

APPENDICES

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

State Profile

A. General Data					
Sl. No.	Particulars			Figures	
1	Area			1,30,058 sq.km.	
2	Population				
	(a)	As per 2001 Census		6.24 crore	
	(b)	As per 2011 Census		7.21 crore	
3	(a)	Density of Population (as per 2001 Census) (All India Density = 325 persons per sq.km)		480 persons per sq.km.	
	(b)	Density of Population (as per 2011 Census) (All India Density = 382 persons per sq.km)		555 persons per sq.km.	
4	Population below poverty line* (BPL) (All India Average = 21.90 per cent)			11.30 per cent	
5	(a)	Literacy (as per 2001 Census) (All India Average = 64.80 per cent)		73.45 per cent	
	(b)	Literacy (as per 2011 Census) (All India Average = 73.00 per cent)		80.10 per cent	
6	Infant mortality* (per 1,000 live births)(All India Average (2017) = 33 per 1,000 live births)			16	
7	Life Expectancy at birth* (All India Average (2012-16) =68.7 years)			71.4	
8	(a)	Rural (All India = 0.29)		0.26	
	(b)	Urban (All India = 0.38)		0.33	
9	Gross State Domestic Product (GSDP) 2018-19 at current prices			₹ 16,64,159 crore	
	Per capita GSDP CAGR (2011-12 to 2018-19)	Tamil Nadu		11.00 per cent	
		General Category States**		10.99 per cent	
10	GSDP CAGR (2011-12 to 2018-19)	Tamil Nadu		12.03 per cent	
		General Category States		12.23 per cent	
11	Population Growth (2009 to 2019***)	Tamil Nadu		5.51 per cent	
		General Category States		12.46 per cent	
B. Financial Data					
Particulars					
CAGR [@]		2009-10 to 2017-18		2017-18 to 2018-19	
		General Category States	Tamil Nadu	General Category States	Tamil Nadu
		(In per cent)			
a	of Revenue Receipts	15.03	12.79	12.77	18.77
b	of Tax Revenue	14.84	12.49	12.72	12.59
c	of Non Tax Revenue	9.88	9.98	19.78	31.91
d	of Total Expenditure	14.20	13.58	12.73	17.16
e	of Capital Expenditure	13.53	11.31	11.93	20.33
f	of Revenue Expenditure on Education	13.44	13.11	9.38	14.90
g	of Revenue Expenditure on Health	16.50	16.20	11.09	17.24
h	of Salaries and Wages	11.72	11.40	11.03	16.84
i	of Pension	16.12	12.25	14.31	32.47

* Economic Survey 2018-19, Vol. II

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

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

@ Compound Annual Growth Rate

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

Appendix 1.2
(Reference: Paragraph 1.1; Page 2)

Part A: Structure and Form of Government Accounts

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

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

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

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

Part B: Layout of Finance Accounts

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

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

Appendix 1.3
(Reference: Paragraph 1.1; Page 2)

Part A: Methodology adopted for assessment of fiscal position

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

Terms	Basis for calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year Amount})-1] * 100$
Development Expenditure	Social Services expenditure + Economic Services expenditure
Average interest paid by the State	$\text{Interest payment}/[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/2] * 100$
Interest receipts as percentage of outstanding Loans and Advances	$\text{Interest Received} = [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2] * 100$
Revenue Surplus	Revenue Receipts- Revenue Expenditure
Fiscal Surplus	Revenue Receipts + Miscellaneous Capital Receipts - (Revenue Expenditure + Capital Expenditure + Net Loans and Advances)
Primary Surplus	Fiscal Surplus - Interest payments

Part B: The Tamil Nadu Fiscal Responsibility Act, 2003

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

- (a) Reduce the ratio of revenue deficit to revenue receipts every year by three to five *per cent* depending on the economic situation in that year beginning from financial year 2002-03 to a level not exceeding five *per cent* by 31 March 2019, eliminate revenue deficit by 2019-20 and adhere to it thereafter.
- (b) Reduce the ratio of fiscal deficit to GSDP every year by 0.25 to 0.30 *per cent* beginning from financial year 2002-03 with medium term goal of not being more than three *per cent* of fiscal deficit to GSDP to be attained by 31 March 2019 and adhere to it thereafter.
- (bb) Maintain the ratio of total outstanding debt to GSDP with medium term goal of not being more than 24.50 *per cent* during 2011-12; 24.80 *per cent* during 2012-13; 25.00 *per cent* during 2013-14; 25.20 *per cent* during 2014-15 and thereafter maintain such *per cent* as may be prescribed.
- (c) Cap outstanding guarantees within 75.00 *per cent* of revenue receipts of previous year or 7.50 *per cent* of GSDP, whichever is lower.

