



**Report of the
Comptroller and Auditor General of India
on
State Finances
for the year ended March 2015**



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 2015. 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 2015, 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 2015. It provides an insight into trends in committed expenditure and borrowing pattern.

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

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

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

Audit findings

Fiscal position: The State which had maintained revenue surplus during 2011-12 and 2012-13 registered a revenue deficit during 2013-14 which increased to ₹ 6,408 crore during 2014-15. The State thus failed to achieve one of the fiscal management targets as prescribed in the Tamil Nadu Fiscal Responsibility (TNFR) Act. It, however, kept fiscal deficit relative to GSDP within the limit laid down under the TNFR Act. The fiscal deficit increased from ₹ 20,583 crore in 2013-14 to ₹ 27,163 crore during 2014-15 and the ratio of fiscal deficit to GSDP was 2.78 *per cent* in 2014-15 which was within the target of three *per cent*. One factor contributing to the increase in fiscal deficit was increase in revenue deficit during the year.

Accuracy of Revenue Deficit/Fiscal Deficit: The revenue deficit and fiscal deficit were understated by ₹ 926.99 crore and ₹ 876.99 crore respectively.

Revenue Receipts: During the current year, the State's revenue receipts (₹ 1,22,420 crore) increased by 13.31 *per cent* over the previous year. The compound annual growth rate of revenue receipts during 2013-15 stood at 13.31 *per cent* which was less than that of the other General Category States (16.10 *per cent*). The growth rate of revenue receipts which was on a downward trend from 25.69 *per cent* in 2010-11 to 9.32 *per cent* in 2013-14 has reversed during 2014-15 and increased to 13.31 *per cent*. However it still

remained below the average annual growth rate of 18.10 *per cent* during 2010-14. The increase in growth rate was mainly due to increase in Grants-in-aid from Central Government. The State's own tax revenue increased by ₹ 4,938 crore over the previous year and the growth rate, which was 19.72 *per cent* in 2012-13 decreased sharply to 3.46 *per cent* in 2013-14. However, during 2014-15 the same had increased to 6.70 *per cent*. The State's revenue receipts, as a percentage of GSDP decreased from 12.65 in 2013-14 to 12.53 in 2014-15.

The non-tax revenue of the State decreased by ₹ 992 crore in 2014-15 (10.62 *per cent*) over the previous year. As a proportion of the State's own resources, the non-tax revenue decreased from 11.25 *per cent* in 2013-14 to 9.60 *per cent* in 2014-15.

Revenue expenditure: Of the total expenditure of ₹ 1,50,950 crore during 2014-15, revenue expenditure (₹ 1,28,828 crore) accounted for 85.35 *per cent*. Out of the revenue expenditure, 73.48 *per cent* (₹ 94,668 crore) was incurred on the non-plan components. The committed expenditure (₹ 75,338 crore) stood at 61.54 *per cent* of the total revenue receipts (₹ 1,22,420 crore) of the State during 2014-15 as against 61.58 *per cent* during 2013-14.

Capital expenditure: The capital expenditure (₹ 17,803 crore) during the current year increased by ₹ 630 crore (3.67 *per cent*) over the previous year due to more investment under Energy, Transport, Irrigation and Flood Control, Education, Sports, Art and Culture and Agriculture and Allied Activities.

Adequacy and priority of expenditure: In 2014-15, the proportion of Aggregate Expenditure to GSDP (15.46 *per cent*) was low as compared to the General Category States (16.49 *per cent*). Development expenditure as a proportion of aggregate expenditure in the State was lower (64.84 *per cent*) than the General Category States average (69.12 *per cent*).

Investments and returns: The State invested ₹ 23,065 crore in various Government Companies and Corporations up to March 2015. While the Government paid interest at an average rate of 8.12 *per cent* on its borrowings during 2014-15, the average return on its investments was only 0.42 *per cent*.

Debt Management: The outstanding fiscal liabilities have shown a steady increase from ₹ 1,11,657 crore in 2010-11 to ₹ 1,91,847 crore at the end of 2014-15. These represented 156.71 *per cent* of the revenue receipts. However, the outstanding liabilities as a percentage of GSDP was 19.64, which was within the norm of 25.20 *per cent* prescribed for the year 2014-15 in the TNFR Act.

Financial management and budgetary control: During 2014-15 expenditure of ₹ 1,60,576.18 crore was incurred against the total grants and appropriations of ₹ 1,82,805.18 crore, resulting in savings of ₹ 22,229 crore. These overall savings were the net result of savings of ₹ 22,307.56 crore offset by excess expenditure of ₹ 78.56 crore. There were persistent savings of more than five *per cent* of the total provision in 22 grants and four appropriations. Expenditure of ₹ 82.53 crore was incurred in 30 cases without appropriations by the Legislature. Excess expenditure of ₹ 1,565.96 crore pertaining to the period 2005 to 2014 was pending regularisation. Supplementary provisions of

₹ 2,359.84 crore obtained in 26 cases, ₹ 50 lakh or more in each case, during 2014-15 proved unnecessary as the expenditure was less than the original provisions. In 36 grants and one appropriation, as against savings of ₹ 6900.68 crore, the amount surrendered was ₹ 7,319.37 crore resulting in excess surrender of ₹ 418.69 crore. Rush of expenditure at the end of the year reflects poor expenditure control.

Financial reporting: Certain departmental officers failed to ensure adherence to the terms and conditions relating to timely submission of utilisation certificates in respect of grants released. Similarly, 369 autonomous bodies/authorities did not submit their accounts due up to 2014-15 to Audit. Temporary advances drawn up to 31 March 2015 by the Drawing and Disbursing Officers involving an amount of ₹ 211.43 crore in 1,151 cases remained unadjusted. The State Government departments reported 403 cases of misappropriation, losses, defalcation, etc., involving a total amount of ₹ 13.07 crore up to March 2015 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 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 (GSDP¹) in 2014-15 at current prices was ₹ 9,76,703 crore. The literacy rate increased from 73.45 *per cent* in 2001 to 80.09 *per cent* in 2011. General data relating to the State is given in **Appendix 1.1**.

Gross State Domestic Product (GSDP)

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

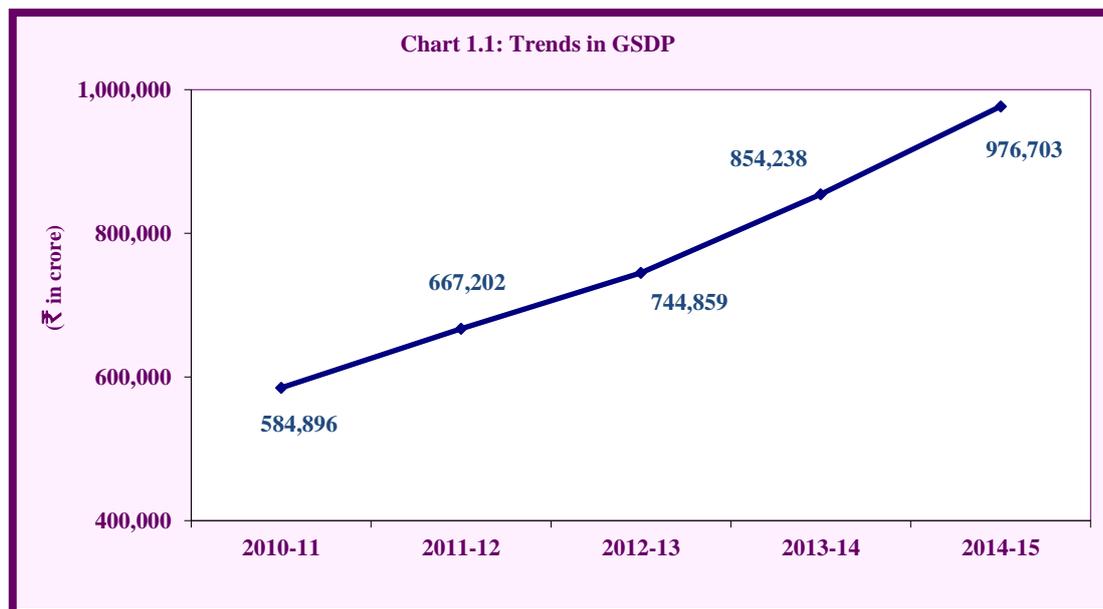
Table 1.1: Trends in Gross Domestic Product (GDP) and Gross State Domestic Product (GSDP)

	2010-11	2011-12	2012-13	2013-14	2014-15
India's GDP (₹ in crore)	72,48,860	83,91,691	93,88,876	1,04,72,807	1,15,09,810*
Growth rate of GDP (<i>per cent</i>)	18.66	15.77	11.88	11.54	..
GSDP (₹ in crore)	5,84,896	6,67,202	7,44,859	8,54,238	9,76,703
Growth rate of GSDP (<i>per cent</i>)	21.92	14.07	11.64	14.68	14.34

(Source: Information from Ministry of Statistics and Programme Implementation and concerned Accountants General and Department of Economics and Statistics)

* Excludes GSDP of Goa, Andaman and Nicobar Islands and Chandigarh

¹ Abbreviations used in this Report are listed in Glossary at Page 138



1.1 Introduction

This chapter provides a broad perspective of the finances of the Government of Tamil Nadu (GoTN) during the current year (2014-15) and analyses critical changes in the major fiscal aggregates relative to the previous year (2013-14) 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 eliminating revenue deficit, containing fiscal deficit and prudential debt management. It 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 2014-15

Table 1.2 presents the summary of the State Government's fiscal transactions during the current year (2014-15) *vis-à-vis* the previous year (2013-14) 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 2014-15

(₹ in crore)								
Receipts	2013-14	2014-15	Disbursements	2013-14	2014-15			
Section-A: Revenue						Non Plan	Plan	Total
Revenue receipts	1,08,036	1,22,420	Revenue expenditure	1,09,824	94,668	34,160	1,28,828	
Tax revenue	73,718	78,656	General Services	35,729	41,474	181	41,655	
Non-tax revenue	9,343	8,351	Social Services	45,276	25,059	25,290	50,349	
Share of Union Taxes/ Duties	15,853	16,824	Economic Services	19,644	19,196	7,647	26,843	
Grants from Government of India	9,122	18,589	Grants-in-aid and Contributions	9,175	8,939	1,042	9,981	
Section-B: Capital and Others								
Misc. Capital Receipts	..	16	Capital Outlay	17,173	531	17,272	17,803	
Recoveries of Loans and Advances	620	1,351	Loans and Advances disbursed	2,242	2,980	1,339	4,319	
Public Debt receipts	24,814	31,080	Repayment of Public Debt	4,977	*	*	6,488	
Contingency Fund	..	19	Contingency Fund	19	..	..	..
Public Account receipts	1,48,117	1,63,707	Public Account disbursements	1,44,022	*	*	1,59,384	
Opening Cash Balance	21,234	24,564	Closing Cash Balance	24,564	*	*	26,335	
Total	3,02,821	3,43,157	Total	3,02,821			3,43,157	

(Source: Finance Accounts for the respective years)

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

The significant changes that occurred during 2014-15, as compared to the previous year are enumerated below:

- **Revenue receipts** of the State increased by ₹ 14,384 crore (13.31 *per cent*) over the previous year. This was due to increase in the State's own tax revenue (₹ 4,938 crore), share of Union taxes/duties (₹ 971 crore) and grants from Government of India (GoI) (₹ 9,467 crore) which was partly offset by decrease in non-tax revenue (₹ 992 crore).
- **Revenue expenditure** increased by ₹ 19,004 crore (17.30 *per cent*) over the previous year due to increase in expenditure on General Services (₹ 5,926 crore), Social Services (₹ 5,073 crore), Economic Services (₹ 7,199 crore) and Grants-in-aid and contributions (₹ 806 crore).

- The expenditure on General Services, Social Services and Economic Services registered an increase of 16.59 *per cent*, 11.20 *per cent* and 36.65 *per cent* respectively in 2014-15 as against 12.88 *per cent*, 17.23 *per cent* and 11.44 *per cent* respectively in 2013-14.
- **Capital expenditure** increased by ₹ 630 crore (3.67 *per cent*) over the previous year. The increase in capital expenditure during the year was mainly under Energy, Transport, Irrigation and Flood Control, Education, Sports, Art and Culture and Agriculture and Allied Activities. There was a substantial increase in repayment of public debt by ₹ 1,511 crore (30.36 *per cent*).
- **Recoveries of loans and advances** during the year increased by ₹ 731 crore (117.90 *per cent*) mainly due to increase in recoveries under “Ways and Means Advances for Electricity Schemes” and “Industry and Minerals” partly offset by decrease in recoveries under Water Supply, Sanitation, Housing and Urban Development and Agriculture and Allied activities.
- **Public Account receipts and disbursements** increased by ₹ 15,590 crore (10.53 *per cent*) and ₹ 15,362 crore (10.67 *per cent*) respectively. Net receipts under Public Account increased by ₹ 228 crore over the previous year.
- The net impact of these transactions led to an increase of ₹ 1,771 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 recommendations of the Thirteenth Finance Commission (ThFC) and as per Medium Term Fiscal Plan (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. In compliance with the provisions of TNFR Act, the State Government prepared a MTFP for the period 2014-15.

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	2014-15			
	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	289.36	664.06
Fiscal Deficit/GSDP (in <i>per cent</i>)	3.0	3.0	2.73	2.52
Ratio of total outstanding debt of the Government to GSDP (in <i>per cent</i>)	25.2	25.2	18.91	25.2

(Source: (i) ThFC recommendations; (ii) TNFR Act; (iii) State’s MTFP and (iv) Budget Speech - 2014-15)

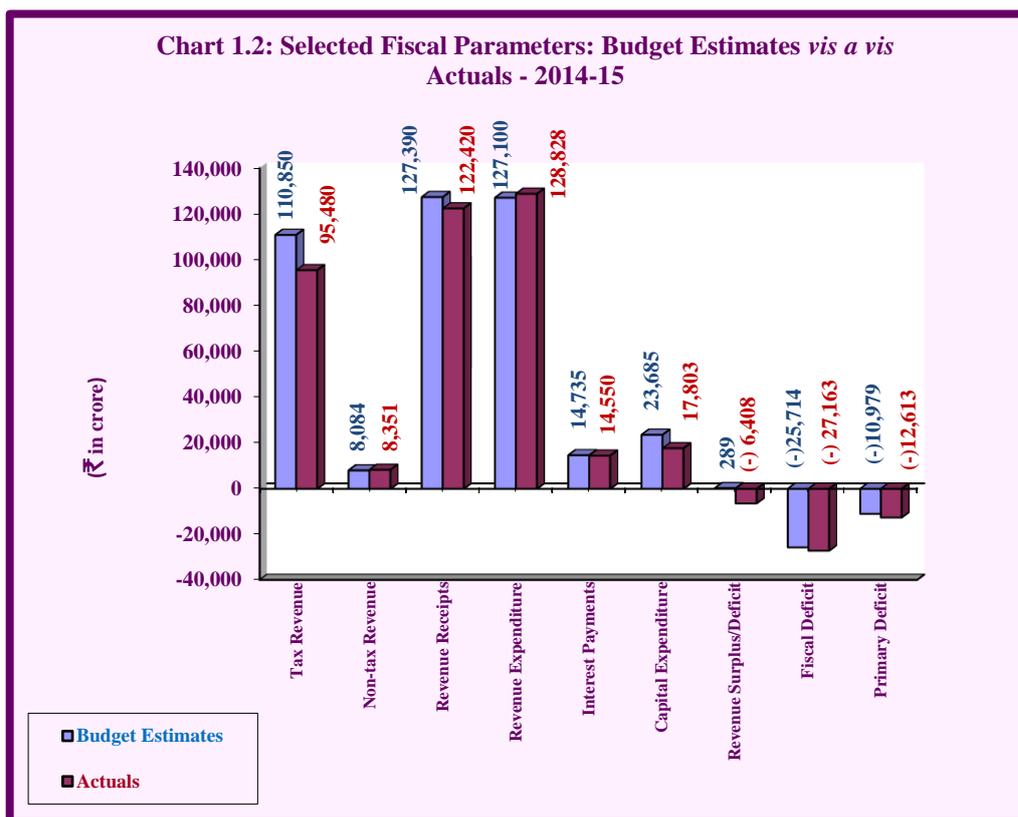
The State was able to achieve revenue surplus during 2011-12 and continued to maintain it during 2012-13 as projected in MTFP. However, from 2013-14 the State has become revenue deficit. The revenue deficit of the State was ₹ 6,408 crore (0.66 per cent of GSDP) during 2014-15. Though, the State failed to achieve the revenue surplus targets projected in the budget and MTFP, it could however contain the fiscal deficit as a percentage of GSDP to 2.78 per cent during 2014-15, which was within the target of three per cent of GSDP as envisaged under the TNFR Act but exceeded the projections made in MTFP.

The Revenue deficit of ₹ 6,408 crore was understated by ₹ 926.99 crore due to misclassification of grants-in-aid under capital heads of account (₹ 50 crore), short contribution to sinking fund (₹ 634.40 crore), short contribution to Guarantee Redemption Fund (₹ 233.95 crore), short transfer to Reserve Funds (₹ 8.12 crore) and non-accommodation of debit (₹ 0.52 crore). Similarly, fiscal deficit was understated by ₹ 876.99 crore.

1.1.3 Budget estimates and actuals

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

Chart 1.2 presents the budget estimates and actuals for some important fiscal parameters in 2014-15.



(Source: Annual Financial Statement and Finance Accounts for 2014-15)

(Tax revenue includes State's share of Union taxes and duties)

The variations between the estimates and actuals were as follows:

- The actual tax revenue was less than the estimates by ₹ 15,370 crore. The decrease in tax revenue with respect to estimates was mainly due to reduction in collection under Taxes on Sales, Trade, etc., by ₹ 8,011 crore, Stamps and Registration Fees by ₹ 2,108 crore, taxes on vehicles by ₹ 1,318 crore and taxes on goods and passengers by ₹ 1,167 crore.
- Non-tax revenue was marginally higher than the estimate by ₹ 267 crore (3.30 per cent).
- Capital expenditure was less than the estimate by ₹ 5,882 crore (24.83 per cent).
- The actual fiscal deficit was more than the budget estimate mainly due to increase in revenue deficit as compared to Budget Estimate.

1.1.4 Non-implementation of Major Policy initiatives

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

Table 1.4: Details of Major policy initiatives

(₹ in crore)

Sl. No.	Scheme as announced in the Budget	Provision in Budget	Withdrawal through re-appropriation/ surrender
1.	Global Investors Meet	100	100
2.	Implementation of Cooum River Restoration Project	500	500
3.	Implementation of Mono Rail Project	200	200

(Source: Budget Speech and Appropriation Accounts for 2014-15)

During the year 2014-15, an amount of ₹ 100 crore allotted for Global Investors Meet was surrendered without utilisation.

During budget speech 2014-15, an amount of ₹ 500 crore was set aside for Implementation of Cooum River Restoration Project which was not utilised.

An amount of ₹ 200 crore provided during 2014-15 for Implementation of Mono Rail Project was surrendered due to non-finalisation of the bid process for the project.

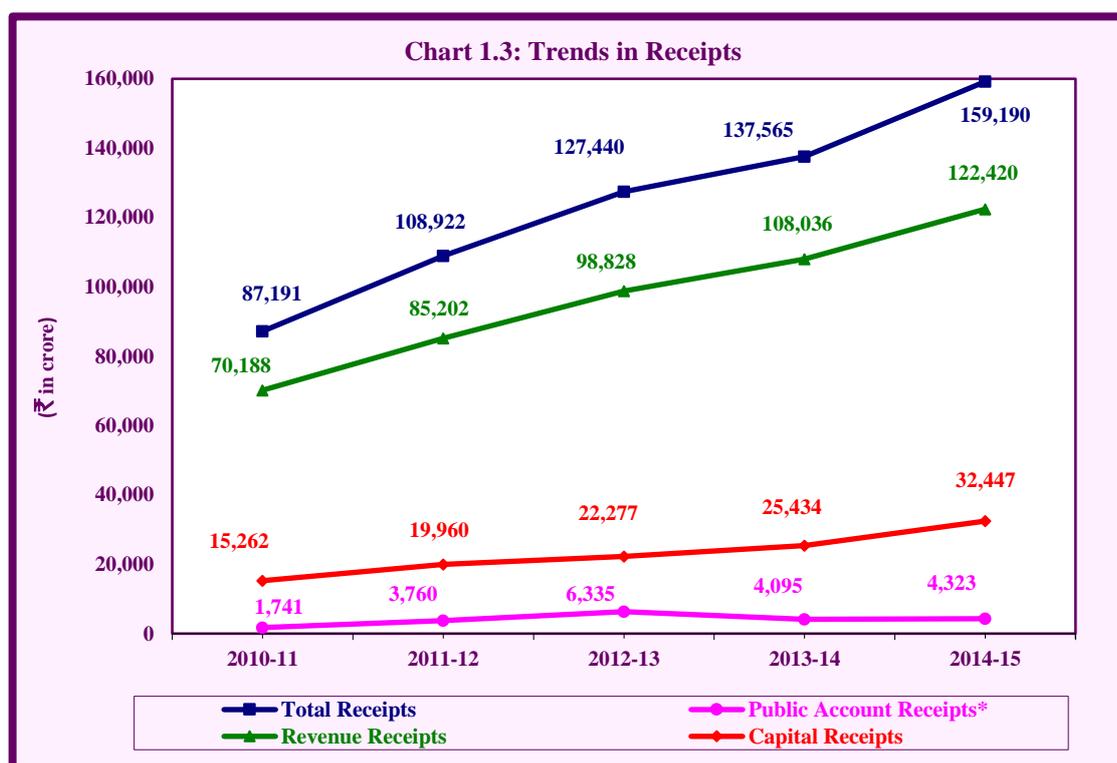
1.1.5 Additional Financial Sanctions

The Government issued 2,826 Additional Financial Sanctions (called ASL) or Additional Sanction Ledger for 3,893 Heads of account from April 2014 to March 2015 amounting to ₹ 12,007 crore, to be funded out of anticipated savings by re-appropriations and advances from the Contingency Fund in case of New Service or New Instrument of Service by invoking an emergency provision under paragraph 153 (g) of the Tamil Nadu Budget Manual. This practice defeats the concept of Budgetary and Financial control.

1.2 Resources of the State

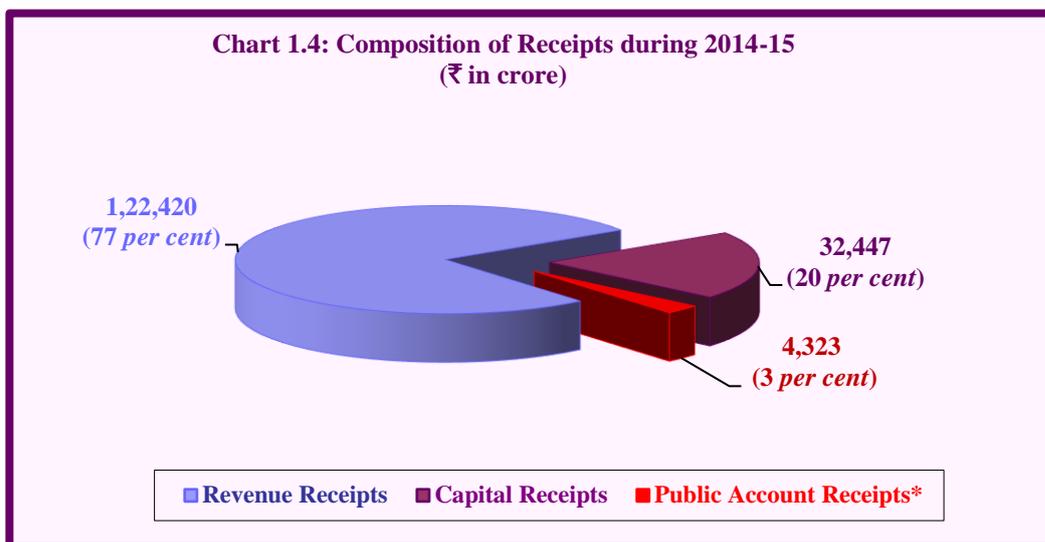
1.2.1 Resources of the State as per the Annual Finance Accounts

Revenue and capital are the two streams of receipts that constitute the resources of the State Government. Revenue receipts consist of tax revenues, non-tax revenues, State's share of Union taxes and duties and grants-in-aid from GoI. Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GoI. Besides, the fund available in the public account after disbursements is also utilised by the Government to finance its deficit. **Chart 1.3** depicts the trends in various components of the receipts of the State during 2010-15. **Chart 1.4** depicts the composition of receipts of the State during the current year.



(Source: Finance Accounts for the respective years)

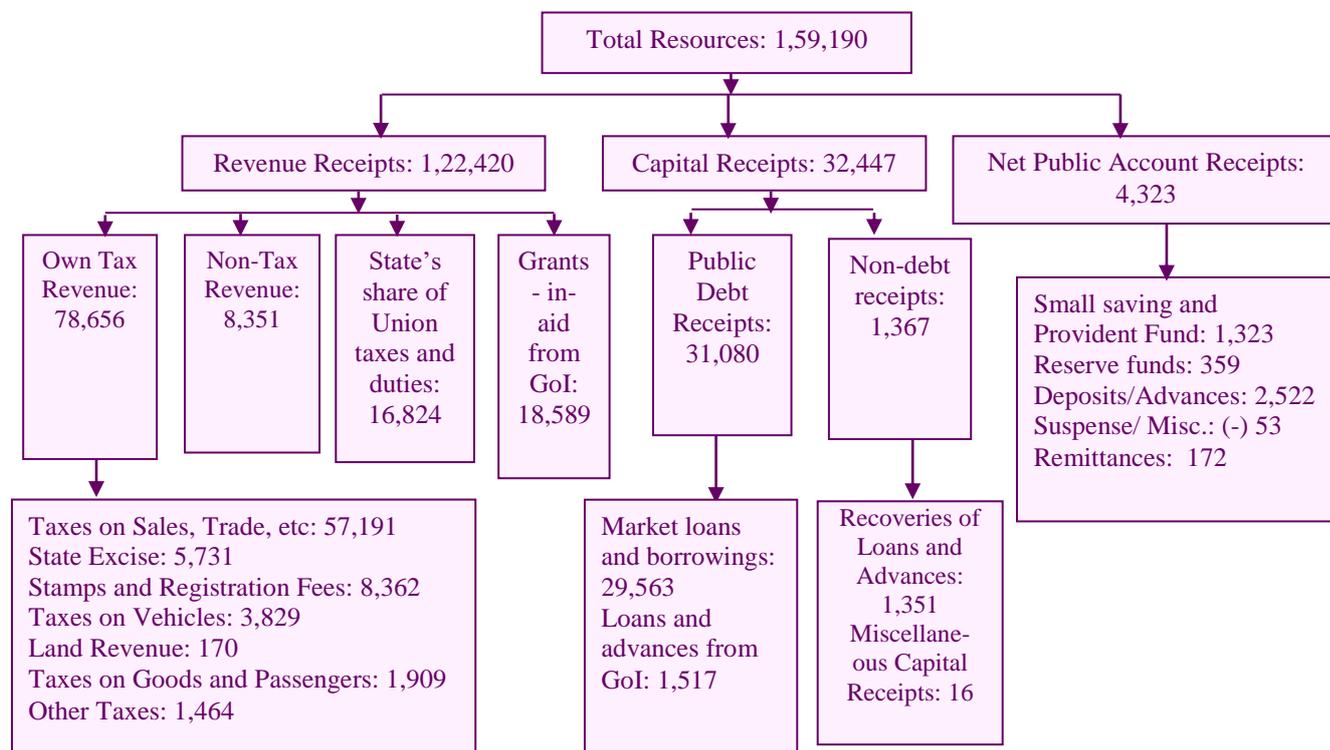
* Net Public Account Receipts



(Source: Finance Accounts)

* Net Public Account Receipts

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

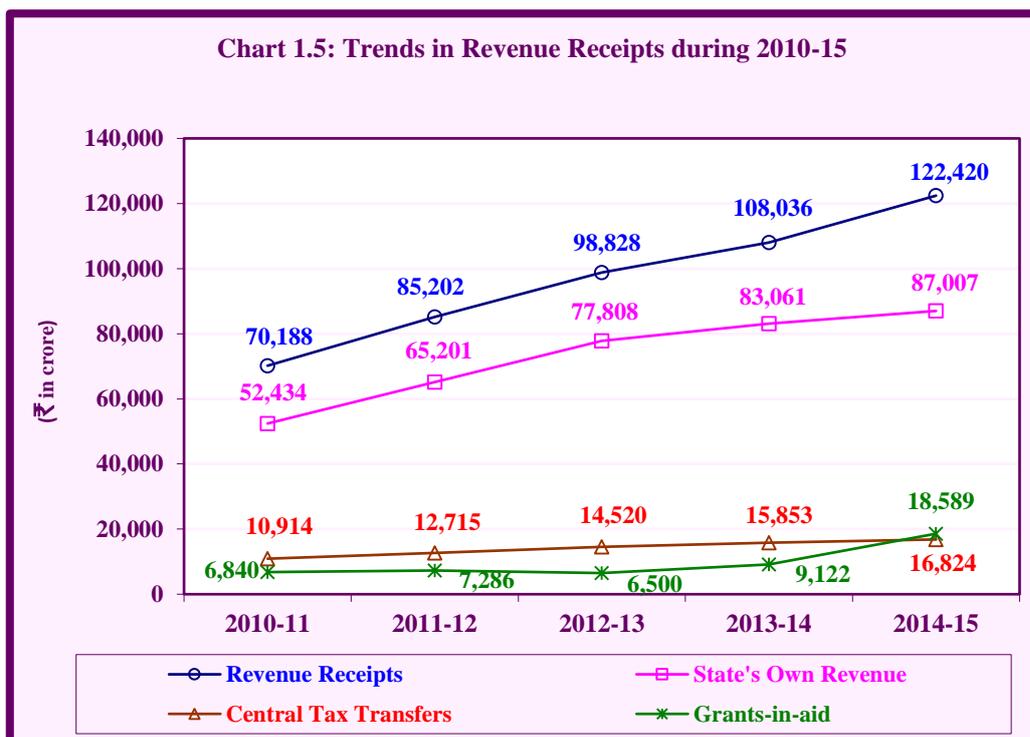


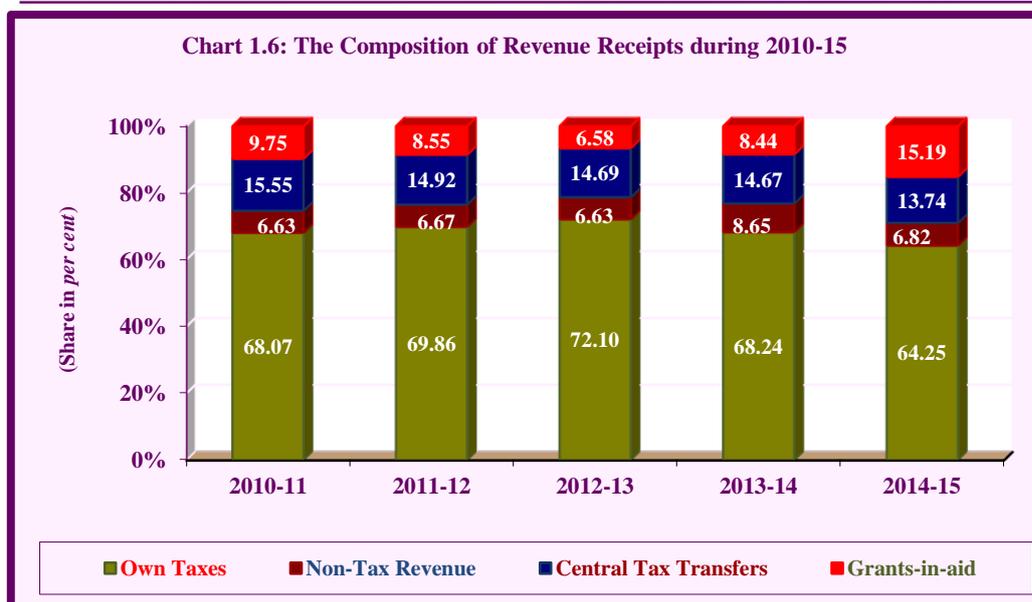
- The total resources of the State Government in the year 2014-15 were ₹ 1,59,190 crore. Of these, revenue receipts were ₹ 1,22,420 crore constituting 76.90 per cent of total resources. The capital receipts (₹ 32,447 crore) and net public account receipts (₹ 4,323 crore) constituted 20.38 and 2.72 per cent of the total resources respectively.
- The total resources of the State increased by ₹ 21,625 crore (15.72 per cent) over the previous year mainly due to increase of ₹ 7,013 crore (27.57 per cent) in capital receipts, ₹ 14,384 crore (13.31 per cent) in revenue receipts and ₹ 228 crore (5.57 per cent) in net public account receipts.

- The capital receipts increased by ₹ 7,013 crore, an increase of 27.57 per cent over the previous year. This was mainly due to increase in Public Debt receipts by ₹ 6,266 crore, an increase of 25.25 per cent over the previous year and in recoveries of loans and advances by ₹ 731 crore.
- The State's tax revenue increased from ₹ 73,718 crore in 2013-14 to ₹ 78,656 crore in 2014-15 (increase of 6.70 per cent) while the percentage of tax receipts to revenue receipts decreased by 3.98 i.e., from 68.23 in 2013-14 to 64.25 in 2014-15.
- The increase in Revenue Receipts when compared to previous year was mainly due to increase of ₹ 737 crore under Central Sales Tax, ₹ 1,721 crore under State Sales Tax due to increase in rate of tax on Indian Made Foreign Spirit and Beer which was revised from multiple rates ranging between 185 and 245 per cent to single rate of 220 per cent and ₹ 1,019 crore under State Value Added Tax.
- The steep increase of ₹ 9,467 crore under grants-in-aid from Government of India was due to increase in receipt of GoI Grants for State Plan Schemes.

1.3 Revenue Receipts

Statement-14 of the Finance Accounts details the revenue receipts of the Government. The revenue receipts consist of the State's own taxes and non-tax revenues, central tax transfers and grants-in-aid from GoI. The trends and composition of revenue receipts over the period 2010-15 are presented in **Appendix 1.4** and depicted in **Charts 1.5** and **1.6** respectively.





(Source: Finance Accounts for the respective years)

- The compound annual growth rate of revenue receipts during 2013-15 stood at 13.31 *per cent* which was less than that of the other General Category States (16.10 *per cent*) (**Appendix 1.1**).
- Revenue receipts of the State grew by ₹ 14,384 crore in 2014-15 over the previous year. The growth rate of revenue receipts which was on a downward trend from 25.69 *per cent* in 2010-11 to 9.32 *per cent* in 2013-14 has reversed during 2014-15 and increased to 13.31 *per cent* but it still remained below the average annual growth rate of 18.10 *per cent* during 2010-14 as mentioned in **Table 1.5**. The increase in growth rate, however, was mainly due to reasons as already discussed.
- Grants-in-aid as a percentage of revenue receipts increased from 8.44 in 2013-14 to 15.19 of revenue receipts in 2014-15.
- The non-tax revenue hovered around 6 to 7 *per cent* in the last five years except during 2013-14 when it stood at 8.65 *per cent*.
- The central tax transfers decreased from 15.55 to 13.74 *per cent* during 2010-15.

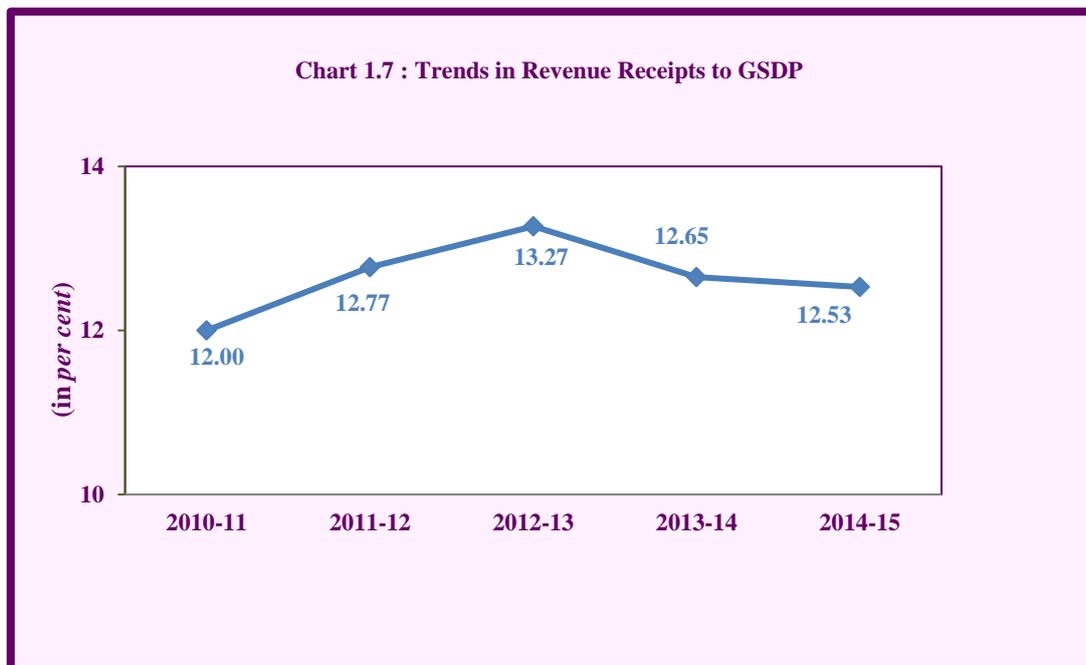
The trends in revenue receipts relative to GSDP are presented in **Table 1.5** and **Chart 1.7**.

Table 1.5: Trends in Revenue Receipts relative to GSDP

	2010-11	2011-12	2012-13	2013-14	2014-15
Revenue Receipts (₹ in crore)	70,188	85,202	98,828	1,08,036	1,22,420
Rate of growth of Revenue Receipts (<i>per cent</i>)	25.69	21.39	15.99	9.32	13.31
Revenue Receipts/GSDP (<i>per cent</i>)	12.00	12.77	13.27	12.65	12.53
Buoyancy Ratios²					
Revenue Buoyancy with reference to GSDP	1.17	1.52	1.37	0.63	0.93
State's own tax buoyancy with reference to GSDP	1.40	1.75	1.69	0.24	0.47
Revenue Buoyancy with reference to State's own taxes	0.84	0.87	0.81	2.69	1.99

(Source: Finance Accounts for the respective years and Information from Ministry of Statistics and Programme Implementation for GSDP figures)

² See glossary



(Source: Finance Accounts for the respective years and Information from Ministry of Statistics and Programme Implementation for GSDP figures)

- The GSDP at the current rate was estimated to increase from ₹ 8,54,238 crore in 2013-14 to ₹ 9,76,703 crore in 2014-15, representing an increase of 14.34 per cent.
- The revenue receipts as a percentage of GSDP which was on an increasing trend till 2012-13 started decreasing from 2013-14 and stood at 12.53 during the current year.
- Revenue buoyancy and State's own tax buoyancy with reference to GSDP increased during the year.
- The revenue buoyancy with reference to State's own taxes decreased from 2.69 in 2013-14 to 1.99 in 2014-15 due to drop in growth rate of all parameters (**Chart 1.6**) other than Grants-in-aid.

