanandar College, Karumathur – 621 514 | 2011-12 and 2012-13 |
| 108. | Muqyyath Sha Sirfura Wakf Board College, Madurai – 625 020 | 2011-12 and 2012-13 |
| 109. | Mannar Thirumalai Naicker College, Pasumalai, Madurai – 625 004 | 2012-13 |
| 110. | Madurai Institute of Social Sciences, Alagar Koil Road, Madurai – 625 002 | 2006-07 to 2012-13 |
| 111. | Saraswathi Narayanan College, Madurai – 625 022 | 2005-06 to 2012-13 |
| 112. | Senthamil College, Tamil Sangam Salai, Madurai – 625 001 | 2006-07 to 2012-13 |
| 113. | Senthamil Oriental College, Maduai – 625 001 | 2006-07 to 2012-13 |
| 114. | Sourastra College, Madurai – 625 004 | 2012-13 |
| 115. | Sri Satguru Sangeetha Vidyalayam (College of Music) Ghokale Road, Madurai – 625 002 | 2007-08 to 2012-13 |
| 116. | Thiagarajar College of Preceptors, Madurai – 625 009 | 2011-12 and 2012-13 |
| 117. | Nadar Mahajana Sangam SVN College, Nagamalai, Madurai | 2009-10 to 2012-13 |
| 118. | Yadava College, Madurai – 625 014 | 2012-13 |
| 119. | Vivekananda College, Tiruvengdam West, Scholavandan Railway Station | 2012-13 |
| 120. | Fathima College, Madurai – 625 018 | 2012-13 |
| 121. | E M G Kone Yadava Women's College, Madurai – 625 014 | 2012-13 |
| 122. | Lady Doak College, Madurai – 625 002 | 2012-13 |
| 123. | St. Justin's College of Education, Madurai – 625 009 | 2012-13 |
| 124. | Pasumpon Thiru Muthuramalinga Thever College, Usilampatti | 2010-11 to 2012-13 |
| 125. | H.K.R. Howdia College, Uthamapalayam – 626 533 | 2009-10 to 2012-13 |
| 126. | Cardomom Planter's Association College, Bodinayakanur – 626 513 | 2011-12 and 2012-13 |
| 127. | Jayaraj Annapackiam College for Women, Periakulam – 626 501 | 2012-13 |
| 128. | Arulmigu Palani Andaver College of Arts & Culture, Palani – 624 602 | 2012-13 |
| 129. | Arulmigu Palani Andaver College for Women, Palani – 624 615 | 2010-11 to 2012-13 |
| 130. | G.T.N Art's College, Dindigul – 624 004 | 2009-10 to 2012-13 |
| 131. | Lakshmi College of Education, Gandhipuram Post – 624 302 | 2010-11 to 2012-13 |
| 132. | Arumugam Pillai Seethaiyammal College, Tirupattur – 623 211 | 2010-11 to2012-13 |
| 133. | Dr. Zakir Hussain College, Ilayankudi – 623 762 | 2009-10 to 2012-13 |
| 134. | Sree Sevugan Annamalai College, Devakottai | 2012-13 |