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

(₹ in crore)

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

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

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(₹ in crore)

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

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

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

(₹ in crore)

Receipts				Disbursements							
2017-18			2018-19	2017-18			State Fund Expenditure	Central Assistance	Total	2018-19	
Section-A: Revenue											
1,46,279.76	I	Revenue receipts	1,73,741.16	1,67,873.63	I	Revenue expenditure	1,73,907.90	22,292.72	1,97,200.62	1,97,200.62	
93,736.61		Tax revenue	1,05,534.16	60,450.69		General Services	72,425.24	24.54	72,449.78		
				59,790.17		Social Services	55,536.58	14,665.37	70,201.93		
10,764.01		Non-tax revenue	14,200.02	28,706.77		Education, Sports, Art and Culture	30,245.45	2,738.09	32,983.54		
				10,028.95		Health and Family Welfare	8,875.26	2,882.93	11,758.19		
27,099.70		State's share of Union Taxes	30,638.77	4,993.92		Water Supply, Sanitation, Housing and Urban Development	2,498.70	3,579.40	6,078.10		
				135.63		Information and Broadcasting	106.15	..	106.15		
..		Non-Plan grants	..	3,596.97		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2,709.21	1,634.07	4,343.28		
..		Grants for Central and Centrally Sponsored Plan Schemes	(-) 1.24	578.58		Labour and Labour Welfare	627.23	4.03	631.26		
				11,376.75		Social Welfare and Nutrition	10,203.05	3,826.16	14,029.21		
10,982.97		Centrally Sponsored Schemes	14,820.26	372.60		Others	271.52	0.68	272.20		
				36,162.37		Economic Services	34,064.59	5,604.75	39,669.34		
1,951.04		Finance commission grants	3,705.46	11,552.77		Agriculture and Allied Activities	10,315.34	2,046.19	12,361.53		
				2,911.36		Rural Development	936.13	3,306.74	4,242.87		
1,745.43		Other transfers	4,843.73	3.40		Special Areas Programmes	4.07	..	4.07		
				1,589.00		Irrigation and Flood Control	1,601.45	..	1,601.45		
				8,427.51		Energy	7,662.70	12.15	7,674.85		
				2,836.59		Industry and Minerals	3,695.30	7.13	3,702.43		
				2,133.59		Transport	1,408.77	..	1,408.77		
				19.61		Science, Technology and Environment	21.28	..	21.28		
				6,688.54		General Economic Services	8,419.55	232.54	8,652.09		
				11,470.40		Grants-in-aid and Contributions	11,881.49	2,998.06	14,879.55		
1,46,279.76		Total of I	1,73,741.16	1,67,873.63		Total of I				1,97,200.62	
21,593.87	II	Revenue deficit carried over to Section B	23,459.44	..	II	Revenue Surplus carried over to Section B				..	
1,67,873.63		Total	1,97,200.60	1,67,873.63		Total				1,97,200.62	
Section-B: Others											
38,522.00	III	Opening Cash balance including Permanent Advances and Cash Balance Investment	47,193.44	..	III	Opening Overdraft from Reserve Bank of India					
2.24	IV	Miscellaneous Capital receipts	..	20,203.20	IV	Capital Outlay-	19,029.26	5,281.58	24,310.84	24,310.84	
				847.33		General Services	824.89	32.90	857.79		
				4,731.18		Social Services	3,967.81	3,028.36	6,996.17		
				616.81		Education, Sports, Art and Culture	715.53	9.74	725.27		
				407.31		Health and Family Welfare	698.96	31.53	730.49		
				3,529.42		Water Supply, Sanitation, Housing and Urban Development	2,375.72	3,113.95	5,489.67		
				4.47		Information and Broadcasting	33.37	..	33.37		
				117.88		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	94.81	0.04	94.85		

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(₹ in crore)

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

(contd...)