1.3.1 State's Own Resources

As the State's share in central taxes and grants-in-aid are determined on the basis of recommendations of the Finance Commission, the State's performance in mobilisation of resources was assessed in terms of its own resources comprising own tax and non-tax sources. The State's tax and non-tax receipts for the year 2014-15 *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	75,037	91,835	1,01,557	78,656
Non-tax Revenue	3,928	8,084	6,988	8,351

(Source: ThFC recommendations and Budget Speech - 2014-15)

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

Revenue Head	2010-11	2011-12	2012-13	2013-14	2014-15	Percentage of increase (+)/ decrease (-) over previous year
Taxes on Sales, Trade, etc.	28,614	36,289	44,041	53,532	57,191	6.84
State Excise	8,116	9,975	12,126	5,035	5,731	13.82
Taxes on Vehicles	2,660	3,101	3,928	3,684	3,829	3.94
Stamps and Registration Fees	4,651	6,581	7,645	8,251	8,362	1.35
Land Revenue	113	87	131	273	170	(-) 37.73
Taxes on Goods and Passengers	1,626	2,123	2,252	1,843	1,909	3.58
Other Taxes ³	2,002	1,361	1,131	1,100	1,464	33.09
Total (Growth Rate in per cent)	47,782 (30.74)	59,517 (24.56)	71,254 (19.72)	73,718 (3.46)	78,656 (6.70)	6.70

(Source: Finance Accounts for the respective years)

- The compound annual growth rate of own tax revenue during 2013-15 stood at 6.70 per cent, which was less than the average of General Category States (10.51 per cent) (**Appendix 1.1**).
- The own tax revenue of the State increased by ₹ 4,938 crore over the previous year. The growth rate of State's own tax revenue, which was at 19.72 per cent in 2012-13 decreased sharply to 3.46 per cent in 2013-14. However, during 2014-15 the same had increased to 6.70 per cent.
- The increase in own tax revenue was mainly due to increase in collection of taxes on sales, trade, etc., (6.84 per cent), State Excise (13.82 per cent) and other taxes (33.09 per cent), which was partly offset by decrease in collection of Land Revenue (37.73 per cent).

1.3.1.2 Non-tax Revenue

The details of collection of non-tax revenue for the period 2010-15 are given in **Table 1.8**.

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

Revenue Head	2010-11	2011-12	2012-13	2013-14	2014-15	Percentage of increase (+)/ decrease (-) over previous year
Interest receipts	1,663	2,021	2,010	3,347	2,490	(-) 25.61
Dividends and Profits	27	36	43	75	99	32.00
Other non-tax receipts	2,962	3,627	4,501	5,921	5,762	(-) 2.69
Total	4,652 (8.87)	5,684 (8.72)	6,554 (8.42)	9,343 (11.25)	8,351 (9.60)	(-) 10.62

(Source: Finance Accounts for the respective years)

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

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

- Though compound annual growth rate of non-tax revenue of the State during 2005-14 was higher (17.33 *per cent*) when compared to General Category States (13.53 *per cent*), it was (-) 10.62 *per cent* during 2013-15 which was lower (10.07 *per cent*) than that of General category States (**Appendix 1.1**). The non-tax revenue of the State decreased by ₹ 992 crore in 2014-15 over the previous year. As a proportion of the State's own resources, the non-tax revenue decreased from 11.25 *per cent* in 2013-14 to 9.60 *per cent* in 2014-15.
- The decrease in interest receipts was mainly due to decrease in interest on belated payment of electricity tax (₹ 590.81 crore) and interest from Public Sector and other undertakings (₹ 322.36 crore).

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	2010-11	2011-12	2012-13	2013-14	2014-15
Non-plan Grants	2,813	2,585	1,311	3,194	6,078
Grants for State Plan Schemes	2,142	2,562	2,765	3,348	11,255
Grants for Central Plan Schemes	158	223	224	264	282
Grants for Centrally Sponsored Schemes	1,727	1,916	2,200	2,316	974
Grants for Special Plan Schemes	-	-	-	-	-
Total	6,840	7,286	6,500	9,122	18,589
Percentage of increase/decrease over previous year	24.05	6.52	(-) 10.80	40.34	103.78
Total grants as a percentage of Revenue Receipts	9.75	8.55	6.58	8.44	15.18

(Source: Finance Accounts for the respective years)

The considerable increase in Grants-in-aid from GoI in 2014-15 as compared to 2013-14 was due to increase in receipt of GoI Grants for State Plan Schemes.

1.3.3 Central Tax transfers

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

Table 1.10: Central Tax transfers

(₹ in crore)					
Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
State's share of Union taxes and duties	10,914	12,715	14,520	15,853	16,824
Percentage of increase over previous year	24.65	16.50	14.20	9.18	6.13

(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 showed an increasing trend during 2010-15, its rate of growth showed a decreasing trend from 2011-12 onwards.

1.3.4 Optimisation of the ThFC grants

Transfers to the State on recommendations of ThFC during 2010-15 are given in **Appendix 1.6**.

The reasons for non availing the ThFC grants in the preceding years have been discussed in the Report on State Finances of the Comptroller and Auditor General of India for the respective years. In respect of 2014-15 as against ₹ 3,083.31 crore recommended by ThFC the State Government received ₹ 2,570.44 crore from Government of India during the year 2014-15 which included ₹ 723.12 crore relating to earlier years. In the following cases the ThFC grants were not availed.

- The State could not avail the recommended general performance grant of ₹ 285.82 crore for 2014-15 in respect of Urban Local Bodies due to non-compliance of all the nine conditions by the Municipal Administration and Water Supply Department within the specified time. The State, however, received ₹ 53.09 crore during 2014-15 towards its share of forfeited performance grant⁴ related to 2013-14.
- Due to delay in furnishing the utilisation certificate the GoI has not released the grants-in-aid in full in respect of Disaster Relief and Improving Outcome for the year 2014-15.
- As the conditions stipulated in the guidelines laid down by the ThFC relating to growth of actual expenditure and budget estimate were not met, grant (₹ 164 crore) was not released in respect of Elementary Education during 2014-15 though the amount had been spent by GoTN. The request of GoTN for releasing the grant is pending with GoI.
- In respect of State Specific Needs Grant the actual release made by GoI was short by ₹ 79.77 crore out of which ₹ 44.45 crore was not released due to non-furnishing of completion certificate by the State Government.
- Due to non-compliance of conditions relating to setting up of Water Regulatory Authority and receipts to the required level, no grants was released in respect of Water Sector Management during 2014-15.

1.3.5 Forgone Revenue

Discounts, waivers and exemptions, deferments, write off, etc., in the collection of Sales tax leading to revenue forgone by the State, as furnished by the Commissioner of Commercial Taxes, is furnished in **Table 1.11**.

⁴ Performance Grant of non-performing States redistributed to all States by GoI

Table 1.11: Discounts, waiver, exemption, deferment and write off in collection of Sales Tax
(₹ in crore)

Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
Discount	81.63	103.02	25.83	Nil	Nil
Waiver	131.38 (2008-09 to 2012-13)			113.57	Nil
Exemption	1.09	11.29	21.68	0.01	8.48
Deferment	3,522.42 (2008-09 to 2012-13)			1,174.11	2,902.91
Write off	Not available			448.32	Nil

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

1.4 Capital Receipts

Public debt receipts, recoveries of loans and advances and miscellaneous capital receipts are the capital receipts of the Government. The trends in growth and composition of capital receipts are given in **Table 1.12**.

Table 1.12: Trends in growth and composition of capital receipts

(₹ in crore)

Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
Capital Receipts	15,262	19,960	22,277	25,434	32,447
Miscellaneous capital receipts	-	-	-	-	16
Recovery of loans and advances	770	3,180	1,057	620	1,351
Public debt receipts	14,492	16,780	21,220	24,814	31,080
Rate of growth of public debt receipts	(-) 6.85	15.79	26.46	16.94	25.25
Rate of growth of non-debt capital receipts	(-) 70.24	312.99	(-) 66.76	(-) 41.34	120.48
Rate of growth of GSDP	21.92	14.07	11.64	14.68	14.34
Rate of growth of capital receipts	(-) 15.88	30.78	11.61	14.17	27.57

(Source: Finance Accounts for the respective years and Information on GSDP from Ministry of Statistics and Programme Implementation)

- 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 which continued to decline during 2013-14 and reached a new low in the four year period. However, during 2014-15 the recoveries increased by ₹ 731 crore (117.90 per cent) over the previous year on account of increase in recovery of ways and means advance for electricity schemes and under Industry and Minerals.
- The rate of growth of public debt receipts which showed an increasing trend during 2011-12 and 2012-13, declined during 2013-14 has however increased during 2014-15 and stood at 25.25 per cent. There was an increase of ₹ 6,266 crore during 2014-15 over the previous year which was mainly due to increase in Market loans (₹ 4,801 crore).

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 1.13**.

Table 1.13: Trends in growth and composition of Public Account Receipts

(₹ in crore)

Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
Public Account Receipts					
Small Savings, Provident Fund, etc.	5,049.86	5,555.32	6,054.66	6,485.14	6,825.96
Reserve Fund	1,461.55	2,247.74	2,218.32	2,538.91	1,769.17
Deposits and Advances	22,194.41	25,321.72	28,987.81	30,833.61	32,819.87
Suspense and Miscellaneous	73,897.92	87,463.89	98,242.67	1,03,332.77	1,16,363.89
Remittances	4,095.86	4,124.23	3,932.99	4,926.85	5,927.51
Total (a)	1,06,699.60	1,24,712.90	1,39,436.45	1,48,117.28	1,63,706.40
Public Account Disbursements					
Small Savings, Provident Fund, etc.	3,778.20	4,442.47	4,720.36	5,222.80	5,503.08
Reserve Fund	2,567.54	1,961.30	1,070.00	1,750.69	1,410.55
Deposits and Advances	20,768.18	23,594.71	25,784.34	27,659.49	30,297.69
Suspense and Miscellaneous	73,879.78	86,966.21	97,586.01	1,04,488.99	1,16,416.92
Remittances	3,965.01	3,988.58	3,939.92	4,900.06	5,755.75
Total (b)	1,04,958.71	1,20,953.27	1,33,100.63	1,44,022.03	1,59,383.99
Public Account Net (a)-(b)	1,740.89	3,759.63	6,335.82	4,095.25	4,322.41

(Source: Finance Accounts for the respective years)

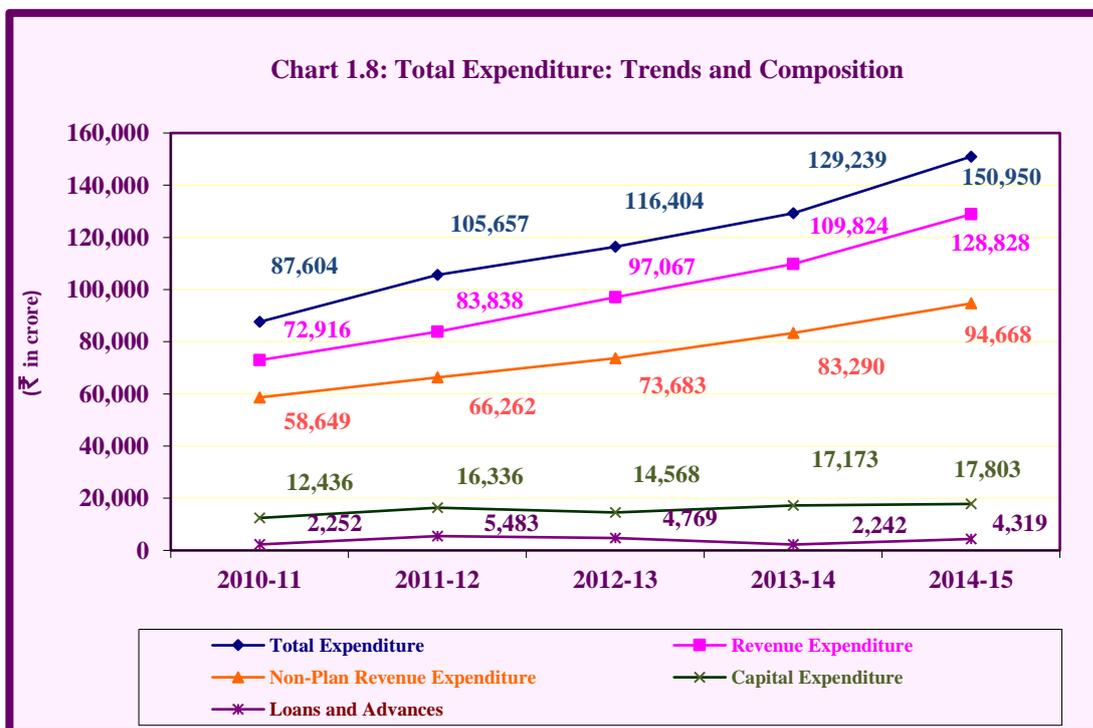
- The net Public Account receipts which declined during 2013-14 had increased during 2014-15 and stood at ₹ 4,322.41 crore which was mainly due to increase in Small Savings, Provident Funds and Deposits and Advances.

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.

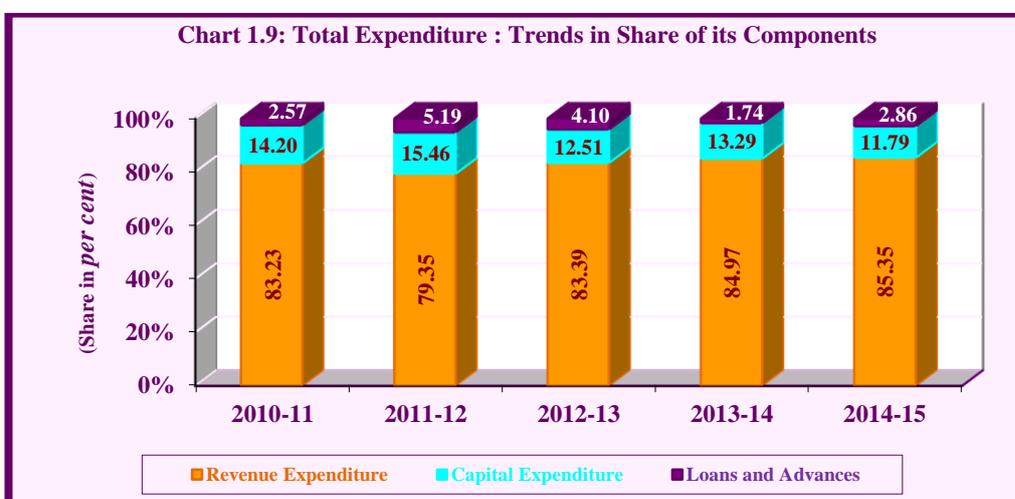
1.6.1 Growth and Composition of Expenditure

Chart 1.8 presents the trends in total expenditure⁵ over a period of five years (2010-15) and its composition both in terms of 'economic classification' and 'expenditure by activities' is depicted in **Charts 1.9** and **1.10** respectively.

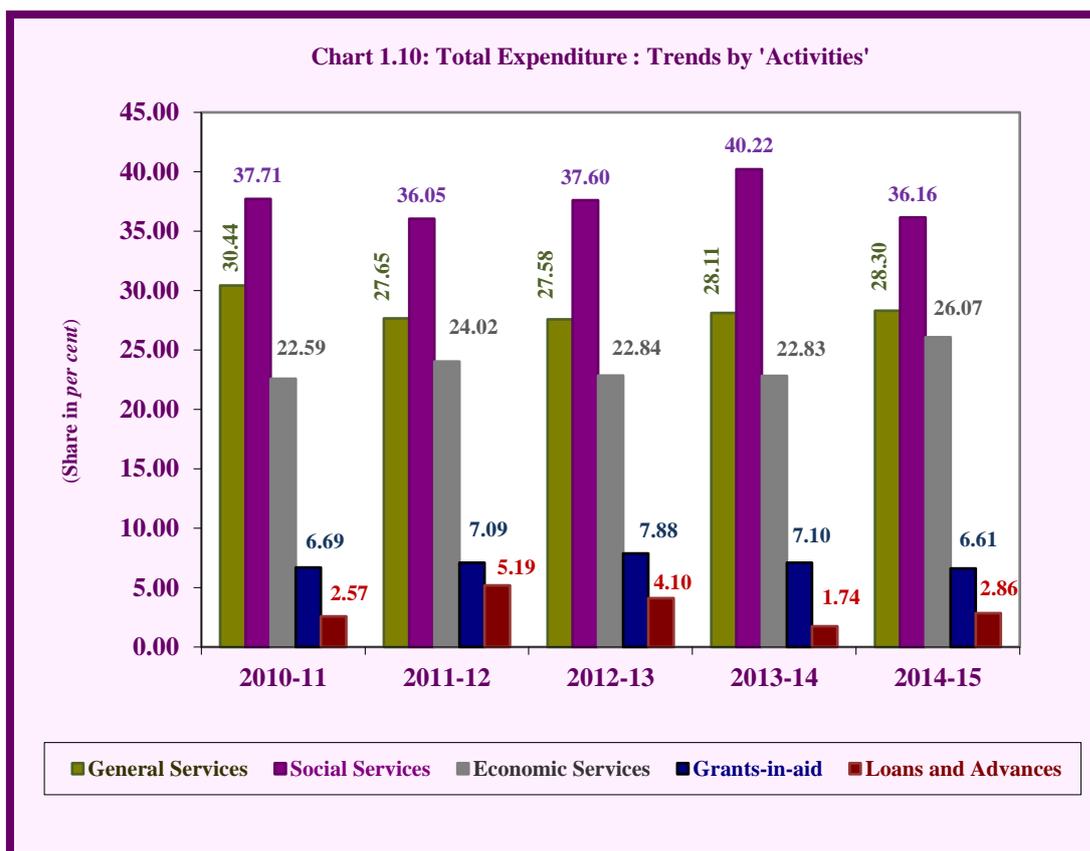


(Source: Finance Accounts for the respective years)

- Of the total expenditure of ₹ 1,50,950 crore during 2014-15, revenue expenditure (₹ 1,28,828 crore) accounted for 85.35 per cent. Out of the revenue expenditure, 73.48 per cent (₹ 94,668 crore) was incurred on the non-plan component.
- During the current year, the capital expenditure increased marginally by ₹ 630 crore (3.67 per cent).



⁵ Total expenditure includes revenue expenditure, capital expenditure and disbursement of loans and advances and excludes public debt repayment



(Source: Finance Accounts for the respective years)

- The expenditure on General Services, Social Services and Economic Services during 2014-15 was 28.30, 36.16 and 26.07 *per cent* of the total expenditure and grew by 17.58, 5 and 33.36 *per cent* respectively over the previous year.
- The higher growth rate of expenditure on Economic Services in 2014-15 was mainly on account of increased spending of ₹ 4,689.47 crore on Rural Employment and ₹ 3,778.06 crore on Power.
- During 2010-15, while the ratio of expenditure on General Services to total expenditure remained more or less at the same levels, the expenditure on Economic Services increased to 26.07 *per cent* of total expenditure during 2014-15. Expenditure on Social Services declined from 40.22 *per cent* in 2013-14 to 36.16 *per cent* in 2014-15.

1.6.2 Revenue Expenditure

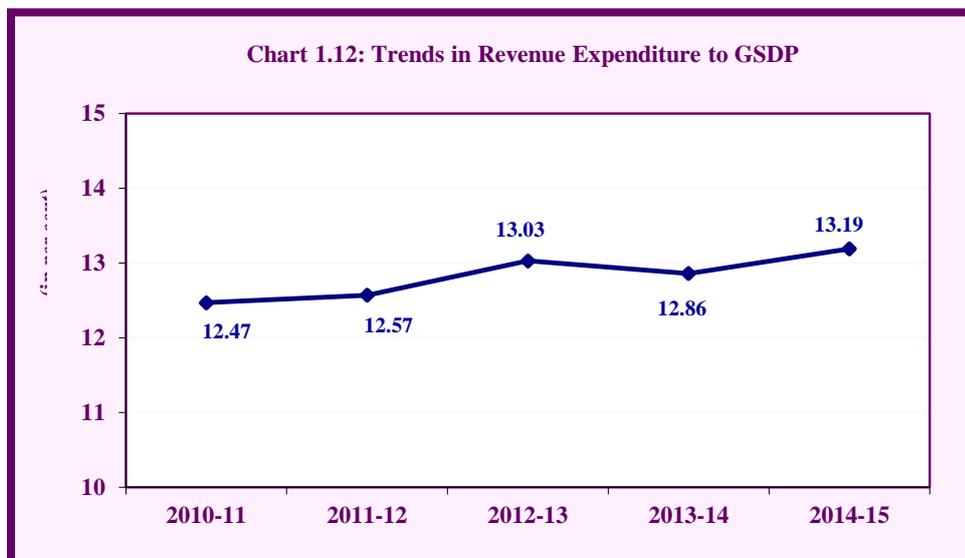
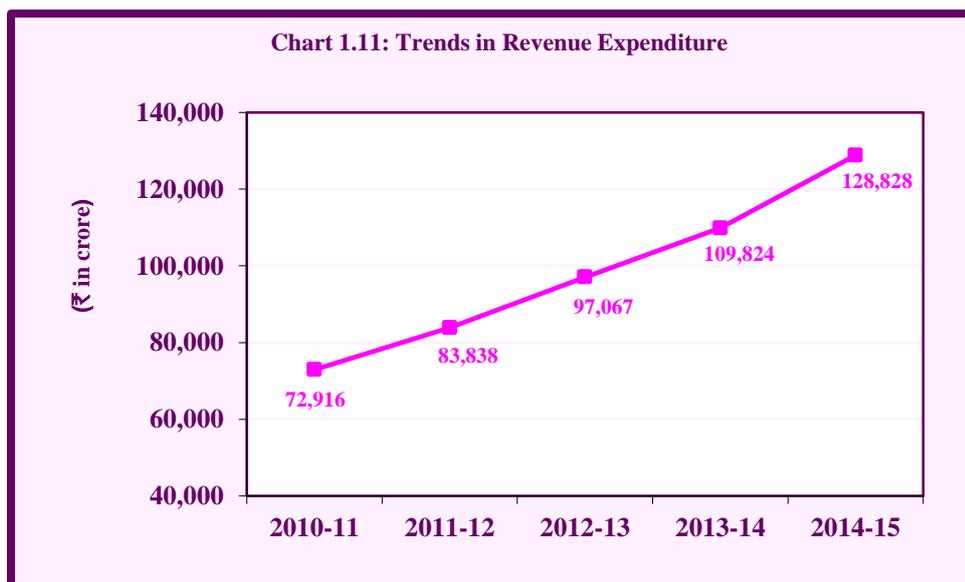
The trend of revenue expenditure of the State is given in **Table 1.14** and **Chart 1.11** and the trend of revenue expenditure to GSDP is given in **Chart 1.12**.

Table 1.14: Trends in growth and composition of revenue expenditure

(₹ in crore)

Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
Revenue Receipts	70,188	85,202	98,828	1,08,036	1,22,420
Revenue Expenditure	72,916	83,838	97,067	1,09,824	1,28,828
Revenue Deficit/Surplus	(-) 2,728	1,364	1,761	(-) 1,788	(-) 6,408
GSDP	5,84,896	6,67,202	7,44,859	8,54,238	9,76,703
Revenue Receipt to GSDP (in per cent)	12.00	12.77	13.27	12.65	12.53
Revenue Expenditure to GSDP (in per cent)	12.47	12.57	13.03	12.86	13.19
Revenue surplus (deficit) to GSDP(in per cent)	(-) 0.47	0.20	0.24	(-) 0.21	(-) 0.66

(Source: Finance Accounts for the respective years and Information from Ministry of Statistics and Programme Implementation)



(Source: Finance Accounts for the respective years and Information from Ministry of Statistics and Programme Implementation)

- The State which had revenue surplus during 2011-12 and 2012-13 and became revenue deficit in 2013-14, continued the trend of revenue deficit in 2014-15 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 1.15** presents the trend in the expenditure on these components during 2010-15.

Table 1.15: Components of Committed Expenditure

(₹ in crore)

Components of committed expenditure	2010-11	2011-12	2012-13	2013-14	2014-15
Salaries and wages, of which	19,029 (27.11)	21,466 (25.20)	22,255 (22.52)	25,688 (23.78)	28,663 (23.41)
Non-Plan Head	17,150	19,278	20,109	23,055	25,794
Plan Head*	1,879	2,188	2,146	2,633	2,869
Salary grants**	4,017 (5.72)	4,390 (5.15)	4,416 (4.47)	4,861 (4.50)	5,392 (4.40)
Interest payments	7,940 (11.31)	8,871 (10.41)	10,205 (10.33)	12,405 (11.48)	14,550 (11.89)
Expenditure on pension	10,951 (15.60)	11,747 (13.79)	12,365 (12.51)	13,927 (12.89)	16,360 (13.36)
Subsidies	7,739 (11.02)	8,698 (10.20)	9,592 (9.71)	9,646 (8.93)	10,373 (8.47)
Total	49,676 (70.77)	55,172 (64.75)	58,833 (59.53)	66,527 (61.58)	75,338 (61.54)

(Source: Finance Accounts for the respective years)

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

- The committed expenditure (₹ 75,338 crore) stood at 61.54 per cent of the total revenue receipts (₹ 1,22,420 crore) of the State during 2014-15 as against 61.58 per cent during 2013-14. Though the committed expenditure was increasing during 2010-15 its ratio with revenue receipts decreased marginally during 2014-15.
- During 2014-15, expenditure on salaries and wages, inclusive of salary grants was ₹ 34,055 crore and accounted for 34.78 per cent of the revenue expenditure net of interest and pension, which was within the ThFC normative prescription of 35 per cent.
- The expenditure towards interest payments increased by ₹ 2,145 crore (17.29 per cent) during 2014-15 over the previous year. This was mainly due to increase in payment of interest on Market loans, other internal debt and defined contributory pension scheme to the extent of ₹ 1,934 crore, ₹ 320 crore and ₹ 251 crore respectively which was partially offset by decrease in interest payment on state provident funds to the extent of ₹ 77 crore and recovery of overpayments of ₹ 371 crore. As a percentage of non-plan revenue expenditure it was increasing from 2012-13 and stood at 15.37 in 2014-15.

Subsidies

In a welfare State, it is not uncommon to provide subsidies/subventions to disadvantaged sections of the society. Subsidies are dispensed not only explicitly but also implicitly by providing subsidised public service to the

people. Budgetary support to financial institutions, inadequate return on investments, poor recovery of user charges, assistance in cash/kind to individuals, etc., fall under the category of implicit subsidies⁶.

(a) Explicit subsidies were on a continuous increase. They went up by ₹ 727 crore (7.54 per cent) in 2014-15 when compared to the previous year. A list of major schemes for which the State Government provided subsidy during 2010-15 is given in **Table 1.16**.

Table 1.16: List of major schemes for which subsidy was given by the State Government
(₹ in crore)

Name of the scheme	2010-11	2011-12	2012-13	2013-14	2014-15
Social Safety Net - Food Security - Public Distribution System Support	3,950.00	4,900.00	4,900.00	4,900.00	5,000.00
Electricity - Compensation to Tamil Nadu Electricity Board (TNEB) due to reduction in tariff to domestic consumers	1,254.77	1,763.07	1,838.37	1,842.00	2,482.00
Reimbursement of Social cost on student concessions in bus fares	302.22	389.84	335.84	622.56	448.00
Free distribution of handloom clothes to the people below poverty line	256.00	350.00	357.90	486.36	519.16
National Agriculture Development Programme - Agriculture Department	49.47	88.07	124.84	109.52	75.28
Payment to Tamil Nadu Electricity Board on behalf of Power loom weavers	55.68	50.74	177.99	235.10	269.10

(Source: Finance Accounts for the respective years)

(b) In addition to the subsidies classified in the accounts under the object head '11-Subsidies', the State Government also provided implicit subsidies during 2012-13 to 2014-15, some of which are listed in **Table 1.17**.

Table 1.17: Implicit Subsidies given during 2012-13 to 2014-15

(₹ in crore)

Name of the scheme	Expenditure incurred		
	2012-13	2013-14	2014-15
Free supply of grinders, mixies, fans etc.	1,311.31	1,350.00	1,261.95
Marriage Assistance Scheme - Distribution of four gram gold coins for Thirumangalyam	674.15	563.19	643.98
Free supply of uniforms to school children	298.30	388.39	424.87
Free supply of bicycles to students studying in Standard XI and XII in Government/Government aided Higher Secondary Schools	137.87	216.96	218.01
Free distribution of sheep/goat to the persons living below poverty line under Special Component Plan	140.58	194.80	196.97
Providing sanitary napkins free of cost to adolescent girls(Nomenclature changed during 2013-14 as Menstrual Hygiene Programme)	55.05	54.60	54.49
Free distribution of milch cows to each family living below poverty line under Special Component Plan	43.10	42.50	42.96
Free distribution of laptops	1,386.44	1,044.62	828.49
Dr. Muthulakshmi Reddy Maternity Assistance Scheme	642.57	641.62	618.83
Chief Minister's Comprehensive Health Insurance Scheme	248.38	739.25	758.33
Total	4,937.75	5,235.93	5,048.88

(Source: Finance Accounts for the respective years)

⁶ Subsidies which were not booked under the object head "11-Subsidies" under relevant major head of account are "Implicit Subsidies"

It was noticed that these implicit subsidies were classified under other object heads such as (i) 09-Grants-in-aid (laptop scheme and Marriage assistance scheme), (ii) 24-Materials and Supplies (grinders, mixies and fans), (iii) 10-Contributions (health insurance) etc. This accounting treatment is not clear and does not transparently disclose the nature of expenditure as is required. From **Table 1.15** and **Table 1.17**, it could be seen that apart from ₹ 10,373 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 (12 Municipal Corporations, 124 Municipalities and 528 Town Panchayats) and 12,940 Panchayat Raj Institutions (31 District Panchayats, 385 Panchayat Unions and 12,524 Village Panchayats).

The quantum of assistance provided by way of grants and loans to the local bodies and others during the current year and in the earlier years is presented in **Table 1.18**.

Table 1.18: Financial assistance to Local Bodies, etc.

(₹ in crore)					
Financial Assistance to Institutions	2010-11	2011-12	2012-13	2013-14	2014-15
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	940	1,249	2,550	3,111	4,446
Urban Local Bodies	2,841	3,031	3,460	3,548	4,142
Panchayat Raj Institutions	3,071	3,585	4,502	4,376	4,868
Development Agencies	190	336	253	646	899
Hospitals and Other Charitable Institutions	314	363	483	448	1,131
Other Institutions ⁷	6,559	7,361	9,965	12,720	18,734
Total	13,915	15,925	21,213	24,849	34,220
Assistance as percentage of Revenue Expenditure	19.08	19.00	21.85	22.63	26.56

(Source: Finance Accounts for the respective years)

- Financial assistance to the local bodies and other institutions increased from ₹ 13,915 crore in 2010-11 to ₹ 34,220 crore in 2014-15. During 2014-15, financial assistance to local bodies and other institutions increased by ₹ 9,371 crore (37.71 per cent) over the previous year. As a percentage of revenue expenditure it increased from 19.08 in 2010-11 to 26.56 in 2014-15.

⁷ Institutions/agencies connected with water supply and sanitation, housing, social welfare, labour and employment, forestry and wild life, agriculture and allied activities, industries and minerals, relief on account of natural calamities and village and small industries

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 1.19** analyses the fiscal priority of the State Government with regard to development expenditure, social sector expenditure and capital expenditure during 2014-15.

Table 1.19: Fiscal Priority of the State in 2011-12 and 2014-15

Fiscal Priority of the State	(In per cent)					
	AE/ GSDP	DE [#] /AE	SSE/AE	CE/AE	Education/ AE	Health/ AE
General Category States* Average (Ratio) 2011-12	15.98	65.39	36.63	13.23	17.10	4.68
Tamil Nadu State's Average (Ratio) 2011-12	16.53	65.06	36.42	15.46	14.80	4.18
General Category States Average (Ratio) 2014-15	16.49	69.12	36.50	14.01	16.23	5.04
Tamil Nadu State's Average (Ratio) 2014-15	15.46	64.84	36.81	11.79	16.46	4.95

(Source: For GSDP, Information from Ministry of Statistics and Programme Implementation)

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 Puducherry

- In 2014-15, the proportion of Aggregate Expenditure to GSDP was low as compared to the General Category States. As compared to 2011-12, Tamil Nadu spent lesser proportion of its GSDP on Aggregate Expenditure in 2014-15.
- The Development Expenditure as a proportion of Aggregate Expenditure in Tamil Nadu was lower than the General Category States' average in 2011-12 and 2014-15.
- During 2014-15, priority given to Social sector by Tamil Nadu was marginally better than that of General Category States.
- In Tamil Nadu, the proportion of capital expenditure *vis-à-vis* aggregate expenditure during 2014-15 was far less than that during

2011-12. It was, however, more than that of the General Category States during 2011-12 and was significantly less during 2014-15.

1.7.2 Efficiency of Expenditure Use

In view of the importance of public expenditure on development heads from the point of view of social and economic development, it is important for the State Government to take appropriate expenditure rationalisation measures and lay emphasis on provision of core public and merit goods⁸. Apart from improving the allocation towards development expenditure⁹, 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 1.20** presents the trends in development expenditure relative to the aggregate expenditure of the State during 2010-15.

Table 1.20: Development Expenditure

(₹ in crore)

Components of Development Expenditure	2010-11	2011-12	2012-13	2013-14	2014-15
Development Expenditure (a to c)	54,917 (62.69)	68,742 (65.06)	74,874 (64.32)	83,385 (64.52)	97,869 (64.84)
a. Development Revenue Expenditure	41,131 (46.95)	47,404 (44.86)	56,251 (48.32)	64,920 (50.23)	77,192 (51.14)
b. Development Capital Expenditure	11,694 (13.35)	16,062 (15.20)	14,111 (12.12)	16,571 (12.82)	16,739 (11.09)
c. Development Loans and Advances	2,092 (2.39)	5,276 (5.00)	4,512 (3.88)	1,894 (1.47)	3,938 (2.61)

(Source: Finance Accounts for the respective years)

Figures in brackets indicate percentage of aggregate expenditure

Though development expenditure, in real terms was increasing continuously during 2010-15, the percentage of aggregate development capital expenditure decreased during the year to 11.09.

Table 1.21 provides the details of capital expenditure and the components of revenue expenditure incurred on the maintenance of the selected Social and Economic Services during 2013-14 and 2014-15.

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

⁹ See glossary

Table 1.21: Efficiency of Expenditure Use in Selected Social and Economic Services
(in per cent)

Social/Economic Infrastructure	2013-14		2014-15	
	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	1.69	50.52	2.41	49.92
Health and Family Welfare	9.78	63.26	7.61	55.59
Water Supply, Sanitation, Housing and Urban Development	64.02	1.73	41.86	1.51
Total (SS)	17.19	48.06	10.02	45.79
Economic Services (ES)				
Agriculture and Allied Activities	9.27	20.63	10.51	21.34
Irrigation and Flood Control	43.35	26.77	47.40	25.38
Power and Energy	53.54	0.10	55.03	0.06
Transport	69.14	10.59	69.95	10.83
Total (ES)	40.78	16.42	44.26	14.89
Total (SS+ES)	25.69	38.97	23.54	36.90

(Source: Finance Accounts for the respective years)

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

Expenditure on Social Services

- Capital expenditure on Social Services decreased in real terms and also as a percentage of total expenditure of selected services. As a percentage to aggregate expenditure of the State, it decreased from 4.74 in 2013-14 to 2.80 in 2014-15 (**Appendix 1.4**).
- The ratio of expenditure on salaries and wages to revenue expenditure in respect of Health and Family Welfare under selected social services decreased from 63.26 in 2013-14 to 55.59 in 2014-15 while there was only a marginal decrease in respect of other services.

Expenditure on Economic Services

- The capital expenditure on Economic Services increased from ₹ 9,862 crore in 2013-14 to ₹ 12,505 crore in 2014-15 (26.80 per cent).
- The increase in capital expenditure on Economic Services was mainly due to increase in capital expenditure on Energy, Transport, Irrigation and Agriculture and Allied Activities.
- There was only a marginal variation in the ratio of expenditure on salaries and wages to revenue expenditure under selected economic services.

1.8 Financial Analysis of Government Expenditure and Investments

In the post-Fiscal Responsibility and Budget Management framework, the State is expected to keep its fiscal deficit (and borrowings) at low levels without compromising its capital expenditure/investment (including loans and

advances) requirements. In addition, in a transition to dependence on market-based resources, the State Government needs to initiate measures to earn adequate return on its investments, recover its cost of borrowed funds rather than bearing the same on its budget in the form of implicit subsidies and take requisite steps to infuse transparency in financial operations. This section presents a broad financial analysis of investments and other capital expenditure undertaken by the Government during the current year *vis-à-vis* the previous years.

1.8.1 Financial Results of Irrigation projects

Ensuring the commercial viability of irrigation projects through realisation of adequate revenue by way of user charges would be prudent on the part of Government. However, it was observed that the revenue from irrigation projects (₹ 52.50 crore) during 2014-15 was only 4.26 *per cent* of the maintenance expenditure (₹ 1,232.46 crore).

The financial results of five major and 47 medium irrigation projects are depicted in Appendix VIII of the Finance Accounts. The revenue realised from these projects during 2014-15 was ₹ 10.63 crore. After meeting the working and maintenance expenditure (₹ 294.76 crore) and interest charges (₹ 122.34 crore), these 52 projects suffered a net loss of ₹ 406.47 crore during 2014-15.

1.8.2 Incomplete projects

The department-wise information pertaining to incomplete projects as on 31 March 2015 is given in **Table 1.22**.

Table 1.22: 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 2015
Roads and Bridges	38	209.39	227.67	52.95	155.88
Irrigation (Water Resources) and Flood Control	22	638.27	638.27	85.10	527.17
Total	60	847.66	865.94	138.05	683.05

(Source: Collected from various sources by Accountant General (A&E) and included in Appendix IX of Finance Accounts for 2014-15).

* Only those projects which were scheduled to be completed before 31 March 2015 were included.

** Indicates the revised total cost of the projects as per the last revision by the State Government up to March 2015

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 2015, ₹ 23,065 crore in statutory corporations, rural banks, joint stock companies and co-operatives (**Table 1.23**).

Table 1.23: Return on Investments

Investment/Return/Cost of Borrowings	2010-11	2011-12	2012-13	2013-14	2014-15
Investment at the end of the year (₹ in crore)	10,223	14,456	15,718	19,724	23,065
Return (₹ in crore)	22.33	30.23	30.83	39.66	97.13
Return (in per cent)	0.22	0.21	0.20	0.20	0.42
Average rate of interest on Government borrowing (in per cent)	7.53	7.43	7.43	7.90	8.12
Difference between interest rate and return (in per cent)	7.31	7.22	7.23	7.70	7.70

(Source: Finance Accounts for the respective years)

Government invested (up to March 2015) in two Statutory corporations (₹ 15,368 crore), 66 Government companies (₹ 6,050 crore), five Joint Stock companies (₹ 2 crore) and 9,150 co-operatives (₹ 1,645 crore). During 2014-15 Government infused an additional capital of ₹ 488.66 crore into seven ailing State Transport Undertakings which had an accumulated loss of ₹ 10,381.35 crore. There was one major investment of ₹ 4,300.32 crore made by Government in 2014-15 in Tamil Nadu Generation and Distribution Corporation Limited (TANGEDCO).