| Sl.No. | Name of the body/authority | Year for which accounts have not been received |
|---|---|---|
| 135. | Ramasamy Tamil College, Karaikudi – 623 001 | 2008-09 to 2012-13 |
| 136. | Seethalakshmi Achi College for Women, Pallathur – 630 107 | 2012-13 |
| 137. | Pasumpon Muthuramalinga Thever Memorial College, Kamuthi – 623 604 Ramanathapuram Dist. | 2012-13 |
| 138. | Ayya Nadar Janaki Ammal College, Sivakasi – 626 123 | 2012-13 |
| 139. | Saiva Banu Kshatriya College, Aruppukottai – 626 101 | 2010-11 to 2012-13 |
| 140. | Sri Ramasamy Naidu Memorial College, Sattur – 626 203 | 2012-13 |
| 141. | The S F R Women's College for Women, Sivakasi – 626 123 | 2011-12 and 2012-13 |
| 142. | Devanga Arts College, Aruppukottai – 626 101 | 2010-11 to 2012-13 |
| 143. | Rajapalayam Raju's College, Rajapalayam – 626 117 | 2012-13 |
| 144. | VHNSN College, Virudhunagar – 626 001 | 2012-13 |
| 145. | V.V.Vanniaperumal College for Women, Virudhunagar – 626 001 | 2010-11 to 2012-13 |
| 146. | Ambal Arts College, Ambasamudram – 627 401 | 2007-08 to 2012-13 |
| 147. | The M D T Hindu College, Tirunelveli – 627 010 | 2010-11 to 2012-13 |
| 148. | Pasumpon Muthuramalinga Thevar College, Melaneelinathanallur | 2008-09 to 2012-13 |
| 149. | Sadhakathullah Appa College, Tirunelveli – 627 001 | 2008-09 to 2012-13 |
| 150. | Sarah Taucker College, Palayamkottai, Tirunelveli – 627 007 | 2008-09 to 2012-13 |
| 151. | Sri Paramakalyani College, Alwarkurichi – 627 412 | 2011-12 and 2012-13 |
| 152. | Sri Parasakthi College for Women, Courtallam | 2007-08 to 2012-13 |
| 153. | St. John's College, Tirunelveli – 67 002 | 2006-07 to 2012-13 |
| 154. | St. Xavier's College, Tirunelveli – 627 002 | 2012-13 |
| 155. | Tirunelveli Dakshinamara Nadir Sangam College, T. Kallikulam – 627 113 | 2011-12 and 2012-13 |
| 156. | Thiruvallur College, Pothigaiyadi, Papanasam – 627 425 | 2007-08 to 2012-13 |
| 157. | St. Ignatius College of Education, Palayamkotttai -627 002 | 2012-13 |
| 158. | St. Xavier's College of Education, Tirunelveli – 627 002 | 2012-13 |
| 159. | Aditanar College of Arts and Science, Tiruchendur – 628 216 | 2006-07 to 2012-13 |
| 160. | A P C Mahalaksmi College for Women, Tuticorin – 628 002 | 2012-13 |
| 161. | G V N College, Kovilpatti – 628 502 | 2011-12 and 2012-13 |
| 162. | Kamaraj College, Turicorin – 628 003 | 2012-13 |
| 163. | Nazareth Margosesis College, Pillaiyanmamal, Nazareth – 628 617 | 2008-09 to 2012-13 |
| 164. | Pope's College, Sayarpuram – 628 251 | 2012-13 |
| 165. | Sri Kumaragurupara Swamigal Arts College, Padmanabhamangalam, Srivaikuntam – 628 619 | 2012-13 |
| 166. | St. Mary's College, Tuticorin – 628 001 | 2011-12 and 2012-13 |
| 167. | V.O. Chidambaram College, Tuticorin – 628 008 | 2012-13 |
| 168. | Annammal College of Education for Women, Tuticorin – 628 002 | 2008-09 to 2012-13 |
| 169. | V O C College of Education, Tuticorin – 628 002 | 2011-12 and 2012-13 |
| 170. | Arignar Anna College, Aralvoymoli - 629 301 | 2012-13 |

| Sl.No. | Name of the body/authority | Year for which accounts have not been received |
|---|---|---|
| 171. | Holy Cross College, Nagercoil - 629 004 | 2011-12 and 2012-13 |
| 172. | Lakshmipuram College of Arts & Science, Neyyar – 629 802 | 2006-07 to 2012-13 |
| 173. | Nesamony Memorial Christian College, Marthandam – 629 165 | 2011-12 to 2012-13 |
| 174. | Pioneer Kumaraswamy College, Nagercoil | 2010-11 to 2012-13 |
| 175. | S T Hindu College, Nagercoil – 629 002 | 2011-12 and 2012-13 |
| 176. | Scot Christian College, Nagercoil – 629 003 | 2005-06 to 2012-13 |
| 177. | Sri Ayyappa College for Women, Nagercoil | 2007-08 to 2012-13 |
| 178. | Sree Devikumari Women's College, Kuzhithurai – 629 163 | 2008-09 to 2012-13 |
| 179. | St. Judes College, Thoothoor – 629 176 | 2006-07 to 2011-12 |
| 180. | Vivekananda College, Agasteeswaram - 629 701 | 2012-13 |
| 181. | Women's Christian College, Nagercoil – 629 001 | 2012-13 |
| 182. | N V K S D College of Education, Tiruvattar – 629 191 | 2012-13 |
| 183. | TVK Arts College, Thanjavur - | 2011-12 and 2012-13 |
| 184. | Ambai Arts College, Tirunelveli | 2007-08 to 2012-13 |
| 185. | Standard Fire Works Rajarathinam college for women Sivakasi | 2012-13 |
| 186. | Madurai Diraviyam Thayumanavar Hindu College Tirunelveli | 2012-13 |
| 187. | ADM college for women Nagapattinam | 2012-13 |
| | **Polytechnics** | |
| 188. | Annamalai Polytechnic College, Chettinad – 632 102 | 2011-12 and 2012-13 |
| 189. | A.M.K. Technology Polytechnic College, Chennai-Bangalore Road, Sembarambakkam, Chennai – 602 103 | 2010-11 to 2012-13 |
| 190. | Bhakthavachalam Polytechnic College, Kariapettai, Kancheepuram – 631 552 | 2009-10 to 2012-13 |
| 191. | CIT Sandwich Polytechnic College, Aerodrome Post, Coimbatore – 641 014 | 2012-13 |
| 192. | P.T. Lee Chengalvaraya Naickar Polytechnic, Vepery, Chennai – 600 007 | 2011-12 and 2012-13 |
| 193. | GRG Polytechnic College for Women, Kuppepalayam, Sarcarsamkulam Post, Coimbatore – 641 107 | 2011-12 and 2012-13 |
| 194. | Murugappa Polytechnic College, Sathiyamurthy Nagar, Thirumullaivoil Village, Avadi, Chennai – 600 062 | 2012-13 |
| 195. | Nachimuthu Polytechnic College, Mackinaickenpatty Post, Pollachi -642 003 | 2010-11 to 2012-13 |
| 196. | NPA Centenary Polytechnic College, Belvedeve, Kothagiri – 643 217 | 2010-11 to 2012-13 |
| 197. | Pattukkottai Polytechnic College, Pattukkottai | 2011-12 to 2012-13 |
| 198. | PN Ramasamy Memorial Polytechnic College for Girls, P.B.No.349, Tiruchirappalli – 620 002 | 2011-12 and 2012-13 |
| 199. | Periyar Centenary Polytechnic College, Vallam – 613 403 | 2011-12 and 2012-13 |
| 200. | PSG Polytechnic College, P.B.No.1611, Peelamedu, Coimbatore – 641 004 | 2011-12 and 2012-13 |
| 201. | Rajagopal Polytechnic College, Gandhi Nagar, Gudiyatham – 632 604 | 2011-12 and 2012-13 |
| 202. | Ramakrishna Mission Polytechnic College, 101, Sir P.S. Sivaswamy Salai, | 2011-12 and 2012-13 |