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

(₹ in crore)

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

* There was a difference of ₹ 497.37 crore (Cr.) between the figures reflected in the Accounts: ₹ 459.88 crore (Cr.) and those reported by Reserve Bank of India: ₹ 37.49 crore (Cr.).

Explanatory Notes for Appendices 1.4 and 1.5:

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

Appendix 2.1
(Reference: Paragraph 2.3.1; Page 47)

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

Sl. No.	Grant Number	Name of Grant	Provision	Actual expenditure	Savings	Percentage of Savings
			(₹ in crore)			
Voted Grants						
(A) Revenue						
1	01	State Legislature	84.20	62.73	21.47	25.50
2	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	734.65	525.98	208.67	28.40
3	08	Dairy Development (Animal Husbandry, Dairying and Fisheries Department)	65.82	47.80	18.02	27.38
4	31	Information Technology Department	159.11	123.50	35.61	22.38
5	46	Tamil Development (Tamil Development and Information Department)	92.26	72.08	20.18	21.87
6	53	Department of Special Programme Implementation	761.07	144.67	616.40	80.99
(B) Capital						
7	04	Adi-Dravidar and Tribal Welfare Department	150.50	74.59	75.90	50.43
8	05	Agriculture Department	461.88	348.59	113.29	24.53
9	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	57.71	38.24	19.48	33.75
10	08	Dairy Development (Animal Husbandry, Dairying and Fisheries Department)	65.00	44.63	20.37	31.34
11	12	Co-operation (Co-operation, Food and Consumer Protection Department)	315.93	53.19	262.75	83.16
12	13	Food and Consumer Protection (Co-operation, Food and Consumer Protection Department)	214.80	145.30	69.50	32.36
13	16	Finance Department	775.79	6.88	768.90	99.11
14	21	Highways and Minor Ports Department	9,561.19	7,570.32	1,990.87	20.82
15	23	Fire and Rescue Services (Home, Prohibition and Excise Department)	44.78	31.51	13.27	29.63
16	26	Housing and Urban Development Department	889.29	415.78	473.52	53.25
17	28	Information and Publicity (Tamil Development and Information Department)	20.00	0.00	20.00	100.00
18	29	Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	62.55	29.21	33.33	53.29
19	32	Labour and Employment Department	81.19	42.42	38.78	47.76
20	34	Municipal Administration and Water Supply Department	6,343.97	5,054.28	1,289.69	20.33
21	36	Planning, Development and Special Initiatives Department	174.25	133.00	41.25	23.67
22	40	Irrigation (Public Works Department)	3,095.66	1,759.10	1,336.56	43.18
23	41	Revenue and Disaster Management Department	210.37	160.37	50.01	23.77
24	43	School Education Department	339.20	260.51	78.69	23.20
25	44	Micro, Small and Medium Enterprises Department	94.03	48.09	45.94	48.85
26	54	Forests (Environment and Forests Department)	163.88	127.69	36.18	22.08
(C) Loans						
27	05	Agriculture Department	130.58	0.58	130.00	99.55
28	14	Energy Department	931.21	475.02	456.19	48.99
29	15	Environment (Environment and Forests Department)	20.00	0.00	20.00	100.00

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

(Source: Appropriation Accounts for 2018-19)

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

(₹ in crore)