It may be observed that the return from the investment was meagre. The average rate of return increased from 0.22 per cent in 2010-11 to 0.42 per cent in 2014-15. On the other hand, Government paid interest at an average rate of 8.12 per cent on its borrowings during 2014-15.

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 1.24** presents the outstanding loans and advances as on 31 March 2015 and interest receipts *vis-à-vis* interest payments during the last three years.

Table 1.24: Average interest received on loans advanced by the State Government

(₹ in crore)

Quantum of Loans/Interest receipts/cost of borrowings	2012-13	2013-14	2014-15
Opening Balance	11,302	15,014	16,636
Amount advanced during the year	4,769	2,242	4,319
Amount repaid during the year	1,057	620	1,351
Closing Balance	15,014	16,636	19,604
Net increase (+) / decrease (-)	3,712	1,622	2,968
Interest receipts	364.88	747.83	129.73
Interest receipts as percentage of outstanding Loans and advances	2.77	4.73	0.72
Interest payments as percentage of outstanding fiscal liabilities of the State Government	7.43	7.90	8.12
Difference between interest payments and interest receipts (per cent)	4.66	3.17	7.40

(Source: Finance Accounts for the respective years)

- The repayment of loans and advances which had drastically come down from ₹ 1,057 crore in 2012-13 to ₹ 620 crore in 2013-14 has improved and stood at ₹ 1,351 crore in 2014-15.

- Under Social Sector, the major recipient of loans and advances was Chennai Metro Rail Ltd. (₹ 598.22 crore).
- Under Economic Sector an amount of ₹ 2,073.47 crore was advanced during 2014-15 for Energy which included ₹ 1,000 crore ways and means advance for electricity schemes and an equal amount was also repaid during the year 2014-15.

1.8.5 Cash Balances and Investment of Cash Balances

Table 1.25 depicts the cash balances and investments made by the State Government out of cash balances during the year.

Table 1.25: Cash Balances and Investment of Cash Balances

(₹ in crore)

Sl. No.	Particulars	As on 31 March 2014	As on 31 March 2015
(a)	General Cash Balance		
1	Cash in Treasuries	..	..
2	Deposits with Reserve Bank	(-) 2,79.27	(-) 55.30
3	Remittances in Transit	16.80	16.80
	Total	(-) 2,62.47	(-) 38.50
4	Investments held in the Cash Balance Investment Account	14,047.95	11,964.07
	Total (a)	13,785.48	11,925.57
(b)	Other Cash Balances and Investments		
1	Cash with Departmental Officers <i>viz.</i> , Public Works and Forest Departments	1.93	2.18
2	Permanent advances for contingent expenditure with Departmental Officers	7.91	8.35
3	Investments of earmarked funds	10,768.34	14,398.96
	Total (b)	10,778.18	14,409.49
	Total (a) and (b)	24,563.66	26,335.06

(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 2014-15. No ways and means advance or overdraft was taken during the year.
- The cash balance as on 31 March 2015 increased by ₹ 1,771.40 crore. The increase over the previous year was mainly due to increase in investments of earmarked funds.

1.9 Assets and Liabilities

1.9.1 Growth and Composition of Assets and Liabilities

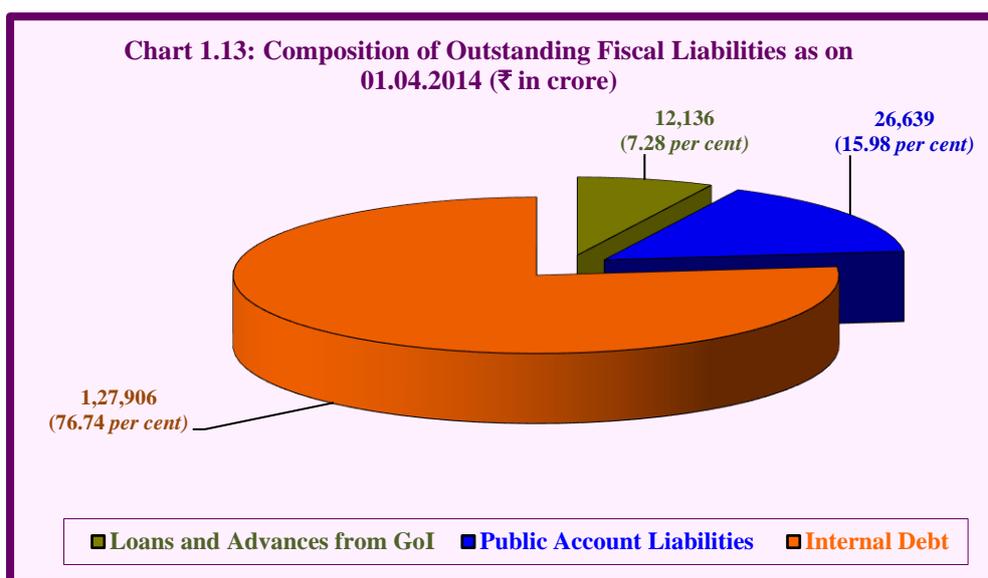
In the existing Government accounting system, comprehensive accounting of fixed assets like land and buildings owned by the Government is not done. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred. **Appendix 1.5** gives an abstract of such liabilities and assets as on 31 March 2015, compared with the corresponding position on 31 March 2014.

While the liabilities consist mainly of internal borrowings, loans and advances from GoI, receipts from the Public Account and Reserve funds, the assets comprise mainly the capital outlay, loans and advances given by the State Government and cash balances.

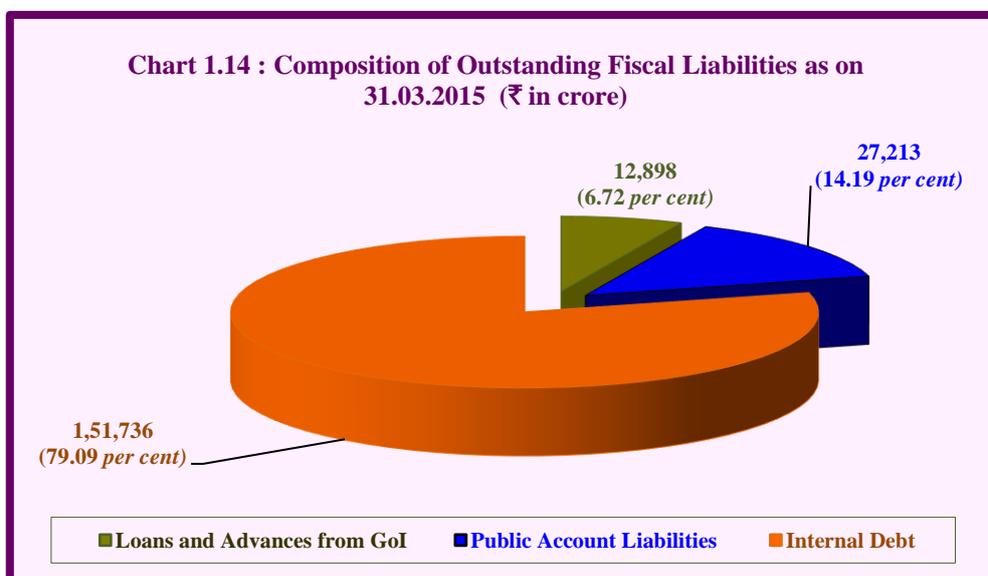
The TNFR Act defines the total liability of the State as ‘the liabilities under the Consolidated Fund of the State and the Public Account of the State’, which include loans and advances from the Central Government, open market borrowings, loans from financial institutions, Provident Fund balances of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

1.9.2 Fiscal Liabilities

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



(Source: Finance Accounts for 2013-14)



(Source: Finance accounts for 2014-15)

- The outstanding fiscal liabilities have shown a steady increase from ₹ 1,11,657 crore at the end of 2010-11 to ₹ 1,91,847 crore at the end of 2014-15.
- The fiscal liabilities at the end of 2014-15 represented 156.71 *per cent* of the revenue receipts during the year as against 154.28 *per cent* of the revenue receipts during 2013-14. However, the outstanding liabilities as a percentage of GSDP was 19.64 which was within the norm of 25.2 *per cent* prescribed for the year 2014-15 in the TNFR Act.
- Public Account liabilities as a percentage of the total fiscal liabilities decreased from 15.98 at the end of 2013-14 to 14.19 in 2014-15. Internal debt at 79.09 *per cent* of the fiscal liabilities was higher than that of the previous year (76.74 *per cent*) whereas the percentage of outstanding loans and advances decreased from 7.28 in 2013-14 to 6.72 in 2014-15.

1.9.3 Transactions under Reserve Fund

There are 27 Reserve Funds earmarked for specific purposes out of which six Reserve Funds were inoperative for two to nine years in which an amount of ₹ 35.19 crore was locked up. There was also short transfer of ₹ 8.12 crore which resulted in understatement of Revenue deficit to that extent and non-fulfilment of the purposes for which the funds were set up.

1.9.4 Contingent liabilities

Status of Guarantees

Guarantees are liabilities contingent on the Consolidated Fund of the State in cases of defaults by borrowers for whom the guarantees have been extended. As per Statement 9 of the Finance Accounts, the maximum amount for which guarantees were given by the State and the outstanding guarantees for the last three years is given in **Table 1.26**.

Table 1.26: Guarantees given by Government of Tamil Nadu

(₹ in crore)

Guarantees	2012-13	2013-14	2014-15
Outstanding amount of guarantees	24,071	49,499	53,698
Percentage of outstanding amount guaranteed to total Revenue receipts of previous year	28.25	50.09	49.70
Percentage of outstanding amount guaranteed to GSDP	3.23	5.79	5.50

(Source: Finance Accounts for the respective years)

- Government constituted (March 2003) a “Guarantee Redemption Fund” for discharge of invoked guarantees. An amount of ₹ 13.40 crore being the contribution and ₹ 9.09 crore being accrued interest on investments were transferred to the fund during the year leaving a closing balance of ₹ 180.88 crore at the end of the year. An

amount of ₹ 149.86 crore was invested in Treasury bills out of the fund.

- The maximum amount guaranteed was well within the stipulations (i.e. within cent *per cent* revenue receipts of the previous year or 10 *per cent* of GSDP whichever is lower) of the Tamil Nadu Fiscal Responsibility Act, 2003. As a percentage of revenue receipts of previous year, it has marginally decreased from 50.09 in 2013-14 to 49.70 in 2014-15. Similarly as a percentage of GSDP, it decreased marginally from 5.79 in 2013-14 to 5.50 in 2014-15.

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 three agencies are given in **Table 1.27**.

Table 1.27: Details of off-budget borrowings

(₹ in crore)

Sl. No.	Name of Agency	Off-budget borrowings outstanding as of March 2015	Borrowings repaid by Government
1	Tamil Nadu Water Supply and Drainage Board	21.06	9.11
2.	Tamil Nadu Co-operative Housing Federation Limited	12.42	6.20
3.	Tamil Nadu Rural Housing and Infrastructure Development Corporation	720.37	25.73

(Source: Information furnished by the Agencies)

Besides, the Government had provided guarantee for loan amounting to ₹ 43,621.64 crore raised by TANGEDCO as on 31 March 2015. Any eventual default in repayment by TANGEDCO, which had an accumulated loss of ₹ 65,222.10 crore as on 31 March 2015, would result in additional liability to the Government.

The capital funds amounting to ₹ 780.98 crore provided by the Government to Tamil Nadu Water Supply and Drainage (TWAD) Board under Minimum Needs Programme (MNP) up to 31 March 2014 had been used by the Board to meet revenue deficit, which was included in the CAG’s comments on the accounts of the Board for the year 2013-14.

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.

1.9.5 Analysis of Borrowings of Government

The market borrowings of the State increased from ₹ 9,981 crore in 2010-11 to ₹ 25,550 crore in 2014-15 and the outstanding market borrowings at the end of the year increased from ₹ 49,723 crore in 2010-11 to ₹ 1,20,327 crore in 2014-15.

The percentage of outstanding market borrowings of the State to its total liabilities (₹ 1,91,847 crore) was 62.72 at the end of 2014-15 which was higher than the all India average of 46.80. The percentage of outstanding market borrowings to GSDP increased from 8.50 in 2010-11 to 12.32 in 2014-15.

While 26 *per cent* of the outstanding market borrowings on 31 March 2015 has to be repaid during the period 2015-20, the remaining 74 *per cent* has to be repaid in the next five years i.e., 2020-2025 (**Appendix 1.7**) which would cause a fiscal strain on the State's finances and the roll over risk of resorting to additional borrowings to meet huge repayments during those years could not be ruled out.

The internal debt of the Government includes loans obtained from financial institutions booked under the Major Head 6003-109. A comment has been made in the Report of the C&AG of India on State Finances for the year ended March 2014 regarding net minus balance of ₹ 25.19 crore. No effective action has been taken by Government to reconcile the minus balances and the net minus balance has increased to ₹ 51.94 crore during 2014-15.

1.10 Debt Management

Apart from the magnitude of debt of the State Government, it is important to analyse the various indicators that determine the debt sustainability¹⁰ of the State. This section assesses the sustainability of debt of the State Government in terms of debt stabilisation¹¹; sufficiency of non-debt receipts¹²; net availability of borrowed funds¹³; burden of interest payments (measured by interest payments to revenue receipts ratio) and the maturity profile of State Government debts. **Table 1.28** analyses the debt sustainability of the State according to these indicators for a period of three years beginning from 2012-13.

¹⁰ See glossary

¹¹ See glossary

¹² See glossary

¹³ See glossary

Table 1.28: Debt Sustainability: Indicators and Trends

(₹ in crore)

Indicators of Debt Sustainability	2012-13	2013-14	2014-15
Debt*/GSDP (percentage)	16.14	16.39	16.86
Sufficiency of Non-debt Receipts (Resource Gap)	756	(-) 4,064	(-) 6,580
Net Availability of Borrowed Funds	7,519	9,567	11,975
Burden of Interest Payments (Interest payment/ Revenue Receipts) Ratio	10.33	11.48	11.89
Maturity profile of internal debts and GoI loans (in years)			
0 – 1	3,711 (3.09)	4,068 (2.91)	3,861.10 (2.35)
1 – 3	7,929 (6.60)	7,944 (5.67)	10,852.42 (6.59)
3 – 5	10,852 (9.03)	18,222 (13.01)	25,932.68 (15.75)
5 – 7	25,907 (21.55)	26,342 (18.81)	29,586.51 (17.97)
7 and above	60,071 (49.97)	69,448 (49.59)	78,717.10 (47.81)
Year wise details not available	11,735 (9.76)	14,018 (10.01)	15,684.65 (9.53)

(Source: Finance Accounts for the respective years)

* Excluding Public Account liabilities

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

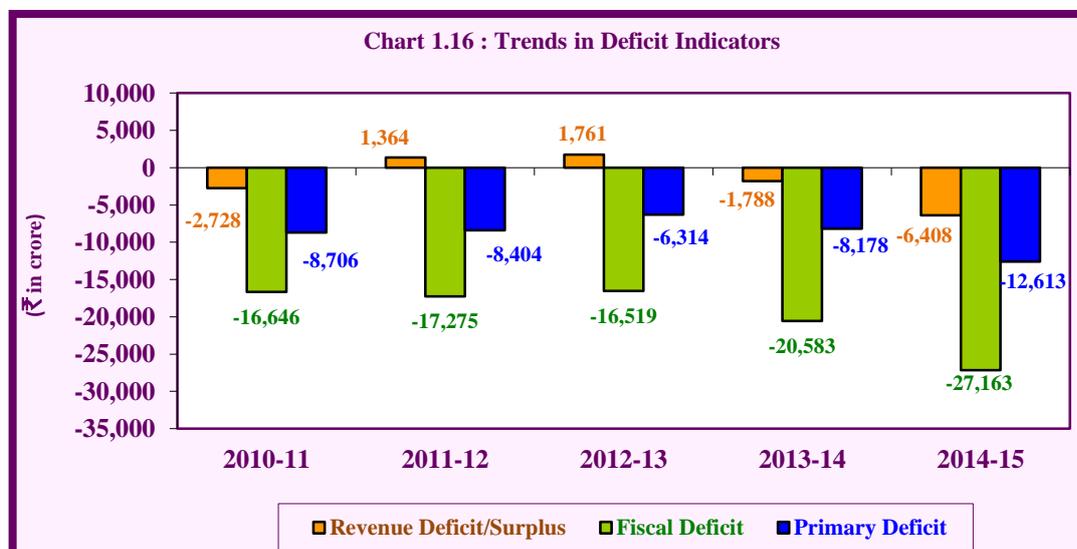
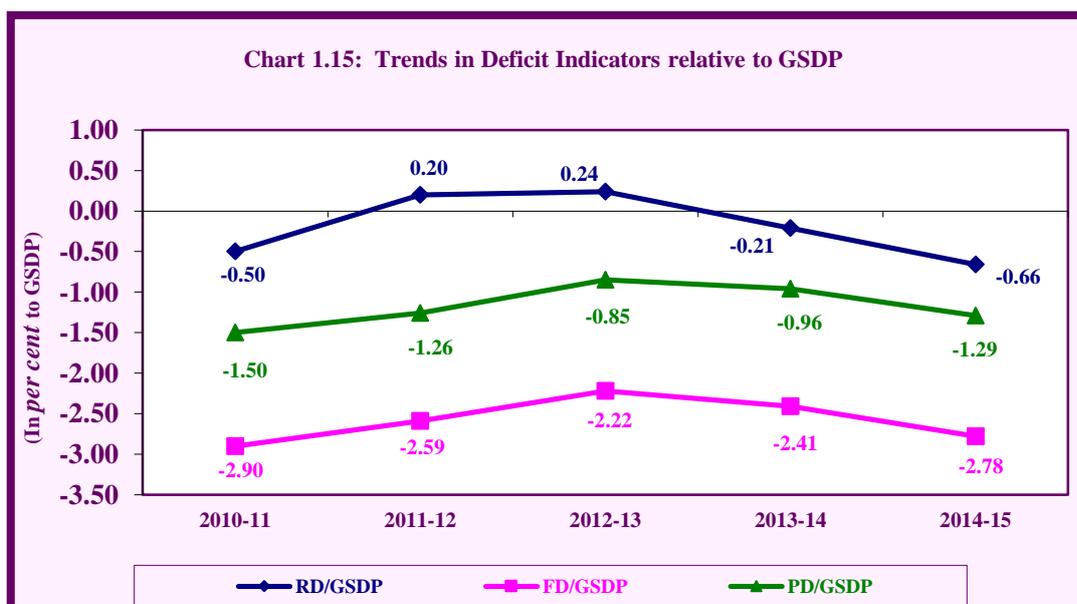
- A falling Debt-GSDP ratio can be considered as leading towards stability. However, the State's Debt-GSDP ratio has been gradually increasing from 2012-13 onwards and stood at 16.86 *per cent* during 2014-15.
- Another indicator for debt sustainability is the adequacy of incremental non-debt receipts 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 positive resource gap during 2012-13, the resource gap became negative in the succeeding years.
- The net availability of borrowed funds increased from ₹ 9,567 crore in 2013-14 to ₹ 11,975 crore during 2014-15. This was mainly due to increase in receipts under internal debts from ₹ 22,803 crore in 2013-14 to ₹ 29,563 crore in 2014-15 (**Appendix 1.4**).
- The State did not have details of repayment schedule for an amount of ₹ 15,685 crore.
- Bunching of repayments in any particular year will cause financial stress to that year's budget. The maturity profile of the State's debt indicates a year-on-year increase in its repayment burden. In Tamil Nadu, the greater portion of repayments would happen between the 5th and 7th years from borrowings and beyond seven years. Government could face challenges in order to meet the liabilities at that time.

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 2014-15 under TNFR Act.

1.11.1 Trends in Deficits

Charts 1.15 and 1.16 present the trends in deficit indicators over the period 2010-15.



(Source: Finance Accounts for the respective years and Information from Ministry of Statistics and Programme Implementation)

- The revenue surplus, which prevailed during 2011-12 and 2012-13 turned negative in the succeeding years and it stood at ₹ 6,408 crore in 2014-15.
- The primary deficit which was at ₹ 6,314 crore in 2012-13 was on an increasing trend and was ₹ 12,613 crore in 2014-15.
- The fiscal deficit for the year 2014-15 stood at ₹ 27,163 crore as compared to ₹ 20,583 crore in 2013-14.
- The ratio of fiscal deficit to GSDP has been on increasing trend from 2013-14 and during 2014-15 it was 2.78 *per cent*.

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 1.29**.

Table 1.29: Components of Fiscal Deficit and its Financing Pattern

		(₹ in crore)				
Particulars		2010-11	2011-12	2012-13	2013-14	2014-15
Decomposition of Fiscal Deficit		(-) 16,646	(-) 17,275	(-) 16,519	(-) 20,583	(-) 27,163
1	Revenue Surplus(+) / Deficit (-)	(-) 2,728	1,364	1,761	(-) 1,788	(-) 6,408
2	Net Capital Expenditure	(-) 12,436	(-) 16,336	(-) 14,568	(-) 17,173	(-) 17,787
3	Net Loans and Advances	(-) 1,482	(-) 2,303	(-) 3,712	(-) 1,622	(-) 2,968
Financing Pattern of Fiscal Deficit*						
1	Market Borrowings	8,704	13,109	15,670	18,681	23,144
2	Loans from GoI	1,036	594	833	1,314	762
3	Special Securities issued to National Small Savings Fund	1,540	(-)1,024	(-) 661	(-) 733	190
4	Loans from Financial Institutions	(-) 85	270	363	575	496
5	Small Savings, Provident Fund, etc.	1,272	1,113	1,334	1,262	1,323
6	Deposits and Advances	1,426	1,727	3,203	3,174	2,522
7	Suspense and Miscellaneous	18	498	657	(-) 1,156	(-) 53
8	Remittances	131	136	(-) 7	27	172
9	Reserve Funds	(-) 1,106	287	1,148 [@]	788	359
10	Contingency Fund	(-) 30	30	-	(-) 19	19
Total		12,906	16,740	22,540	23,913	28,934
11	Overall Surplus(+)/Deficit (-) (Cash Balance)	(-) 3,740	(-) 535	6,021	3,330	1,771

(Source: Finance Accounts for respective years)

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

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

- The main factor contributing to the increase in fiscal deficit was the increase in revenue deficit from ₹ 1,788 crore in 2013-14 to ₹ 6,408 crore in 2014-15.
- The fiscal deficit was largely managed by market borrowings, loan from GoI and other financial institutions and from the proceeds of small savings and deposits and advances.

1.11.3 Quality of Deficit/Surplus

The decomposition of primary deficit into primary revenue deficit and capital expenditure (including loans and advances) would indicate the quality of deficit in the States' finances. The bifurcation of the primary deficit (Table 1.30) 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 1.30: 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)
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
2013-14	1,08,656	97,419	17,173	2,242	1,16,834	11,237	(-) 8,178
2014-15	1,23,787	1,14,278	17,803	4,319	1,36,400	9,509	(-) 12,613

(Source: Finance Accounts for the respective years)

- The primary revenue expenditure increased by 17.31 per cent in 2014-15 over the previous year while the capital expenditure increased by 3.67 per cent in 2014-15 over the previous year and loans and advances increased by 92.64 per cent in 2014-15 over the previous year.
- During the period 2010-11 to 2014-15, non-debt receipts increased from ₹ 70,958 crore to ₹ 1,23,787 crore (74.45 per cent) against an increase of 75.88 per cent in primary revenue expenditure, 43.16 per cent in capital expenditure and 71.22 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 14.70 in 2013-14 to 13.05 in 2014-15. Loans and advances as a percentage of primary expenditure increased from 1.92 in 2013-14 to 3.17 in 2014-15.
- The non-debt receipts were not enough to meet the primary expenditure requirements from 2010-11 onwards, resulting in primary deficit, which increased from ₹ 8,706 crore in 2010-11 to ₹ 12,613 crore in 2014-15.

1.12 Follow up action by State Government

In the Report of the Comptroller and Auditor General of India on State Finances for the year ended 31 March 2014, it was pointed out that an amount of ₹ 201 crore was pending to be transferred to various Reserve Funds. The State Government had taken action and the amount pending to be transferred has been reduced to ₹ eight crore during the year 2014-15.

In case of inoperative Personal Deposit (PD) Account, a total of 408 cases were pointed out during 2013-14. The Government issued (September 2013) orders for closing all inoperative PD accounts. It was noticed that there were 130 inoperative PD accounts as on 31 March 2015 as against 408 in the previous year.

The large scale operation of additional financial sanctions was pointed out during 2013-14, however, no action has been taken to contain the operation of additional financial sanctions.

1.13 Conclusion

Fiscal position: The State which had maintained revenue surplus during 2011-12 and 2012-13 registered a revenue deficit during 2013-14 which increased to ₹ 6,408 crore during 2014-15. The State thus failed to achieve one of the fiscal management targets as prescribed in the TNFR Act. It, however, kept fiscal deficit, relative to GSDP, within the limit laid down under the TNFR Act. The fiscal deficit increased from ₹ 20,583 crore in 2013-14 to ₹ 27,163 crore during 2014-15 and the ratio of fiscal deficit to GSDP was 2.78 *per cent* in 2014-15 which was within the target of three *per cent*. One factor contributing to the increase in fiscal deficit was increase in revenue deficit during the year.

Accuracy of Revenue Deficit/Fiscal Deficit: The revenue deficit and fiscal deficit were understated by ₹ 926.99 crore and ₹ 876.99 crore respectively.

Revenue Receipts: During the current year, the State's revenue receipts (₹ 1,22,420 crore) increased by 13.31 *per cent* over the previous year. The compound annual growth rate of revenue receipts during 2013-15 stood at 13.31 *per cent* which was less than that of the other General Category States (16.10 *per cent*). The growth rate of revenue receipts which was on a downward trend from 25.69 *per cent* in 2010-11 to 9.32 *per cent* in 2013-14 has reversed during 2014-15 and increased to 13.31 *per cent*. However it still remained below the average annual growth rate of 18.10 *per cent* during 2010-14. The increase in growth rate was mainly due to increase in Grants-in-aid from Central Government. The State's own tax revenue increased by ₹ 4,938 crore over the previous year and the growth rate, which was at 19.72 *per cent* in 2012-13 decreased sharply to 3.46 *per cent* in 2013-14. However, during 2014-15 the same had increased to 6.70 *per cent*. The State's revenue receipts, as a percentage of GSDP decreased from 12.65 in 2013-14 to 12.53 in 2014-15.

The non-tax revenue of the State decreased by ₹ 992 crore in 2014-15 (10.62 *per cent*) over the previous year. As a proportion of the State's own resources, the non-tax revenue decreased from 11.25 *per cent* in 2013-14 to 9.60 *per cent* in 2014-15.

Revenue expenditure: Of the total expenditure of ₹ 1,50,950 crore during 2014-15, revenue expenditure (₹ 1,28,828 crore) accounted for 85.35 *per cent*. Out of the revenue expenditure, 73.48 *per cent* (₹ 94,668 crore) was incurred on the non-plan components. The committed expenditure (₹ 75,338 crore) stood at 61.54 *per cent* of the total revenue receipts (₹ 1,22,420 crore) of the State during 2014-15 as against 61.58 *per cent* during 2013-14.

Capital expenditure: The capital expenditure (₹ 17,803 crore) during the current year increased by ₹ 630 crore (3.67 *per cent*) over the previous year due to more investment under Energy, Transport, Irrigation and Flood Control, Education, Sports, Art and Culture and Agriculture and Allied Activities.

Adequacy and priority of expenditure: In 2014-15, the proportion of Aggregate Expenditure to GSDP (15.46 *per cent*) was low as compared to the General Category States (16.49 *per cent*). Development expenditure as a proportion of aggregate expenditure in the State was lower (64.84 *per cent*) than the General Category States average (69.12 *per cent*).

Investments and returns: The State invested ₹ 23,065 crore in various Government Companies and Corporations up to March 2015. While the Government paid interest at an average rate of 8.12 *per cent* on its borrowings during 2014-15, the average return on its investments was only 0.42 *per cent*.

Debt Management: The outstanding fiscal liabilities have shown a steady increase from ₹ 1,11,657 crore in 2010-11 to ₹ 1,91,847 crore at the end of 2014-15. These represented 156.71 *per cent* of the revenue receipts. However, the outstanding liabilities as a percentage of GSDP was 19.64, which was within the norm of 25.20 *per cent* prescribed for the year 2014-15 in the TNFR Act.

CHAPTER II
FINANCIAL MANAGEMENT
AND
BUDGETARY CONTROL

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FINANCIAL MANAGEMENT AND BUDGETARY CONTROL

2.1 Introduction

2.1.1 The Appropriation Accounts are accounts of the expenditure, voted and charged, of the government for each financial year, compared with the amounts of the voted grants¹ and appropriations charged² for different purposes as specified in the schedules appended to the Appropriation Acts. These Accounts list the original budget estimates, supplementary grants, surrenders and re-appropriations and indicate the actual capital and revenue expenditure on various specified services *vis-à-vis* those authorised by the Appropriation Acts in respect of both charged and voted items of budget. The Appropriation Accounts are complementary to the Finance Accounts.

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

2.2 Summary of Appropriation Accounts

There are 37 departments in the State at the Secretariat level headed by Principal Secretaries/Secretaries. Each department operates one or more demand. The demand for grant generally reflects the allocation for a department. In 2014-15, 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 2014-15 against 56 grants/appropriations is given in **Table 2.1**.

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

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

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

(₹ in crore)								
Nature of expenditure	Original grant/ Appropriation	Supplementary grant/ Appropriation	Total	Actual expenditure	Saving (-)/ Excess (+)	Amount surrendered	Amount surrendered on 31 March	Percentage of savings surrendered by 31 March
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) = (7)/(6)
Voted								
I Revenue	1,12,934.46	13,946.24	1,26,880.70	1,16,167.04	(-) 10,713.66	(-) 11,572.59	(-) 8,236.63	108.02
II Capital	23,781.41	4,051.08	27,832.49	18,070.22	(-) 9,762.27	(-) 9,739.16	(-) 2,429.76	99.76
III Loans and Advances	2,523.14	2,447.37	4,970.51	4,318.95	(-) 651.56	(-) 653.51	(-) 339.32	100.30
Total Voted	1,39,239.01	20,444.69	1,59,683.70	1,38,556.21	(-) 21,127.49	(-) 21,965.26	(-) 11,005.71	
Charged								
IV Revenue	15,327.19	187.06	15,514.25	15,473.73	(-) 40.52	(-) 34.54	(-) 34.44	85.24
V Capital	1.00	60.32	61.32	58.54	(-) 2.78	(-) 1.36	(-) 1.36	49.02
VI Public Debt- Repayment	7,499.49	46.42	7,545.91	6,487.70	(-) 1,058.21	(-) 1,056.65	(-)1.10	99.85
Total Charged	22,827.68	293.80	23,121.48	22,019.97	(-) 1,101.51	(-) 1,092.55	(-) 36.90	
Appropriation to Contingency Fund (if any)	..	..	..	..	..	..	..
Grand Total	1,62,066.69	20,738.49	1,82,805.18	1,60,576.18	(-) 22,229.00	(-) 23,057.81	(-) 11,042.61	

(Source: Appropriation Accounts for 2014-15)

Supplementary provisions of ₹ 20,738.49 crore obtained during the year constituted 11.34 per cent of the total provision. The overall saving of ₹ 22,229 crore was the result of savings of ₹ 22,307.56 crore in 50 grants and 54 appropriations under Revenue section, 38 grants and four appropriations under Capital section and 35 grants and one appropriation under Loan section, offset by excess of ₹ 78.56 crore in four grants under Revenue section, four grants under Capital section and two grants under Loan section.

As against the original provision of ₹ 1,62,066.69 crore, expenditure of ₹ 1,60,576.18 crore was incurred. In view of the overall savings of ₹ 22,229 crore, the Supplementary provisions of ₹ 20,738.49 crore proved wholly unnecessary. Cases of supplementary provisions that proved unnecessary are discussed in paragraph 2.3.6. The savings/excesses were intimated to the Controlling Officers, requesting them to state the reasons for significant variations. Out of 1,174 sub-heads, explanations for the variations were not received (September 2015) for 490 sub-heads (saving: 272 sub-heads and excess: 218 sub-heads).

The budgetary control was adversely affected by issue of 2,826 number of Additional Financial Sanctions (AFS) for 3,893 head of accounts, which were to be funded out of savings in the regular budgetary allocations. However, the AFS did not spell out the heads under which such savings would arise.

Further, it was seen that out of total of 2,643 items in Supplementary estimates (August 2014, December 2014 and March 2015), in respect of 1,920 items (72.64 per cent) where token provision was provided, it was proposed to meet the remaining expenditure by re-appropriation from savings that would arise in other heads of account. Such practice of meeting expenditure with an anticipation of savings was indicative of poor budgetary process.

The trend of savings and surrenders during the period from 2010-11 to 2014-15 is indicated in **Table 2.2**.

Table 2.2: Trend of savings and surrenders

(₹ in crore)

Year	Total Provision	Expenditure	Savings	Surrender
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)
2013-14	1,63,708.54	1,37,692.51	26,016.03 (15.9)	26,145.68 (16.0)
2014-15	1,82,805.18	1,60,576.18	22,229.00 (12.16)	23,057.81 (12.61)

(Source: Appropriation Accounts for the respective years)

(Figures indicated in brackets are percentages to total provision)

The savings varied between 6.2 and 15.9 *per cent*, while surrender of total provision varied between 5.9 and 16.0 *per cent* during 2010-15.

2.3 Financial Accountability and Budget Management

2.3.1 Appropriations *vis-à-vis* allocative priorities

During 2014-15, savings in 36 cases exceeded ₹ 10 crore in each case and also by more than 20 *per cent* of the total provision (**Appendix 2.1**). Against the overall savings of ₹ 22,229 crore, savings of ₹ 21,576.31 crore (97.06 *per cent*) occurred in 47 cases (33 grants and one appropriation) involving ₹ 50 crore and above in each case (**Appendix 2.2**).

The departments that registered major savings were Rural Development and Panchayat Raj Department, Municipal Administration and Water Supply Department, Department of Special Programme Implementation and Industries Department under Revenue section, Rural Development and Panchayat Raj Department, Finance Department and Highways and Minor Ports Department under Capital section and Public Debt Repayment under Loan section. Reasons wherever furnished by the departments for the major savings, as reported in Appropriation Accounts, are given below:

Rural Development and Panchayat Raj Department

- Savings of ₹ 1,428 crore under ‘Solar powered Green House’ was due to rectificatory reclassification of expenditure from Capital to Revenue section, as required.
- An amount of ₹ 1,216 crore given as Mahatma Gandhi National Rural Employment Guarantee Scheme under both General and as Special Component Plan was surrendered by the Department for which no specific reasons were furnished.

Municipal Administration and Water Supply Department

- An amount of ₹ 291 crore, ₹ 200 crore and ₹ 177 crore provided as Grants to Municipal Corporations as per the recommendation of State Finance Commission, Tamil Nadu Urban Livelihood Mission in Corporations/Municipalities and Town Panchayats and Grants to Tamil Nadu Urban Finance and Infrastructure Development Corporation towards Urban Infrastructure Development Schemes for Small and Medium Towns (UIDSSMT) Scheme respectively was surrendered by the Department for which no specific reasons were furnished.

Department of Special Programme Implementation

- An amount of ₹ 738.05 crore and ₹ 283.69 crore under Free Distribution of Electric Fans, Mixies and Grinders and Free Distribution of Laptop Computers to Students respectively was surrendered due to delay in finalisation of tender process.

Industries Department

- An amount of ₹ 900 crore and ₹ 100 crore was surrendered under Value Added Tax Refund Subsidy for Promotion of Industries and Global Investors Meet for which no specific reasons were given by the State Government.

Finance Department

- In the Vision 2023 document, it was proposed to form Tamil Nadu Infrastructure Board. Accordingly a sum of ₹ 1,000 crore, ₹ 2,000 crore and ₹ 2,000 crore were provided under 'Capital Outlay on Other Administrative Services - Transfer to New Urban Infrastructure Development Fund' during 2012-13, 2013-14 and 2014-15 respectively. The entire provision given under capital outlay was surrendered in all the years due to delay in finalisation of the projects.

Highways and Minor Ports Department

- An amount of ₹ 440 crore, ₹ 271 crore, ₹ 187 crore and ₹ 186 crore was surrendered under Tamil Nadu Road Sector Project Phase – II, Construction of Railway Over Bridges / Railway Under Bridges, Acquisition of Lands for Bye Passes and Outer Ring Road respectively during the year due to delay in acquisition of lands and non-finalisation of tenders.

Public Debt Repayment

- During 2014-15 an amount of ₹ 2,000 crore was provided under the major heads 2801 and 6003 to facilitate the take over of loan and booking of repayment respectively of TANGEDCO. However, an amount of ₹ 1,000 crore was surrendered due to reduced commitment for taking over of the liability of TANGEDCO.

2.3.2 Persistent Savings

In 28 cases (22 grants and four appropriations), there were persistent savings of more than five *per cent* of the total grant during the last five years as indicated in **Appendix 2.3**.

Savings in each financial year during 2010-15 ranged between 19 and 96 *per cent* of total provisions under Grant 27 - Industries - (Voted - Revenue) and 74 *per cent* of the total provision in 2014-15 under Grant 13 - Food and Consumer Protection (Cooperation, Food and Consumer Protection Department) (Voted - Capital). The persistent savings under the grants indicated unrealistic estimation of the anticipated 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 30 cases, ₹ 82.53 crore was incurred without appropriations by the Legislature either in the Original or Supplementary estimates as detailed in **Appendix 2.4**. Out of these cases, in one case the expenditure was ₹ 27.32 crore, in three cases the expenditure exceeded ₹ 10 crore and in three cases the expenditure was ₹ one crore and above.

2.3.4 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 of ₹ 1,565.96 crore for the years 2005-2014 was yet to be regularised as detailed in **Appendix 2.5**.

2.3.5 Excess over provisions during 2014-15 requiring regularisation

Table 2.3 contains a summary of the excess expenditure under 10 grants amounting to ₹ 78.55 crore from the Consolidated Fund of the State over the amounts authorised by the State Legislature during 2014-15, which requires regularisation under Article 205 of the Constitution.

Table 2.3: Summary of excess expenditure

(₹ in crore)

Sl. No.	Grant Number and Description		Total grant	Expenditure	Surrender	Excess
	Voted Grants					
1.	10	Commercial Taxes (Commercial Taxes and Registration Department) - Loans	0.00*	0.05	0.00*	0.05
2.	16	Finance Department - Loans	102.46	111.25	(-) 1.07	8.79
3.	23	Fire and Rescue Services (Home, Prohibition and Excise Department) - Revenue	189.65	203.84	(-) 2.37	14.19
4.	30	Stationery and Printing (Tamil Development, Religious Endowments and Information Department) - Revenue	92.45	92.49	(-) 0.88	0.04
5.	32	Labour and Employment Department - Capital	33.24	33.95	(-) 1.89	0.71
6.	35	Personnel and Administrative Reforms Department - Capital	12.39	13.86	0.00	1.47
7.	36	Planning, Development and Special Initiatives Department - Capital	98.77	98.90	0.00	0.13
8.	40	Irrigation (Public Works Department) - Revenue	1,690.73	1,737.96	(-) 36.05	47.23
9.	43	School Education Department - Revenue	19,953.34	19,957.14	(-) 820.89	3.80
10.	45	Social Welfare and Nutritious Meal Programme Department - Capital	63.30	65.44	(-) 1.12	2.14
Total			22,236.33	22,314.88	(-) 864.27	78.55

(Source: Appropriation Accounts for 2014-15)

* ₹ 1,000 only.