| Sl.No. | Name of the body/authority | Year for which accounts have not been received |
|---|---|---|
| | Mylapore, Chennai – 600 004 | |
| 203. | Sri Ramakrishna Mission Vidyalaya Polytechnic College, Sri Ramakrishna Vidyalaya P.O, Coimbatore – 641 020 | 2012-13 |
| 204. | Sakthi Polytechnic College, Sakthinagar – 638 315 | 2009-10 to 2012-13 |
| 205. | SSM Institute of Textile Technology Polytechnic, SSM Nagar, Valayakarnoor, Komarapalayam – 638 183 | 2012-13 |
| 206. | Thiyagarajar Polytechnic College, Salem – 636 005 | 2012-13 |
| 207. | Seshasayee Institute of Technology, Tiruchirappalli – 620 010 | 2009-10 to 2012-13 |
| 208. | Vallivalam Desikar Polytechnic, Nagapattinam – 611 001 | 2011-12 and 2012-13 |
| 209. | VLB Janaki Ammal Polytechnic College, Kovaipudur, Coimbatore – 641 042 | 2011-12 and 2012-13 |
| 210. | A.D.J. Dharmambal Polytechnic College, Nagapattinam – 611 001 | 2011-12 and 2012-13 |
| 211. | Kamaraj Polytechnic College, Pazhavilai – 629 501 | 2012-13 |
| 212. | Mohammed Sathak Polytechnic College, Chairman Sathak Salai, P.B.No.5, Kilakarai – 623 806 | 2010-11 to 2012-13 |
| 213. | PAC Ramasamy Raja Polytechnic College, Kumarasamy Raja Nagar P.O. Rajapalayam – 626 108 | 2010-11 to 2012-13 |
| 214. | Rukmani Shanmugam Polytechnic College, Varichiyur, Madurai – 625 020 | 2010-11 to 2012-13 |
| 215. | Sankar Polytechnic College, Talaiyuthy R.S. Sankarnagar – 627 357 | 2008-09 to 2012-13 |
| 216. | VSV Nadar Polytechnic College, Virudhunagar – 626 001 | 2010-11 to 2012-13 |
| 217. | Arasan Ganesan Polytechnic College, Virudhunagar Main Road, Annaikuttam P.O., Sivakasi – 626 123 | 2012-13 |
| 218. | Ayya Nadar Janaki Ammal Polytechnic College, Chinnakkamanpatti, Sivakasi East – 626 189 | 2009-10 to 2012-13 |
| 219. | Arulmigu Palaniandavar Polytechnic College, Palani – 624 601 | 2007-08 to 2012-13 |
| 220. | Muthiah Polytechnic College Annamalai Nagar 608002 Chidambaram | 2012-13 |
| 221. | Erode Institute of Technology (EIT), Kavidapadi 638455 | 2012-13 |
| | **State Miscellaneous Institutions** | |
| 222. | Andra Mahila Sabha, Durgabai Deshmukh General Hospital & Research Centre, Chennai – 600 028 | 2008-09 to 2012-13 |
| 223. | Avvai Home, Chennai | 2007-08 to 2012-13 |
| 224. | Cancer Institute, Chennai | 2012-13 |
| 225. | Kandaswamy Kandar's Trust, Chennai | 2005-06 to 2012-13 |
| 226. | Kuppusamy Shastri Research Institure, Chennai | 2009-10 to 2012-13 |
| 227. | Madras School of Social Works, 32, Casa Major Road, Egmore, Chennai – 600 008 | 2012-13 |
| 228. | New Century Welfare Society, Chennai | 2005-06 to 2012-13 |
| 229. | Salem District Blindness Control Society, Chennai | 2007-08 to 2012-13 |
| 230. | Squash Federation of India, Chennai | 2012-13 |
| 231. | Sri Avinashilingam Education Trust Institute, Coimbatore | 2005-06 to 2012-13 |
| 232. | Tamil Nadu Basket Ball Association, Chennai | 2005-06 to 2012-13 |