Sl. No.	Grant No	Name of the Grant/ Appropriation	Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Total	Actual Expenditure	Savings
(A) Revenue – Voted							
1	03	Administration of Justice	970.21	76.60	1,046.81	988.02	58.79
2	04	Adi-Dravidar and Tribal Welfare Department	3,394.90	8.33	3,403.23	3,257.05	146.18
3	05	Agriculture Department	8,323.87	1,599.81	9,923.68	8,762.41	1,161.28
4	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	733.01	1.64	734.65	525.98	208.67
5	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	976.14	48.33	1,024.47	909.72	114.75
6	14	Energy Department	8,334.02	6.00	8,340.02	7,682.73	657.29
7	16	Finance Department	1,003.33	660.38	1,663.71	1,343.94	319.77
8	17	Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)	1,239.22	0.00	1,239.23	1,106.10	133.12
9	19	Health and Family Welfare Department	11,021.75	1,268.79	12,290.54	12,237.99	52.55
10	20	Higher Education Department	4,241.97	0.69	4,242.65	4,027.12	215.53
11	22	Police (Home, Prohibition and Excise Department)	7,434.51	61.56	7,496.07	7,049.06	447.00
12	25	Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department)	345.71	35.11	380.81	314.20	66.62
13	26	Housing and Urban Development Department	2,915.48	0.00	2,915.48	2,780.31	135.17
14	32	Labour and Employment Department	1,367.01	21.50	1,388.52	1,229.00	159.52
15	34	Municipal Administration and Water Supply Department	8,912.93	505.17	9,418.10	7,967.06	1,451.04
16	38	Public Department	460.94	75.03	535.97	435.99	99.98
17	41	Revenue and Disaster Management Department	5,934.20	71.19	6,005.39	5,612.36	393.02
18	42	Rural Development and Panchayat Raj Department	15,783.08	1,494.17	17,277.25	15,061.16	2,216.09
19	45	Social Welfare and Nutritious Meal Programme Department	5,582.28	16.43	5,598.72	5,167.66	431.05
20	50	Pension and Other Retirement Benefits	27,480.71	2,823.03	30,303.74	29,705.64	598.10
21	51	Relief on account of Natural Calamities	786.01	3,549.49	4,335.50	3,931.98	403.53
22	53	Department of Special Programme Implementation	761.07	0.00	761.07	144.67	616.40

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

(Source: Appropriation Accounts for 2018-19)

Appendix 2.3
(Reference: Paragraph 2.3.2; Page 49)

Excess over provisions relating to previous years requiring regularisation

Year	Number of Grants/ Appropriations	Grant/ Appropriation numbers	Amount of excess (₹ in crore)
2012-13	4 Grants	Revenue - 11, 51 and 53 Capital - 48	733.29
2013-14	3 Grants 1 Appropriation	Revenue - 40 Capital - 09 and 19 Revenue - 09	38.42
2014-15	10 Grants	Revenue - 23, 30, 40 and 43 Capital - 32, 35, 36 and 45 Loans - 10 and 16	78.55
2015-16	6 Grants	Revenue - 47 Capital - 19, 30, 39, and 49 Loans - 23	82.16
2016-17	6 Grants 1 Appropriation	Revenue - 40 Capital - 17, 32 and 39 Loans - 10 and 12 Revenue - 21	167.16
2017-18	4 Grants 5 Appropriations	Revenue 10 and 40 Capital 19 and 52 Revenue 06, 13, 21 and 24 Capital 41	77.55
		Total	1,177.13

Appendix 2.4
(Reference: Paragraph 2.3.4; Page 50)

List of Grants having Persistent Savings during 2014-19

(₹ in crore)

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

(₹ in crore)

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

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

(Source: Appropriation Accounts for the respective years)

Appendix 2.5
(Reference: Paragraph 2.3.5; Page 51)

Expenditure incurred without provision (Original and Supplementary)

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

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

Appendix 2.6
(Reference: Paragraph 2.3.6; Page 51)

Expenditure incurred with Nil Final Modified Appropriation

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

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

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

Appendix 2.7
(Reference: Paragraph 2.3.7; Page 51)

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

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

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

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

Appendix 2.8
(Reference: Paragraph 2.3.8 (ii); Page 52)
Excessive/insufficient re-appropriation of funds

(₹ in lakh)