It could be seen from the above table that in case of eight grants an amount of ₹ 864.27 crore was surrendered injudiciously inspite of excess expenditure.

2.3.6 Unnecessary/Inadequate supplementary provision

Supplementary provisions aggregating ₹ 2,359.84 crore obtained in 26 cases, ₹ 50 lakh or more in each case, during the year 2014-15 proved unnecessary as the expenditure did not come up to the level of the original provisions as detailed in **Appendix 2.6**. On the other hand, in six cases where excess expenditure was more than ₹ one crore, supplementary provisions of ₹ 2,774.76 crore proved insufficient leaving an aggregate uncovered excess expenditure of ₹ 77.62 crore as detailed in **Table 2.4**.

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

(₹ in crore)

Sl. No.	Grant Number and Description	Original Provision	Supplementary Provision	Total Provision	Actual Expenditure	Excess Expenditure
Voted						
1.	23 - Fire and Rescue Services (Home, Prohibition and Excise Department) - Revenue	189.65	0.00*	189.65	203.84	14.19
2.	40 - Irrigation (Public Works Department) - Revenue	1,460.84	229.89	1,690.73	1,737.96	47.23
3.	43 - School Education Department - Revenue	17,480.40	2,472.94	19,953.34	19,957.14	3.80
4.	35 - Personnel and Administrative Reforms Department - Capital	12.30	0.09	12.39	13.86	1.47
5.	45 - Social Welfare and Nutritious Meal Programme Department - Capital	3.12	60.18	63.30	65.44	2.14
6.	16 - Finance Department - Loans	90.80	11.66	102.46	111.25	8.79
Total		19,237.11	2,774.76	22,011.87	22,089.49	77.62

(Source: Appropriation Accounts for 2014-15)

* ₹ 14,000 only

2.3.7 Excessive/insufficient re-appropriation of funds

(i) Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. It was seen that during 2014-15 surrenders were made on 28 and 31 March 2015. As an amount of ₹ 23,057.81 crore (12.61 per cent of the total provision) was surrendered by the departments in the last week of the financial year, Government could not utilise the surrendered amount for other development purposes.

(ii) Injudicious re-appropriations proved excessive or insufficient and resulted in savings/excess of over ₹ 10 lakh under 766 sub-heads. The savings/excess of more than ₹ two crore each resulting from the injudicious re-appropriations was ₹ 656.88 crore (54 items under savings) and ₹ 1,351.35 crore (84 items under excess) in 138 sub-heads as detailed in **Appendix 2.7**.

(iii) Further, it was noticed that in 15 cases as detailed in **Appendix 2.8**, though the entire provision was fully withdrawn by re-appropriations, expenditure of ₹ 4.86 crore, incurred by the Controlling Officers, resulted in injudicious re-appropriations.

2.3.8 Non-furnishing of valid reasons for re-appropriations

According to paragraph 151 (ii) of the Tamil Nadu Budget Manual, 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 14,885 out of 21,391 items (69.59 *per cent*), no valid reasons were given for additional provisions/withdrawal of provisions in the re-appropriation orders.

2.3.9 Withdrawal of entire provision by re-appropriation

In 312 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 ₹ 22,266.20 crore, ₹ 18,439.17 crore (82.81 *per cent*) was withdrawn. The details of 100 *per cent* withdrawal in 117 cases (₹ 9,295.35 crore) are given in **Appendix 2.9**. Some of the departments which made substantial withdrawals were Finance Department (including Debt Charges and Public Debt Repayments), Rural Development and Panchayat Raj, Municipal Administration and Water Supply Department and Irrigation (Public Works Department).

2.3.10 Surrender in excess of actual savings

In 36 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 ₹ 6,900.68 crore, the amount surrendered was ₹ 7,319.37 crore resulting in excess surrender of ₹ 418.69 crore. Details are given in **Appendix 2.10**. Some of the departments which surrendered funds in excess of savings are Police (Home, Prohibition and Excise Department), Revenue Department, Social Welfare and Nutritious Meal Programme Department, Health and Family Welfare Department and Buildings (Public Works Department).

2.3.11 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 2014-15, in two grants, no part of the savings was surrendered by the departments concerned. The amount involved in these cases was ₹ 4.94 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
Capital - Voted			
1.	49	Youth Welfare and Sports Development Department	483.18
Loans - Voted			
2.	48	Transport Department	10.51
Total			493.69

(Source: Appropriation Accounts for 2014-15)

Details of 22 grants and three appropriations where savings of ₹ one crore and above was not surrendered fully are given in **Appendix 2.11**. Out of the total savings of ₹ 10,307.96 crore, savings of ₹ 514.37 crore was not surrendered. In 73 cases of surrender of funds in excess of ₹ 10 crore, ₹ 9,757.89 crore (**Appendix 2.12**), were surrendered on the last day of the year indicating inadequate financial control.

2.3.12 Rush of expenditure

According to Article 39 of the Tamil Nadu Financial Code, rush of expenditure in the closing month of the financial year should be avoided. Contrary to this, in 112 sub-heads as listed in **Appendix 2.13**, it was noticed that more than 50 *per cent* of the total expenditure in each sub-head was incurred in March 2015. Rush of expenditure at the end of the year shows poor expenditure control.

2.3.13 Classification of Revenue expenditure as Capital

As per Chapter I of Tamil Nadu Budget Manual, Paragraph 4 relating to Division of Consolidated Fund, “Capital Account is the account of expenditure incurred with the object of increasing concrete assets of a material character and which are more or less of permanent value as in the case of building, etc. Expenditure on assets which do not vest in Government is not treated as capital expenditure”.

It was seen that the State Government classified the expenditure of ₹ 50 crore incurred for construction of houses for individuals affected by Cyclone Thane as detailed in **Table 2.6**, as capital expenditure.

The head of account and amount of money spent during 2014-15 for the schemes are detailed in **Table 2.6**.

Table 2.6: Details of expenditure incurred on houses

Sl. No.	Head of Account	Description	Expenditure (₹ in crore)
1.	4216.03.789.JD	Special Housing Programme for THANE affected region	10.00
2.	4216.03.796.JD	Special Housing Programme for THANE affected region	0.50
3.	4216.03.800.JD	Special Housing Programme for THANE affected region	39.50
Total			50.00

(Source: Appropriation Accounts for 2014-15)

As the scheme guidelines stipulate that the houses were to be constructed in the plots owned by the individuals with financial assistance from State Government, the asset so created do not vest with Government. Hence the expenditure should have been classified as revenue instead of capital.

2.4 Review of a selected Grant

A review of budgetary procedure and control over expenditure was conducted in respect of Grant Number 20 – Higher Education Department. Test check disclosed deficiencies in budgetary process as discussed in the succeeding paragraphs.

2.4.1 Allocation and Expenditure

Summary of actual expenditure *vis-à-vis* original/supplementary provisions made during 2014-15 is given in **Table 2.7**.

Table 2.7: Details of Budget Provision and Actual Expenditure under Grant No. 20

(₹ in crore)

	Nature of expenditure	Original	Supplementary	Total	Expenditure	Savings(-)/Excess (+)	Percentage of Savings/Excess	Amount surrendered
Voted	I Revenue	3,339.73	0.00*	3,339.73	3,000.73	(-) 339.00	10.15	328.91
	II Capital	288.20	72.09	360.29	357.56	(-) 2.73	0.76	3.10
	III Loans and Advances	0.00**	0.20	0.20	0.00	(-) 0.20	100.00	0.00
Total Voted (A)		3,627.93	72.29	3,700.22	3,358.29	(-) 341.93	9.24	332.01
Charged	IV Revenue	0.00***	0.00	0.00	0.00	0.00	0	0
	V Capital	0.00	7.02	7.02	7.02	0.00	0	0
Total Charged (B)		0.00	7.02	7.02	7.02	0.00	0	0
Grand Total (A+B)		3,627.93	79.31	3,707.24	3,365.31	(-) 341.93	9.24	332.01

(Source: Appropriation Accounts for 2014-15)

* ₹ 63,000 given as token provision; ** ₹ 1,000 given as token provision; *** ₹ 2,000 given as token provision

Surrender less than actual savings

Under this Grant, the overall surrender of funds (₹ 332.01 crore) by the Department was less than the actual savings (₹ 341.93 crore). Under Revenue section, as against savings of ₹ 339 crore, the amount actually surrendered was ₹ 328.91 crore resulting in short surrender of ₹ 10.09 crore.

2.4.2 Savings due to unrealistic budget provision

Scrutiny of records revealed that due to unrealistic budget proposals significant savings/surrenders occurred under the following schemes:

Director of Collegiate Education

(a) Infrastructure improvement of Arts and Science colleges under '100 crore project'

The details of budget provision, expenditure and savings under the head 'Infrastructure improvement of Arts and Science colleges' during 2014-15 are given in **Table 2.8**.

Table 2.8: Details of Budget Provision and Actual Expenditure

(₹ in crore)

Head of account	Original	Supple- mentary	Total Provision	Expendi- -ture	Savings
2202.03.103.BC	18.70	0.00	18.70	0.00	18.70
19 Machinery and Equipment	4.70	0.00	4.70	0.00	4.70
68 Cost of Note books/slates	4.00	0.00	4.00	0.00	4.00
76 Computer and Accessories	10.00	0.00	10.00	0.00	10.00

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

Scrutiny of records revealed that the entire provision under this head ended up as savings due to the following reasons:

- Under this scheme, ₹ four crore was provided in the budget estimate for purchase of library books for 69 Government Arts and Science colleges and 24 University Constituent Arts & Science colleges. As ‘orders on circulation’ was obtained only at the fag end of 2014-15 (i.e. on 15 March 2015), the Department did not issue necessary orders for implementation of the scheme before the end of the financial year on the grounds of limited availability of time for following the purchase procedure and no books were purchased.
- The Department sought (November 2014) concurrence of Finance Department for ₹ 8.93 crore from the budget allocation (of ₹ 10 crore) towards computerization of libraries in 69 Government Arts and Science colleges and six University Constituent Arts & Science colleges. The Department was instructed (January 2015) to re-submit the proposals after excluding 18 colleges which were not eligible as they had received similar grants during 2010-11. However, the Department failed to do so before March 2015 which resulted in non-implementation of computerisation and consequent savings of entire provision.
- Reasons for savings of ₹ 4.70 crore provided for purchase of machinery and equipment was not furnished by the Department (November 2015).

(b) National Service Scheme

Government of India (GoI) which implements the National Service Scheme (NSS) shared the expenditure incurred under NSS with the State Government in the ratio of 7:5. The yearly financial assistance from GoI was subject to furnishing of Utilisation Certificates (UCs) by the grantee institutions and settlement of accounts for the grants released for the previous years. GoI also instructed that the requirement of funds under NSS should be calculated after taking into account the unspent balance of the previous years available with the implementing agencies including the State NSS Cell. GoI further instructed (May 2014) to furnish audited accounts for the funds received and submit UCs in the prescribed format failing which grants for 2014-15 would not be released.

The details of budget allocation, expenditure and savings under NSS for 2014-15 are given in **Table 2.9**.

Table 2.9: Details of Budget Provision and Actual Expenditure

(₹ in crore)

Head of account	Original	Supplementary	Total Provision	Expenditure	Savings
2204-00-102-UC	9.95	0.00	9.95	0.00	9.95
2204-00-789-UA	1.62	0.00	1.62	0.00	1.62
2204-00-796-UA	1.40	0.00	1.40	0.00	1.40

(Source: Appropriation Accounts for 2014-15)

Scrutiny of records relating to NSS revealed that GoI had not released the financial assistance for 2014-15 due to non-settlement of accounts and non-furnishing of UCs for the grants received upto 2013-14. As a result the State Government could not release its matching share and the entire budget allocation of ₹ 12.97 crore ended up as savings. In reply, the State NSS Cell stated (October 2015) that the unspent balance available in its bank account as of 31 March 2014 was ₹ 2.49 crore and that details in respect of Universities/Colleges would be obtained and furnished.

(c) Grants for creation of capital assets and reimbursement of expenditure

The State Government gives grants to Colleges/Universities for creation of capital assets and for reimbursement of recurring/non-recurring expenditure. The details of budget allocation, expenditure and savings for 2014-15 in respect of such grants given to Bharathidasan University are given in **Table 2.10**.

Table 2.10: Details of Budget Provision and Actual Expenditure

(₹ in crore)

Head of account	Original	Supplementary	Total Provision	Expenditure	Savings
Bharathidasan University, Tiruchirappalli					
2202.03.102.AF	33.35	0.00	33.35	13.00	20.35
Bharathidasan University constituent Colleges					
2202.03.102.KC	24.41	0.00	24.41	6.50	17.91
2202.03.102.JT	0.85	0.00	0.85	0.00	0.85

(Source: Appropriation Accounts for 2014-15)

Out of ₹ 33.35 crore provided as Grants to the University there were a savings of ₹ 20.35 crore. In reply to an Audit query regarding the huge savings, the University stated (October 2015) that as against proposals for reimbursement of ₹ 34.91 crore sent (upto January 2015) to Government, only ₹ 13 crore was released, resulting in savings. Scrutiny of records however revealed that the budget provision was restricted by Finance Department based on the instructions by the auditors - Director of Local Fund Audit (DLFA).

Similarly, against budgetary allocation of ₹ 5.08 crore as “Grants for current expenditure” and ₹ 19.33 crore as “Grants for creation of capital assets” to the University’s constituent colleges there was savings of ₹ 17.91 crore. University attributed the reasons for savings to (i) sanction by the Government of ₹ 0.25 crore only against its reimbursement proposal for ₹ 1.80 crore under

‘current expenditure’ (upto January 2015) and (ii) incurring of ₹ 6.25 crore only under ‘creation of capital assets’ (upto January 2015) due to non-completion of land acquisition process.

The entire budgetary allocation of ₹ 0.85 crore under “Grants for current expenditure” for one of the constituent colleges of Bharathidasan University at Tiruchirapalli ended as savings. Scrutiny of records revealed that the provision could not be utilised as the Grant proposal was returned by DLFA for want of Government’s ratification for an expenditure incurred during 2011-12.

(d) Government Arts and Science Colleges - delay in completion of work

Government of Tamil Nadu (GoTN) accorded sanction (June 2013 and September 2013) for construction of buildings for seven and five new Government Arts colleges at a cost of ₹ 7.25 crore and ₹ 7.98 crore for each college respectively. The details of budget allocation, expenditure and savings for 2014-15 are given in **Table 2.11**.

Table 2.11: Details of Budget Provision and Actual Expenditure

(₹ in crore)

Head of account	Original	Supplementary	Total Provision	Expenditure	Savings
4202.01.203.JB	70.86	0.00*	70.86	35.25	35.61

(Source: Appropriation Accounts for 2014-15)

* ₹ 2,000 given as token provision

The budgetary allocation of ₹ 70.86 crore included provision towards construction of buildings for the new colleges, construction of laboratories, additional class rooms and hostels for various colleges. Scrutiny of records revealed that while work in respect of six colleges was in progress and tender process had not been finalised for three colleges, work had not commenced due to non-handing over/non-identification of site in respect of remaining three colleges, which resulted in savings. Thus, failure to assess the requirement of funds before seeking budget provision and the resultant savings indicated poor budgeting by the Department.

Commissioner of Technical Education

An amount of ₹ 5.03 lakh was initially provided in the budget and a token provision was also made in the Supplementary estimates towards payment of property tax by the Construction Wing of Directorate of Technical Education. Further, an amount of ₹ 50.71 lakh was provided through first round of reappropriation as Corporation of Chennai had raised (August 2014) a demand for an amount of ₹ 51.62 lakh. Details of Budget provision and actual expenditure are given in **Table 2.12**.

Table 2.12: Details of Budget Provision and Actual Expenditure

(₹ in lakh)

Head of account	Original	Supplementary	Total Provision	Expenditure	Savings	FMA # I	FMA II
2203.00.001.AB.06.02	5.03	0.00*	5.03	3.26	1.77	50.71	(-) 53.41

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

* ₹ 1,000 token provision;

Final Modified Appropriation

Scrutiny of records revealed that ₹ 53.41 lakh was surrendered (31 March 2015) in the second round of re-appropriation. The Executive Engineer, PWD, Technical Education Division stated that educational institutions were exempted from the purview of property tax.

Thus, the failure of the Department to ascertain the exact provisions for payment of property tax before seeking allocation of funds led to unnecessary provision and subsequent withdrawal of funds during reappropriation, showing poor budgetary control.

2.5 Advances from the Contingency Fund

The Contingency Fund (CF) of the State was established under the Tamil Nadu Contingency Fund Act, 1954 in terms of provisions of Article 267 (2) and 283 (2) of the Constitution of India. Advances from the Fund 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.

Number of Contingency Fund Advance (CFA) orders issued and utilisation thereof are detailed in **Table 2.13**.

Table 2.13: Number of CFA orders issued and utilisation of contingency fund

(₹ in crore)

Year	Number of CFA orders issued	Amount	Number of CFA utilised	Amount	Percentage of number of CFA utilised over number issued
2013-14	50	95.87	25	74.94	50
2014-15	46	47.94	40	41.66	87

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

Entire amount released through Contingency Fund during the year 2014-15 was recouped by the end of the year including the balance left unrecouped at the end of 2013-14.

The exact non-utilisation of CF could not be ascertained as the Treasury/ Department while incurring expenditure drew bills against the service head instead of under Major Head 8000. Though the Accountant General (A&E) (AG (A&E)) took up the matter with the Government in the past, the same procedure still continued.

Details of CF orders issued, utilisation as reported and the amount of expenditure incurred as at the end of the year have been given in **Appendix 2.14**. It could be seen that out of 46 cases, in one case no expenditure was incurred.

An amount of ₹ 10.63 lakh was provided (May 2014) as advance from Contingency Fund for Preparation of Disaster Management Plan. However, the entire amount was not utilised and was withdrawn (March 2015) through Final Modified Appropriation. No reply was received from the Revenue Department when the matter of non-utilisation was taken up (November 2015).

2.6 Conclusion

During 2014-15, expenditure of ₹ 1,60,576.18 crore was incurred against the total grants and appropriations of ₹ 1,82,805.18 crore resulting in savings of ₹ 22,229 crore. In 72.64 *per cent* of the items included in the Supplementary estimates where token provision was provided, it was proposed to meet the remaining expenditure by re-appropriation from savings that would arise in other heads of accounts. These overall savings were the net result of savings of ₹ 22,307.56 crore offset by excess expenditure of ₹ 78.56 crore. There were persistent savings of more than five *per cent* of the total provision in 22 grants and four appropriations. Expenditure of ₹ 82.53 crore was incurred in 30 cases without appropriations by the Legislature. Excess expenditure of ₹ 1,565.96 crore pertaining to the period 2005 to 2014 was pending regularisation. Supplementary provisions of ₹ 2,359.84 crore obtained in 26 cases, ₹ 50 lakh or more in each case, during 2014-15 proved unnecessary as the expenditure was less than the original provisions. As an amount of ₹ 23,057.81 crore (12.61 *per cent* of the total provision) was surrendered through re-appropriation in March 2015 and at the fag end of the financial year, the Government could not utilise the amount. In 36 grants and one appropriation, as against the savings of ₹ 6,900.68 crore, the amount surrendered was ₹ 7,319.37 crore resulting in excess surrender of ₹ 418.69 crore. Rush of expenditure at the end of the year reflects poor expenditure control. In one out of 46 Contingency Fund orders issued, no expenditure was incurred.

2.7 Recommendations

- Government may consider issuing instructions to all the departments to ensure surrender of unutilised allocations as soon as they are foreseen so that the funds could be allocated to other departments requiring funds.
- Excess expenditure over provision in the grants out of the Consolidated Fund of the State needs to be regularised.
- Utilisation of funds drawn from the Contingency Fund should be ensured.

CHAPTER III

FINANCIAL REPORTING

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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 2014-15.

3.1 Delay in furnishing of Utilisation Certificates

Article 210A of the Tamil Nadu Financial Code provided that for grants released during a year for specific purposes, Utilisation Certificates (UCs) should be obtained by the Departmental officers from the organisations to whom grants were given and after verification, the UCs should be forwarded to the Accountant General (A&E) (AG (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 2013-14, nine UCs for ₹ 15.41 crore were not furnished by the grantees as of September 2015. Department/Chief Controlling Officer-wise break-up of outstanding UCs is given in **Appendix 3.1** and the year-wise analysis of delays in submission of UCs is summarised in **Table 3.1**.

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

Period	Utilisation certificates outstanding	
	Number	Amount
2013-14	7	11.66
Upto 2012-13	2	3.75
Total	9	15.41

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

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

3.2 Non-reconciliation of Receipts and Expenditure

As per Rules 124 and 127 of the Tamil Nadu Budget Manual, departmental accounts maintained by the Chief Controlling Officers (CCOs) and the progressive actuals, month by month are required to be reconciled with those entered in the books of the AG (A&E), so as to ensure that the departmental

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

However, it was seen that out of 209 CCOs in the State, 58 CCOs for expenditure and 45 CCOs for receipts did not reconcile their accounts with AG (A&E) as detailed in **Appendix 3.2**.

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

3.3 Non-submission/delay in submission of Accounts

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

The annual accounts of 369 autonomous bodies/authorities due up to 2014-15 were not received (June 2015). The details are given in **Appendix 3.3** and their age-wise pendency is presented in **Table 3.2**.

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

Sl. No.	Delay in number of years	Number of the Bodies/Authorities
1.	Up to one year	92
2.	More than one year and upto three years	119
3.	More than three years and upto five years	54
4.	Five years and above	104
Total		369

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

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

3.4 Non-adjustment of Temporary Advances

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

It was noticed that 1,151 temporary advances amounting to ₹ 211.43 crore drawn up to 31 March 2015 by DDOs through Pay and Accounts

Offices/District Treasury Offices were remaining unadjusted as on 30 June 2015. Age-wise analysis of the advances pending is given in **Table 3.3**.

Table 3.3: Age-wise analysis of advances pending

Sl. No	Pendency	Number of Advances	Amount (₹ in crore)
1	More than 10 years	28	3.01
2	More than 5 years and less than 10 years	45	14.70
3	More than 1 year but less than 5 years	109	50.75
4	Less than one year	969	142.97
Total		1,151	211.43

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

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

3.5 Operation of Personal Deposit Accounts

Personal Deposit (PD) Accounts are created for specific purposes by debiting the service heads in the Consolidated Fund of the State and crediting Personal Deposits (Minor head - 106 under 8443 Civil Deposits). These are required to be closed by the administrators of PD Accounts at the end of the financial year by minus debiting the unspent balances, if any, to the relevant service heads. There were 821 PD accounts in operation in 31 District Treasuries (DTs) and five Pay and Accounts Offices (PAOs) with closing balance at year end. Details of PAOs and DTs having more than ₹ one crore closing balance (across 26 PD accounts) totalling ₹ 245.25 crore are indicated in **Table 3.4**.

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

Sl. No.	Name of the PAO/District Treasury	Number of accounts	Amount (₹ in crore)
1.	Coimbatore	2	3.83
2.	Dharmapuri	1	1.68
3.	Nagapattinam	1	5.46
4.	The Nilgiris	1	3.43
5.	PAO (East)	3	65.87
6.	PAO (North)	5	13.16
7.	PAO (Secretariat)	1	60.09
8.	PAO (South)	4	47.89
9.	Salem	2	21.07
10.	Tiruchirappalli	2	10.55
11.	Tirunelveli	1	2.76
12.	Tirupur	1	1.51
13.	Tiruvannamalai	1	2.16
14.	Villupuram	1	5.79
Total		26	245.25

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

There were negative balances as on 31 March 2015 in respect of 28 PD accounts aggregating to ₹ 7.70 crore. It was also noticed that there were 130 inoperative PD Accounts as on 31 March 2015 as compared to 408 in the previous year.

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, 403 cases of misappropriation, shortages, theft and loss involving a total amount of ₹ 13.07 crore up to March 2015 (as of September 2015) on which final action was pending. The department-wise break-up of pending cases and the nature of these cases are given in **Appendix 3.4**. The age-profile of the pending cases and the number of cases pending in each category – misappropriation, loss, theft, etc., are summarised in **Table 3.5**.

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

Age-Profile of the Pending Cases			Nature of the Pending Cases		
Range in years	Number of cases	Amount involved (₹ in lakh)	Nature of the cases	Number of cases	Amount involved (₹ in lakh)
0 - 5	8	46.96	Theft	40	13.03
6 - 10	39	388.39	Loss and Shortages	148	231.69
11 - 15	36	278.05	Misappropriation	215	1,062.77
16 - 20	64	377.43	Cases of losses, written off during the year	Nil	Nil
21 and above	256	216.66			
Total	403	1,307.49	Total pending cases	403	1,307.49

(Source: Information received from Heads of Department)

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

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

Reasons for the delays		Number of cases	Amount (₹ in lakh)
(i)	Awaiting departmental and criminal investigation	192	598.10
(ii)	Departmental action initiated but not finalised	124	260.74
(iii)	Criminal proceedings finalised but recovery of the amount still pending	15	172.39
(iv)	Awaiting orders for recovery or write off	48	71.57
(v)	Pending in courts of law	24	204.69
Total		403	1,307.49

(Source: Information received from Heads of Department)

3.7 Deficiencies noticed in the Pay and Accounts Office

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 encashed 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. However, the PAOs failed to undertake these actions as described below:

It was noticed from the details of uncashed cheques furnished by PAOs that 56,465 cheques for ₹ 602.33 crore remained uncashed (June 2015) for periods up to 28 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 3.7**.

Table 3.7: Details of uncashed cheques

(₹ in crore)		
Delay in number of years	Number of cases	Value of cheques
0 - 5 years	1,970	541.82
5 - 10 years	19,384	12.45
Beyond 10 years	35,111	48.06
Total	56,465	602.33

(Source: Information furnished by PAOs)

3.8 Amounts booked under Minor Head “800”

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

During 2014-15, under 17 major heads in the Revenue and Capital sections, expenditure aggregating ₹ 11,139.34 crore (76.01 *per cent* of the total expenditure of ₹ 14,655.91 crore in these heads) was classified under the minor head – 800 – Other Expenditure. The entire expenditure under “Capital Outlay on Nutrition”, “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 3.5**.

Similarly, under 21 major heads, revenue receipts aggregating ₹ 1,726.16 crore (85.01 *per cent* of the total receipt of ₹ 2,030.55 crore), were classified under minor head – 800 – Other Receipts. The entire receipts under “Urban Development” and “Family Welfare” were classified under the omnibus minor head 800 – Other Receipts as indicated in **Appendix 3.6**.

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

3.9 Conclusion

Certain departmental officers failed to ensure adherence to the terms and conditions relating to timely submission of utilisation certificates in respect of grants released. Similarly, 369 autonomous bodies/authorities did not submit their accounts due up to 2014-15 to Audit. Temporary advances drawn up to 31 March 2015 by the DDOs involving an amount of ₹ 211.43 crore in 1,151 cases remained unadjusted. There were 130 inoperative PD accounts at the end of the year which were required to be closed. The State Government departments reported 403 cases of misappropriations, losses, defalcation, etc., involving a total amount of ₹ 13.07 crore up to March 2015 on which final action was pending. There were 56,465 number of cheques amounting to ₹ 602.33 crore remaining unencashed due to non-initiation of timely action by PAOs.

3.10 Recommendations

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



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

Chennai
The 29 February 2016

Countersigned



(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

New Delhi
The 11 March 2016

APPENDICES

Appendix 1.1
(Reference: Page 1 and Paragraphs 1.3, 1.3.1.1 and 1.3.1.2; Pages 10, 12 and 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 = 29.5 per cent)		22.40 per cent		
5.	(a)	Literacy (as per 2001 Census) (All India Average = 64.8 per cent)	73.45 per cent		
	(b)	Literacy (as per 2011 Census) (All India Average = 73.0 per cent)	80.09 per cent		
6.	Infant mortality** (per 1,000 live births). (All India Average = 40 per 1,000 live births)		21		
7.	Life Expectancy at birth*** (All India Average =67.5 years)		70.2		
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) 2014-15 at current prices		₹ 9,76,703 crore		
	Per capita GSDP CAGR (2005-06 to 2014-15)	Tamil Nadu	15.19 per cent		
		General Category States	13.86 per cent		
10.	GSDP CAGR (2005-06 to 2014-15)	Tamil Nadu	15.95 per cent		
		General Category States	15.44 per cent		
11.	Population Growth (2005-06 to 2014-15)	Tamil Nadu	6.08 per cent		
		General Category States*****	12.76 per cent		
B. Financial Data					
Particulars					
CAGR [@]		2005-06 to 2013-14		2013-14 to 2014-15	
		General Category States	Tamil Nadu	General Category States	Tamil Nadu
(In per cent)					
a.	of Revenue Receipts	15.76	15.56	16.10	13.31
b.	of Tax Revenue	15.32	15.47	10.51	6.70
c.	of Non Tax Revenue	13.53	17.33	10.07	(-) 10.62
d.	of Total Expenditure	15.23	16.88	19.32	16.80
e.	of Capital Expenditure	14.61	19.77	21.87	3.67
f.	of Revenue Expenditure on Education	17.10	19.72	14.55	14.60
g.	of Revenue Expenditure on Health	16.20	18.54	28.73	27.07
h.	of Salary and Wages	15.23	15.10	11.75	11.58
i.	of Pension	18.70	15.30	12.43	17.47

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

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

** SRS Bulletin September 2014

*** Economic survey of 2014-15. Table 9.1, Page A 129.

**** http://planningcommission.nic.in/data/datatable/data_2312/DatabookDec2014%20106.pdf

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

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

Appendix 1.2
(Reference: Paragraph 1.1; Page 2)

Part A: Structure and Form of Government Accounts

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

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

Part II: Contingency Fund: Legislature may by law establish a Contingency Fund which is in the nature of an imprest. The Fund is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorization of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head in the Consolidated Fund of the State.

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

Part B: Layout of Finance Accounts

Statement	Title	Layout
	Volume I	
Statement No.1	Statement of Financial Position	Cumulative figures of assets and liabilities of the Government, as they stand at the end of the year, are depicted in the statement. The assets are valued at historical cost. The assets comprise Financial Assets and Physical Assets. The latter are shown against "(i) Capital Expenditure and (ii) Other Capital Expenditure" in this Statement.
Statement No.2	Statement of Receipts and Disbursements	This is a summarised statement showing all receipts and disbursements of the Government during the year in all the three parts in which Government account is kept, namely, the Consolidated Fund, Contingency Fund and Public Account. Further within the consolidated fund, receipts and expenditure on revenue and capital account are depicted distinctly.
Statement No.3	Statement of Receipts (Consolidated Fund)	This Statement comprises revenue and capital receipts and receipts from borrowings of the Government consisting of loans from the Government of India, other institutions, market loans raised by the Government and recoveries on account of loans and advances made by the Government.
Statement No.4	Statement of Expenditure (Consolidated Fund)	This Statement not only gives expenditure by function (activity) but also summarises expenditure by nature of activity (objects of expenditure).
Statement No. 5	Statement of Progressive Capital expenditure	This Statement details progressive capital expenditure by functions, the aggregate of which is depicted in Statement 1.
Statement No.6	Statement of Borrowings and other Liabilities	Borrowings of the Government comprise market loans raised by it (internal debt) and Loans and Advances received from the Government of India. Both these together form the public debt of the State Government. In addition, this summary statement depicts 'other liabilities' which are the balances under various sectors in the Public Account. In respect of the latter, the Government as a trustee or custodian of the funds, hence these constitute liabilities of the Government. The Statement also contains an Explanatory Note, i.e. a note on the quantum of net interest charges met from Revenue Receipts.
Statement No.7	Statement of Loans and Advances given by the Government	The loans and advances given by the State Government are depicted in Statement 1 and recoveries, disbursements feature in Statements 2, 3 and 4. Here, loans and advances are summarised sector and loanee group wise. This is followed by a note on the recoveries in arrear in respect of loans, details of which are maintained by the State Government departments.

Statement	Title	Layout
Statement No.8	Statement of Investments of the Government	The Summarised position of Government Investment in the share capital of different concerns is depicted in this statement for the current and previous year.
Statement No.9	Statement of Guarantees given by the Government	Sector wise summarised statement of Guarantees given by the State Government for repayment of Principal and interest on loans raised during the year and sums guaranteed outstanding as at the end of the year are presented in this Statement.
Statement No.10	Statement of Grants-in-aid given by the Government	This Statement has been presented grantee institutions group wise. It includes a note on grants given in kind also.
Statement No.11	Statement of Voted and Charged Expenditure	This Statement presents details of voted and charged expenditure of the Government.
Statement No.12	Statement on Sources and Application of funds for expenditure other than on Revenue Account	The capital and other expenditure (other than on revenue account) and the sources of fund for the expenditure are depicted in this Statement.
Statement No.13	Summary of balances under Consolidated Fund, Contingency Fund and Public Account	This statement assists in providing the accuracy of the accounts.
Volume II		
Statement No.14	Detailed Statement of Revenue and Capital Receipts by minor heads	This Statement presents the revenue and capital receipts of the Government in detail.
Statement No.15	Detailed Statement of Revenue Expenditure by minor heads	This Statement presents the details of revenue expenditure of the Government in detail. Non-Plan and Plan figures are depicted separately and a comparison with the figures for the previous year is available.
Statement No.16	Detailed Statement of Capital Expenditure by minor heads and sub heads	This Statement presents the details of capital expenditure of the Government in detail. Non-Plan and Plan figures are depicted separately and a comparison with the figures for the previous year is available. Cumulative capital expenditure upto the end of the year is also depicted.
Statement No.17	Detailed Statement of Borrowings and other Liabilities	Details of borrowings (market loans raised by the Government and Loans etc from GoI) by minor heads, the maturity and repayment profile of all loans are provided in this statement. This is the detailed statement corresponding to Statement 6.
Statement No.18	Detailed Statement of Loans and Advances given by Government	Details of loans and advances given by the Government, the changes in loan balances, loans written off, interest received on loans etc., are presented in this statement. It also presents plan loans separately. This is the detailed statement corresponding to Statement 7.
Statement No.19	Detailed Statement of Investments of the Government	Details of the position of Government Investment in the share capital of different concerns are depicted in this statement for the current and previous year. Details include type of shares held, face value, dividend received etc.
Statement No.20	Detailed Statement of Guarantees given by the Government	Guarantees given by the State Government for repayment of loans, etc., raised by Statutory Corporations, Government Companies, Local Bodies and other institutions during the year and sums guaranteed outstanding as at the end of the year are presented in this Statement.
Statement No.21	Detailed Statement on Contingency Fund and Other Public Account transactions	This Statement shows changes in Contingency Fund during the year, the appropriations to the Fund, expenditure, amount recouped etc. It also depicts the transactions in Public Account in detail.
Statement No.22	Detailed Statement on Investments of Earmarked Funds	This Statement shows the details of investment out of Reserve Funds in Public Account.

Appendix 1.3
(Reference: Paragraph 1.1; Page 2)

Part A: Methodology adopted for assessment of fiscal position

The norms/ceilings prescribed by the TFC 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 mobilization of resources, pattern of expenditure etc, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP. The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

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

Part B: The Tamil Nadu Fiscal Responsibility Act, 2003

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

- (a) Reduce the ratio of revenue deficit to revenue receipt every year by three to five *per cent* depending on the economic situation in that year beginning from financial year 2002-03 to a level not exceeding five *per cent* by 31 March 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 to 0.30 *per cent* beginning from financial year 2002-03 with medium term goal of not being more than three *per cent* of fiscal deficit to Gross State Domestic Product to be attained by 31 March 2012 and adhere to it thereafter.
- (bb) Maintain the ratio of total outstanding debt to GSDP with medium term goal of not being more than 24.5 *per cent* during 2011-12; 24.8 *per cent* during 2012-13; 25.0 *per cent* during 2013-14; 25.2 *per cent* during 2014-15 and thereafter maintain such *per cent* as may be prescribed.
- (c) Cap outstanding guarantees within 100 *per cent* of revenue receipts of previous year or 10 *per cent* of GSDP, whichever is lower.