| Sl.No. | Name of the body/authority | Year for which accounts have not been received |
|---|---|---|
| 233. | Tamil Nadu Board of Continuing Education, Chennai | 2007-08 to 2012-13 |
| 234. | Tamil Nadu Samugaseva Sangam, Kallikudi, Madurai District | 2005-06 to 2012-13 |
| 235. | Tamil Nadu Science & Technology Centre, Chennai | 2009-10 to 2012-13 |
| 236. | Tamil Nadu Social Welfare Board, Chennai | 2011-12 and 2012-13 |
| 237. | Tamil Nadu State Mission of Education for all, Chennai | 2005-06 to 2012-13 |
| 238. | Tamil Nadu Voluntary Health Association, Chennai | 2008-09 to 2012-13 |
| 239. | Tamil Nadu Continuing Education Scheme, Ramanathapuram | 2005-06 to 2012-13 |
| 240. | Tamil Nadu Continuing Education Scheme, Tiruchirappalli | 2005-06 to 2012-13 |
| 241. | Voluntary Health Services, Chennai | 2011-12 and 2012-13 |
| 242. | Volleyball Federation of India, Chennai | 2011-12 and 2012-13 |
| 243. | Women's Indian Association, Chennai | 2007-08 to 2012-13 |
| 244. | Working Women's Forum, Chennai | 2008-09 to 2012-13 |
| 245. | Women's Voluntary Service of Tamil Nadu, Chennai | 2005-06 to 2012-13 |
| 246. | District Blindness Control Society, Salem | 2008-09 to 2012-13 |
| 247. | State TB Society, DMS Compound, Chennai | 2004-05 to 2012-13 |
| 248. | Tamil Nadu Health System Project, Chennai | 2010-11 to 2012-13 |
| 249. | Nilgiris Adivasi Welfare Association | 2012-13 |
| 250. | Society for Community Organisation and Peoples Education, Tiruchirappalli | 2012-13 |
| 251. | Madurai Institute of Social Work | 2012-13 |
| 252. | Sarva Siksha Abhiyan, Nagapattinam | 2012-13 |
| 253. | Sarva Siksha Abhiyan, Kanyakumari | 2012-13 |
| 254. | Sarva Siksha Abhiyan, Erode | 2012-13 |
| 255. | Sarva Siksha Abhiyan, Tiruchirappalli | 2012-13 |
| 256. | Sarva Siksha Abhiyan, Ramanathapuram | 2012-13 |
| 257. | Sarva Siksha Abhiyan, Sivaganga | 2005-06 to 2012-13 |
| 258. | Sarva Siksha Abhiyan, Kancheepuram | 2005-06 to 2012-13 |
| 259. | Sarva Siksha Abhiyan, Chennai | 2005-06 to 2012-13 |
| 260. | Sarva Siksha Abhiyan, Salem | 2012-13 |
| 261. | Sarva Siksha Abhiyan, Madurai | 2005-06 to 2009-10 and 2012-13 |
| 262. | Sarva Siksha Abhiyan, Perambalur | 2012-13 |
| 263. | Sarva Siksha Abhiyan, Coimbatore | 2005-06 to 2008-09 and 2012-13 |
| 264. | Sarva Siksha Abhiyan, Dharmapuri | 2005-06 to 2012-13 |
| 265. | Sarva Siksha Abhiyan, Dindigul | 2005-06 to 2012-13 |
| 266. | Sarva Siksha Abhiyan, Karur | 2005-06 to 2012-13 |
| 267. | Sarva Siksha Abhiyan, Krishnagiri | 2005-06 to 2012-13 |