Sl. No.	Grant No.	Name of the grant	Head of Account	Re-appropriation	Final Excess (+)/ Savings (-)
Savings occurred under the following					
1	04	Adi-Dravidar and Tribal Welfare Department	2225.02.277.AA	431.54	(-) 1,014.94
2	05	Agriculture Department	2401.00.103.AN	(-) 1,892.48	(-) 490.63
3	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	2403.00.101.AA	(-) 974.12	(-) 1,544.32
4	12	Co-operation (Co-operation, Food and Consumer Protection Department)	2425.00.001.AC	1,089.55	(-) 1,534.74
5	14	Energy Department	6801.00.800.AH	(-) 10,297.00	(-) 15,524.00
6	16	Finance Department	2054.00.097.AA	879.57	(-) 379.35
7	16	Finance Department	2235.60.200.AY	1,149.16	(-) 540.06
8	17	Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)	2235.60.200.JK	(-) 44.38	(-) 2,245.90
9	19	Health and Family Welfare Department	2210.01.110.AA	6,186.97	(-) 2,703.32
10	19	Health and Family Welfare Department	2210.01.110.AK	646.22	(-) 234.25
11	19	Health and Family Welfare Department	2210.01.110.AN	(-) 307.95	(-) 269.03
12	19	Health and Family Welfare Department	2210.01.110.EC	3,429.31	(-) 452.09
13	19	Health and Family Welfare Department	2210.05.105.AG	(-) 845.37	(-) 591.94
14	19	Health and Family Welfare Department	2210.05.105.BT	(-) 3,323.99	(-) 291.57
15	19	Health and Family Welfare Department	2210.06.003.UB	248.69	(-) 215.71
16	19	Health and Family Welfare Department	2210.06.101.AO	(-) 2,776.20	(-) 921.81
17	19	Health and Family Welfare Department	2210.06.101.CA	952.17	(-) 1,060.47
18	20	Higher Education Department	2202.03.103.AA	7,975.95	(-) 447.45
19	20	Higher Education Department	2202.03.103.AB	1,017.27	(-) 289.32
20	20	Higher Education Department	2203.00.112.AA	1,898.06	(-) 603.30
21	21	Highways and Minor Ports Department	3054.03.052.AA	(-) 0.01	(-) 1,239.85
22	21	Highways and Minor Ports Department	3054.03.052.AN	371.46	(-) 280.34
23	21	Highways and Minor Ports Department	3054.04.337.AB	480.79	(-) 307.37
24	21	Highways and Minor Ports Department	3054.80.001.AE	(-) 81.44	(-) 1,681.64
25	21	Highways and Minor Ports Department	5054.03.337.JI	(-) 0.02	(-) 450.51
26	22	Police (Home, Prohibition and Excise Department)	2055.00.101.AA	303.27	(-) 379.03
27	22	Police (Home, Prohibition and Excise Department)	2055.00.109.AA	(-) 12,903.70	(-) 4,038.45
28	26	Housing and Urban Development Department	2216.02.190.UA	440.31	(-) 395.33
29	31	Information Technology Department	2852.07.800.UA	(-) 1,972.95	(-) 606.31

(₹ in lakh)

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

(₹ in lakh)

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

(₹ in lakh)

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

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

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

(In ₹)

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

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

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

(In ₹)				
Sl. No.	Grant No.	Name of the Grant	Head of Account	Provision
1	04	Adi-Dravidar and Tribal Welfare Department	2225.01.277.KZ(V)	10,44,51,000
2	04	Adi-Dravidar and Tribal Welfare Department	2225.02.794.SD(V)	7,00,00,000
3	04	Adi-Dravidar and Tribal Welfare Department	4225.01.800.JE(V)	2,20,00,000
4	05	Agriculture Department	2401.00.104.AF(V)	50,00,00,000
5	05	Agriculture Department	2401.00.113.JK(V)	6,57,00,000
6	05	Agriculture Department	2401.00.793.SI(V)	14,27,60,000
7	05	Agriculture Department	2401.00.794.SB(V)	1,06,52,000
8	05	Agriculture Department	2408.01.103.AA(V)	1,00,00,00,000
9	05	Agriculture Department	2415.01.120.AG(V)	1,79,00,000
10	05	Agriculture Department	2415.01.120.AI(V)	2,00,00,000
11	05	Agriculture Department	2415.01.120.JQ(V)	8,30,01,000
12	05	Agriculture Department	2415.01.120.PF(V)	15,48,39,000
13	05	Agriculture Department	4402.00.102.JP(V)	6,80,00,000
14	05	Agriculture Department	4435.01.101.AA(V)	20,00,00,000
15	05	Agriculture Department	6401.00.195.AD(V)	1,30,00,00,000
16	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	2405.00.103.JZ(V)	17,10,00,000
17	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	2405.00.103.UE(V)	6,00,00,000
18	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	2405.00.105.AI(V)	2,29,39,000
19	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	2405.00.793.UB(V)	3,50,00,000
20	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	2405.00.800.UD(V)	1,22,25,00,000
21	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	2405.00.800.UE(V)	5,50,18,000
22	12	Co-operation (Co-operation, Food and Consumer Protection Department)	4425.00.107.JW(V)	2,53,39,00,000
23	14	Energy Department	2801.05.052.JB(V)	6,00,00,000
24	14	Energy Department	2801.80.101.AG(V)	1,25,00,00,000
25	14	Energy Department	2801.80.101.AM(V)	2,97,46,00,000
26	14	Energy Department	4801.80.101.PC(V)	18,00,00,000
27	14	Energy Department	4801.80.101.PQ(V)	35,00,00,000
28	16	Finance Department	2054.00.095.JD(V)	20,00,00,000
29	16	Finance Department	4070.00.190.JA(V)	5,78,72,000
30	16	Finance Department	5475.00.115.PA(V)	2,70,00,00,000