Appendix 1.4
(Reference: Paragraphs 1.1, 1.3, 1.7.2, 1.9.2 and 1.10; Pages 2, 9, 25, 29 and 33)
Time series data on the State Government finances

(₹ in crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
Part A. Receipts					
1. Revenue Receipts	70,188 (37)	85,202 (37)	98,828 (38)	1,08,036 (38)	1,22,420(38)
(i) Tax Revenue	47,782 (68)	59,517 (70)	71,254 (72)	73,718 (68)	78,656(64)
Taxes on Agricultural Income	1	..	..	(-) 2	..
Taxes on Sales, Trade, etc	28,614 (60)	36,289 (61)	44,041 (62)	53,532 (73)	57,191(73)
State Excise	8,116 (17)	9,975 (17)	12,126 (17)	5,035 (7)	5,731(7)
Taxes on Vehicles	2,660 (6)	3,101 (5)	3,928 (6)	3,684 (5)	3,829(5)
Stamps and Registration fees	4,651 (10)	6,581 (11)	7,645 (11)	8,251 (11)	8,362(11)
Land Revenue	113 (..)	87(..)	131 (..)	273 (..)	170(..)
Taxes on Goods and Passengers	1,626 (3)	2,123 (4)	2,252 (3)	1,843 (3)	1,909(2)
Other Taxes	2,001 (4)	1,361 (2)	1,131 (2)	1,102 (1)	1,464(2)
(ii) Non-Tax Revenue	4,652 (7)	5,684 (7)	6,554 (7)	9,343 (9)	8,351(7)
(iii) State's share of Union taxes and duties	10,914 (15)	12,715 (15)	14,520 (15)	15,853 (15)	16,824(14)
(iv) Grants-in-aid from Government of India	6,840 (10)	7,286 (8)	6,500 (6)	9,122 (8)	18,589(15)
2. Miscellaneous Capital Receipts	..	..	..	..	16(..)
3. Recoveries of Loans and Advances	770 (..)	3,180 (2)	1,057 (..)	620 (..)	1,351(1)
4. Total Revenue and Non debt capital receipts (1+2+3)	70,958	88,382	99,885	1,08,656	1,23,787
5. Public Debt Receipts	14,492 (8)	16,780 (7)	21,220 (8)	24,814 (9)	31,080(10)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	13,045	15,600	19,860	22,803	29,563
Net transactions under Ways and Means Advances and Overdrafts	..	..	..	..	..
Loans and Advances from Government of India	1,447	1,180	1,360	2,011	1,517
6. Total Receipts in the Consolidated Fund (4+5)	85,450	1,05,162	1,21,105	1,33,470	1,54,867
7. Contingency Fund Receipts	..	30	..	..	19
8. Public Account Receipts	1,06,700 (55)	1,24,713 (54)	1,39,436 (54)	1,48,117 (53)	1,63,707(51)
9. Total Receipts of the State (6+7+8)	1,92,150	2,29,905	2,60,541	2,81,587	3,18,593
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	72,916 (37)	83,838 (36)	97,067 (38)	1,09,824 (39)	1,28,828(41)
Plan	14,267 (20)	17,576 (21)	23,383 (24)	26,534 (24)	34,160(27)
Non Plan	58,649 (80)	66,262 (79)	73,684 (76)	83,290 (76)	94,668(73)
General Services (including interest payments)	25,924	28,941	31,652	35,729	41,655
Social Services	28,909	33,262	38,623	45,276	50,349
Economic Services	12,222	14,142	17,628	19,644	26,843
Grants-in-aid and contributions	5,861	7,493	9,164	9,175	9,981
11. Capital Expenditure	12,436 (6)	16,336 (7)	14,568 (16)	17,173 (6)	17,803(6)
Plan	12,219 (98)	16,216 (99)	14,351 (99)	16,872 (98)	17,272(97)
Non Plan	217 (2)	120 (1)	217 (1)	301 (2)	531(3)
General Services	742	274	457	602	1,064
Social Services	4,123	4,823	5,150	6,709	4,234
Economic Services	7,571	11,239	8,961	9,862	12,505
12. Disbursement of Loans and Advances	2,252 (1)	5,483 (2)	4,769 (2)	2,242 (1)	4,319(1)
13. Total Expenditure (10+11+12)	87,604	1,05,657	1,16,404	1,29,239	1,50,950
14. Repayments of Public Debt	3,297 (2)	3,830 (2)	5,015 (2)	4,977 (2)	6,488(2)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2,886	3,245	4,488	4,280	5,733
Net transactions under Ways and Means Advances and Overdraft	..	..	..	..	..
Loans and Advances from Government of India	411	585	527	697	755

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

Report on State Finances for the year ended 31 March 2015

(₹ in crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
15. Appropriation to Contingency Fund	..	..	..	..	..
16. Total disbursement out of Consolidated Fund (13+14+15)	90,901	1,09,487	1,21,419	1,34,216	1,57,438
17. Contingency Fund disbursements	30	..	..	19	..
18. Public Account disbursements	1,04,959 (54)	1,20,953 (53)	1,33,101 (52)	1,44,022 (52)	1,59,384(50)
19. Total disbursement by the State (16+17+18)	1,95,890	2,30,440	2,54,520	2,78,257	3,16,822
<i>Part C. Deficits/Surplus</i>					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(-) 2,728	(+) 1,364	(+) 1,761	(-) 1,788	(-) 6408
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-) 16,646	(-) 17,275	(-) 16,519	(-) 20,583	(-) 27,163
22. Primary Deficit (21+23)	(-) 8,706	(-) 8,404	(-) 6,314	(-) 8,178	(-) 12,613
<i>Part D. Other data</i>					
23. Interest Payments (included in revenue expenditure)	7,940	8,871	10,205	12,405	14,550
24. Financial Assistance to Local Bodies etc.,	13,915	15,926	21,213	24,849	34,220
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) [@]	5,84,896	6,67,202	7,44,859	8,54,238	9,76,703
28 Outstanding Fiscal liabilities (year end)	1,11,657	1,27,128	1,47,416	1,66,681	1,91,847
29. Outstanding guarantees (year end) (including interest)	15,955	9,751	24,070	49,499	53,698
30. Maximum amount guaranteed (year end)	16,884	10,431	22,117	33,617	57,323
31. Number of incomplete projects (in numbers)	62	35	48	19	60
32. Capital blocked in incomplete projects	1,209	2,917	10,868	357	683
<i>Part E: Fiscal Health Indicators</i>					
<i>I Resource Mobilization</i>					
33. Own Tax revenue/GSDP	8.17	8.92	9.57	8.63	8.05
34. Own Non-Tax Revenue/GSDP	0.80	0.85	0.88	1.09	0.86
35. Central Transfers/GSDP	3.04	3.00	2.82	2.92	1.72
<i>II Expenditure Management</i>					
36. Total Expenditure/GSDP	14.98	15.84	15.63	15.13	15.46
37. Total Expenditure/Revenue Receipts	124.81	124.01	117.78	119.63	123.31
38. Revenue Expenditure/Total Expenditure	83.23	79.35	83.39	84.98	85.34
39. Revenue Expenditure on Social Services/Total Expenditure	33.00	31.48	33.18	35.03	33.35
40. Revenue Expenditure on Economic Services/Total Expenditure	13.95	13.38	15.14	15.20	17.78
41. Capital Expenditure/Total Expenditure	14.20	15.46	12.52	13.29	11.79
42. Capital Expenditure on Social and Economic Services/Total Expenditure	13.34	15.20	12.12	12.82	11.09
<i>III Management of Fiscal Imbalances</i>					
43. Revenue surplus (deficit)/GSDP	(-) 0.47	(+) 0.20	(+) 0.24	(-) 0.21	(-) 0.66
44. Fiscal deficit/GSDP	(-) 2.85	(-) 2.59	(-) 2.22	(-) 2.41	(-) 2.78
45. Primary Deficit (surplus) /GSDP	(-) 1.49	(-) 1.26	(-) 0.85	(-) 0.96	(-) 1.29
46. Revenue Deficit (surplus)/Fiscal Deficit	16.39	(-) 7.90	(-) 10.66	(-) 8.69	23.59
47. Primary Revenue Balance/GSDP	0.95	1.53	1.61	1.24	(-) 2.15
<i>IV Management of Fiscal Liabilities</i>					
48. Fiscal Liabilities/GSDP	19.09	19.05	19.79	19.51	19.64
49. Fiscal Liabilities/RR	159.08	149.21	149.16	154.28	156.71
50. Primary deficit vis-à-vis quantum spread	(-) 109.18	(-) 139.63	(-) 111.10	(-) 81.82	(-) 121.65
51. Debt Redemption (Principal +Interest)/ Total Debt Receipts	22.75	22.82	23.63	20.06	20.88
<i>V Other Fiscal Health Indicators</i>					
52. Return on Investment	0.22	0.21	0.2	0.2	0.42
53. Balance from Current Revenue (₹ in crore)	7,709	14,458	20,739	19,106	15,578
54. Financial Assets/Liabilities	0.80	0.84	0.87	0.88	0.87

@ GSDP - Information from Ministry of Statistics and Programme Implementation

Appendix 1.5
(Reference: Paragraphs 1.1.1, 1.9.1 and 1.9.4; Pages 3, 28 and 31)

Part A: Abstract of Receipts and Disbursements for the year 2014-15

(₹ in crore)

2013-14		Receipts		2014-15	2013-14		Disbursements	Non-Plan	Plan	Total	2014-15
		Section-A: Revenue									
1,08,036.42	I	Revenue receipts		1,22,420.44	1,09,824.67	I	Revenue expenditure				1,28,828.00
73,718.11		Tax revenue	78,656.54		35,729.24		General services	41,473.76	181.43	41,655.19	
					45,275.90		Social Services	25,059.51	25,289.55	50,349.06	
9,343.27		Non-tax revenue	8,350.60		21,155.84		Education, Sports, Art and Culture	18,202.16	6,042.02	24,244.18	
					5,430.79		Health and Family Welfare	4,147.03	2,753.58	6,900.61	
15,852.76		State's share of Union Taxes	16,824.03		2,903.85		Water Supply, Sanitation, Housing and Urban Development	186.54	3,599.58	3,786.12	
					98.64		Information and Broadcasting	84.64	20.38	105.02	
3,194.50		Non-Plan grants	6,077.82		2,833.76		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	788.36	1,832.57	2,620.93	
3,348.55		Grants for State Plan Schemes	11,255.34		372.69		Labour and labour Welfare	262.02	146.65	408.67	
					12,335.72		Social Welfare and Nutrition	1,297.93	10,860.77	12,158.70	
2,579.23		Grants for Central and Centrally sponsored Plan Schemes	1,256.11		144.61		Others	90.83	34.00	124.83	
					19,644.45		Economic Services	19,196.23	7,647.16	26,843.39	
					6,798.88		Agriculture and Allied Activities	5,202.57	1,946.99	7,149.56	
					973.34		Rural Development	751.53	4,984.61	5,736.14	
					4.80		Special Areas Programmes	1.77	4.55	6.32	
					1,273.53		Irrigation and Flood control	1,324.54	51.23	1,375.77	
					1,868.38		Energy	3,496.40	17.46	3,513.86	
					1,547.67		Industry and Minerals	1,120.03	501.94	1,621.97	
					1,947.24		Transport	2,060.04	13.41	2,073.45	
					12.73		Science, Technology and Environment	10.13	2.62	12.75	
					5,217.88		General Economic Services	5,229.22	124.35	5,353.57	
					9,175.08		Grants-in-aid and Contributions	8,938.52	1,041.84	9,980.36	
1,08,036.42		Total of I		1,22,420.44	1,09,824.67		Total of I			1,28,828.00	
1,788.25	II	Revenue deficit carried over to Section B		6,407.56	..	II	Revenue Surplus carried over to Section B				
1,09,824.67		Total		1,28,828.00	1,09,824.67		Total				1,28,828.00
		Section-B : Others									
21,233.54	III	Opening Cash balance including Permanent Advances and Cash Balance Investment		24,563.66	..	III	Opening Overdraft from Reserve Bank of India				..
..	IV	Miscellaneous Capital receipts		16.29	17,173.05	IV	Capital Outlay-				17,802.98
					601.72		General Services	519.24	544.37	1,063.61	
					6,708.99		Social Services	11.73	4,222.19	4,233.92	
					364.75		Education, Sports, Art and Culture	10.11	588.14	598.25	
					588.84		Health and Family Welfare	..	568.19	568.19	
					5,167.28		Water Supply, Sanitation, Housing and Urban Development	1.55	2,723.88	2,725.43	
					31.97		Information and Broadcasting	0.07	62.18	62.25	

(contd...)

Report on State Finances for the year ended 31 March 2015

		Receipts			Disbursements						
2013-14				2014-15	2013-14		Non-Plan	Plan	Total	2014-15	
					159.65		..	162.83	162.83		
					380.31		..	82.57	82.57		
					16.19		..	34.40	34.40		
					9,862.34		(-) 0.19	12,505.64	12,505.45		
					694.38		(-) 5.20	844.73	839.53		
					1,428.73		..	1,046.72	1,046.72		
					33.60		..	32.47	32.47		
					974.50		..	1,239.63	1,239.63		
					2,153.00		..	4,300.32	4,300.32		
					38.91		..	61.40	61.40		
					4,363.05		5.01	4,821.48	4,826.49		
					107.16		..	81.75	81.75		
					69.01		..	77.14	77.14		
					17,173.05					17,802.98	
619.97	V	Recoveries of Loans and Advances		1,350.76	2,242.15	V	Loans and Advances disbursed			4,318.96	
23.23		From Power Projects	1,015.80		999.50		For Power Projects		2,073.47		
142.51		From Government Servants	170.26		348.54		To Government Servants		381.46		
454.23		From Others	164.70		894.11		To Others		1,864.03		
..	VI	Revenue Surplus		..	1,788.25	VI	Revenue Deficit brought down			6,407.56	
24,814.56	VII	Public debt receipts		31,080.36	4,977.43	VII	Repayment of Public debt			6,487.70	
..		External debt	..		..		External debt		..	
22,803.22		Internal debt other than Ways and Means Advances and overdrafts	29,563.27		4,280.52		Internal debt other than Ways and Means Advances and Overdrafts		5,732.95		
..		Net transactions under Ways and Means Advances	..		..		Net transactions under Ways and Means Advances		..	
..		Net transactions under overdraft	..		696.91		Repayment of Loans and Advances to Central Government		754.75		
2,011.34		Loans and Advances from Central Government	1,517.09								
..	VIII	Appropriation to Contingency Fund		..	..	VIII	Appropriation to Contingency Fund			..
..	IX	Amount transferred to Contingency Fund		18.78	18.78	IX	Expenditure from Contingency Fund			..	
1,48,117.28	X	Public Account receipts-		1,63,706.40	1,44,022.03	X	Public Account disbursements-			1,59,383.99	
6,485.14		Small Savings and Provident Funds	6,825.96		5,222.80		Small Savings and Provident Funds		5,503.08		
2,538.91		Reserve Funds	1,769.17		1,750.69		Reserve Funds		1,410.55		
1,03,332.77		Suspense and Miscellaneous	1,16,363.89		1,04,488.99		Suspense and Miscellaneous		1,16,416.92		
4,926.85		Remittances	5,927.51		4,900.06		Remittances		5,755.75		
30,833.61		Deposits and Advances	32,819.87		27,659.49		Deposits and Advances		30,297.69		
..	XI	Closing Overdraft from Reserve Bank of India		..	24,563.66	XI	Closing Cash Balance			26,335.06	
					16.80		Cash in Treasuries and Local Remittances		16.80		
					(-) 279.27		Deposits with Reserve Bank		(-) 55.30		
					9.84		Departmental Cash Balance including permanent Advances		10.53		
					24,816.29		Cash Balance Investment and Investment from earmarked funds		26,363.03		
3,04,610.02		Total		3,49,564.25	3,04,610.02		Total			3,49,564.25	

Appendix 1.5 (concl.)
Part B: Summarised financial position of the Government of Tamil Nadu
as on 31 March 2015

(₹ in crore)

As on 31.03.2014		Liabilities	As on 31.03.2015	
1,27,906.13		Internal Debt -		1,51,736.46
	97,181.56	Market Loans bearing interest	1,20,325.52	
	1.18	Market Loans not bearing interest	1.11	
	756.71	Loans from Life Insurance Corporation of India	685.33	
	29,966.68	Loans from other Institutions	30,724.50	
	..	Ways and Means Advances	..	
	..	Overdrafts from Reserve Bank of India	..	
12,135.66		Loans and Advances from Central Government -		12,898.00
	5.62	Pre 1984-85 Loans	5.62	
	75.16	Non-Plan Loans	69.57	
	12,054.57	Loans for State Plan Schemes	12,822.50	
	0.31	Loans for Central Plan Schemes	0.31	
	..	Loans for Centrally Sponsored Plan Schemes	..	
131.22		Contingency Fund		150.00
14,009.44		Small Savings, Provident Funds, etc.		15,332.33
17,570.23		Deposits		20,092.81
5,827.75		Reserve Funds		6,186.36
751.36		Remittance Balances		923.12
1,78,331.79		Total		2,07,319.08
		Assets		
1,17,988.69		Gross Capital Outlay on Fixed Assets -		1,35,791.67
	19,723.59	Investments in shares of Companies, Corporations, etc.	23,064.65	
	98,265.10	Other Capital Outlay	1,12,727.02	
16,635.24		Loans and Advances -		19,603.43
	5,319.85	Loans for Power Projects	6,377.52	
	10,408.27	Other Development Loans	12,107.50	
	907.12	Loans to Government servants and Miscellaneous loans	1,118.41	
4,637.77		Reserve Fund Investments		4,871.50
6,139.26		Advances		9,536.55
(-) 2,452.53		Suspense and Miscellaneous Balances		(-) 2,403.33
13,795.32		Cash -		11,936.10
	16.80	Cash in Treasuries and Local Remittances	16.80	
	(-) 279.27	Deposits with Reserve Bank	(-) 55.30	
	9.84	Departmental Cash Balance including Permanent Advances	10.53	
	14,047.95	Cash Balance Investments	11,964.07	
21,588.04		Deficit on Government Account -		27,983.16
	1,788.25	(i) Revenue Deficit of the current year	6,407.56	
	..	(ii) Miscellaneous Deficit	3.84	
	19,799.79	Accumulated deficit at the beginning of the year	21,588.05*	
		Deduct Capital Receipt	(-) 16.29	
1,78,331.79		Total		2,07,319.08

* differs by ₹ 0.01 crore due to rounding

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 ₹ 5.53 crore (Net Debit) comprising of ₹ 55.30 crore (Credit) as reflected in the Accounts and ₹ 60.83 crore (Debit) as reported by Reserve Bank of India.

Appendix 1.6
(Reference: Paragraph 1.3.4; Page 14)

Transfers on recommendations of ThFC during 2010-15

(₹ in crore)

Sl. No.	Particulars	Year	Recommendations of the Thirteenth Finance Commission	Actual Release	Expenditure	Unutilised Amount (Col. 5-6)	Amount not disbursed (Col.4-5)
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
1.	Local Bodies	2010-11	507.94	508.10	508.10	0.00	(-) 0.16
		2011-12	790.50	671.63	671.63	0.00	118.87
		2012-13	1161.00	755.37	755.37	0.00	405.63
		2013-14	1373.10	892.48	834.45	58.03	480.62
		2014-15	1623.30	1118.11	1567.58	(-) 449.47	505.19
Total			5,455.84	3,945.69	4,337.13	(-) 391.44	1,510.15
2.	Disaster Relief	2010-11	220.14	220.14	220.14	0.00	0.00
		2011-12	231.15	231.15	231.15	0.00	0.00
		2012-13	242.71	121.36	242.71	(-) 121.35	121.35
		2013-14	254.84	376.20	254.84	121.36	(-) 121.36
		2014-15	267.59	133.80	133.80	0.00	133.79
Total			1,216.43	1,082.65	1,082.64	0.01	133.78
3.	Improving Outcome Grants	2010-11	103.80	89.24	5.89	83.35	14.56
		2011-12	85.80	0.00	9.89	(-) 9.89	85.80
		2012-13	85.80	0.00	47.09	(-) 47.09	85.80
		2013-14	85.80	30.71	44.82	(-) 14.11	55.09
		2014-15	108.80	38.68	87.25	(-) 48.57	70.12
Total			470.00	158.63	194.94	(-) 36.31	311.37
4.	Environment related Grants	2010-11	17.81	17.81	6.82	10.99	0.00
		2011-12	17.81	17.81	24.95	(-) 7.14	0.00
		2012-13	35.62	35.62	48.16	(-) 12.54	0.00
		2013-14	35.62	35.62	34.86	0.76	0.00
		2014-15	35.62	35.62	35.95	(-) 0.33	0.00
Total			142.48	142.48	150.74	(-) 8.26	0.00
5.	Elementary Education	2010-11	111.00	111.00	111.00	0.00	0.00
		2011-12	126.00	126.00	126.00	0.00	0.00
		2012-13	141.00	141.00	141.00	0.00	0.00
		2013-14	158.00	158.00	158.00	0.00	0.00
		2014-15	164.00	0.00	164.00	(-) 164.00	164.00
Total			700.00	536.00	700.00	(-) 164.00	164.00

(₹ in crore)

Sl.No.	Particulars	Year	Recommendations of the Thirteenth Finance Commission	Actual Release	Expenditure	Unutilised Amount (Col. 5-6)	Amount not disbursed (Col.4-5)
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
6.	Roads and Bridges	2010-11	0.00	0.00	0.00	0.00	0.00
		2011-12	428.00	428.00	428.00	0.00	0.00
		2012-13	453.00	0.00	453.00	(-) 453.00	453.00
		2013-14	478.00	453.00	478.00	(-) 25.00	25.00
		2014-15	506.00	984.00	506.00	478.00	(-) 478.00
Total			1,865.00	1,865.00	1,865.00	0.00	0.00
7.	State Specific Needs Grants	2010-11	0.00	0.00	0.00	0.00	0.00
		2011-12	325.00	275.81	138.32	137.49	49.19
		2012-13	325.00	25.00	228.01	(-) 203.01	300.00
		2013-14	325.00	284.60	276.44	8.16	40.40
		2014-15	325.00	245.23	299.62	(-) 54.39	79.77
Total			1,300.00	830.64	942.39	(-) 111.75	469.36
8.	Water Sector Management	2010-11	48.00	48.00	48.00	0.00	0.00
		2011-12	48.00	0.00	48.00	(-) 48.00	48.00
		2012-13	48.00	0.00	48.00	(-) 48.00	48.00
		2013-14	48.00	0.00	48.00	(-) 48.00	48.00
		2014-15	48.00	0.00	48.00	(-) 48.00	48.00
Total			240.00	48.00	240.00	(-) 192.00	192.00
9.	Grants for Capacity Buildings	2010-11	5.00	5.00	0.00	5.00	0.00
		2011-12	5.00	0.00	5.00	(-) 5.00	5.00
		2012-13	5.00	0.00	4.01	(-) 4.01	5.00
		2013-14	5.00	0.00	2.34	(-) 2.34	5.00
		2014-15	5.00	15.00	6.15	8.85	(-) 10.00
Total			25.00	20.00	17.50	2.50	5.00

(Source: Information furnished by Finance Department)

Appendix 1.7

(Reference: Paragraph 1.9.5; Page 32)

Maturity spread of market borrowings

Maturity year	Maturity amount (₹ in crore)	Maturity as a percentage of market borrowings outstanding as on 31 March 2015
2015-16	2,151.99	1.79
2016-17	2,257.33	1.88
2017-18	4,942.44	4.11
2018-19	9,597.73	7.98
2019-20	12,598.96	10.47
2020-21	11,181.11	9.29
2021-22	14,500.00	12.05
2022-23	17,996.81	14.95
2023-24	20,749.15	17.24
2024-25	24,350.00	20.24
		100.00

Appendix 2.1
(Reference: Paragraph 2.3.1; Page 41)

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

Sl. No.	Grant Number	Name of Grant	Provi- sion	Actual expen- diture	Savings	Percentage of Savings
			(₹ in crore)			
		Voted Grants				
		(A) Revenue				
1.	10	Commercial Taxes (Commercial Taxes and Registration Department)	409.79	271.35	138.44	33.78
2.	11	Stamps and Registration (Commercial Taxes and Registration Department)	292.82	231.37	61.45	20.99
3.	25	Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department)	213.34	169.19	44.15	20.69
4.	26	Housing and Urban Development Department	1,067.04	852.92	214.12	20.07
5.	27	Industries Department	1,683.32	677.79	1,005.53	59.73
6.	31	Information Technology Department	148.10	81.72	66.38	44.82
7.	32	Labour and Employment Department	863.87	688.51	175.36	20.3
8.	44	Micro, Small and Medium Enterprises Department	302.52	200.15	102.37	33.84
9.	51	Relief on account of Natural Calamities	777.16	607.75	169.41	21.8
10.	53	Department of Special Programme Implementation	3,102.18	2,080.86	1,021.32	32.92
11.	54	Forests (Environment and Forests Department)	424.88	328.00	96.88	22.8
		(B) Capital				
12.	04	Adi-Dravidar and Tribal Welfare Department	199.15	89.52	109.63	55.05
13.	05	Agriculture Department	194.30	139.75	54.55	28.08
14.	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	160.30	91.15	69.15	43.14
15.	12	Co-operation (Co-operation, Food and Consumer Protection Department)	162.81	110.83	51.98	31.93
16.	13	Food and Consumer Protection (Co-operation, Food and Consumer Protection Department)	524.56	135.06	389.50	74.25
17.	16	Finance Department	2,000.00	0.00	2,000.00	100.00
18.	21	Highways and Minor Ports Department	6,002.06	4,462.74	1,539.32	25.65
19.	25	Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department)	65.84	49.72	16.12	24.48
20.	26	Housing and Urban Development Department	307.41	79.18	228.23	74.24
21.	27	Industries Department	64.70	25.79	38.91	60.14
22.	29	Tourism - Art and Culture (Tourism and Culture Department)	75.57	28.31	47.26	62.54
23.	34	Municipal Administration and Water Supply Department	3,528.25	2,604.91	923.34	26.17

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Sl. No.	Grant Number	Name of Grant	Provi- sion	Actual expen- diture	Savings	Percentage of Savings
			(₹ in crore)			
24.	40	Irrigation (Public Works Department)	2,207.97	1,260.63	947.34	42.91
25.	41	Revenue Department	190.03	94.96	95.07	50.03
26.	42	Rural Development and Panchayat Raj Department	3,788.93	1,137.98	2,650.95	69.97
27.	43	School Education Department	251.26	102.89	148.37	59.05
28.	44	Micro, Small and Medium Enterprises Department	65.37	18.91	46.46	71.07
29.	48	Transport Department	553.15	353.12	200.03	36.16
30.	54	Forests (Environment and Forests Department)	274.90	204.60	70.30	25.57
		(C) Loans				
31.	05	Agriculture Department	150.50	0.00	150.50	100.00
32.	12	Co-operation (Co-operation, Food and Consumer Protection Department)	45.27	31.68	13.59	30.02
33.	15	Environment (Environment and Forests Department)	20.00	1.70	18.30	91.50
34.	22	Police (Home, Prohibition and Excise Department)	197.02	105.51	91.51	46.45
35.	27	Industries Department	613.79	313.92	299.87	48.86
36.	38	Public Department	40.00	10.15	29.85	74.63

Appendix 2.2
(Reference: Paragraph 2.3.1; Page 41)

List of Grants having savings of ₹ 50 crore and above

(₹ in crore)

Sl. No.	Grant No	Name of the Grant/ Appropriation	Original Grant / Appropriation	Supplementary Grant / Appropriation	Total	Actual Expenditure	Savings
		(A) Revenue - Voted					
1.	03	Administration of Justice	661.84	44.88	706.72	647.68	59.04
2.	04	Adi-Dravidar and Tribal Welfare Department	1,795.01	39.05	1,834.06	1,695.53	138.53
3.	05	Agriculture Department	5,072.11	548.28	5,620.39	5,107.01	513.38
4.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	1,014.44	41.72	1,056.16	993.36	62.80
5.	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	826.68	33.78	860.46	744.09	116.37
6.	10	Commercial Taxes (Commercial Taxes and Registration Department)	337.36	72.43	409.79	271.35	138.44
7.	11	Stamps and Registration (Commercial Taxes and Registration Department)	292.82	0.00	292.82	231.37	61.45
8.	13	Food and Consumer Protection (Co-operation, Food and Consumer Protection Department)	5,436.67	0.00	5,436.67	5,113.37	323.30
9.	14	Energy Department	4,324.74	0.00	4,324.74	3,510.35	814.39
10.	16	Finance Department	878.98	0.12	879.10	751.71	127.39
11.	17	Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)	1,011.77	93.65	1,105.42	1,048.70	56.72
12.	19	Health and Family Welfare Department	6,757.01	1,122.96	7,879.97	7,396.19	483.78
13.	20	Higher Education Department	3,339.73	0.00	3,339.73	3,000.73	339.00
14.	22	Police (Home, Prohibition and Excise Department)	4,415.63	543.27	4,958.90	4,715.54	243.36
15.	26	Housing and Urban Development Department	1,067.04	0.00	1,067.04	852.92	214.12
16.	27	Industries Department	1,683.32	0.00	1,683.32	677.79	1,005.53
17.	31	Information Technology Department	137.74	10.36	148.10	81.72	66.38
18.	32	Labour and Employment Department	857.45	6.42	863.87	688.51	175.36
19.	34	Municipal Administration and Water Supply Department	6,710.48	514.94	7,225.42	5,857.59	1,367.83

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(₹ in crore)

Sl. No.	Grant No	Name of the Grant/ Appropriation	Original Grant / Appropriation	Supplementary Grant / Appropriation	Total	Actual Expenditure	Savings
20.	38	Public Department	456.19	97.34	553.53	476.02	77.51
21.	41	Revenue Department	5,902.92	155.77	6,058.69	5,808.25	250.44
22.	42	Rural Development and Panchayat Raj Department	9,783.68	5,739.22	15,522.90	13,661.74	1,861.16
23.	44	Micro, Small and Medium Enterprises Department	294.52	8.00	302.52	200.15	102.37
24.	45	Social Welfare and Nutritious Meal Programme Department	3,851.52	550.48	4402.00	4,094.32	307.68
25.	50	Pension and Other Retirement Benefits	17,541.06	289.55	17830.61	17,526.09	304.52
26.	51	Relief on account of Natural Calamities	362.51	414.65	777.16	607.75	169.41
27.	53	Department of Special Programme Implementation	3,102.18	0.00	3,102.18	2,080.86	1021.32
28.	54	Forests (Environment and Forests Department)	389.03	35.85	424.88	328.00	96.88
		(B) Capital – Voted					
29.	04	Adi-Dravidar and Tribal Welfare Department	199.15	0.00	199.15	89.52	109.63
30.	05	Agriculture Department	137.69	56.61	194.30	139.75	54.55
31.	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	160.30	0.00	160.30	91.15	69.15
32.	12	Co-operation (Co-operation, Food and Consumer Protection Department)	162.81	0.00	162.81	110.83	51.98
33.	13	Food and Consumer Protection (Co-operation, Food and Consumer Protection Department)	524.56	0.00	524.56	135.06	389.50
34.	16	Finance Department	2,000.00	0.00	2,000.00	0.00	2,000.00
35.	21	Highways and Minor Ports Department	5,999.95	2.11	6,002.06	4,462.74	1,539.32
36.	26	Housing and Urban Development Department	262.33	45.08	307.41	79.18	228.23
37.	34	Municipal Administration and Water Supply Department	3,318.21	210.04	3,528.25	2,604.91	923.34
38.	40	Irrigation (Public Works Department)	2,207.96	0.01	2,207.97	1,260.63	947.34
39.	41	Revenue Department	190.03	0.00	190.03	94.96	95.07
40.	42	Rural Development and Panchayat Raj Department	3,165.97	622.96	3,788.93	1,137.98	2,650.95
41.	43	School Education Department	251.26	0.00	251.26	102.89	148.37

(₹ in crore)

Sl. No.	Grant No	Name of the Grant/ Appropriation	Original Grant / Appropriation	Supplementary Grant / Appropriation	Total	Actual Expenditure	Savings
42.	48	Transport Department	200.15	353.00	553.15	353.12	200.03
43.	54	Forests (Environment and Forests Department)	261.90	13.00	274.90	204.60	70.30
		(C) Loans - Voted					
44.	05	Agriculture Department	150.50	0.00	150.50	0.00	150.50
45.	22	Police (Home, Prohibition and Excise Department)	196.70	0.32	197.02	105.51	91.51
46.	27	Industries Department	500.00	113.79	613.79	313.92	299.87
		(C) Loans - Charged					
47.	57	Public Debt Repayment	7,499.49	46.42	7,545.91	6,487.70	1,058.21
		Total	1,15,693.39	11,826.06	1,27,519.45	1,05,943.14	21,576.31

(Source: Appropriation Accounts for 2014-15)

Appendix 2.3
(Reference: Paragraph 2.3.2; Page 43)

List of Grants having Persistent Savings during 2010-15

(₹ in crore)

Sl. No.	Name of the Grant	Amount of Savings				
		2010-11	2011-12	2012-13	2013-14	2014-15
	(A) Revenue - Voted					
1.	01 - State Legislature	2.89 (7.95)	3.78 (10)	3.76 (9.53)	7.72 (18.28)	3.92 (9.74)
2.	02 - Governor and Council of Ministers	3.76 (14.44)	6.91 (22.60)	2.06 (7.22)	1.83 (6.39)	6.16 (18.31)
3.	03 - Administration of Justice	60.06 (12.78)	40.98 (7.30)	119.35 (19.34)	77.06 (11.98)	59.04 (8.35)
4.	09 - Backward Classes, Most Backward Classes and Minorities Welfare Department	56.75 (11.06)	48.02 (8.4)	93.70 (13)	99.15 (12.14)	116.37 (13.52)
5.	10 - Commercial Taxes (Commercial Taxes and Registration Department)	60.51 (20.33)	39.85 (15.11)	70.16 (24.12)	53.40 (18.21)	138.44 (33.78)
6.	27 - Industries Department	158.09 (19.10)	1136.89 (96.3)	282.24 (24.4)	617.64 (52.25)	1005.53 (59.73)
7.	29 - Tourism - Art and Culture (Tourism and Culture Department)	6.50 (6.94)	16.87 (19.73)	10.98 (9.84)	33.21 (29.61)	7.66 (7.31)
8.	32 - Labour and Employment Department	70.85 (13.21)	47.21 (9.14)	94.01 (15.13)	75.99 (10.37)	175.36 (20.30)
9.	34 - Municipal Administration and Water Supply Department	531.62 (12.76)	823.96 (16.2)	649.43 (11.4)	927.28 (14.42)	1367.83 (18.93)
10.	35 - Personnel and Administrative Reforms Department	4.07 (8.08)	3.89 (6.70)	8.08 (11.7)	4.96 (7.30)	4.34 (5.32)
11.	36 - Planning, Development and Special Initiatives Department	7.99 (13.75)	8.24 (12.5)	35.21 (36.8)	48.34 (37.52)	17.61 (10.69)
12.	39 - Buildings (Public Works Department)	9.39 (5.26)	13.42 (6.72)	24 (11.22)	17.34 (7.74)	18.14 (8.00)
13.	46 - Tamil Development (Tamil Development and Information Department)	24.97 (11.17)	3.80 (12.3)	4.28 (12.1)	7.21 (15.52)	2.71 (6.33)
	(A) Revenue - Charged					
14.	04 – Adi-Dravidar and Tribal Welfare Department	2.10 (50.03)	1.95 (21.19)	1.00 (23.3)	0.51 (10.58)	0.53 (11.11)
15.	19 - Health and Family Welfare Department	0.51 (51.42)	0.60 (54.20)	0.39 (51.73)	0.47 (32.49)	0.57 (25.79)
16.	22 - Police (Home, Prohibition and Excise Department)	0.65 (35.55)	0.37 (16.62)	0.41 (18.48)	0.47 (19.03)	0.13 (5.39)
17.	50 - Pension and Other Retirement Benefits	1.35 (33.79)	5.10 (81.48)	1.75 (64.65)	1.77 (51.13)	0.13 (6.04)

(₹ in crore)

Sl. No.	Name of the Grant	Amount of Savings				
		2010-11	2011-12	2012-13	2013-14	2014-15
	(B) Capital - Voted					
18.	04 – Adi-Dravidar and Tribal Welfare Department	5.70 (11.28)	5.44 (6.37)	89.97 (66.54)	51.40 (35.85)	109.63 (55.05)
19.	05 - Agriculture Department	33.52 (20.34)	55.45 (20.24)	30.15 (11.11)	40.09 (20.66)	54.55 (28.08)
20.	06 - Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	0.35 (18.03)	9.58 (27.92)	30.40 (30.4)	100.63 (69.51)	7.02 (8.8)
21.	13 - Food and Consumer Protection (Co-operation, Food and Consumer Protection Department)	4.39 (69.79)	1.70 (11.64)	19.81 (48.68)	533.12 (91.80)	389.50 (74.25)
22.	15 – Environment (Environment and Forests Department)	29.53 (23.55)	50.00 (50.00)	108.56 (54.28)	92.84 (46.42)	18.21 (18.21)
23.	22 - Police (Home, Prohibition and Excise Department)	12.97 (5.64)	82.58 (41.39)	25.33 (10.47)	65.28 (22.69)	35.33 (5.21)
24.	29 - Tourism - Art and Culture (Tourism and Culture Department)	5.14 (20.84)	6.17 (14.49)	10.14 (18.12)	24.95 (48.45)	47.27 (62.54)
25.	30 - Stationery and Printing (Tamil Development, Religious Endowments and Information Department)	1.29 (25.88)	1.10 (100.00)	1.54 (19.60)	23.02 (88.96)	5.10 (19.15)
26.	40 - Irrigation (Public Works Department)	226.54 (21.54)	195.64 (11.26)	543.34 (25.60)	781.84 (42.22)	947.34 (42.91)
27.	44 - Micro, Small and Medium Enterprises Department	0.44 (55.69)	0.24 (17.47)	2.22 (67.95)	48.78 (52.90)	46.46 (71.08)
	(C) Loan - Voted					
28.	27 - Industries Department	89.91 (24.51)	424.88 (86.30)	86.58 (10.15)	450.00 (70.59)	299.87 (48.86)

(Figures in brackets indicate savings as a percentage of total provision)

(Source: Appropriation Accounts for the respective years)

Appendix 2.4
(Reference: Paragraph 2.3.3; Page 43)

Expenditure incurred without provision (Original and Supplementary)

Sl. No.	Grant No.	Description	Head of Account	Description	Expenditure (in ₹)
1.	03	Administration of Justice	2014.00.800.AK (V)	Tribunal under Indian Criminal Law Amendment Act 1908	1,80,723
2.	19	Health and Family Welfare Department	2210.02.001.JC (V)	Assistance to TAMPCOL	5,00,000
3.			2211.00.789.JA (V)	Amma Baby Care Kit under Special Component Plan	14,00,00,000
4.			2211.00.796.JB (V)	Amma Baby Care Kit under Tribal Sub-Plan	1,00,00,000
5.	20	Higher Education Department	4202.02.799.AA (V)	Suspense Account	807
6.	34	Municipal Administration and Water Supply Department	2217.05.191.KB (V)	Schemes implemented under Infrastructure and Amenities fund	4,03,00,000
7.	40	Irrigation (Public Works Department)	2711.01.800.AB (V)	Improvements to Adyar River	73,47,286
8.			2711.01.800.AD (V)	Lower Coleroon Anicut	6,60,225
9.			2711.01.800.AE (V)	Non-system Tanks	10,66,11,164
10.			2711.01.800.AF (V)	Flood Control Works	7,57,73,604
11.			2711.03.800.AA (V)	Interest Charges	80,51,414
12.			4701.03.226.JC (v)	Canals	14,60,921
13.			4701.03.257.JA (V)	Canals	55,454
14.			4701.03.261.JA (V)	Dam and Appurtenant Works	14,65,431
15.			4701.03.345.JA (V)	Construction of new Tanks, canals and Renovation of existing irrigation system with loan assistance from NABARD under RIDF X Schemes	27,31,75,493
16.			4701.03.345.KE (V)	Excavation of supply channel from Viruppampatti tank to Balethottam tank and its four other tanks and one pond in Pochampalli Taluk of Krishnagiri District with loan assistance from NABARD	18,67,062
17.			4701.03.350.JA (V)	Inspection Bungalow at Sriperambudhur	14,296
18.	4701.03.364.PA (V)	Renovation of Dam and Canals in Ambuliar (Pudukottai) Sub Basin under Tamil Nadu IAMWARM Project	33,37,222		

Sl. No.	Grant No.	Description	Head of Account	Description	Expenditure (in ₹)	
19.	40	Irrigation (Public Works Department)	4701.03.370.PA (V)	Renovation of Dam and Canals of Kalinganar (Tirunelveli) Sub Basin under Tamil Nadu IAMWARM Project	7,67,339	
20.			4701.03.375.PA (V)	Renovation of Dam and Canal of Poiney (Palar) Sub Basin under Tamil Nadu IAMWARM Project	36,91,567	
21.			4701.03.379.JA (V)	Buckingham Canal Section	4,14,178	
22.			4701.03.380.JA (V)	Construction and Renovation of Compound wall, watchman shed and conference hall	4,47,486	
23.			4701.03.399.PB (V)	Renovation of Tanks in Gomukhi Nadhi Sub Basin under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management Project (TNIAMWARM)	10,57,747	
24.			4701.03.421.PA (V)	Rehabilitation and Improvements of Dams	10,01,218	
25.			4701.03.422.JI (V)	Construction of Causeway across Koratalaiyar in Poondi, Tiruvallur District	14,98,424	
26.			4701.03.436.JA (V)	Construction of 3 Bridges for providing road facilities towards faster access of Agriculture Product in Ariyalur District	6,10,266	
27.			4711.02.103.JR (V)	Coastal Protection work by using 13th Finance Commission grant	14,34,70,800	
28.	41		Revenue Department	2053.00.094.ET (V)	Establishment for Acquisition of Land for Ash Dyke to the Neyveli Lignite Corporation, Tamil Nadu Power Limited	8,95,989
29.	44		Micro, Small and Medium Enterprises Department	2851.00.102.CY (V)	Assistance towards reimbursement of 50 % hall rent sponsoring exhibition by MSME Associations	1,00,000
30.	45		Social Welfare and Nutritious Meal Programme Department	2235.02.102.KI (V)	Protection of girl children from the evil of child marriage	5,79,000
			Total			82,53,35,116