| Sl.No. | Name of the body/authority | Year for which accounts have not been received |
|---|---|---|
| 268. | Sarva Siksha Abhiyan, Namakkal | 2005-06 to 2012-13 |
| 269. | Sarva Siksha Abhiyan, Pudukottai | 2005-06 to 2012-13 |
| 270. | Sarva Siksha Abhiyan, Thanjavur | 2005-06 to 2012-13 |
| 271. | Sarva Siksha Abhiyan, Theni | 2005-06 to 2012-13 |
| 272. | Sarva Siksha Abhiyan, Ooty | 2005-06 to 2012-13 |
| 273. | Sarva Siksha Abhiyan, Tirunelveli | 2005-06 to 2012-13 |
| 274. | Sarva Siksha Abhiyan, Thiruvallore | 2005-06 to 2012-13 |
| 275. | Sarva Siksha Abhiyan, Thiruvannamalai | 2005-06 to 2012-13 |
| 276. | Sarva Siksha Abhiyan, Vellore | 2005-06 to 2012-13 |
| 277. | Sarva Siksha Abhiyan, Vilupuram | 2005-06 to 2012-13 |
| 278. | Sarva Siksha Abhiyan, Virudhunagar | 2005-06 to 2012-13 |
| 279. | Sarva Siksha Abhiyan, Coimbatore | 2005-06 to 2012-13 |
| 280. | Rashtriya Madhyamik Shiksha Abhiyan, Theni | 2012-13 |
| 281. | Rashtriya Madhyamik Shiksha Abhiyan, Salem | 2009-10 to 2012-13 |
| 282. | Rashtriya Madhyamik Shiksha Abhiyan, Ariyalur | 2012-13 |
| 283. | Rashtriya Madhyamik Shiksha Abhiyan, Tirunelveli | 2012-13 |
| 284. | Rashtriya Madhyamik Shiksha Abhiyan, Cuddalore | 2012-13 |
| 285. | Rashtriya Madhyamik Shiksha Abhiyan, Erode | 2012-13 |
| 286. | Rashtriya Madhyamik Shiksha Abhiyan, Virudhunagar | 2008-09 to 2012-13 |
| 287. | Rashtriya Madhyamik Shiksha Abhiyan, Perambalur | 2008-09 to 2012-13 |
| 288. | Rashtriya Madhyamik Shiksha Abhiyan, Karur | 2008-09 to 2012-13 |
| 289. | Rashtriya Madhyamik Shiksha Abhiyan, Pudukkottai | 2008-09 to 2012-13 |
| 290. | Rashtriya Madhyamik Shiksha Abhiyan, Nagapattinam | 2008-09 to 2012-13 |
| 291. | Rashtriya Madhyamik Shiksha Abhiyan, Tuticorin | 2008-09 to 2012-13 |
| 292. | Rashtriya Madhyamik Shiksha Abhiyan, Ramanathapuram | 2008-09 to 2012-13 |
| 293. | Rashtriya Madhyamik Shiksha Abhiyan, Sivaganga | 2008-09 to 2012-13 |
| 294. | Rashtriya Madhyamik Shiksha Abhiyan, Madurai | 2008-09 to 2012-13 |
| 295. | Rashtriya Madhyamik Shiksha Abhiyan, Kancheepuram | 2008-09 to 2012-13 |
| 296. | Rashtriya Madhyamik Shiksha Abhiyan, Tiruvannamalai | 2008-09 to 2012-13 |
| 297. | Rashtriya Madhyamik Shiksha Abhiyan, Thiruvallur | 2008-09 to 2012-13 |
| 298. | Rashtriya Madhyamik Shiksha Abhiyan, Chennai | 2008-09 to 2012-13 |
| 299. | Rashtriya Madhyamik Shiksha Abhiyan, Vellore | 2008-09 to 2012-13 |
| 300. | Rashtriya Madhyamik Shiksha Abhiyan, Tiruchirappalli | 2008-09 to 2012-13 |
| 301. | Rashtriya Madhyamik Shiksha Abhiyan, Dindigul | 2008-09 to 2012-13 |
| 302. | Rashtriya Madhyamik Shiksha Abhiyan, Tiruppur | 2008-09 to 2012-13 |
| 303. | Rashtriya Madhyamik Shiksha Abhiyan, Krishnagiri | 2008-09 to 2012-13 |
| 304. | Rashtriya Madhyamik Shiksha Abhiyan, Nagerkoil | 2008-09 to 2012-13 |