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

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

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

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

Appendix 2.11
(Reference: Paragraph 2.3.11; Page 53)
Grants in which surrenders were made in excess of actual savings

(₹ in crore)

Sl. No.	Grant Number	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Amount surrendered	Amount surrendered in excess
Revenue – Voted						
1	02	Governor and Council of Ministers	43.43	4.05	4.12	0.07
2	03	Administration of Justice	1,046.81	58.79	59.06	0.27
3	05	Agriculture Department	9,923.68	1,161.28	1,185.48	24.20
4	08	Dairy Development (Animal Husbandry, Dairying and Fisheries Department)	65.82	18.02	18.03	0.01
5	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	1,024.47	114.75	115.95	1.20
6	11	Stamps and Registration (Commercial Taxes and Registration Department)	323.65	40.19	52.98	12.80
7	13	Food and Consumer Protection (Co-operation, Food and Consumer Protection Department)	8,205.73	34.13	34.46	0.33
8	19	Health and Family Welfare Department	12,290.54	52.55	181.98	129.43
9	22	Police (Home, Prohibition and Excise Department)	7,496.07	447.00	566.24	119.24
10	24	Prisons (Home, Prohibition and Excise Department)	328.94	19.46	23.41	3.95
11	27	Industries Department	2,194.53	12.02	12.60	0.58
12	31	Information Technology Department	159.11	35.61	54.33	18.71
13	32	Labour and Employment Department	1,388.52	159.52	223.26	63.75
14	34	Municipal Administration and Water Supply Department	9,418.10	1,451.04	1,553.31	102.27
15	35	Personnel and Administrative Reforms Department	119.57	12.08	12.48	0.40
16	39	Buildings (Public Works Department)	295.41	19.42	21.89	2.47
17	41	Revenue and Disaster Management Department	6,005.39	393.02	395.07	2.04
18	45	Social Welfare and Nutritious Meal Programme Department	5,598.72	431.05	501.15	70.10
19	46	Tamil Development (Tamil Development and Information Department)	92.26	20.18	20.27	0.09
20	52	Department for the Welfare of Differently Abled Persons	563.06	20.58	22.20	1.62
21	54	Forests (Environment and Forests Department)	437.05	44.76	51.37	6.62

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

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

Appendix 2.12
(Reference: Paragraph 2.3.12; Page 53)
Cases where savings of ₹ 1 crore and above not surrendered

(₹ in crore)