Appendix 2.5
(Reference: Paragraph 2.3.4; Page 43)

Excess over provisions relating to previous years requiring regularisation

Year	Number of Grants/ Appropriations	Grant/ Appropriation numbers	Amount of excess (₹ in crore)
2005-06	6 Grants 4 Appropriations	Revenue - 8 and 38 Capital - 3 and 46 Loans - 12 and 21 Revenue - 22, 23, 37 and 48	9.00
2006-07	6 Grants 2 Appropriations	Revenue - 40 Capital - 5, 28, 44 and 47 Loans - 49 Revenue - 2 and 38	95.61
2007-08	6 Grants	Revenue - 18, 40, 42 and 51 Capital - 35 and 48	113.04
2008-09	4 Grants 2 Appropriations	Revenue - 40 Capital - 48 Loans - 12 and 26 Revenue - 3 Capital -21	153.65
2009-10	8 Grants 2 Appropriations	Revenue - 26, 40 and 43 Capital - 14, 44 and 47 Loans - 16 and 43 Revenue - 2 and 50	54.60
2010-11	7 Grants 2 Appropriations	Revenue - 8, 11, 33 and 37 Capital - 32 and 48 Loans - 16 Revenue - 38 and 40	12.78
2011-12	5 Grants	Revenue - 11, 37 and 50 Loans - 12 and 16	355.57
2012-13	4 Grants	Revenue - 11, 51 and 53 Capital - 48	733.29
2013-14	3 Grants 1 Appropriation	Revenue - 40 Capital - 09 and 19 Revenue - 09	38.42
		Total	1,565.96

Appendix 2.6
(Reference: Paragraph 2.3.6; Page 44)

**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.	02	2,810.21	2,746.29	63.92	551.68
2.	03	66,183.46	64,768.15	1,415.31	4,488.26
3.	04	1,79,500.84	1,69,552.69	9,948.15	3,904.87
4.	06	1,01,443.71	99,335.69	2,108.02	4,171.84
5.	09	82,667.69	74,408.78	8,258.91	3,377.69
6.	10	33,736.26	27,134.61	6,601.65	7,242.78
7.	21	1,78,907.42	1,78,492.64	414.78	1,448.12
8.	25	19,238.61	16,919.20	2,319.41	2,095.25
9.	29	10,293.98	9,701.95	592.03	173.67
10.	31	13,774.16	8,172.08	5,602.08	1,036.22
11.	32	85,744.50	68,850.74	16,893.76	642.47
12.	33	2,235.80	2,153.89	81.91	397.74
13.	34	6,71,048.45	5,85,759.39	85,289.06	51,493.56
14.	37	9,450.05	8,404.78	1,045.27	641.27
15.	41	5,90,292.38	5,80,824.75	9,467.63	15,576.70
16.	44	29,452.25	20,015.06	9,437.19	800.10
17.	50	17,54,106.25	17,52,608.58	1,497.67	28,954.73
18.	54	38,903.07	32,799.53	6,103.54	3,585.32
Total - Revenue (Voted)		38,69,789.09	37,02,648.80	1,67,140.29	1,30,582.27
	(B) Capital (Voted)				
19.	21	5,99,995.32	4,46,274.05	1,53,721.27	210.36
20.	26	26,233.06	7,917.82	18,315.24	4,507.84
21.	34	3,31,820.62	2,60,491.38	71,329.24	21,003.98
22.	42	3,16,597.41	1,13,798.15	2,02,799.26	62,295.75
23.	54	26,189.58	20,460.21	5,729.37	1,300.20
Total - Capital (Voted)		13,00,835.99	8,48,941.61	4,51,894.38	89,318.13
	(C) Loans (Charged)				
24.	57	7,49,948.74	6,48,770.35	1,01,178.39	4,641.86
Total - Loans (Charged)		7,49,948.74	6,48,770.35	1,01,178.39	4,641.86

Report on State Finances for the year ended 31 March 2015

(₹ in lakh)

Sl. No.	Grant Number	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
	(C) Loans (Voted)				
25.	27	50,000.07	31,392.00	18,608.07	11,379.02
26.	46	0.01	0.00	0.01	63.09
Total - Loans (Voted)		50,000.08	31,392.00	18,608.08	11,442.11
Grand Total		59,70,573.90	52,31,752.76	7,38,821.14	2,35,984.37

Appendix 2.7
(Reference: Paragraph 2.3.7 (ii); Page 45)

Excessive/insufficient re-appropriation of funds

(₹ in lakh)

Sl. No.	Grant No.	Name of the grant	Head of Account	Re-appropriation	Final Excess (+)/ Savings (-)
		Savings occurred under the following			
1.	05	Agriculture Department	2401.00.102.JE	(-) 2,000.00	(-) 10,000.00
2.	05	Agriculture Department	2401.00.789.JQ	(-) 3,000.00	(-) 5,000.00
3.	05	Agriculture Department	2415.01.120.PE	(-) 655.32	(-) 208.00
4.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	2403.00.001.AC	460.10	(-) 268.69
5.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	2403.00.101.AA	4,568.95	(-) 3,283.82
6.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	2403.00.102.AA	624.02	(-) 484.10
7.	10	Commercial Taxes (Commercial Taxes and Registration Department)	2040.00.101.AA	(-) 725.83	(-) 325.88
8.	12	Co-operation (Co-operation, Food and Consumer Protection Department)	4425.00.107.JU	(-) 3,989.74	(-) 1,207.90
9.	19	Health and Family Welfare Department	2210.01.110.AJ	(-) 1,184.93	(-) 331.52
10.	19	Health and Family Welfare Department	2210.01.110.AW	1,031.98	(-) 4,713.73
11.	19	Health and Family Welfare Department	2210.01.110.DJ	167.87	(-) 200.25
12.	19	Health and Family Welfare Department	2210.02.104.AF	1,287.07	(-) 855.52
13.	19	Health and Family Welfare Department	2210.05.105.AG	116.81	(-) 243.79
14.	19	Health and Family Welfare Department	2210.05.105.AL	322.36	(-) 2,151.13
15.	19	Health and Family Welfare Department	2210.06.101.CA	(-) 594.69	(-) 981.45
16.	19	Health and Family Welfare Department	2235.60.200.KG	(-) 4,506.34	(-) 2,751.15
17.	19	Health and Family Welfare Department	2235.60.789.JC	(-) 1,121.99	(-) 282.54
18.	20	Higher Education Department	2202.03.103.AB	(-) 1,639.55	(-) 1,229.05
19.	21	Highways and Minor Ports Department	3054.80.001.AE	323.37	(-) 633.62
20.	21	Highways and Minor Ports Department	5054.03.337.JJ	3231.98	(-) 681.85
21.	21	Highways and Minor Ports Department	5054.03.337.JK	(-) 18,650.00	(-) 1,604.89
22.	21	Highways and Minor Ports Department	5054.80.800.KI	(-) 991.00	(-) 640.45
23.	22	Police (Home, Prohibition and Excise Department)	7610.00.201.AE	(-) 1,525.97	(-) 256.32
24.	31	Information Technology Department	2852.07.800.JD	(-) 4,811.94	(-) 2,421.83
25.	31	Information Technology Department	2852.07.800.JP	(-) 108.90	(-) 702.03
26.	32	Labour and Employment Department	2210.01.102.AD	(-) 319.65	(-) 889.37
27.	32	Labour and Employment Department	2210.01.102.AG	1,090.64	(-) 570.96

Report on State Finances for the year ended 31 March 2015

(₹ in lakh)

Sl. No.	Grant No.	Name of the grant	Head of Account	Re-appropriation	Final Excess (+)/ Savings (-)
28.	32	Labour and Employment Department	2230.03.102.AE	252.74	(-) 326.73
29.	34	Municipal Administration and Water Supply Department	2215.01.800.JE	(-) 1,015.17	(-)3,728.31
30.	35	Personnel and Administrative Reforms Department	2070.00.104.AA	296.77	(-) 416.91
31.	38	Public Department	7610.00.201.BC	242.93	(-) 242.95
32.	39	Buildings (Public Works Department)	2059.80.001.BF	(-) 330.82	(-) 400.10
33.	39	Buildings (Public Works Department)	2059.80.001.BH	588.93	(-) 297.77
34.	40	Irrigation (Public Works Department)	4701.03.406.PA	(-) 93.39	(-) 466.37
35.	40	Irrigation (Public Works Department)	4701.03.437.JA	(-) 5.95	(-) 1,293.87
36.	41	Revenue Department	2053.00.094.AN	262.61	(-) 583.64
37.	41	Revenue Department	2053.00.094.FA	256.93	(-) 256.94
38.	42	Rural Development and Panchayat Raj Department	4515.00.103.JG	(-) 42,687.88	(-) 442.70
39.	43	School Education Department	2202.02.004.AA	63.52	(-) 218.70
40.	43	School Education Department	2202.02.105.UA	1,516.17	(-) 295.17
41.	43	School Education Department	2202.02.109.AZ	(-) 11,975.60	(-) 1,412.76
42.	43	School Education Department	2202.02.109.BC	(-) 4,647.83	(-) 2,749.82
43.	43	School Education Department	2225.01.789.JG	(-) 0.02	(-) 869.04
44.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.101.JN	(-) 8,312.53	(-) 1,214.38
45.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.101.UE	715.33	(-) 406.16
46.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.789.JL	579.35	(-) 230.76
47.	49	Youth Welfare and Sports Development Department	2204.00.101.AB	223.61	(-) 282.62
48.	51	Relief on account of Natural Calamities	2245.01.102.AI	(-) 0.01	(-) 300.00
49.	54	Forests (Environment and Forests Department)	2406.01.001.AB	(-) 1,315.85	(-) 820.49
50.	54	Forests (Environment and Forests Department)	2406.01.102.AS	(-) 1,082.68	(-) 207.77
51.	54	Forests (Environment and Forests Department)	2406.01.102.PF	(-) 358.79	(-)1,347.68
52.	54	Forests (Environment and Forests Department)	2406.01.800.AZ	(-) 36.11	(-) 232.44
53.	56	Debt Charges	2049.01.305.AA	(-) 186.70	(-) 1,482.57
54.	56	Debt Charges	2049.03.104.AA	(-) 5,000.00	(-) 2,241.86
		Total - Savings			(-) 65,688.35
		Excess occurred under the following			
55.	03	Administration of Justice	2014.00.105.AB	277.21	443.12

(₹ in lakh)

Sl. No.	Grant No.	Name of the grant	Head of Account	Re-appropriation	Final Excess (+)/ Savings (-)
56.	03	Administration of Justice	2014.00.105.AD	(-) 301.01	613.56
57.	03	Administration of Justice	2014.00.108.AA	(-) 1,934.55	613.80
58.	04	Adi-Dravidar and Tribal Welfare Department	2225.02.277.AA	(-) 1,155.46	565.94
59.	04	Adi-Dravidar and Tribal Welfare Department	2225.02.796.JY	(-) 2,286.65	704.84
60.	04	Adi-Dravidar and Tribal Welfare Department	4225.02.796.JA	(-) 1,316.70	881.62
61.	05	Agriculture Department	2401.00.109.AK	(-) 231.76	954.54
62.	11	Stamps and Registration (Commercial Taxes and Registration Department)	2030.03.001.AB	(-) 1,218.96	651.49
63.	19	Health and Family Welfare Department	2210.01.110.AA	1330.41	509.95
64.	19	Health and Family Welfare Department	2210.01.110.AB	2,795.34	1,106.42
65.	19	Health and Family Welfare Department	2210.01.110.AL	(-) 324.38	217.67
66.	19	Health and Family Welfare Department	2210.01.110.AR	(-) 400.12	212.46
67.	19	Health and Family Welfare Department	2210.01.110.DN	(-) 1,543.33	397.26
68.	19	Health and Family Welfare Department	2210.01.110.JJ	(-) 296.17	279.34
69.	19	Health and Family Welfare Department	2210.03.103.AH	(-) 1,504.27	368.17
70.	19	Health and Family Welfare Department	2210.03.103.BI	(-) 956.99	251.16
71.	19	Health and Family Welfare Department	2210.04.104.AA	(-) 513.22	763.51
72.	19	Health and Family Welfare Department	2210.05.105.AB	(-) 670.01	371.70
73.	19	Health and Family Welfare Department	2210.05.105.AC	(-) 923.37	666.07
74.	19	Health and Family Welfare Department	2210.05.105.AE	(-) 202.95	204.75
75.	19	Health and Family Welfare Department	2210.80.800.SA	(-) 1,564.50	1,190.91
76.	19	Health and Family Welfare Department	2211.00.101.SC	3,734.25	677.37
77.	19	Health and Family Welfare Department	4211.00.103.SA	59.52	622.93
78.	20	Higher Education Department	2202.03.103.AA	(-) 9,767.11	220.32
79.	20	Higher Education Department	2202.03.104.AA	(-) 3,119.66	325.78
80.	20	Higher Education Department	4202.02.105.AA	4.99	304.06
81.	21	Highways and Minor Ports Department	3054.04.337.AA	213.02	282.10
82.	22	Police (Home, Prohibition and Excise Department)	2055.00.001.AA	(-) 8,712.19	304.00
83.	22	Police (Home, Prohibition and Excise Department)	2055.00.108.AB	(-) 561.54	1,115.78
84.	22	Police (Home, Prohibition and Excise Department)	2055.00.108.AD	(-) 1,201.85	476.96
85.	22	Police (Home, Prohibition and Excise Department)	2055.00.109.AA	(-) 5,831.82	3,635.11
86.	22	Police (Home, Prohibition and Excise Department)	2055.00.800.AL	201.02	496.13
87.	22	Police (Home, Prohibition and Excise Department)	2235.02.105.AB	(-) 337.06	827.78
88.	23	Fire and Rescue Services (Home, Prohibition and Excise Department)	2070.00.108.AA	692.81	217.75

Report on State Finances for the year ended 31 March 2015

(₹ in lakh)

Sl. No.	Grant No.	Name of the grant	Head of Account	Re-appropriation	Final Excess (+)/ Savings (-)
89.	23	Fire and Rescue Services (Home, Prohibition and Excise Department)	2070.00.108.AB	(-) 827.04	1,455.44
90.	26	Housing and Urban Development Department	7610.00.201.AB	(-) 2,078.70	212.70
91.	31	Information Technology Department	2852.07.800.SA	5.74	1,101.25
92.	32	Labour and Employment Department	2210.01.102.AE	(-) 145.39	218.93
93.	32	Labour and Employment Department	2230.03.101.AA	(-) 5,186.23	926.85
94.	34	Municipal Administration and Water Supply Department	3475.00.108.UC	(-) 502.18	522.47
95.	34	Municipal Administration and Water Supply Department	3604.00.191.JC	(-) 1,187.63	251.34
96.	34	Municipal Administration and Water Supply Department	3604.00.192.JD	(-) 1,001.30	275.68
97.	34	Municipal Administration and Water Supply Department	3604.00.193.JD	(-) 906.33	227.53
98.	37	Prohibition and Excise (Home, Prohibition and Excise Department)	2039.00.001.AF	(-) 664.28	332.59
99.	38	Public Department	2015.00.105.AB	(-) 4,264.67	648.97
100.	38	Public Department	7610.00.201.AD	(-) 3,306.47	321.53
101.	39	Buildings (Public Works Department)	4202.01.203.JA	5,467.87	390.52
102.	40	Irrigation (Public Works Department)	4701.03.355.PA	(-) 175.59	214.20
103.	40	Irrigation (Public Works Department)	4701.03.356.PB	188.18	463.97
104.	40	Irrigation (Public Works Department)	4701.03.358.PA	14.78	235.01
105.	40	Irrigation (Public Works Department)	4701.03.438.PA	(-) 47.49	361.80
106.	40	Irrigation (Public Works Department)	4711.01.103.KS	(-) 603.52	454.56
107.	41	Revenue Department	2029.00.102.AG	(-) 2,577.57	292.95
108.	41	Revenue Department	2053.00.094.AC	(-) 7,237.68	2,296.98
109.	41	Revenue Department	2235.60.102.JA	(-) 4,004.52	565.08
110.	41	Revenue Department	2235.60.102.JL	(-) 491.86	335.83
111.	41	Revenue Department	2235.60.200.JC	104.93	709.47
112.	41	Revenue Department	2235.60.200.JQ	(-) 296.34	282.98
113.	43	School Education Department	2202.01.101.AA	(-) 4,362.74	1,673.82
114.	43	School Education Department	2202.01.101.AB	(-) 239.77	534.80
115.	43	School Education Department	2202.01.101.AC	(-) 10,714.90	24,698.11
116.	43	School Education Department	2202.01.101.AD	(-) 5,741.31	6,655.71
117.	43	School Education Department	2202.01.101.JD	(-) 6,426.28	709.86
118.	43	School Education Department	2202.01.102.AD	12,965.33	11,353.93
119.	43	School Education Department	2202.01.104.AA	(-) 6,195.94	1,220.63
120.	43	School Education Department	2202.01.800.KI	(-) 0.01	899.01

(₹ in lakh)

Sl. No.	Grant No.	Name of the grant	Head of Account	Re-appropriation	Final Excess (+)/ Savings (-)
121.	43	School Education Department	2202.02.101.AA	(-) 1,547.34	274.99
122.	43	School Education Department	2202.02.109.AA	10,909.42	19,635.33
123.	43	School Education Department	2202.02.109.AB	(-) 4,120.97	2,137.30
124.	43	School Education Department	2202.02.109.KH	(-) 2,969.49	1,022.63
125.	43	School Education Department	2202.02.110.AA	12,302.35	17,219.89
126.	45	Social Welfare and Nutritious Meal Programme Department	2235.02.001.AA	83.84	302.24
127.	45	Social Welfare and Nutritious Meal Programme Department	2235.02.001.AD	(-) 150.16	829.98
128.	45	Social Welfare and Nutritious Meal Programme Department	2235.02.104.AO	(-) 529.05	665.57
129.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.101.SF	(-) 12,336.15	2,308.64
130.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.102.KB	(-) 2,905.53	1,111.34
131.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.102.KC	(-) 3,048.07	385.97
132.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.102.KL	3,923.05	734.44
133.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.102.SB	(-) 3,564.36	633.38
134.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.789.JD	(-) 0.05	227.90
135.	50	Pension and Other Retirement Benefits	2071.01.101.AA	(-) 79,328.84	3,656.45
136.	50	Pension and Other Retirement Benefits	2071.01.105.AA	(-) 8,690.40	1,020.78
137.	50	Pension and Other Retirement Benefits	2071.01.109.AB	(-) 31,535.73	408.25
138.	56	Debt Charges	2049.01.305.AB	(-) 3.98	240.81
Total - Excess					1,35,134.74

Appendix 2.8
(Reference: Paragraph 2.3.7 (iii); Page 46)

Injudicious re-appropriations

(In ₹)

Sl. No	Grant No	Name of the Grant	Head of Account	Original Provision	Supplementary Provision	Re-appropriation	Actual Expenditure
1.	05	Agriculture Department	2401.00.796.UA (V)	53,000	0	(-) 53,000	30,000
2.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	2403.00.102.KT (V)	1,02,50,000	0	(-) 1,02,50,000	6,08,956
3.	10	Commercial Taxes (Commercial Taxes and Registration Department)	7610.00.201.AL (V)	1,000	0	(-) 1,000	5,04,400
4.	11	Stamps and Registration (Commercial Taxes and Registration Department)	2030.01.102.AA (V)	1,000	0	(-) 1,000	11,45,720
5.	16	Finance Department	2047.00.103.AE (V)	11,000	0	(-) 11,000	1,07,704
6.	22	Police (Home, Prohibition and Excise Department)	2055.00.003.AE (V)	2,41,000	0	(-) 2,41,000	5,62,462
7.	26	Housing and Urban Development Department	7610.00.201.BO (V)	1,000	0	(-) 1,000	1,04,22,500
8.	38	Public Department	2015.00.105.AA (V)	16,000	0	(-)16,000	23,07,222
9.	38	Public Department	2015.00.106.AA (C)	2,000	4,99,000	(-) 5,01,000	5,00,000
10.	38	Public Department	2070.00.003.AN (V)	20,00,000	0	(-) 20,00,000	6,93,000
11.	38	Public Department	2070.00.105.CV (V)	30,000	0	(-) 30,000	5,63,115
12.	39	Buildings (Public Works Department)	2216.01.106.BO (V)	54,87,000	0	(-) 54,87,000	6,54,052
13.	40	Irrigation (Public Works Department)	4701.03.357.PA (V)	1,000	0	(-) 1,000	1,20,78,547
14.	41	Revenue Department	2070.00.800.AT (V)	5,91,000	0	(-) 5,91,000	70,91,531
15.	54	Forests (Environment and Forests Department)	4406.02.800.JK (V)	1,47,80,000	0	(-) 1,47,80,000	1,13,06,000
Total				3,34,65,000	4,99,000	(-) 3,39,64,000	4,85,75,209 or 4.86 crore

Appendix 2.9
(Reference: Paragraph 2.3.9; Page 46)
Cases of withdrawal of entire provision

(In ₹)

Sl. No.	Grant No.	Name of the Grant	Head of Account	Provision
1.	04	Adi-Dravidar and Tribal Welfare Department	2225.02.277.SD(V)	20,00,00,000
2.	04	Adi-Dravidar and Tribal Welfare Department	4225.01.190.JE(V)	20,00,00,000
3.	04	Adi-Dravidar and Tribal Welfare Department	4225.01.277.JB(V)	30,00,00,000
4.	04	Adi-Dravidar and Tribal Welfare Department	4225.01.800.JA(V)	1,80,01,000
5.	05	Agriculture Department	2401.00.102.UB(V)	1,04,39,000
6.	05	Agriculture Department	2401.00.110.JF(V)	1,89,08,000
7.	05	Agriculture Department	4705.00.127.UA(V)	5,52,00,000
8.	05	Agriculture Department	6401.00.195.AD(V)	1,50,00,00,000
9.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	2403.00.102.KT(V)	1,02,50,000
10.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	2403.00.102.KV(V)	12,00,00,000
11.	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	4405.00.104.JF(V)	50,00,00,000
12.	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	4225.03.277.KE(V)	10,00,00,000
13.	13	Food and Consumer Protection (Co-operation, Food and Consumer Protection Department)	3456.00.102.JB(V)	50,00,00,000
14.	13	Food and Consumer Protection (Co-operation, Food and Consumer Protection Department)	4408.02.800.JB(V)	13,50,01,000
15.	14	Energy Department	2801.80.101.AG(V)	1,25,00,00,000
16.	14	Energy Department	4801.80.101.PB(V)	18,00,00,000
17.	16	Finance Department	4070.00.800.KF(V)	20,00,00,00,000
18.	19	Health and Family Welfare Department	2210.05.105.BZ(V)	3,00,00,000
19.	19	Health and Family Welfare Department	2210.80.800.UB(V)	18,82,20,000
20.	19	Health and Family Welfare Department	4210.80.800.JG(V)	1,69,00,000
21.	20	Higher Education Department	2202.03.103.BC(V)	18,69,77,000
22.	20	Higher Education Department	2204.00.102.UC(V)	9,94,66,000
23.	20	Higher Education Department	2204.00.789.UA(V)	1,62,24,000
24.	20	Higher Education Department	2204.00.796.UA(V)	1,39,94,000
25.	26	Housing and Urban Development Department	2216.01.106.AX(V)	8,25,00,000
26.	26	Housing and Urban Development Department	4216.80.800.KA(V)	2,20,00,00,000
27.	27	Industries Department	2852.80.800.JJ(V)	7,25,00,000

Report on State Finances for the year ended 31 March 2015

(In ₹)

Sl. No.	Grant No.	Name of the Grant	Head of Account	Provision
28.	27	Industries Department	2852.80.800.JP(V)	1,00,00,00,000
29.	27	Industries Department	5465.02.190.JE(V)	37,50,00,000
30.	32	Labour and Employment Department	2230.01.109.JA(V)	1,20,00,000
31.	32	Labour and Employment Department	2230.01.111.JD(V)	4,50,00,000
32.	32	Labour and Employment Department	2230.03.101.SD(V)	6,05,00,000
33.	34	Municipal Administration and Water Supply Department	2217.05.800.JT(V)	1,50,00,00,000
34.	34	Municipal Administration and Water Supply Department	2217.05.800.JU(V)	50,00,00,000
35.	34	Municipal Administration and Water Supply Department	2217.80.800.PC(V)	6,00,00,000
36.	34	Municipal Administration and Water Supply Department	4215.01.101.JX(V)	3,00,00,000
37.	34	Municipal Administration and Water Supply Department	4215.01.101.JY(V)	1,32,50,00,000
38.	34	Municipal Administration and Water Supply Department	4215.01.101.JZ(V)	46,30,00,000
39.	34	Municipal Administration and Water Supply Department	4217.60.800.JM(V)	25,00,00,000
40.	34	Municipal Administration and Water Supply Department	4217.60.800.JO(V)	5,00,00,00,000
41.	34	Municipal Administration and Water Supply Department	4217.60.800.PC(V)	60,00,00,000
42.	34	Municipal Administration and Water Supply Department	4217.60.800.PF(V)	50,00,00,000
43.	39	Buildings (Public Works Department)	2216.01.106.AS(V)	11,55,00,000
44.	39	Buildings (Public Works Department)	2216.01.106.AY(V)	5,31,00,000
45.	39	Buildings (Public Works Department)	4059.01.051.QC(V)	50,00,00,000
46.	39	Buildings (Public Works Department)	4235.02.103.JC(V)	21,74,86,000
47.	40	Irrigation (Public Works Department)	4701.03.285.JC(V)	1,75,40,000
48.	40	Irrigation (Public Works Department)	4701.03.353.PB(V)	5,28,00,000
49.	40	Irrigation (Public Works Department)	4701.03.381.JC(V)	50,00,00,000
50.	40	Irrigation (Public Works Department)	4701.03.386.PB(V)	3,52,00,000
51.	40	Irrigation (Public Works Department)	4701.03.429.PM(V)	5,45,00,000
52.	40	Irrigation (Public Works Department)	4701.03.429.PN(V)	1,73,44,29,000
53.	40	Irrigation (Public Works Department)	4701.03.429.PO(V)	2,09,59,000
54.	40	Irrigation (Public Works Department)	4701.03.429.PP(V)	6,32,19,000
55.	40	Irrigation (Public Works Department)	4701.03.429.PV(V)	10,06,70,000

(In ₹)

Sl. No.	Grant No.	Name of the Grant	Head of Account	Provision
56.	40	Irrigation (Public Works Department)	4701.03.429.PW(V)	5,38,40,000
57.	40	Irrigation (Public Works Department)	4701.03.429.PX(V)	3,19,50,000
58.	40	Irrigation (Public Works Department)	4701.03.429.PY(V)	2,51,30,000
59.	40	Irrigation (Public Works Department)	4701.03.429.PZ(V)	4,62,10,000
60.	40	Irrigation (Public Works Department)	4701.03.429.QA(V)	5,36,10,000
61.	40	Irrigation (Public Works Department)	4701.03.429.QB(V)	2,70,90,000
62.	40	Irrigation (Public Works Department)	4701.03.429.QC(V)	2,58,10,000
63.	40	Irrigation (Public Works Department)	4701.03.429.QD(V)	1,13,30,000
64.	40	Irrigation (Public Works Department)	4701.03.429.QE(V)	47,34,80,000
65.	40	Irrigation (Public Works Department)	4701.03.429.QI(V)	5,46,30,000
66.	40	Irrigation (Public Works Department)	4701.03.429.QK(V)	2,62,20,000
67.	40	Irrigation (Public Works Department)	4701.03.429.QN(V)	1,92,08,000
68.	40	Irrigation (Public Works Department)	4701.03.434.PA(V)	2,00,00,00,000
69.	41	Revenue Department	2235.60.200.KO(V)	1,07,51,000
70.	41	Revenue Department	4405.00.800.JY(V)	1,90,02,78,000
71.	42	Rural Development and Panchayat Raj Department	2235.02.103.LC(V)	21,98,48,000
72.	42	Rural Development and Panchayat Raj Department	2235.02.103.PD(V)	1,05,98,76,000
73.	42	Rural Development and Panchayat Raj Department	2235.02.789.JD(V)	5,56,57,000
74.	42	Rural Development and Panchayat Raj Department	2235.02.789.PA(V)	46,51,30,000
75.	42	Rural Development and Panchayat Raj Department	2235.02.796.PA(V)	2,54,27,000
76.	42	Rural Development and Panchayat Raj Department	4216.03.789.JB(V)	3,67,83,61,000
77.	42	Rural Development and Panchayat Raj Department	4216.03.789.JF(V)	30,24,00,000
78.	42	Rural Development and Panchayat Raj Department	4216.03.796.JB(V)	12,68,41,000
79.	42	Rural Development and Panchayat Raj Department	4216.03.796.JF(V)	1,68,00,000
80.	42	Rural Development and Panchayat Raj Department	4216.03.800.JB(V)	8,79,71,35,000
81.	42	Rural Development and Panchayat Raj Department	4216.03.800.JF(V)	1,36,08,00,000
82.	42	Rural Development and Panchayat Raj Department	4216.03.800.QA(V)	7,29,00,000
83.	42	Rural Development and Panchayat Raj Department	4515.00.800.KF(V)	5,30,00,000
84.	43	School Education Department	2202.01.789.JG(V)	1,91,08,000
85.	43	School Education Department	2202.01.800.BA(V)	1,64,00,00,000
86.	43	School Education Department	2202.01.800.KJ(V)	8,04,54,000
87.	43	School Education Department	2202.02.001.AB(V)	2,45,83,000
88.	43	School Education Department	2202.02.109.KD(V)	9,49,69,000
89.	43	School Education Department	2202.02.109.UB(V)	27,76,70,000

Report on State Finances for the year ended 31 March 2015

(In ₹)

Sl. No.	Grant No.	Name of the Grant	Head of Account	Provision
90.	43	School Education Department	2202.02.789.UA(V)	15,04,98,000
91.	43	School Education Department	2202.02.796.UA(V)	15,04,98,000
92.	43	School Education Department	2202.02.800.SK(V)	16,00,00,000
93.	43	School Education Department	2202.02.800.SL(V)	16,00,00,000
94.	43	School Education Department	2202.04.200.UB(V)	14,64,00,000
95.	43	School Education Department	2202.04.789.UA(V)	6,00,00,000
96.	43	School Education Department	2202.04.796.UA(V)	3,36,00,000
97.	43	School Education Department	2204.00.789.UB(V)	1,23,13,000
98.	44	Micro, Small and Medium Enterprises Department	2851.00.102.ML(V)	6,33,88,000
99.	44	Micro, Small and Medium Enterprises Department	2851.00.102.MN(V)	25,00,00,000
100.	44	Micro, Small and Medium Enterprises Department	4851.00.102.LG(V)	50,00,00,000
101.	45	Social Welfare and Nutritious Meal Programme Department	2235.02.103.BQ(V)	1,35,00,000
102.	48	Transport Department	5075.60.800.JE(V)	2,00,00,01,000
103.	50	Pension and Other Retirement Benefits	2071.01.101.AM(V)	12,00,00,00,000
104.	54	Forests (Environment and Forests Department)	3054.04.337.AK(V)	3,22,84,000
105.	54	Forests (Environment and Forests Department)	3604.00.196.AB(V)	15,00,00,000
106.	54	Forests (Environment and Forests Department)	4406.01.102.PD(V)	28,25,01,000
107.	54	Forests (Environment and Forests Department)	4406.01.800.UA(V)	4,20,00,000
108.	54	Forests (Environment and Forests Department)	4406.02.800.JK(V)	1,47,80,000
109.	56	Debt Charges	2049.01.101.AB(C)	3,90,08,08,000
110.	56	Debt Charges	2049.01.101.AC(C)	5,65,39,95,000
111.	56	Debt Charges	2049.60.101.CS(C)	1,97,00,000
112.	56	Debt Charges	2049.60.101.DC(C)	5,00,00,000
113.	56	Debt Charges	2049.60.101.DU(C)	3,00,00,000
114.	56	Debt Charges	2049.60.101.ED(C)	5,29,00,000
115.	56	Debt Charges	2049.60.101.EX(C)	1,30,00,000
116.	57	Public Debt Repayment	6003.00.109.CK(C)	6,48,08,000
117.	57	Public Debt Repayment	6003.00.111.AO(C)	62,55,50,000
		Total		92,95,35,03,000 or 9,295.35 crore

Appendix 2.10
(Reference: Paragraph 2.3.10; Page 46)

Grants in which surrenders were made in excess of actual savings

(₹ in crore)

Sl. No.	Grant Number	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Amount surrendered	Amount surrendered in excess
		Revenue – Voted				
1.	01	State Legislature	40.29	3.92	4.02	0.10
2.	02	Governor and Council of Ministers	33.62	6.16	6.37	0.21
3.	03	Administration of Justice	706.72	59.04	78.49	19.45
4.	04	Adi-Dravidar and Tribal Welfare Department	1,834.06	138.53	149.08	10.55
5.	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	382.45	20.95	21.60	0.65
6.	08	Dairy Development (Animal Husbandry, Dairying and Fisheries Department)	83.60	1.65	1.83	0.18
7.	11	Stamps and Registration (Commercial Taxes and Registration Department)	292.82	61.45	69.48	8.03
8.	12	Co-operation (Co-operation, Food and Consumer Protection Department)	520.15	41.08	41.50	0.42
9.	13	Food and Consumer Protection (Co-operation, Food and Consumer Protection Department)	5,436.67	323.30	324.81	1.51
10.	14	Energy Department	4,324.74	814.39	815.57	1.18
11.	15	Environment (Environment and Forests Department)	20.00	0.43	0.50	0.07
12.	17	Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)	1,105.42	56.72	57.11	0.39
13.	22	Police (Home, Prohibition and Excise Department)	4,958.90	243.36	319.74	76.38
14.	24	Prisons (Home, Prohibition and Excise Department)	209.38	5.11	5.88	0.77
15.	36	Planning, Development and Special Initiatives Department	164.65	17.61	18.16	0.55
16.	37	Prohibition and Excise (Home, Prohibition and Excise Department)	100.91	16.87	19.74	2.87
17.	38	Public Department	553.53	77.51	88.88	11.37
18.	41	Revenue Department	6,058.69	250.44	289.11	38.67
19.	42	Rural Development and Panchayat Raj Department	15,522.90	1,861.17	1,867.80	6.63
20.	44	Micro, Small and Medium Enterprises Department	302.52	102.37	103.60	1.23

Report on State Finances for the year ended 31 March 2015

(₹ in crore)

Sl. No.	Grant Number	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Amount surrendered	Amount surrendered in excess
21.	45	Social Welfare and Nutritious Meal Programme Department	4,402.00	307.69	372.48	64.79
22.	47	Hindu Religious and Charitable Endowments (Tourism, Culture and Religious Endowments Department)	106.34	7.73	8.17	0.44
23.	48	Transport Department	1,249.96	9.04	10.42	1.38
24.	50	Pension and Other Retirement Benefits	17,830.61	304.52	353.80	49.28
		Revenue - Charged				
25.	02	Governor and Council of Ministers	9.29	0.46	0.49	0.03
		Capital - Voted				
26.	04	Adi-Dravidar and Tribal Welfare Department	199.15	109.63	118.35	8.72
27.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	79.79	7.02	9.18	2.16
28.	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	160.30	69.15	69.60	0.45
29.	13	Food and Consumer Protection (Co-operation, Food and Consumer Protection Department)	524.56	389.50	389.54	0.04
30.	15	Environment (Environment and Forests Department)	100.00	18.21	18.40	0.19
31.	19	Health and Family Welfare Department	281.71	9.24	41.63	32.39
32.	20	Higher Education Department	360.29	2.73	3.10	0.37
33.	22	Police (Home, Prohibition and Excise Department)	678.59	35.33	36.09	0.76
34.	25	Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department)	65.84	16.12	21.48	5.36
35.	29	Tourism - Art and Culture (Tourism and Culture Department)	75.57	47.27	47.78	0.51
36.	30	Stationery and Printing (Tamil Development, Religious Endowments and Information Department)	26.62	5.10	6.13	1.03
37.	34	Municipal Administration and Water Supply Department	3,528.25	923.33	925.28	1.95
38.	39	Buildings (Public Works Department)	902.68	33.92	93.82	59.90
39.	43	School Education Department	251.26	148.37	148.55	0.18
40.	44	Micro, Small and Medium Enterprises Department	65.37	46.46	47.01	0.55
41.	48	Transport Department	553.15	200.03	200.04	0.01

(₹ in crore)

Sl. No.	Grant Number	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Amount surrendered	Amount surrendered in excess
42.	54	Forests (Environment and Forests Department)	274.90	70.30	73.33	3.03
		Loans - Voted				
43.	26	Housing and Urban Development Department	798.22	7.62	10.79	3.17
44.	38	Public Department	40.00	29.85	30.64	0.79
Total			75,216.47	6,900.68	7,319.37	418.69

Appendix 2.11
(Reference: Paragraph 2.3.11; Page 47)

Cases where savings of ₹ one crore and above not surrendered

(₹ in crore)

Sl. No.	Grant Number	Name of Grant/Appropriation	Savings	Amount Surrendered	Savings which remained to be surrendered
I Grants					
A - Revenue					
1.	05	Agriculture Department	513.38	375.16	138.22
2.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	62.80	2.83	59.97
3.	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	116.37	115.27	1.10
4.	10	Commercial Taxes (Commercial Taxes and Registration Department)	138.44	137.05	1.39
5.	16	Finance Department	127.39	121.84	5.55
6.	19	Health and Family Welfare Department	483.78	448.67	35.11
7.	20	Higher Education Department	339.00	328.91	10.09
8.	21	Highways and Minor Ports Department	18.63	9.06	9.57
9.	26	Housing and Urban Development Department	214.12	212.28	1.84
10.	31	Information Technology Department	66.38	45.28	21.10
11.	32	Labour and Employment Department	175.36	169.86	5.50
12.	34	Municipal Administration and Water Supply Department	1,367.83	1,344.44	23.39
13.	35	Personnel and Administrative Reforms Department	4.34	0.08	4.26
14.	39	Buildings (Public Works Department)	18.14	12.11	6.03
15.	49	Youth Welfare and Sports Development Department	9.78	6.32	3.46
16.	51	Relief on account of Natural Calamities	169.41	166.35	3.06
17.	54	Forests (Environment and Forests Department)	96.89	66.22	30.67
B - Capital					
18.	12	Co-operation (Co-operation, Food and Consumer Protection Department)	51.98	39.90	12.08
19.	21	Highways and Minor Ports Department	1,539.32	1,469.05	70.27
20.	40	Irrigation (Public Works Department)	947.34	892.36	54.98
21.	42	Rural Development and Panchayat Raj Department	2,650.95	2,646.33	4.62

(₹ in crore)