| Sl.No. | Name of the body/authority | Year for which accounts have not been received |
|---|---|---|
| 305. | Rashtriya Madhyamik Shiksha Abhiyan, Nilgiris | 2008-09 to 2012-13 |
| 306. | Rashtriya Madhyamik Shiksha Abhiyan, Tiruvarur | 2008-09 to 2012-13 |
| 307. | Rashtriya Madhyamik Shiksha Abhiyan, Thanjavur | 2008-09 to 2012-13 |
| 308. | Rashtriya Madhyamik Shiksha Abhiyan, Vilupuram | 2008-09 to 2012-13 |
| 309. | Rashtriya Madhyamik Shiksha Abhiyan, Coimbatore | 2008-09 to 2012-13 |
| 310. | Rashtriya Madhyamik Shiksha Abhiyan, Namakkal | 2008-09 to 2012-13 |
| 311. | Rashtriya Madhyamik Shiksha Abhiyan, Dharmapuri | 2008-09 to 2012-13 |
| 312. | Dr. Ambedkar Law University, Chennai 600 028 | 2011-12 and 2012-13 |
| 313. | Tamil University, Thanjavur | 2010-11 to 2012-13 |
| 314. | Institute of Asian Studies, Chennai | Since inception |
| 315. | International Institute of Tamil Studies, Taramani, Chennai | Since inception |
| 316. | Tamil Nadu Manual Workers Welfare Board, Chennai | 2010-11 to 2012-13 |
| 317. | Tamil Nadu Labour Welfare Board | 2012-13 |
| 318. | Tamil Nadu Institute of Labour Studies | 2012-13 |
| 319. | Madras Institute of Development Studies | 2012-13 |
| 320. | Tamil Nadu Livestock Development Agency | 2009-10 to 2011-12 |
| 321. | District Forest Development Agency, Kancheepuram | 2010-11 and 2011-12 |
| 322. | District Forest Development Agency, Thanjavur | 2010-11 and 2011-12 |
| 323. | District Forest Development Agency, Thiruvannamalai | 2010-11 and 2011-12 |
| 324. | District Forest Development Agency, Nagapattinam | 2010-11 and 2011-12 |
| 325. | District Forest Development Agency, Hosur | 2010-11 and 2011-12 |
| 326. | District Forest Development Agency, Dharmapuri | 2010-11 and 2011-12 |
| 327. | Arignar Anna Zoological Park, Chennai | 2010-11 and 2011-12 |
| 328. | Tamil Nadu Veterinary and Animal Sciences, University | 2010-11 and 2011-12 |
| 329. | Madras Craft Foundation | 2009-10 to 2011-12 |
| 330. | Tamil Nadu Pollution Control Board, Chennai | 2011-12 |
| 331. | Zoo Authority of Tamil Nadu, Chennai | 2011-12 |
| 332. | District Forest Development Agency, Villupuram | 2010-11 and 2011-12 |
| 333. | District Forest Development Agency, Coimbatore | 2010-11 and 2011-12 |
| 334. | District Forest Development Agency, Attur Kalrayan Division | 2010-11 and 2011-12 |
| 335. | District Forest Development Agency, Kodaikanal | 2010-11 and 2011-12 |
| 336. | District Forest Development Agency, Salem | 2010-11 and 2011-12 |
| 337. | District Forest Development Agency, Kanyakumari | 2010-11 and 2011-12 |
| 338. | District Forest Development Agency, Erode | 2010-11 and 2011-12 |
| 339. | District Forest Development Agency, Sathyamangalam | 2009-10 to 2011-12 |
| 340. | District Forest Development Agency, Kallakurichi | 2010-11 and 2011-12 |
| 341. | District Forest Development Agency, Tiruvellore | 2010-11 and 2011-12 |

| Sl.No. | Name of the body/authority | Year for which accounts have not been received |
|---|---|---|
| 342. | District Forest Development Agency, Nilgiris North Division | 2009-10 to 2011-12 |
| 343. | District Forest Development Agency, Thirupathur | 2010-11 and 2011-12 |
| 344. | District Forest Development Agency, Namakkal | 2007-08 to 2011-12 |
| 345. | District Forest Development Agency, KMTR, Ambasamudram | 2010-11 and 2011-12 |
| 346. | District Forest Development Agency, Tiruchirappalli | 2010-11 and 2011-12 |
| 347. | District Forest Development Agency, Harur | 2000-01 to 2011-12 |
| 348. | District Forest Development Agency, Madurai | 2000-01 to 2011-12 |
| 349. | District Forest Development Agency, Theni | 2000-01 to 2011-12 |
| 350. | District Forest Development Agency, Dindigul | 2000-01 to 2011-12 |
| 351. | District Forest Development Agency, Pudukottai | 2000-01 to 2011-12 |
| 352. | District Forest Development Agency, Tirunelveli | 2000-01 to 2011-12 |
| 353. | District Forest Development Agency, Anamalai | 2000-01 to 2011-12 |
| 354. | District Forest Development Agency, Thoothukudi | 2000-01 to 2011-12 |
| 355. | District Forest Development Agency, Society for Social Forestry Research and Development, Anna Nagar | 2000-01 to 2011-12 |
| 356. | Tamil Nadu Horticulture Agency (TANHODA) | 2010-11 and 2011-12 |
| 357. | Tamil Nadu Watershed Development Agency, Chennai | 2010-11 and 2011-12 |
| 358. | Tamil Nadu Agricultural University, Coimbatore | 2010-11 and 2011-12 |
| 359. | State Agriculture Marketing Board, Chennai | 2000-01 to 2011-12 |
| 360. | Irrigation Management Training Institute, Tiruchirappalli | 2010-11 and 2011-12 |
| 361. | Tamil Nadu Khadi and Village Industries Board | 2011-12 |