Sl. No.	Grant Number	Name of Grant/Appropriation	Savings	Amount Surrendered	Savings which remained to be surrendered
I Grants					
A – Revenue					
1	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	33.07	18.86	14.21
2	12	Co-operation (Co-operation, Food and Consumer Protection Department)	48.56	33.76	14.80
3	15	Environment (Environment and Forests Department)	2.01	0.80	1.21
4	16	Finance Department	319.77	65.22	254.55
5	17	Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)	133.12	111.05	22.07
6	20	Higher Education Department	215.53	201.97	13.56
7	21	Highways and Minor Ports Department	41.65	10.17	31.48
8	25	Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department)	66.62	17.66	48.96
9	26	Housing and Urban Development Department	135.17	131.04	4.13
10	29	Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	4.52	0.26	4.26
11	38	Public Department	99.98	97.16	2.82
12	42	Rural Development and Panchayat Raj Department	2,216.09	2,159.69	56.40
13	44	Micro, Small and Medium Enterprises Department	27.52	26.47	1.05
14	50	Pension and Other Retirement Benefits	598.10	594.42	3.68
B – Capital					
15	21	Highways and Minor Ports Department	1,990.87	1,937.05	53.82
16	34	Municipal Administration and Water Supply Department	1,289.69	1,216.99	72.70
17	40	Irrigation (Public Works Department)	1,336.56	1,300.83	35.73
C – Loans					
18	38	Public Department	15.96	14.83	1.13
Total			8,574.79	7,938.23	636.56
II Appropriations					
A – Revenue					
19	56	Debt Charges	729.31	726.55	2.76
B – Capital					
20	40	Irrigation (Public Works Department)	12.02	11.00	1.02
Total			741.33	737.55	3.78
Grand Total			9,316.12	8,675.78	640.34

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

Appendix 2.13
(Reference: Paragraph 2.3.12; Page 53)

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

(₹ in crore)

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

(₹ in crore)

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

(₹ in crore)

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

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

Appendix 2.14
(Reference: Paragraph 2.3.13; Page 53)

Rush of Expenditure

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

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

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

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

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

Appendix 2.15
(Reference: Paragraph 2.6; Page 61)

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

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

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

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

Appendix 3.1
(Reference: Paragraph 3.1; Page 63)

Utilisation Certificates outstanding as on 30 June 2019

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

Appendix 3.2
(Reference: Paragraph 3.2; Page 64)

Lists of CCOs who have not reconciled accounts

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

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

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

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

Appendix 3.3
(Reference: Paragraph 3.3; Page 64)

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

Sl.No.	Name of the body/authority	Year for which accounts have not been received
Universities		
1	Alagappa University, Karaikudi	2017-18 , 2018-19
2	Anna University, Chennai	2013-14 to 2018-19
3	Annamalai University, Annamalai Nagar, Chidambaram, Cuddalore	2017-18 to 2018-19
4	Avinashilingam Institute for Home Science and Higher Education for Women (Deemed University) Coimbatore	2016-17 to 2018-19
5	Bharathiar University, Coimbatore	2015-16 to 2018-19
6	Bharathidasan University, Tiruchirappalli	2017-18 and 2018-19
7	Madurai Kamarajar University, Madurai	2016-17 to 2018-19
8	Manonmaniam Sundaranar University, Tirunelveli	2018-19
9	Mother Teresa Women's University, Kodaikanal	2017-18 and 2018-19
10	Shri Chandrasekarendra Saraswathi Vishwa Vidyalaya, Chennai	2013-14 to 2015-16, 2017-18 to 2018-19
11	Tiruvallur University, Fort Campus, Vellore	2016-17 to 2018-19
12	University of Madras, Chennai	2015-16 to 2018-19
13	Tamil Nadu Open University, Guindy, Chennai	2013-14 to 2015-16, 2017-18 and 2018-19
14	Periyar University, Salem	2017-18 to 2018-19
15	Tamil University – Thanjavur	2018-19
16	Dr. Ambedkar Law University	2018-19
Colleges		
17	A M Jain College, Meenambakkam, Chennai	2017-18 and 2018-19
18	A P C Mahalaksmi College for Women, Tuticorin	2018-19
19	A.D.J. Dharmambal Polytechnic College, Nagapattinam	2017-18 and 2018-19
20	A.M.K. Technology Polytechnic College, Chennai-Bangalore Road, Sembarambakkam, Chennai	2013-14 to 2018-19
21	A.V.V.M Sri Pushpam College, Poondi, Thanjavur	2018-19
22	Aditanar College of Art's and Science, Tiruchendur	2017-18 to 2018-19
23	Annamalai Polytechnic College, Chettinad	2017-18 and 2018-19
24	Arulanandar College, (Autonomous) Karumathur	2015-16
25	Arulmigu Palani Andavar College of Arts and Culture, Palani	2017-18
26	Arulmigu Palaniandavar Polytechnic College, Palani	2017-18 and 2018-19
27	Arumugam Pillai Seethaiyammal College, Tirupathur	2018-19
28	Auxilium College for Women, Vellore	2010-11, 2015-16 to 2018-19
29	Ayya Nadar Janaki Ammal College, Sivakasi	2017-18 and 2018-19
30	Ayya Nadar Janaki Ammal Polytechnic College, Chinnakkamanpatti, Sivakasi East	2017-18 and 2018-19