Sl. No.	Grant Number	Name of Grant/Appropriation	Savings	Amount Surrendered	Savings which remained to be surrendered
		C - Loans			
22.	15	Environment (Environment and Forest Department)	18.30	17.06	1.24
23.	22	Police (Home, Prohibition and Excise Department)	91.51	88.63	2.88
24.	35	Personnel and Administrative Reforms Department	1.53	0.33	1.20
		Total	9,222.97	8,715.39	507.58
II Appropriations					
		A - Revenue			
25.	41	Revenue Department	1.09	0.02	1.07
26.	56	Debt Charges	25.70	21.53	4.17
		C – Loans			
27.	57	Public Debt Repayment	1,058.20	1,056.65	1.55
		Total	1,084.99	1,078.20	6.79
Grand Total			10,307.96	9,793.59	514.37

Appendix 2.12
(Reference: Paragraph 2.3.11; Page 47)

Cases of surrender of funds in excess of ₹ 10 crore on 31 March 2015

(₹ in crore)

Sl. No.	Grant Number	Major Head	Description	Amount surrendered
Grants				
1.	03	2014	Administration of Justice	65.63
2.	03	2059	Public Works	12.62
3.	04	2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	148.82
4.	04	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	97.75
5.	05	2401	Crop Husbandry	259.94
6.	05	2501	Special Programmes for Rural Development	58.78
7.	05	4435	Capital Outlay on other Agricultural Programmes	38.30
8.	05	4705	Capital Outlay on Command Area Development	14.23
9.	05	6401	Loans for Crop Husbandry	150.00
10.	09	2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	114.09
11.	09	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	33.71
12.	10	2040	Taxes on Sales, Trade etc.	137.09
13.	11	2030	Stamps and Registration	31.89
14.	12	2425	Co-operation	40.81
15.	12	4425	Capital Outlay on Co-operation	27.59
16.	12	6425	Loans for Cooperation	12.91
17.	13	3456	Civil Supplies	251.19
18.	13	4408	Capital Outlay on food Storage and Warehousing	292.28
19.	14	4801	Capital Outlay on Power Projects	18.00
20.	14	6801	Loans for Power Projects	40.58
21.	15	5425	Capital Outlay on other Scientific and Environmental Research	12.64
22.	16	4070	Capital Outlay on Other Administrative Services	500.00
23.	17	2235	Social Security and Welfare	12.70
24.	17	2851	Village and Small Industries	44.37
25.	19	2210	Medical and Public Health	216.29
26.	19	2211	Family Welfare	223.80
27.	19	4210	Capital Outlay on Medical and Public Health	41.52
28.	20	2202	General Education	102.95

(₹ in crore)

Sl. No.	Grant Number	Major Head	Description	Amount surrendered
29.	20	2203	Technical Education	49.04
30.	21	5054	Capital Outlay on Roads and Bridges	178.68
31.	22	2055	Police	306.95
32.	22	4055	Capital Outlay on Police	36.09
33.	22	7610	Loans to Government Servants etc.	88.63
34.	25	2041	Taxes on Vehicles	42.84
35.	26	2217	Urban Development	101.14
36.	26	4216	Capital Outlay on Housing	150.00
37.	26	7610	Loans to Government Servants etc.	10.79
38.	27	2852	Industries	59.10
39.	27	5465	Investments in General Financial and Trading Institutions	37.50
40.	27	6860	Loans for Consumer Industries	25.00
41.	32	2230	Labour and Employment	27.40
42.	34	2217	Urban Development	253.30
43.	34	3475	Other General Economic Services	34.90
44.	34	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	663.82
45.	34	4217	Capital Outlay on Urban Development	206.83
46.	36	3454	Census Surveys and Statistics	15.64
47.	37	2039	State Excise	19.72
48.	38	2015	Elections	66.76
49.	38	2235	Social Security and Welfare	10.74
50.	39	4059	Capital Outlay on Public Works	24.80
51.	40	4215	Capital Outlay on Water Supply and Sanitation	10.70
52.	40	4701	Capital Outlay on Major and Medium Irrigation	35.83
53.	40	4711	Capital Outlay on Flood Control Projects	35.69
54.	41	2029	Land Revenue	82.65
55.	41	2053	District Administration	158.92
56.	41	2235	Social Security and Welfare	38.97
57.	42	2215	Water Supply and Sanitation	150.08
58.	42	2501	Special Programmes for Rural Development	273.26
59.	42	2505	Rural Employment	506.35
60.	42	2515	Other Rural Development programmes	171.18
61.	42	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	761.48
62.	42	4515	Capital Outlay on other Rural Development Programmes	350.34

(₹ in crore)

Sl. No.	Grant Number	Major Head	Description	Amount surrendered
63.	44	2851	Village and Small Industries	17.54
64.	45	2235	Social Security and Welfare	87.98
65.	45	2236	Nutrition	284.12
66.	48	5075	Capital Outlay on other Transport Services	200.00
67.	50	2071	Pensions and other Retirement Benefits	353.80
68.	51	2245	Relief on account of Natural Calamities	166.35
69.	52	2235	Social Security and Welfare	26.72
70.	53	2202	General Education	133.69
71.	53	2235	Social Security and Welfare	438.05
72.	54	2406	Forestry and Wild Life	49.04
73.	54	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	15.00
Total				9,757.89

Appendix 2.13
(Reference: Paragraph 2.3.12; Page 47)

Rush of Expenditure

Sl. No.	Grant No	Head of Account	Description	Expenditure incurred during January to March 2015	Expenditure incurred in March 2015	Total expenditure	Percentage to total expenditure	
							January to March 2015	March 2015
(₹ in crore)								
1.	03	2059.01.053.AN	Buildings - Administration of Justice (Other than High Court Buildings) (Administered by Chief Engineer (Buildings))	29.16	27.60	30.30	96.24	91.09
2.	04	2225.01.277.JG	School Education under Special Component Plan	11.21	10.73	11.24	99.73	95.46
3.	04	4225.01.277.JN	Upgrading infrastructure facilities in the Schools of Adi-Dravidar and Tribal Welfare Department with loan assistance of NABARD under RIDF	20.99	20.99	20.99	100.00	100.00
4.	04	4225.02.796.JA	Comprehensive Tribal Development Programme	15.68	13.94	20.65	75.93	67.51
5.	05	2401.00.102.SB	Production and Distribution of quality Seeds	13.07	10.26	14.77	88.49	69.47
6.	05	2401.00.103.JB	Procurement and Distribution of Paddy and millet seeds	22.39	20.13	39.94	56.06	50.40
7.	05	2401.00.108.JD	Scheme for increasing the production of oil seeds	9.48	7.25	13.86	68.40	52.31
8.	05	2401.00.108.KY	National Mission on sustainable Agriculture Growth	18.42	16.72	24.99	73.71	66.91
9.	05	2401.00.113.PA	Micro Irrigation in Tank Command Area under TNIAMWARM Project	13.69	13.37	16.36	83.68	81.72
10.	05	2401.00.119.LA	National Agriculture Development Programme (NADP-RKVY) - Horticulture Department	13.95	13.00	19.36	72.06	67.15
11.	05	2401.00.789.JA	Procurement and Distribution of Paddy and Millet seeds	7.01	6.35	11.37	61.65	55.85

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Sl. No.	Grant No	Head of Account	Description	Expenditure incurred during January to March 2015	Expenditure incurred in March 2015	Total expenditure	Percentage to total expenditure	
							January to March 2015	March 2015
(₹ in crore)								
12.	05	2401.00.789.JK	National Agriculture Development Programme (NADP-RKVY) under Special Component Plan - Agriculture Department	11.93	8.71	13.59	87.79	64.09
13.	05	2401.00.800.KF	National Agriculture Development Programme (NADP-RKVY)- Agriculture Department	66.2	47.86	77.56	85.35	61.71
14.	05	2402.00.102.JZ	National Agriculture Development Programme (NADP-RKVY) - Agricultural Engineering Department	40.59	33.37	55.56	73.06	60.06
15.	05	2810.02.800.SA	New and Renewable Energy Scheme	12.33	8.27	15.39	80.12	53.74
16.	05	4402.00.102.JN	National Agriculture Development Programme (NADP-RKVY) - Agricultural Engineering Department	10.68	6.96	11.64	91.75	59.79
17.	08	2404.00.102.SG	National Programme for Bovine Breeding and Dairy Development (NPBBDD)	10.66	10.66	10.66	100.00	100.00
18.	08	4404.00.102.JF	NABARD assisted schemes for providing infrastructure facilities to dairies and expansion of Cattle Feeds	20.67	20.67	20.67	100.00	100.00
19.	09	2225.03.277.SB	Post-Matric scholarships to Other Backward Classes students - controlled by Director of Most Backward Classes and Denotified Communities	33.96	33.96	33.96	100.00	100.00
20.	09	2225.03.277.UA	Pre-matric scholarship to other Backward Classes - Most Backward Classes and Denotified Communities Welfare Department	11.23	11.23	11.23	100.00	100.00

Sl. No.	Grant No	Head of Account	Description	Expenditure incurred during January to March 2015	Expenditure incurred in March 2015	Total expenditure	Percentage to total expenditure	
							January to March 2015	March 2015
(₹ in crore)								
21.	09	2225.03.277.UB	Pre-matric scholarship to Other Backward Classes - Backward Classes and Minorities Welfare Department	11.23	11.23	11.23	100.00	100.00
22.	12	2425.00.108.KD	Interest subsidy to Co-operative institutions towards reduced interest for crop loans to the farmers	89.25	83.63	113.44	78.68	73.72
23.	14	4801.80.101.JA	Share Capital Assistance to Tamil Nadu Electricity Board	2105.10	2105.10	4105.10	51.28	51.28
24.	14	4801.80.101.JB	Share Capital Assistance for establishment of new sub-stations in Tamil Nadu	22.11	22.11	22.11	100.00	100.00
25.	15	5425.00.208.JC	Restoration of Eco sensitive areas	57.97	46.94	80.29	72.20	58.46
26.	16	2235.60.200.BE	Tamil Nadu Government Employees Special Provident Fund-cum-Gratuity Scheme	25.27	25.27	25.27	100.00	100.00
27.	17	2851.00.103.KO	The Co-operative Handloom Weavers Savings and Security Scheme	10.69	10.69	10.69	100.00	100.00
28.	19	2059.01.053.CB	Buildings - Health Centres and Health Sub-centres (Administered by Chief Engineer (Buildings))	18.30	12.56	19.84	92.24	63.31
29.	19	2210.01.001.AJ	Payment to Contract Agencies for Outsourcing	14.40	14.40	14.40	100.00	100.00
30.	19	2210.05.105.JA	Improvements to Medical Colleges	18.59	17.40	26.35	70.55	66.03
31.	19	2210.06.101.KE	Menstrual Hygiene Programme	42.89	42.80	54.49	78.71	78.55
32.	19	2211.00.102.AB	Grants to Local Bodies for maintaining Health Centres	27.64	25.91	38.71	71.40	66.93
33.	19	2211.00.102.SB	Urban Family Welfare Centres run by Local Bodies and Voluntary Organisations	21.51	21.20	33.60	64.02	63.10

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Sl. No.	Grant No	Head of Account	Description	Expenditure incurred during January to March 2015	Expenditure incurred in March 2015	Total expenditure	Percentage to total expenditure	
							January to March 2015	March 2015
(₹ in crore)								
34.	19	2211.00.103.JO	Amma Baby Care Kit	35.00	35.00	35.00	100.00	100.00
35.	19	2211.00.789.JA	Amma Baby Care Kit under Special Component Plan	14.00	14.00	14.00	100.00	100.00
36.	20	2202.03.102.AE	Bharathiyar University, Coimbatore	10.15	10.15	10.15	100.00	100.00
37.	20	2203.00.105.JL	Government Polytechnic Colleges (Men)	21.99	21.95	21.99	100.00	99.82
38.	21	3054.04.337.AG	Maintenance of Sugarcane Roads	16.10	15.37	18.48	87.12	83.17
39.	21	3054.04.337.AH	Maintenance of Certain important roads in the city of Chennai taken from Corporation of Chennai	12.79	10.73	21.11	60.59	50.83
40.	21	3054.04.337.AM	Maintenance of Panchayat and Panchayat Union Roads through CE (GI) Highways	304.04	242.14	334.06	91.01	72.48
41.	21	5054.04.789.JC	Comprehensive Road Infrastructure Development Programme - Other District Roads under Special Component Plan	158.21	149.97	296.53	53.35	50.57
42.	21	5054.04.800.JK	Acquisition of Lands for Bye Passes	10.90	10.90	12.96	84.10	84.10
43.	21	5054.80.800.JS	Road works under Bharath Nirman	15.77	10.63	19.95	79.05	53.28
44.	21	5054.80.800.JW	Chennai Metropolitan Development Plan - Traffic and Transport Improvement in Chennai City	91.54	76.42	113.16	80.89	67.53
45.	21	5054.80.800.KI	Chennai Outer Ring Road-Phase II	73.69	73.69	73.69	100.00	100.00
46.	21	5054.80.800.KM	Tamil Nadu Road Sector Project Phase - II	49.14	43.51	53.23	92.32	81.74
47.	21	5054.80.800.KO	Special Project for attending Road Safety	20.51	20.51	20.51	100.00	100.00
48.	22	2059.01.053.AP	Buildings - Police Department - Administered by the Director General of Police	26.98	26.98	26.98	100.00	100.00

Sl. No.	Grant No	Head of Account	Description	Expenditure incurred during January to March 2015	Expenditure incurred in March 2015	Total expenditure	Percentage to total expenditure	
							January to March 2015	March 2015
(₹ in crore)								
49.	22	4055.00.207.UA	Modernisation of Police Force	96.12	88.69	107.85	89.12	82.23
50.	22	4055.00.211.JD	Payment to Tamil Nadu Police Housing Corporation for construction of Own Building for Police Stations - controlled by Director General of Police	15.01	15.01	15.01	100.00	100.00
51.	22	4055.00.800.JE	Strengthening Infrastructure Facilities to provide training to Police Personnel by using Thirteenth Finance Commission Grants	64.98	64.98	64.98	100.00	100.00
52.	26	2216.05.053.AA	Contribution for maintenance of Government Colonies	15.49	13.74	19.00	81.53	72.32
53.	26	2217.04.789.JT	Slum Improvement Works by using 13th Finance Commission Grant under Special Component Plan	23.50	23.50	31.25	75.20	75.20
54.	26	2217.04.800.JA	Slum Improvement Works by using 13th Finance Commission Grant	70.50	70.50	93.75	75.20	75.20
55.	26	4216.80.190.JF	Grants to Tamil Nadu Slum Clearance Board for construction of Tenements in lieu of tenements given under Emergency Tsunami Reconstruction Project (ETRP)	18.60	18.60	18.60	100.00	100.00
56.	27	2852.80.800.SB	Assistance for Export Infrastructure Development implemented by TIDCO	30.08	30.08	31.09	96.75	96.75
57.	27	4853.01.190.JG	Share Capital Assistance to Tamil Nadu Minerals Ltd.	13.12	13.12	13.12	100.00	100.00
58.	29	3452.80.104.AE	Promotion and Publicity of Tourism	9.25	5.77	10.58	87.43	54.54
59.	30	4058.00.103.JA	Government Central press, Chennai	11.91	10.89	19.56	60.89	55.67

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Sl. No.	Grant No	Head of Account	Description	Expenditure incurred during January to March 2015	Expenditure incurred in March 2015	Total expenditure	Percentage to total expenditure	
							January to March 2015	March 2015
(₹ in crore)								
60.	34	2215.01.101.AP	Grants to Chennai Metropolitan Water Supply and Sewerage Board for water charges to Slum Tenements	10.83	10.83	17.42	62.17	62.17
61.	34	3604.00.191.AB	Contribution to the Infrastructure Gap filling Fund	75.04	75.04	75.04	100.00	100.00
62.	34	3604.00.191.AC	Contribution to the Operational and Maintenance Gap filling Fund	36.72	36.72	36.72	100.00	100.00
63.	34	3604.00.191.JD	Performance Grants to Municipal Corporations as per the recommendations of 13th Finance Commission - Controlled by Commissioner of Municipal Administration	21.24	21.24	21.24	100.00	100.00
64.	34	3604.00.192.AE	Contribution to the Infrastructure Gap filling fund	66.40	66.40	66.40	100.00	100.00
65.	34	3604.00.192.AF	Contribution to the operational and Maintenance Gap filling fund	28.46	28.46	28.46	100.00	100.00
66.	34	3604.00.192.JF	Performance Grants to Municipalities as per the recommendation of 13th Finance Commission - Controlled by Commissioner of Municipal Administration	16.46	16.46	16.46	100.00	100.00
67.	34	3604.00.193.AC	Contribution to the Infrastructure Gap filling fund	85.38	85.38	85.38	100.00	100.00
68.	34	3604.00.193.AD	Contribution to the Operational and Maintenance Gap filling fund	34.25	34.25	34.25	100.00	100.00
69.	34	3604.00.193.JE	Performance Grants to Town Panchayats as per the recommendations of 13th Finance Commission Controlled by the Director of Town Panchayat	15.40	15.40	15.40	100.00	100.00

Sl. No.	Grant No	Head of Account	Description	Expenditure incurred during January to March 2015	Expenditure incurred in March 2015	Total expenditure	Percentage to total expenditure	
							January to March 2015	March 2015
(₹ in crore)								
70.	34	4215.01.800.KC	Implementation of Dedicated Water Supply Scheme in Corporations / Municipalities	22.45	22.45	22.45	100.00	100.00
71.	36	3451.00.800.JA	State Balanced Growth Fund	10.47	22.74	25.00	41.88	90.96
72.	36	3454.02.110.JW	Improving Statistical System by using 13th Finance Commission Grant	10.89	10.87	13.30	81.88	81.73
73.	38	2015.00.103.AA	Legislative Assembly Constituencies	51.31	46.23	78.46	65.40	58.92
74.	39	2216.05.053.AC	Ordinary Repair Works	7.67	5.91	11.47	66.87	51.53
75.	39	4059.01.051.BD	Buildings-Secretariat	12.23	7.89	15.02	81.42	52.53
76.	39	4202.01.203.JA	Buildings	55.50	38.59	70.46	78.77	54.77
77.	40	2711.01.800.AC	Cauvery Delta System	109.51	109.51	109.51	100.00	100.00
78.	40	2711.01.800.AE	Non-system Tanks	10.66	10.66	10.66	100.00	100.00
79.	40	4701.03.345.JA	Construction of new Tanks, canals and Renovation of existing irrigation system with loan assistance from NABARD under RIDF X Schemes	27.32	27.32	27.32	100.00	100.00
80.	40	4701.03.345.JS	Formation of new tank across Visuvakodi Kallar Odai in Thondaiman Thurai village in Perambalur District	10.60	10.60	17.61	60.19	60.19
81.	40	4701.03.345.LH	Construction of sub surface dyke across Palar river near Palur village in Chengalpattu taluk of Kancheepuram District with loan assistance from NABARD	12.00	6.09	12.00	100.00	50.75

Report on State Finances for the year ended 31 March 2015

Sl. No.	Grant No	Head of Account	Description	Expenditure incurred during January to March 2015	Expenditure incurred in March 2015	Total expenditure	Percentage to total expenditure	
							January to March 2015	March 2015
(₹ in crore)								
82.	40	4701.03.356.PB	Renovation of Tanks in Pambar (Pudukottai) sub Basin under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management Project(IAMWARM)	7.46	7.17	13.54	55.10	52.95
83.	40	4701.03.357.PB	Renovation of Tanks in Kottakaraiyar (Sivagangai) sub Basin under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management Project(IAMWARM)	8.12	8.10	12.88	63.04	62.89
84.	40	4701.03.368.PA	Renovation of Dam and Canal of Terkar (Madurai) Sub Basin under Tamil Nadu IAMWARM Project	7.83	7.83	10.92	71.70	71.70
85.	40	4701.03.381.JA	Intra State Linking of Rivers - Kattalai Barrage	14.69	14.63	16.28	90.23	89.86
86.	40	4702.00.800.JF	Restoration of Water Bodies by using 13th Finance Commission grant	37.03	35.71	62.75	59.01	56.91
87.	41	2059.01.053.AJ	Buildings-Land Revenue (Administered by Chief Engineer (Buildings))	26.96	23.07	28.43	94.83	81.15
88.	41	2059.01.053.AL	Buildings-District Administration (Administered by Chief Engineer (Buildings))	12.73	10.53	12.87	98.91	81.82
89.	41	2075.00.800.IA	Incentive for issue of Unique Identification by using 13th Finance Commission Grant	14.56	14.56	14.56	100.00	100.00
90.	42	2505.01.702.JP	Sampoorna Grameen Rozgar Yojana - Village Panchayats	47.13	38.89	58.89	80.03	66.04
91.	42	2515.00.800.AO	Grants for Clean Village Campaign Scheme	150.00	150.00	150.00	100.00	100.00

Sl. No.	Grant No	Head of Account	Description	Expenditure incurred during January to March 2015	Expenditure incurred in March 2015	Total expenditure	Percentage to total expenditure	
							January to March 2015	March 2015
(₹ in crore)								
92.	43	2059.01.053.AR	Buildings - Schools (Administered by Chief Engineer (Buildings))	35.82	26.64	40.39	88.69	65.96
93.	43	2202.02.109.KE	State Government's share for the implementation of the Secondary Education Improvement Scheme	290.05	290.05	361.32	80.28	80.28
94.	43	2202.02.789.JE	State Governments share for the implementation of the Scheme under the Special Component Plan	83.83	83.83	137.82	60.83	60.83
95.	43	4202.01.202.JG	Construction of School Buildings and Other Infrastructure Facilities with Loan assistance from Loans from National Bank for Agriculture and Rural Development for Water Shed Development Fund (NABARD) under Rural Infrastructure Development fund (RIDF)	55.13	39.87	70.37	78.34	56.66
96.	43	4202.01.789.JA	Construction of School Buildings and other infrastructure facilities with loan assistance from National Bank for Agriculture and Rural Development under Rural Infrastructure Development Fund under Special Component Plan	16.67	11.79	23.20	71.85	50.82
97.	45	2235.02.001.AD	District Establishment - Social Welfare	11.13	10.05	17.98	61.90	55.90
98.	45	2236.02.101.SK	Indira Gandhi Matritva Sahyog Yojana (IGMSY) Maternity Benefit Scheme	27.96	18.07	32.30	86.56	55.94
99.	45	2236.02.101.UE	Strengthening and Restructuring of Integrated Child Development Services Scheme	61.77	55.40	61.85	99.87	89.57

Report on State Finances for the year ended 31 March 2015

Sl. No.	Grant No	Head of Account	Description	Expenditure incurred during January to March 2015	Expenditure incurred in March 2015	Total expenditure	Percentage to total expenditure	
							January to March 2015	March 2015
(₹ in crore)								
100.	45	2236.02.102.KB	Feeding to children in the age group of 10-14 under Puratchi Thalaivar M.G.R. Nutritious Meal Programme - Payment of cost to Tamil Nadu Civil Supplies Corporation for supply of food articles	27.15	23.01	44.05	61.63	52.24
101.	45	2236.02.102.SA	National Programme of Nutritional Support to Primary Education (Mid-day Meals Scheme)	23.75	21.92	26.74	88.82	81.97
102.	45	2236.02.102.SB	Supply of free rice to Primary and Upper Primary Students under National Programme for Mid day Meals Scheme	43.37	43.37	65.66	66.05	66.05
103.	45	4236.80.800.UB	Construction of Anganwadi Centres under restructured pattern of Integrated Child Development Service Scheme	62.42	58.87	63.85	97.76	92.20
104.	48	2217.05.190.JQ	Release of 50% share of Government of Tamil Nadu towards the construction of Link Line between Chinna Salem and Kallakuruchi in Cuddalore - Virudhachalam Gauge Conversion	123.79	123.79	123.79	100.00	100.00
105.	49	2204.00.104.AN	Grants to Sports Development Authority of Tamil Nadu	7.08	7.08	13.47	52.56	52.56
106.	49	2204.00.104.KR	Grants to Sports Development Authority of Tamil Nadu for conducting Sports Competitions	14.04	14.04	25.63	54.78	54.78
107.	51	2245.01.102.AB	Grants to Municipalities / Municipal Corporations for Transportation and Water Supply in Drought Affected Areas	15.00	15.00	15.00	100.00	100.00

Sl. No.	Grant No	Head of Account	Description	Expenditure incurred during January to March 2015	Expenditure incurred in March 2015	Total expenditure	Percentage to total expenditure	
							January to March 2015	March 2015
(₹ in crore)								
108.	51	2245.01.102.AJ	Grants to Panchayat Unions for transportation and water supply in drought affected areas	59.50	59.50	59.50	100.00	100.00
109.	51	2245.80.800.AB	Assistance for undertaking relief works in Tsunami affected areas	34.56	34.51	36.29	95.23	95.10
110.	53	2202.80.789.JE	Free Distribution of Laptop Computers to the Students under Special Component Plan	112.5	112.5	204.08	55.13	55.13
111.	53	2202.80.800.JC	Free Distribution of Laptop Computers to the Students	333.00	333.00	604.06	55.13	55.13
112.	54	4406.01.105.JB	Teak Plantations	11.93	10.43	11.93	100.00	87.43
Total				6,595.37	6,310.35	9,756.63	67.60	64.68

Appendix 2.14
(Reference: Paragraph 2.5; Page 52)

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

Contingency Fund Order	Date of Issue of Government order	Head of Account	Provision as per CF order (In ₹)	Amount in ₹	
				Expenditure at the end of the year	Amount utilised out of CF as reported by AG (A&E)
1.	10.4.14	5054.80.800.JG.16.00	1,97,01,000	1,97,42,490	1,97,00,952
2.	17.4.14	2055.00.101.AA.05.02	4,50,000	54,02,301	63,00,000
		2055.00.101.AB.05.02	3,00,000	71,54,023	
		2055.00.101.AU.05.02	1,50,000	7,00,000	
		2055.00.108.AA.05.02	6,00,000	15,34,477	
		2055.00.109.AA.05.02	46,50,000	4,42,32,768	
		2055.00.109.AL.05.002	12,00,000	1,02,87,623	
		2055.00.111.AA.05.02	1,50,000	10,77,899	
3.	23.4.14	2701.03.204.PB.72.00	12,24,000	2,14,52,353	Nil
4.	23.4.14	2210.01.110.AB.05.05	74,000	22,83,474	10,30,000
		2210.01.110.AB.19.01	7,62,000	7,16,33,708	
		2210.01.110.AB.46.00	94,000	91,15,794	
		2210.01.110.AB.66.00	1,00,000	1,73,29,044	
5.	23.4.14	2014.00.105.AB.05.01	1,18,000	1,31,79,604	117600
6.	23.4.14	2405.00.103.JA.33.03	42,14,000	5,40,00,000	42,14,000
7.	6.5.14	2405.00.103.JA.33.03	11,24,000		11,24,000
8.	20.5.14	2055.00.104.AA.0104	6,54,000	23,72,94,201	Nil
9.	20.5.14	2245.80.102.AC.33.03	10,63,000	Nil	Nil
10.	20.5.14	2217.80.800.JN.33.03	60,000	57,484	57,484
11.	28.5.14	2406.02.110.JE.67.09	30,00,000	1,53,69,327	30,00,000
12.	28.5.14	2852.07.800.AE.09.01	45,21,000	1,34,87,290	45,21,000
13.	28.5.14	2852.07.800.AE.09.01	22,24,000		22,24,000
14.	30.5.14	2216.03.800.JE.09.04	5,72,54,000	44,05,93,856	5,72,53,479
15.	24.6.14	3475.00.108.JE.09.03	1,21,44,000	1,21,44,000	1,21,44,000
16.	7.7.14	2014.00.105.AB.06.01	7,31,000	4,32,20,786	7,31,000
17.	18.7.14	2014.00.800.AJ.21.01	20,34,000	20,33,055	20,33,055
18.	25.7.14	2401.00.105.JS.11.01	3,00,00,000	6,29,17,469	Nil
19.	1.9.14	2235.02.101.MG.09.01	24,00,000	11,97,22,455	24,00,000

Contingency Fund Order	Date of Issue of Government order	Head of Account	Provision as per CF order (In ₹)	Amount in ₹	
				Expenditure at the end of the year	Amount utilised out of CF as reported by AG (A&E)
20.	9.10.14	2055.00.001.AA.05.02	4,00,000	3,08,00,000	Nil
		2055.00.001.AA.19.01	20,00,000	1,22,55,579	
		2055.00.001.AA.47.01	50,00,000	1,97,49,165	
		2055.00.001.AA.50.00	5,00,000	2,20,00,000	
		2059.01.053.AP.17.00	70,00,000	22,00,000	
21.	24.10.14	5054.80.800.KM.16.00	13,00,000	53,22,94,656	4,95,392
22.	29.10.14	2235.60.102.AF.27.05	53,82,000	15,04,87,167	53,82,000
23.	29.10.14	2235.60.102.AF.27.05	21,94,000		21,94,000
24.	29.10.14	4851.00.190.JB.22.00	2,00,00,000	5,00,00,000	2,00,00,000
25.	17.11.14	2210.05.101.AA.12.09	22,05,000	20,31,672	20,31,672
26.	18.11.14	2205.00.103.AB.72.00	12,00,000	24,00,000	12,00,000
27.	18.11.14	3054.80.001.JW.21.01	90,00,000	1,72,28,784	86,62,931
28.	21.11.14	2851.00.102.LW.09.01	3,00,00,000	8,00,00,000	3,00,00,000
29.	8.1.15	2251.00.090.AV.21.01	35,50,000	35,49,580	35,50,000
30.	13.1.15	2851.00.104.JN.09.03	10,00,000	2,80,57,000	10,00,000
31.	13.1.15	2235.02.101.AA.67.09	20,000	22,47,710	Nil
		2235.02.101.AR.67.09	65,000	6,39,292	
		2235.02.101.BE.67.09	2,000	83,805	
		2235.02.101.CE.67.09	6,75,000	2,38,57,693	
		2235.02.102.AZ.67.09	18,000	1,38,912	
32.	14.1.15	2851.00.103.AB.08.02	40,00,000	40,00,000	40,00,000
33.	14.1.15	2235.02.101.MG.09.01	19,56,000	11,97,22,455	16,58,000
34.	21.1.15	2851.00.104.JN.09.03	3,07,000	2,80,57,000	3,07,000
35.	21.1.15	2236.02.101.UB.09.09	97,26,000	89,82,000	89,82,000
36.	23.1.15	2225.01.800.UL.08.01	10,66,000	17,70,924	9,99,840
37.	28.1.15	2054.00.095.AA.76.01	68,20,000	68,19,399	68,20,000
38.	29.1.15	3451.00.090.AM.21.01	11,39,000	11,41,505	11,39,000
39.	30.1.15	2236.02.101.UE.67.09	87,03,000	74,11,706	74,11,706
40.	10.2.15	2210.05.200.JA.12.09	6,75,000	25,30,727	4,92,367
41.	19.2.15	2230.01.102.AB.05.01	21,46,000	31,44,625	81,91,304
		2230.01.102.AB.33.04	14,57,000	30,27,824	
		2230.01.102.AB.76.01	45,89,000	45,89,500	
42.	25.2.15	2210.01.001.AA.63.00	43,60,000	43,59,443	43,59,443

Contingency Fund Order	Date of Issue of Government order	Head of Account	Provision as per CF order (In ₹)	Amount in ₹	
				Expenditure at the end of the year	Amount utilised out of CF as reported by AG (A&E)
43.	25.2.15	2210.01.001.AJ.33.04	12,00,00,000	14,40,00,000	11,51,77,944
44.	3.3.15	2205.00.102.AM.09.01	55,00,000	1,10,00,000	55,00,000
45.	5.3.15	2236.02.101.UE.72.00	5,44,39,000	1,00,00,000	5,44,20,000
46.	5.3.15	2203.00.112.JP.05.05	25,00,000	1,29,99,370	57,42,470
		2203.00.112.JP.19.01	60,00,000	4,32,68,414	
		2203.00.112.JP.68.00	5,00,000	56,41,052	
		2203.00.112.JP.76.01	10,00,000	1,99,85,422	

Appendix 3.1
(Reference: Paragraph 3.1; Page 55)

Utilisation certificates outstanding as on 30 September 2015

Sl. No.	Department/CCO	Utilisation certificate outstanding	
		Number	Amount (₹ in crore)
1.	Rural Development and Panchayat Raj	2	3.75
2.	Information and Technology	1	0.05
3.	Micro, Small and Medium Enterprises	2	7.16
4.	Personnel and Administrative Reforms	1	1.60
5.	Revenue	3	2.85
Total		9	15.41

Appendix 3.2
(Reference: Paragraph 3.2; Page 56)

Lists of CCOs who have not reconciled accounts

Sl. No.	Department	CCO No	Major Head
Expenditure			
1.	Advisory Board Constituted under Bootlegger Act 1982	3702	2052
2.	Agricultural Engineering	0506	4401,2402,2702, 4402
3.	Anna Institute of Management	3506	2070
4.	Anna Universities	2004	2202,2203
5.	Chief Engineer – National Highways	2102	4551
6.	Commissioner of Land Reforms	4103	2235,2515
7.	Commissioner of Police, Chennai	2203	2070,2059
8.	Commissionerate of Archives and Historical Research	2005	2205
9.	Commissionerate of Disciplinary Proceedings	3508	2052
10.	Commissionerate of Land Administration	4106	2029,2053,2506
11.	Commissionerate of Milk Production and Dairy Development	0801	4404
12.	Commissionerate of Prohibition and Excise	3701	2039
13.	Commissionerate of Revenue Administration	4102	2029, 2053, 2070,2075,2235, 4070
14.	Commissionerate of the Welfare of Differently Abled Persons	5202	2235
15.	Department of Sepcial Programme Implementation	5301	2202
16.	Director General of Police	2202	2070,2055
17.	Directorate of Agriculture	0502	4402
18.	Directorate of Animal Husbandry	0602	4403
19.	Directorate of Archaeology	2903	2205
20.	Directorate of e_Governance	3103	2852
21.	Directorate of Elementary Education	4302	2202
22.	Directorate of Environment	1502	3435,5425
23.	Directorate of Fire and Rescue Services	2301	2070,4070
24.	Directorate of Fisheries	0701	4405
25.	Directorate of Government Museum	2904	4202
26.	Directorate of Legal Studies	3302	2052, 2202
27.	Directorate of Matriculation Schools	4310	2202
28.	Directorate of Medical Education	1903	2012
29.	Directorate of Pension	1609	2075

Sl. No.	Department	CCO No	Major Head
30.	Directorate of Rural Development and Panchayat Raj	4202	2810
31.	Directorate of Sericulture	1802	2551
32.	Directorate of Social Defence	4502	2235
33.	Directorate of Tamil Development	4602	2202
34.	Directorate of Tamil Nadu State Health Transport	1908	2211
35.	Directorate of Teachers Education and Research Training	4307	2202
36.	Directorate of Technical Education	2003	4202
37.	Directorate of Treasuries and Accounts	1602	2075
38.	Directorate of Urban Land Ceiling and Urban Land Tax	4107	2035
39.	Forests Department	5401	2225, 2402, 2415, 2501, 2551, 4551
40.	Governor's Household	0202	2012
41.	Hill Areas Development Programme	3605	3451, 4551
42.	Institute of Water Studies	4005	2702
43.	Prisons (IGP)	2401	4070
44.	Public Works – Buildings	3902	4202
45.	Public Works - Ground Water	4002	2702
46.	Public Works – Irrigation	4001	4702
47.	Registrar of Co-operative Societies (Housing)	2603	2216
48.	Secretariat	0901, 1001, 1601, 1701, 1901, 2001, 2201, 2701, 3101, 3201, 3301, 3401, 3601, 3801, 3901, 4201, 4501, 4801, 4901	2052, 2070, 2075, 2202, 2205, 2251, 2851, 3451
49.	Secretary to Government, Finance	5601	2049
50.	State Planning Commission (Tamil Nadu)	3604	5475, 3451
51.	Tamil Nadu Civil Service Training Institute	3507	2070
52.	Tamil Nadu Energy Development Agency	1404	3425
53.	Tamil Nadu Housing Board	2605	2216
54.	Tamil Nadu State Council for Higher Education	2009	2202
55.	Tamil Nadu State Council for Technical Education	2010	2203
56.	Teachers Recruitment Board	4309	2202
57.	Vehicles Maintenance	4802	2070

Sl. No.	Department	CCO No	Major Head
58.	Veterinary and Animal Sciences University	0603	2202
Receipts			
1.	Advisory Board constituted under Bootlegger Act 1982	3702	0039
2.	Agricultural Engineering	0506	0702
3.	Chennai Metro Water Supply and Sewerage Board	3405	0075
4.	Chief Electoral Officer and Secretary to Government	3802	0059
5.	Chief Electrical Inspectorate	1402	0049
6.	Commissioner of Land Reforms	4103	0049
7.	Commissionerate of Archives and Historical Research	2005	0202
8.	Commissionerate of Land Administration	4106	0075
9.	Commissionerate of Milk Production and Dairy Development	0801	0049
10.	Commissionerate of Revenue Administration	4102	0049, 0070, 0075, 4000
11.	Commissionerate of Government Data Centre	1606	0070
12.	Commissionerate of Agricultural Income Tax	4104	0075
13.	Commissionerate of Civil Supplies and Consumer Protection	1301	0070
14.	Commissionerate of Economics and Statistics	3602	0202
15.	Commissionerate of Survey and Settlement	4105	0029, 0070
16.	Commissionerate of Transport	2501	0075
17.	Commissionerate of Industries and Commerce	2702	0049
18.	Director General of Police	2202	0050, 0070
19.	Directorate of Fire and Rescue Services	2301	0070
20.	Directorate of Tamil Development	4602	0202
21.	Directorate of Teacher Education and Research Training	4307	0202
22.	Directorate of Technical Education	2003	0202
23.	Directorate of Treasuries and Accounts	1602	0070, 0075
24.	Directorate of Geology and Mining	2704	0810
25.	Directorate of Government Examination	4304	0202
26.	Directorate of Horticulture and Plantation Crops	0505	0551
27.	Directorate of Information and Public Relations	2802	0075
28.	Directorate of Local Fund Audit	1603	0070
29.	Directorate of Public Libraries	4305	0049
30.	Directorate of Public Raffles	1605	0075
31.	Directorate of School Education	4303	0202

Sl. No.	Department	CCO No	Major Head
32.	Directorate of Seed Certification	0504	0435
33.	Directorate of Small Savings	1604	0070
34.	Directorate of Stationery and Printing	3001	0070
35.	Directorate of Tamil Etymological Dictionary	4606	0202
36.	Registrar of Co-operative Societies	1202	0049
37.	Secretariat	1601, 3801 2901	0049, 0070, 0075, 0202
38.	State Consumer Dispute Redressal Commission	1302	0070
39.	State Planning Commission	3604	0075
40.	Tamil Nadu Housing Board	2605	0216
41.	Tamil Nadu Public Service Commission	3504	0051
42.	Tamil Nadu Urban Finance and Infrastructure Development	3406	0050
43.	Tamil Nadu Maritime Board	2109	0049
44.	Teachers Recruitment Board	4309	0202
45.	Vehicles Maintenance	4802	0070

Appendix 3.3
(Reference: Paragraph 3.3; Page 56)