## Appendix 3.3
## (Reference: Paragraph 3.6; Page 64)

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

| Sl.No. | Name of the department | Theft | | Misappropriation/ shortage of Government material | | Total | |
|---|---|---|---|---|---|---|---|
| | | Number of cases | Amount (₹ in lakh) | Number of cases | Amount (₹ in lakh) | Number of cases | Amount (₹ in lakh) |
| 1. | Agriculture | 8 | 1.53 | 131 | 473.48 | 139 | 475.01 |
| 2. | Animal Husbandry | 9 | 0.25 | 5 | 88.77 | 14 | 89.02 |
| 3. | Higher Education | 9 | 1.47 | 15 | 35.44 | 24 | 36.91 |
| 4. | Commercial Tax | - | - | 3 | 127.68 | 3 | 127.68 |
| 5. | Co-operation | 1 | 0.02 | 1 | 0.14 | 2 | 0.16 |
| 6. | Health and Family Welfare | 6 | 5.59 | 44 | 367.66 | 50 | 373.25 |
| 7. | Elementary Education | 1 | 0.02 | 7 | 553.86 | 8 | 553.88 |
| 8. | Election | - | - | 1 | 0.23 | 1 | 0.23 |
| 9. | Labour and Employment | 3 | 2.66 | 2 | 78.68 | 5 | 81.34 |
| 10. | Energy | 1 | 0.07 | 1 | 68.14 | 2 | 68.21 |
| 11. | Finance | 1 | 0.90 | 5 | 66.86 | 6 | 67.76 |
| 12. | Home | 1 | 0.96 | 10 | 33.90 | 11 | 34.86 |
| 13. | Horticulture | - | - | 6 | 14.68 | 6 | 14.68 |
| 14. | Inspector of factories | - | - | 1 | 1.43 | 1 | 1.43 |
| 15. | Museum | - | - | 1 | 14.57 | 1 | 14.57 |
| 16. | Public | - | - | 2 | 1.04 | 2 | 1.04 |
| 17. | Rural Development and Panchayati Raj | 1 | 3.60 | 7 | 11.69 | 8 | 15.29 |
| 18. | Revenue | - | - | 142 | 108.31 | 142 | 108.31 |
| 19. | School Education | 1 | 0.02 | 27 | 91.78 | 28 | 91.80 |
| 20. | Sericulture | 1 | 0.05 | 3 | 1.75 | 4 | 1.80 |
| 21. | Social Welfare | 2 | 2.92 | 9 | 3.08 | 11 | 6.00 |
| 22. | Planning and development | 1 | 0.09 | - | - | 1 | 0.09 |
| 23. | Transport | 1 | 1.97 | 1 | 12.80 | 2 | 14.77 |
| 24. | Environment and Forests | 1 | 0.01 | 3 | 2.32 | 4 | 2.33 |
| 25. | Highways | - | - | 2 | 16.79 | 2 | 16.79 |
| 26. | Industries | 1 | - | - | - | 1 | - |
| 27. | Public Works | - | - | 10 | 4.26 | 10 | 4.26 |
| | **Total** | **49** | **22.13** | **439** | **2,179.34** | **488** | **2,201.47** |

## Appendix 3.4
## (Reference: Paragraph 3.8; Page 66)

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

**(₹ in crore)**

| Sl.No. | Major Head | Description | Total Expenditure | Expenditure under minor head - 800 | Percentage of Col. 5 to Col. 4 |
|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 1 | 2711 | Flood Control and Drainage | 99.03 | 99.03 | 100.00 |
| 2 | 4070 | Capital Outlay on Other Administrative Services | 20.55 | 20.55 | 100.00 |
| 3 | 2075 | Miscellaneous General Services | 235.22 | 232.23 | 98.73 |
| 4 | 2852 | Industries | 859.71 | 841.69 | 97.90 |
| 5 | 4217 | Capital Outlay on Urban Development | 1,706.20 | 1,284.63 | 75.29 |
| 6 | 4216 | Capital Outlay on Housing | 1,486.79 | 1,064.06 | 71.57 |
| 7 | 4515 | Capital Outlay on Other Rural Development Programmes | 1,387.29 | 948.85 | 68.40 |
| 8 | 2401 | Crop Husbandry | 3,381.79 | 2,127.59 | 62.91 |
| 9 | 4702 | Capital Outlay on Minor Irrigation | 208.20 | 112.86 | 54.21 |
| 10 | 2217 | Urban Development | 1,378.59 | 733.49 | 53.21 |
| | | **Total** | **10,763.37** | **7,464.98** | **69.36** |