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	2013-2014 and 2014-15
2.	Anna University, Chennai	2010-11 to 2014-15
3.	Annamalai University, Annamalai Nagar, Chidambaram, Cuddalore	2013-2014 and 2014-15
4.	Avinashilingam Institute for Home Science and Higher Education for Women (DEEMED UNIVERSITY) Coimbatore	2014-15
5.	Bharathiar University, Coimbatore	2013-14 and 2014-15
6.	Bharathidasan University, Trichy	2011-12 to 2014-15
7.	Madurai Kamarajar University, Madurai	2014-15
8.	Manonmaniam Sundaranar University, Tirunelveli	2013-14 and 2014-15
9.	Mother Teresa Women's University, Kodaikanal	2013-14 and 2014-15
10.	Shri. Chandrasekarendra Saraswathi Vishwa Vidyalaya, Chennai	2012-13 to 2014-15
11.	Thiruvallur University, Fort Campus, Vellore	2012-13 to 2014-15
12.	University of Madras, Chennai	2014-15
13.	Tamil Nadu Open University, Guindy, Chennai	2013-14 and 2014-15
14.	Tamil University - Thanjavur	2012-13 to 2014-15
15.	Dr. Ambedkar Law University	2011-12 to 2013-14
16.	Tamil Nadu Agricultural University, Coimbatore	2012-13 to 2014-15
17.	Tamil Nadu Agricultural University, Chennai	2010-11 to 2014-15
18.	Tamil Nadu Veterinary and Animal Sciences University, Madhavaram	2013-14 and 2014-15
19.	Tamil Nadu Virtual (University) Academy Chennai	2009-10 to 2014-15
	Colleges	
20.	D.D.G.D. Vaishnav College, Arumbakkam, Chennai	2012-13 to 2014-15
21.	Sri Ramakrishna Mission Vivekananda College, Chennai	2011-12 and 2013-14 to 2014-15
22.	Loyola College, Nungambakkam, Chennai	2014-15
23.	Sri Thyagaraja College, Old Washermanpet, Chennai	2013-14 and 2014-15
24.	Ethiraj College for Women, Chennai	2011-12 to 2014-15
25.	Chellammal Women's College, Chennai	2011-12 to 2014-15
26.	The New College, Peter's Road, Royapettah, Chennai	2010-11 to 2014-15
27.	Gurunanak College, Guindy, Chennai	2012-13 to 2014-15
28.	St. Christopher's College of education, Vepery, Chennai	2011-12 and 2014-15

Sl.No.	Name of the body/authority	Year for which accounts have not been received
29.	Meenakshi College for Women, Chennai	2010-11 to 2014-15
30.	C. Kandaswamy Naidu College for Men, Anna Nagar, Chennai	2012-13 to 2014-15
31.	Stella Matutina College of Education, Ashok Nagar, Chennai	2014-15
32.	N.K.T. National College of Education, Dr. Besant Road, Chennai	2014-15
33.	Madras Christian College, Tambaram, East Tambaram, Kancheepuram	2014-15
34.	S I V E T College, Gowrivakkam, Chennai	2014-15
35.	The Quaid-E-Milleth College for Men, Medavakkam, Chennai	2010-11 to 2014-15
36.	S D N B Vaishnav for Women, Chromepet, Chennai	2014-15
37.	D B Jain College, Thoraipakkam, Chennai	2005-06 to 2014-15
38.	A M Jain College, Meenambakkam, Chennai	2010-11 to 2014-15
39.	Auxilium College for Women, Vellore	2010-11 to 2014-15
40.	Voorhees College, Vellore	2013-14 and 2014-15
41.	C. Abdul Hakkam College, Melvisharam	2014-15
42.	Islamiah College, Vaniambadi, Vellore Dist	2011-12 to 2014-15
43.	Mazharul Uloom College, Ambur	2010-11, 2013-14 and 2014-15
44.	Pachiyappa's College for Men, Kancheepuram	2011-12 to 2014-15
45.	Pachiyappa's College for Women, Kancheepuram	2011-12 to 2014-15
46.	Jamia Darussalam Arabic College, Oomerabad	2005-06 to 2014-15
47.	P S G R Krishnammal College for Women, Coimbatore	2014-15
48.	Sri Ramakrishna Mission Vidyalaya College Arts and Science, Periyanaicken Palayam, Coimbatore	2014-15
49.	P S G College of Arts and Science Civil Aerodrome Post, Vidya Nagar, Coimbatore	2010-11 and 2013-14 to 2014-15
50.	C B M College, Sakethapuri, Kovaipudur, Coimbatore	2014-15
51.	Thavathiru Santhalinga Adigalar Arts and Science and Tamil College, Perur Post, Coimbatore	2011-12, 2013-14 and 2014-15
52.	Nallamuthu Gownder Mahalingam College, Pollachi	2011-12 to 2014-15
53.	Emerald Heights College for Women, Uthagamandalam	2009-10 to 2011-12
54.	Vellalar College for Women, Erode	2011-12 to 2013-14
55.	Erode Arts College, Erode	2014-15
56.	Sri Vasavi College, Erode	2014-15
57.	Salem Sowdeswari College, Salem	2014-15
58.	Kandasami Kandar's College, Namakkal Dist.	2013-14 and 2014-15
59.	C. Kandaswami Naidu College for Women, Cuddalore	2006-2007 to 2014-15
60.	A.D.M. College for Women, Vellipalayam, Nagapattinam	2014-15
61.	Dharmapuram Adinam Arts College, Dharmapuram, Mayiladuthurai	2005-06 to 2014-15
62.	Poombuhar College, Melaiyur, Mayiladuthurai	2005-06 to 2014-15

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Sl.No.	Name of the body/authority	Year for which accounts have not been received
63.	T.B. Manickam Luthern College, Porayar	2010-11 to 2014-15
64.	Ganesan Senthamil College, Melasivapuri, Pudukottai	2005-06 to 2014-15
65.	A.V.V.M Sri Pushpam College, Poondi, Thanjavur	2010-2011 and 2012-13 to 2014-15
66.	Khadir Mohideen College, Adirampattinam, Thanjavur	2013-14 and 2014-15
67.	Rajah's College for Sanskrit and Tamil, Thiruvaiyaru, Thanjavur	2010-11 to 2014-15
68.	Sri K.V.S.S. Art's College, Tirupanandal, Thanjavur	2005-06 to 2014-15
69.	Tamizavel Uma Maheswaranar Karanthi Art's College, Thanjavur	2014-15
70.	Bishop Herber College, Trichy	2013-14 and 2014-15
71.	Kalai kaveri College, Trichy	2011-12 to 2014-15
72.	Jamal Mohamed College, Khaja Nagar, Trichy	2014-15
73.	Nehru Memorial College, Puthanampatti	2014-15
74.	Seetha Lakshmi Ramaswamy College for Women, Trichy	2014-15
75.	Urumu Dhanalakshmi College, Trichy	2013-14 and 2014-15
76.	Srimath Siva Gnana balaya Swamigal Tamil College, Mailam	2014-15
77.	Sri-La-Sri Kasivasi Swaminatha Swamigal Art's College, Trichy	2009-10 to 2014-15
78.	The American College, Madurai	2013-14 and 2014-15
79.	Madura College, Madurai	2005-06 to 2014-15
80.	Arulanandar College, (Autonomous) Karumathur	2010-11 to 2014-15
81.	Muqyyath Sha Sirfura Wakf Board College, Madurai	2013-14 and 2014-15
82.	Madurai Institute of Social Sciences, Alagar Koil Road, Madurai	2006-07 to 2013-14
83.	Saraswathi Narayanan College, Madurai	2007-08 to 2014-15
84.	Senthamil College, Tamil Sangam Salai, Madurai	2006-07 to 2014-15
85.	Senthamil Oriental College, Maduai	2006-07 to 2014-15
86.	Sourastra College, Madurai	2014-15
87.	Sri Satguru Sangeetha Vidyalayam (College of Music), Ghokale Road, Madurai	2006-07, 2013-14 and 2014-15
88.	Thiagarajar College of Preceptors, Madurai	2013-14 and 2014-15
89.	Nadar Mahajana Sangam SVN College, Nagamalai, Madurai	2014-15
90.	Yadava College, Madurai	2012-13 to 2014-15
91.	Fathima College, Madurai	2013-14 and 2014-15
92.	E M G Kone Yadava Women's College, Madurai	2014-15
93.	Lady Doak College, Madurai	2014-15
94.	St. Justin's College of Education, Madurai	2014-15
95.	Pasumpon Thiru Muthuramalinga Thever College, Usilampatti	2010-11, 2011-12, 2013-14 and 2014-15
96.	H.K.R. Howdia College, Uthamapalayam	2014-15

Sl.No.	Name of the body/authority	Year for which accounts have not been received
97.	Cardomom Planter's Association College, Bodinayakanur	2014-15
98.	Jayaraj Annapackiam College for Women, Periakulam	2014-15
99.	Arulmigu Palani Andaver College of Art's and Culture, Palani	2013-14 and 2014-15
100.	G.T.N Art's College, Dindigul	2005-06 to 2008-09 and 2014-15
101.	Lakshmi College of Education, Gandhipuram Post	2010-11 and 2011-2012
102.	Arumugam Pillai Seethaiyammal College, Tirupattur	2010-11, 2011-12, 2013-14 and 2014-15
103.	Dr. Zakir Hussain College, Ilayankudi	2013-14 and 2014-15
104.	Sree Sevugan Annamalai College, Devakottai	2014-15
105.	Ramasamy Tamil College, Karaikudi	2008-09 to 2014-15
106.	Seethalakshmi Achi College for Women, Pallathur	2014-15
107.	Pasumpon Muthuramalinga Thever Memorial College, Kamuthi, Ramanathapuram Dist.	2008-09 to 2011-12 and 2014-15
108.	Ayya Nadir Janaki Ammal College, Sivakasi	2013-14 and 2014-15
109.	Saiva Banu Kshatriya College, Aruppukottai	2014-15
110.	Sri Ramasamy Naidu Memorial College, Sattur	2014-15
111.	The S F R Women's College for Women, Sivakasi	2014-15
112.	Devanga Art's College, Aruppukottai	2012-13 to 2014-15
113.	Rajapalayam Raju's College, Rajapalayam	2014-15
114.	Ambai Art's College, Ambasamudram	2007-08 to 2014-15
115.	The M D T Hindu College, Tirunelveli	2014-15
116.	Sadhakathullah Appa College, Tirunelveli	2008-2009 to 2011-12 and 2014-15
117.	Sarah Taucker College, Palayamkottai, Tirunelveli	2008-09 to 2011-2012, 2013-14 and 2014-15
118.	Sri Paramakalyani College, Alwarkurichi	2013-14 and 2014-15
119.	Sri Parasakthi College for Women, Courtallam	2008-09 to 2014-15
120.	St. John's College, Tirunelveli	2006-07 to 2014-15
121.	St. Xavier's College, Tirunelveli	2014-15
122.	Tirunelveli Dakshinamara Nadir Sangam College, T. Kallikulam	2014-15
123.	Thiruvallur College, Pothigaiyadi, Papanasam	2007-08 to 2014-15
124.	St. Ignatius College of Education, Palayamkottai	2012-13 to 2014-15
125.	Madras school of social work, Egmore Chennai	2014-15
126.	Aditanar College of Art's and Science, Tiruchendur	2014-15
127.	A P C Mahalaksmi College for Women, Tuticorin	2011-12, 2013-14 and 2014-15
128.	G V N College, Kovilpatti	2014-15
129.	Kamaraj College, Turicorin	2014-15

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Sl.No.	Name of the body/authority	Year for which accounts have not been received
130.	Nazareth Margosesis College, Pillaiyanmamal, Nazareth	2008-09 to 2014-15
131.	Pope's College, Sayarpuram	2011-12 and 2013-14 to 2014-15
132.	Sri Kumaragurupara Swamigal Art's College, Padmanabhamangalam, Srivaikuntam	2011-12 to 2014-15
133.	St. Mary's College, Turicorin	2008-09 to 2014-15
134.	V.O. Chidambaram College, Turicorin	2013-14 and 2014-15
135.	Annammal College of Education for Women, Tuticorin	2010-11 to 2014-15
136.	V O C College of Education, Tuticorin	2014-15
137.	Arignar Anna College, Aralvoymoli	2014-15
138.	Holy Cross College, Nagercoil	2014-15
139.	Lakshmiapuram College of Art's and Science, Neyyar	2006-07 to 2014-15
140.	Nesamony Memorial Christian College, Marthandam	2011-12 to 2014-15
141.	Pioneer Kumaraswamy College, Nagercoil	2010-11 to 2014-15
142.	S T Hindu College, Nagercoil	2013-14 and 2014-15
143.	Scot Christian College, Nagercoil	2007-2008 to 2011-2012 and 2013-2014 to 2014-15
144.	Sri Ayyappa College for Women, Nagercoil	2007-08 to 2014-15
145.	St. Judes College, Thoothoor	2006-07 to 2014-15
146.	Vivekananda College, Agasteeswaram	2014-15
147.	Women's Christian College, Nagercoil	2014-15
148.	N V K S D College of Education, Tiruvattar	2014-15
149.	Justice Basheer Ahamed Syed Womens College, Teynampet, Chennai	2010-11 to 2014-15
150.	PSG College of Technology, Coimbatore	2014-15
151.	PMT College, Melanelithanallur, Tirunelveli	2008-09 to 2014-15
152.	Sacred Heart College, Trichy	2008-09 to 2014-15
153.	Anbanathapuram Vahaiara Charities College (AVC), Mayiladuthurai, Nagapatinam	2014-15
154.	Ramakrishna Mission Vidyalaya Maruti college of Physical Education, Coimbatore	2014-15
155.	Coimbatore Institute of Technology	2013-14 to 2014-15
156.	Thyagaraja College of Madurai	2012-13 to 2014-15
157.	YMCA college of physical education, Chennai	2011-12 to 2014-15
	Polytechnics	
158.	Annamalai Polytechnic College, Chettinad	2014-15
159.	A.M.K. Technology Polytechnic College, Chennai-Bangalore Road, Sembarambakkam, Chennai	2013-14 and 2014-15
160.	Bhaktavachalam Polytechnic College, Kariapettai, Kanchipuram	2013-14 and 2014-15

Sl.No.	Name of the body/authority	Year for which accounts have not been received
161.	CIT Sandwich Polytechnic College, Aerodrome Post, Coimbatore	2014-15
162.	P.T. Lee Chengalvaraya Naickar Polytechnic, Veperiy, Chennai	2012-13 to 2014-15
163.	GRG Polytechnic College for Women, Kuppepalayam, Sarcarsamkulam Post, Coimbatore	2012-13 to 2014-15
164.	Murugappa Polytechnic College, Sathiyamurthy Nagar, Thirumullaivoil Village, Avadi, Chennai	2014-15
165.	Nachimuthu Polytechnic College, Mackinaickenpatty Post, Pollachi	2013-14 and 2014-15
166.	Pattukottai Polytechnic College, Pattukkottai	2014-15
167.	PSN Ramasamy Ayyar Memorial Polytechnic College for Girls, Trichy	2014-15
168.	Periyar Centenary Polytechnic College, Vallam	2013-14 and 2014-15
169.	PSG Polytechnic College, Peelamedu, Coimbatore	2011-12, 2013-14 and 2014-15
170.	Rajagopal Polytechnic College, Gandhi Nagar, Gudiyatham	2014-15
171.	Ramakrishna Mission Polytechnic College, Mylapore, Chennai	2013-14 and 2014-15
172.	Sri Ramakrishna Mission Vidyalaya Polytechnic College, Coimbatore	2014-15
173.	Sakthi Polytechnic College, Sakthinagar	2013-14 and 2014-15
174.	SSM Institute of Textile Technology Polytechnic, SSM Nagar, Valayakarnoor, Komarapalayam	2014-15
175.	Thiyagarajar Polytechnic College, Salem	2014-15
176.	Seshasayee Institute of Technology, Trichy	2014-15
177.	Vallivalam Desikar polytechnic, Nagapattinam	2011-12 and 2014-15
178.	VLB Janaki Ammal Polytechnic College, Kovaipudur, Coimbatore	2011-12 to 2014-15
179.	A.D.J. Dharmambal Polytechnic College, Nagapattinam	2014-15
180.	Kamaraj Polytechnic College, Pazhavilai	2014-15
181.	Mohammed Sathak Polytechnic College, Chairman Sathak Salai, Kilakarai	2014-15
182.	PAC Ramasamy Raja Polytechnic College, Kumarasamy Raja Nagar P.O. Rajapalayam	2010-11 to 2014-15
183.	Rukmani Shanmugam Polytechnic College, Varichiyur, Madurai	2010-11 to 2014-15
184.	Sankar Polytechnic College, Talaiyuthy R.S. Sankarnagar	2012-13 to 2014-15
185.	VSV Nadar Polytechnic College, Virudhunagar	2010-11 and 2013-14 to 2014-15
186.	Ayya Nadar Janaki Ammal Polytechnic College, Chinnakkamanpatti, Sivakasi East	2014-15
187.	Arulmigu Palaniandavar Polytechnic College, Palani	2013-14 and 2014-15
188.	Muthiah Polytechnic College, Annamalai Nagar, Chidambaram	2014-15
189.	Erode Institute of Technology (EIT), Kavidapadi	2013-14 and 2014-15
190.	CM Kothari Technological Institute, Chembarambakkam	2007-08 to 2014-15
191.	St. Mary's Industrial Institute, Kumbakonam	2009-10, 2010-11 and 2014-15
192.	Sri Krishna Polytechnic College, Kovaipudur, Coimbatore	2014-15

Sl.No.	Name of the body/authority	Year for which accounts have not been received
	Other Institutions	
193.	Tamil Nadu Institute of Labour Studies	2013-14 and 2014-15
194.	Tamil Nadu Manual Workers Welfare Board	2012-13 to 2014-15
195.	Tamil Nadu Labour Welfare Board	2014-15
196.	Science City	2010-11 to 2014-15
197.	Tamil Nadu State Council for Science and Technology	2010-11 to 2014-15
198.	Tamil Nadu Science and Tech Centre	2009-10 to 2014-15
199.	Tamil Nadu Livestock Development Agency	2014-15
200.	State Agriculture Marketing Board, Chennai	2009-10 to 2014-15
201.	Tamil Nadu Horticulture Agency (TANHODA)	2012-13 to 2014-15
202.	Tamil Nadu Watershed Development Agency, Chennai	2014-15
203.	Tamil Nadu Pollution Control Board, Chennai	2014-15
204.	Fisheries Development, Nagapattinam (newly formed – 2012	2012-13 to 2014-15
205.	District Forest Development Agency, Nagapattinam	2012-13 to 2014-15
206.	District Forest Development Agency, Srivilliputhur	2012-13 to 2014-15
207.	District Forest Development Agency, Coimbatore	2012-13 to 2014-15
208.	District Forest Development Agency, Theni	2012-13 to 2014-15
209.	District Forest Development Agency, Vellore	2013-14 and 2014-15
210.	District Forest Development Agency, Thirupathur	2014-15
211.	District Forest Development Agency, Namakkal	2012-13 to 2014-15
212.	District Forest Development Agency, Thanjavur	2014-15
213.	District Forest Development Agency, Kodaikanal	2010-11 to 2014-15
214.	District Forest Development Agency, Trichy	2014-15
215.	District Forest Development Agency, Tuticorin	2014-15
216.	District Forest Development Agency, Attur	2013-14 and 2014-15
217.	District Forest Development Agency, Pudukkottai	2012-13 to 2014-15
218.	District Forest Development Agency, Hosur	2013-14 and 2014-15
219.	District Forest Development Agency, Salem	2012-13 to 2014-15
220.	District Forest Development Agency, Thiruvannamalai	2013-14 and 2014-15
221.	District Forest Development Agency, Kanyakumari	2013-14 and 2014-15
222.	District Forest Development Agency, Erode	2009-10 to 2014-15
223.	District Forest Development Agency, Sathyamangalam	2013-14 and 2014-15
224.	District Forest Development Agency, Sivagangai	2012-13 to 2014-15
225.	District Forest Development Agency, Kallakurichi	2013-14 and 2014-15
226.	District Forest Development Agency, Chengalpet @ Kancheepuram	2008-09 to 2014-15
227.	District Forest Development Agency, Villupuram	2012-13 to 2014-15

Sl.No.	Name of the body/authority	Year for which accounts have not been received
228.	District Forest Development Agency, Dharmapuri	2012-13 to 2014-15
229.	District Forest Development Agency, Thiruvarur	2010-11 to 2014-15
230.	District Forest Development Agency, Nilgiris	2008-09 to 2014-15
231.	District Forest Development Agency, Dindigul	2013-14 and 2014-15
232.	District Forest Development Agency, Tirunelveli	2013-14 and 2014-15
233.	District Forest Development Agency, Harur	2013-14 and 2014-15
234.	District Forest Development Agency, Anamalai	2013-14 and 2014-15
235.	District Forest Development Agency, KMTR, Ambasamudram	2013-14 and 2014-15
236.	Mudumalai Tiger Conservation Foundation, Tamil Nadu Trust	2010-11 to 2014-15
237.	Director Irrigation Management, Trichy	2013-14 and 2014-15
238.	Tamil Nadu Khadi and Village Industries Board, Kuralagam, Chennai	2011-12 to 2014-15
239.	Tamil Nadu State Health Society, Chennai	2005-06 to 2014-15
240.	Andhra Mahila Sabha Chennai	2014-15
241.	Avvai Home, Chennai	2014-15
242.	Cancer Institute, Chennai	2012-13 to 2014-15
243.	Kandaswamy Kandar's Trust, Chennai	2014-15
244.	New Century Welfare Society, Chennai	2005-06 to 2014-15
245.	Society for Community Organisation and Peoples Education, Trichy	2014-15
246.	Spastic Society of Tamil Nadu	2014-15
247.	Stree Seva Mandir Chennai	2014-15
248.	Tamil Nadu Basket Ball Association, Chennai	2008-09 to 2014-15
249.	Women's Indian Association, Chennai	2007-08 to 2014-15
250.	Women's Voluntary Service of Tamil Nadu, Chennai	2014-15
251.	Tamil Nadu Wakf Board	2013-14 and 2014-15
252.	Little Flower Convent Higher Secondary School for Deaf	2011-12 to 2014-15
253.	Little Flower Convent Higher Secondary School for Blind	2014-15
254.	St. Louis Institute for Deaf and Blind	2012-13 to 2014-15
255.	District Health Society, Aranthangi	2005-06 to 2014-15
256.	District Health Society, Chennai-Saidapet	2005-06 to 2014-15
257.	District Health Society, Chennai-Ponnamalle	2005-06 to 2014-15
258.	District Health Society, Cheyyar	2005-06 to 2014-15
259.	District Health Society, Coimbatore	2005-06 to 2014-15
260.	District Health Society, Cuddalore	2005-06 to 2014-15
261.	District Health Society, Dharapuram	2012-13 to 2014-15
262.	District Health Society, Dharmapuri	2005-06 to 2007-08 and 2014-15

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Sl.No.	Name of the body/authority	Year for which accounts have not been received
263.	District Health Society, Dindigul	2005-06 to 2014-15
264.	District Health Society, Erode	2005-06 to 2014-15
265.	District Health Society, Kallakurichi	2005-06 to 2014-15
266.	District Health Society, Kancheepuram	2005-06 to 2014-15
267.	District Health Society, Karur	2005-06 to 2014-15
268.	District Health Society, Kovilpatti	2005-06 to 2014-15
269.	District Health Society, Krishnagiri	2005-06 to 2014-15
270.	District Health Society, Madurai	2005-06 to 2014-15
271.	District Health Society, Nagappattinam	2005-06 to 2014-15
272.	District Health Society, Nagercoil	2005-06 to 2014-15
273.	District Health Society, Namakkal	2005-06 to 2014-15
274.	District Health Society, Palani	2005-06 to 2014-15
275.	District Health Society, Paramakudi	2005-06 to 2014-15
276.	District Health Society, Perambalur	2005-06 to 2014-15
277.	District Health Society, Pudukottai	2005-06 to 2014-15
278.	District Health Society, Ramanathapuram	2005-06 to 2014-15
279.	District Health Society, Salem	2005-06, 2013-14 and 2014-15
280.	District Health Society, Sankarankoil	2005-06 to 2014-15
281.	District Health Society, Sivanganga	2005-06 to 2014-15
282.	District Health Society, Tiruvannamalai	2005-06 to 2014-15
283.	District Health Society, Tiruchirapalli	2005-06 to 2014-15
284.	District Health Society, Tiruvarur	2005-06 to 2014-15
285.	District Health Society, Villupuram	2005-06 to 2014-15
286.	District Health Society, Theni	2005-06 to 2014-15
287.	District Health Society, Thoothukudi	2014-15
288.	District Health Society, Tirunelveli	2005-06 to 2014-15
289.	District Health Society, Tirupattur	2005-06 to 2014-15
290.	District Health Society, Tirupur	2005-06 to 2014-15
291.	District Health Society, Tiruvallur	2005-06 to 2014-15
292.	District Health Society, Udagamandalam	2005-06 to 2014-15
293.	District Health Society, Vellore	2013-14 and 2014-15
294.	District Health Society, Virudhunagar	2005-06 to 2014-15
295.	District Health Society, Sivakasi	2005-06 to 2014-15
296.	District Health Society, Thanjavur	2013-14 and 2014-15
297.	Tamil Nadu Voluntary Health Association, Chennai	2008-09 to 2014-15
298.	Tamil Nadu Health System Project, Chennai	2010-11 to 2014-15

Sl.No.	Name of the body/authority	Year for which accounts have not been received
299.	Scheiffelein Leprosy Research and Training Centre, Vellore	2010-11 to 2014-15
300.	Dr. MGR Medical University	2011-12 to 2014-15
301.	District Blindness Control Society, Salem	2007-08 to 2014-15
302.	Voluntary Health Services Chennai	2014-15
303.	State TB Society, DMS, Chennai	2005-06 to 2014-15
304.	Sarva Shiksha Abhiyan, Nagapattinam	2012-13 to 2014-15
305.	Sarva Shiksha Abhiyan, Kanyakumari	2012-13 to 2014-15
306.	Sarva Shiksha Abhiyan, Erode	2013-14 and 2014-15
307.	Sarva Shiksha Abhiyan, Trichy	2013-14 and 2014-15
308.	Sarva Shiksha Abhiyan, Ramanathapuram	2012-13 to 2014-15
309.	Sarva Shiksha Abhiyan, Sivaganaga	2010-11 to 2014-15
310.	Sarva Shiksha Abhiyan, Kancheepuram	2012-13 to 2014-15
311.	Sarva Shiksha Abhiyan, Chennai	2013-14 to 2014-15
312.	Sarva Shiksha Abhiyan, Salem	2013-14 and 2014-15
313.	Sarva Shiksha Abhiyan, Madurai	2012-13 to 2014-15
314.	Sarva Shiksha Abhiyan, Perambalur	2014-15
315.	Sarva Shiksha Abhiyan, Coimbatore	2012-13 to 2014-15
316.	Sarva Shiksha Abhiyan, Dharmapuri	2010-11 to 2014-15
317.	Sarva Shiksha Abhiyan, Dindigul	2013-14 and 2014-15
318.	Sarva Shiksha Abhiyan, Karur	2005-06 to 2014-15
319.	Sarva Shiksha Abhiyan, Krishnagiri	2010-11 to 2014-15
320.	Sarva Shiksha Abhiyan, Pudukottai	2013-14 and 2014-15
321.	Sarva Shiksha Abhiyan, Thanjavur	2012-13 to 2014-15
322.	Sarva Shiksha Abhiyan, Theni	2010-11 to 2014-15
323.	Sarva Shiksha Abhiyan, Ooty	2010-11 to 2014-15
324.	Sarva Shiksha Abhiyan, Tirunelveli	2005-06 to 2014-15
325.	Sarva Shiksha Abhiyan, Tiruvalur	2010-11 to 2014-15
326.	Sarva Shiksha Abhiyan, Thiruvannamalai	2005-06 to 2014-15
327.	Sarva Shiksha Abhiyan, Vellore	2013-14 and 2014-15
328.	Sarva Shiksha Abhiyan, Villupuram	2005-06 to 2014-15
329.	Sarva Shiksha Abhiyan, Virudhunagar	2010-11 to 2014-15
330.	Sarva Shiksha Abhiyan, Cuddalore	2010-11 to 2014-15
331.	Sarva Shiksha Abhiyan, Namakkal	2005-06 to 2014-15
332.	Sarva Shiksha Abhiyan, Tiruvarur	2005-06 to 2014-15
333.	Sarva Shiksha Abhiyan, Tuticorin	2010-11 to 2014-15
334.	Rashtriya Madhyamik Shiksha Abhiyan, Tiruvarur	2009-10 to 2014-15

Sl.No.	Name of the body/authority	Year for which accounts have not been received
335.	Rashtriya Madhyamik Shiksha Abhiyan, Coimbatore	2012-13 to 2014-15
336.	Rashtriya Madhyamik Shiksha Abhiyan, Namakkal	2014-15
337.	Rashtriya Madhyamik Shiksha Abhiyan, Dharmapuri	2009-10 to 2014-15
338.	Rashtriya Madhyamik Shiksha Abhiyan, Theni	2012-13 and 2013-14
339.	Rashtriya Madhyamik Shiksha Abhiyan, Salem	2014-15
340.	Rashtriya Madhyamik Shiksha Abhiyan, Ariyalur	2014-15
341.	Rashtriya Madhyamik Shiksha Abhiyan, Tirunelveli	2014-15
342.	Rashtriya Madhyamik Shiksha Abhiyan, Cuddalore	2012-13 to 2014-15
343.	Rashtriya Madhyamik Shiksha Abhiyan, Erode	2012-13 to 2014-15
344.	Rashtriya Madhyamik Shiksha Abhiyan, Virudhunagar	2009-10 to 2014-15
345.	Rashtriya Madhyamik Shiksha Abhiyan, Perambalur	2009-10 to 2014-15
346.	Rashtriya Madhyamik Shiksha Abhiyan, Karur	2009-10 to 2014-15
347.	Rashtriya Madhyamik Shiksha Abhiyan, Pudukkottai	2009-10 to 2014-15
348.	Rashtriya Madhyamik Shiksha Abhiyan, Nagapattinam	2009-10 to 2014-15
349.	Rashtriya Madhyamik Shiksha Abhiyan, Tuticorin	2009-10 to 2014-15
350.	Rashtriya Madhyamik Shiksha Abhiyan, Ramnad	2009-10 to 2014-15
351.	Rashtriya Madhyamik Shiksha Abhiyan, Sivaganga	2009-10 to 2014-15
352.	Rashtriya Madhyamik Shiksha Abhiyan, Madurai	2009-10 to 2014-15
353.	Rashtriya Madhyamik Shiksha Abhiyan, Kancheepuram	2009-10 to 2014-15
354.	Rashtriya Madhyamik Shiksha Abhiyan, Tiruvannamalai	2009-10 to 2014-15
355.	Rashtriya Madhyamik Shiksha Abhiyan, Tiruvallur	2009-10 to 2014-15
356.	Rashtriya Madhyamik Shiksha Abhiyan, Chennai	2012-13 to 2014-15
357.	Rashtriya Madhyamik Shiksha Abhiyan, Vellore	2009-10 to 2014-15
358.	Rashtriya Madhyamik Shiksha Abhiyan, Trichy	2008-09 to 2010-11 and 2012-13 to 2014-15
359.	Rashtriya Madhyamik Shiksha Abhiyan, Dindigul	2013-14 and 2014-15
360.	Rashtriya Madhyamik Shiksha Abhiyan, Tirupur	2009-10 to 2014-15
361.	Rashtriya Madhyamik Shiksha Abhiyan, Krishnagiri	2009-10 to 2014-15
362.	Rashtriya Madhyamik Shiksha Abhiyan, Nagercoil	2009-10 to 2014-15
363.	Rashtriya Madhyamik Shiksha Abhiyan, Nilgiris	2012-13 to 2014-15
364.	Rashtriya Madhyamik Shiksha Abhiyan, Thanjavur	2009-10 to 2014-15
365.	Rashtriya Madhyamik Shiksha Abhiyan, Villupuram	2012-13 to 2014-15
366.	Rashtriya Madhyamik Shiksha Abhiyan, Kanyakumari	2014-15
367.	Sports Development Authority of Tamil Nadu	2013-14 to 2014-15
368.	Institute of Asian Studies - Chennai	Accounts not received till date
369.	International Institute of Tamil Studies	Accounts not received till date

Appendix 3.4
(Reference: Paragraph 3.6; Page 58)

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

Sl. No.	Name of the department	Theft		Shortage		Misappropriation		Total	
		Number of cases	Amount (₹ in lakh)	Number of cases	Amount (₹ in lakh)	Number of cases	Amount (₹ in lakh)	Number of cases	Amount (₹ in lakh)
1.	Agriculture	8	1.53	104	163.36	23	235.05	135	399.94
2.	Animal Husbandry	9	0.25	2	0.13	2	88.12	13	88.50
3.	Higher Education	8	1.08	6	16.29	7	21.09	21	38.46
4.	Commercial Tax	..	..	..	..	3	127.68	3	127.68
5.	Co-operation	1	0.02	..	..	1	0.14	2	0.16
6.	Election	..	..	1	0.23	..	..	1	0.23
7.	Elementary Education	1	..	..	..	1	68	2	68.00
8.	Energy	1	0.07	..	..	..	..	1	0.07
9.	Finance	..	..	..	..	3	48.11	3	48.11
10.	Forest	1	0.01	3	2.41	..	..	4	2.42
11.	Health and Family Welfare	4	2.30	7	6.64	26	174.53	37	183.47
12.	Highways	..	..	2	16.79	..	..	2	16.79
13.	Home	1	0.97	1	0.00	7	22.60	9	23.57
14.	Horticulture	..	..	4	12.95	1	1.14	5	14.09
15.	Inspector of factories	1	..	..	..	1	1.43	2	1.43
16.	Labour and Employment	2	1.18	..	..	4	5.70	6	6.88
17.	Museum	..	..	..	..	1	14.57	1	14.57
18.	Public	..	..	..	..	..	..	..	..
19.	Public Works	..	..	9	3.46	..	..	9	3.46
20.	Rural Development and Panchayati Raj	1	3.60	5	4.16	1	7.16	7	14.92
21.	Revenue	..	..	2	1.27	119	188.14	121	189.41
22.	School Education	..	..	..	..	5	42.43	5	42.43
23.	Sericulture	1	0.05	..	..	3	1.75	4	1.80
24.	Social Welfare	0	..	1	..	6	2.34	7	2.34
25.	Transport	1	1.97	..	..	1	12.79	2	14.76
26.	Treasury	..	..	1	4.00	..	..	1	4.00
Total		40	13.03	148	231.69	215	1,062.77	403	1,307.49

Appendix 3.5
(Reference: Paragraph 3.8; Page 60)

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.	2505	Rural Employment	4,551.10	3,278.64	72.04
2.	2401	Crop Husbandry	4,389.66	3,068.83	69.91
3.	2216	Housing	1,650.52	1,215.65	73.65
4.	4217	Capital Outlay on Urban Development	1,172.72	1,111.30	94.76
5.	4515	Capital Outlay on Other Rural Development Programmes	1,046.72	735.39	70.26
6.	2852	Industries	722.06	710.37	98.38
7.	2075	Miscellaneous General Services	378.28	366.75	96.95
8.	4216	Capital Outlay on Housing	143.99	124.36	86.37
9.	4408	Capital Outlay on Food Storage and Warehousing	134.73	124.60	92.48
10.	2711	Flood Control and Drainage	129.66	129.66	100.00
11.	4702	Capital Outlay on Minor Irrigation	107.44	68.90	64.13
12.	5475	Capital Outlay on Other General Economic Services	80.25	75.00	93.46
13.	4236	Capital Outlay on Nutrition	63.68	63.68	100.00
14.	4402	Capital Outlay on Soil and Water Conservation	38.84	22.02	56.69
15.	4070	Capital Outlay on Other Administrative Services	28.50	28.50	100.00
16.	2810	New and Renewable Energy	17.46	15.39	88.14
17.	3075	Other Transport Services	0.30	0.30	100.00
Total			14,655.91	11,139.34	76.01

Appendix 3.6
(Reference: Paragraph 3.8; Page 60)

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	607.95	607.95	100.00
2.	0210	Medical and Public Health	503.24	340.12	67.59
3.	0075	Miscellaneous General Services	394.16	364.78	92.55
4.	0070	Other Administrative Services	185.10	96.84	52.32
5.	0211	Family Welfare	100.04	100.04	100.00
6.	1054	Roads and Bridges	62.92	62.01	98.55
7.	0235	Social Security and Welfare	44.86	44.29	98.73
8.	0435	Other Agricultural Programmes	34.65	31.04	89.58
9.	0425	Co-operation	25.51	21.19	83.07
10.	0515	Other Rural Development Programmes	21.46	21.46	100.00
11.	0059	Public Works	18.31	10.94	59.75
12.	0403	Animal Husbandry	10.26	7.58	73.88
13.	0220	Information and Publicity	8.50	6.13	72.12
14.	1051	Ports and Light Houses	2.36	2.36	100.00
15.	0404	Dairy Development	2.32	1.47	63.36
16.	0702	Minor Irrigation	2.07	1.12	54.11
17.	0407	Plantations	1.92	1.92	100.00
18.	0215	Water Supply and Sanitation	2.30	2.30	100.00
19.	0415	Agricultural Research and Education	1.61	1.61	100.00
20.	1056	Inland Water Transport	0.66	0.66	100.00
21.	1452	Tourism	0.35	0.35	100.00
Total			2,030.55	1,726.16	85.01

Glossary of terms and abbreviations used in the Report

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

Terms	Description
	incremental interest burden and the incremental primary expenditure.
Net availability of borrowed funds	Defined as the ratio of the debt redemption (principal + interest payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption, indicating the net availability of borrowed funds.
Primary revenue deficit	Primary revenue deficit defined as gap between non-interest revenue expenditure of the State and its non-debt receipts indicates the extent to which the non-debt receipts of the State are able to meet the primary expenditure incurred under revenue account.
Primary expenditure	Primary expenditure of the State, defined as the total expenditure net of the interest payments, indicates the expenditure incurred on the transactions undertaken during the year.

Abbreviations	Full form
AFS	Additional Financial Sanctions
AG (A&E)	Accountant General (Accounts & Entitlements)
ASL	Additional Sanction Ledger
CAGR	Compound Annual Growth Rate
CCOs	Chief Controlling Officers
CF	Contingency Fund
CFA	Contingency Fund Advance
DDOs	Drawing and Disbursing Officers
DLFA	Director of Local Fund Audit
DTs	District Treasuries
GDP	Gross Domestic Product
GoI	Government of India
GoTN	Government of Tamil Nadu
GSDP	Gross State Domestic Product
MNP	Minimum Needs Programme
MTFP	Medium Term Fiscal Plan
NSS	National Service Scheme
PAOs	Pay and Accounts Offices
PD	Personal Deposit
TANGEDCO	Tamil Nadu Generation and Distribution Corporation
ThFC	Thirteenth Finance Commission
TNEB	Tamil Nadu Electricity Board
TNFR Act	Tamil Nadu Fiscal Responsibility Act, 2003
TWAD	Tamil Nadu Water Supply and Drainage Board
UCs	Utilisation Certificates
UIDSSMT	Urban Infrastructure Development Schemes for Small and Medium Towns

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