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

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

**(₹ in crore)**

| Sl.No. | Major Head | Description | Total Receipts | Receipts under minor head-800 | Percentage of Col. 5 to Col. 4 |
|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 1 | 0217 | Urban Development | 832.45 | 832.45 | 100.00 |
| 2 | 0211 | Family Welfare | 70.23 | 70.23 | 100.00 |
| 3 | 0515 | Other Rural Development Programmes | 41.77 | 41.77 | 100.00 |
| 4 | 0235 | Social Security and Welfare | 42.34 | 42.23 | 99.74 |
| 5 | 1054 | Roads and Bridges | 82.68 | 81.70 | 98.81 |
| 6 | 0075 | Miscellaneous General Services | 205.23 | 195.13 | 95.08 |
| 7 | 0435 | Other Agricultural Programmes | 27.48 | 23.88 | 86.90 |
| 8 | 0070 | Other Administrative Services | 172.58 | 87.21 | 50.53 |
| | | **Total** | **1,474.76** | **1,374.60** | **93.21** |

## Glossary of terms and abbreviations used in the Report

| Terms | Description |
|---|---|
| GSDP | GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production at current prices. |
| Buoyancy ratio | Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.6 implies that revenue receipts tend to increase by 0.6 percentage points, if the GSDP increases by one *per cent*. |
| Debt Consolidation and Relief Facility | As per the XIII Finance Commission recommendations, benefit of interest relief on loans availed from National Small Savings Fund (NSSF) and the write-off of outstanding loans by Government of India and State specific grants would be made available to the States on bringing the necessary amendments/ enactments of FRBM Act to include targets for debt-GSDP ratio for the period from 2011-12 to 2014-15. |
| Merit goods | 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. |
| 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 |

| Terms | Description |
|---|---|
| Debt sustainability | Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. It also refers to the sufficiency of liquid assets to meet current or committed obligations and the capacity to keep a balance between the costs of additional borrowings and the returns from such borrowings. |
| Debt stabilisation | A necessary condition for stability states that if the rate of growth of the economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero, positive or moderately negative. Given the rate spread (GSDP growth rate – interest rate) and the quantum spread (Debt X rate spread), the debt sustainability condition states that if the quantum spread together with the primary deficit is zero, the debt-GSDP ratio would be constant or the debt would stabilise eventually. On the other hand, if the primary deficit together with the quantum spread turns out to be negative, the debt-GSDP ratio would be rising. In case it is positive, the debt-GSDP ratio would eventually be falling. |
| Non-debt receipts | Adequacy of incremental non-debt receipts of the State to cover incremental interest liabilities and incremental primary expenditure. Debt sustainability could be significantly facilitated if incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure. |
| Borrowed funds | Defined as the ratio of the debt redemption (principal + interest payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption, indicating the net availability of borrowed funds. |
| Primary revenue deficit | Primary revenue deficit defined as gap between non-interest revenue expenditure of the State and its non-debt receipts indicates the extent to which the non-debt receipts of the State are able to meet the primary expenditure incurred under revenue account. |
| Primary expenditure | Primary expenditure of the State, defined as the total expenditure net of the interest payments, indicates the expenditure incurred on the transactions undertaken during the year. |

| Abbreviations | Full form |
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| BCR | Balance from Current Revenue |
| BPL | below poverty line |
| CAGR | Compound Annual Growth Rate |
| CCOs | Chief Controlling Officers |
| DDOs | Drawing and Disbursing Officers |
| FMA | Final Modified Appropriation |
| GDP | Gross Domestic Product |
| GoI | Government of India |
| GoTN | Government of Tamil Nadu |
| GSDP | Gross State Domestic Product |
| MTFP | Medium Term Fiscal Plan |
| NS or NIS | New Service or New Instrument of Service |
| NSSF | National Small Savings Fund |
| PAG (A&E) | Principal Accountant General (Accounts & Entitlements) |
| PAOs | Pay and Accounts Offices |
| PD | Personal Deposit |
| ThFC | Thirteenth Finance Commission |
| TNFR Act | Tamil Nadu Fiscal Responsibility Act, 2003 |
| UCs | Utilisation Certificates |