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

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

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

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

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

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

Appendix 3.4
(Reference: Paragraph 3.5.1; Page 66)

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

(₹ in crore)

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

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

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

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

Appendix 3.5
(Reference: Paragraph 3.5.1; Page 67)

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

(₹ in crore)

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

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

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

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

Appendix 3.6
(Reference: Paragraph 3.5.1; Page 67)

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

(₹ in crore)

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

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

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

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

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

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

Appendix 3.7
(Reference: Paragraph 3.6; Page 67)

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

Sl. No.	Name of the department	Theft		Shortage		Misappropriation		Total	
		Number of cases	Amount (₹ in lakh)	Number of cases	Amount (₹ in lakh)	Number of cases	Amount (₹ in lakh)	Number of cases	Amount (₹ in lakh)
1	Agriculture	3	1.17	76	149.82	17	222.20	96	373.19
2	Animal Husbandry	4	0.04	1	0.04	1	87.85	6	87.93
3	Higher Education	8	1.08	6	16.28	8	34.82	22	52.16
4	Commercial Tax	0	0	0	0	3	127.68	3	127.68
5	Cooperation	1	0	0	0	1	0.14	2	0.14
6	Election	0	0	1	0.22	0	0	1	0.22
7	Elementary Education	1	0	0	0	1	68.00	2	68.00
8	Energy	1	0.07	0	0	0	0	1	0.07
9	Finance	0	0	0	0	4	234.11	4	234.11
10	Forest	0	0	2	0.31	0	0	2	0.31
11	Health and Family Welfare	4	2.30	7	6.64	22	166.94	33	175.88
12	Highways	0	0	2	16.79	0	0	2	16.79
13	Home	1	0.97	1	0	7	22.60	9	23.57
14	Horticulture	0	0	4	9.73	1	1.14	5	10.87
15	Inspector of factories	1	0	0	0	1	1.43	2	1.43
16	Labour and Employment	2	1.18	0	0	4	5.70	6	6.88
17	Museum	0	0	0	0	1	14.57	1	14.57
18	Public	0	0	0	0	0	0	0	0
19	Public Works	0	0	9	3.46	0	0	9	3.46
20	Rural Development and Panchayat Raj	0	0	5	4.16	1	7.16	6	11.32
21	Revenue	0	0	2	1.27	119	188.14	121	189.41
22	School Education	0	0	1	12.16	4	38.11	5	50.27
23	Sericulture	1	0.05	0	0	1	1.36	2	1.41
24	Social Welfare	0	0	0	0	5	2.33	5	2.33
25	Transport	1	1.97	0	0	1	12.79	2	14.76
26	Treasury	0	0	1	4.00	0	0	1	4.00
	Total	28	8.83	118	224.88	202	1,237.07	348	1,470.78

Appendix 3.8
(Reference: Paragraph 3.8; Page 69)

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

(₹ in crore)

Sl. No.	Major Head	Description	Total Expenditure	Expenditure under minor head - 800	Percentage of Col. 4 to Col. 5
(1)	(2)	(3)	(4)	(5)	(6)
1	2711	Flood Control and Drainage	155.88	155.88	100.00
2	5475	Capital Outlay on other General Economic Services	49.34	49.34	100.00
3	3075	Other Transport Services	1.20	1.20	100.00
4	2852	Industries	2,249.50	2,197.46	97.69
5	4408	Capital Outlay on Food, Storage and Warehousing	142.22	137.72	96.84
6	4217	Capital Outlay on Urban Development	4,433.28	4,019.53	90.67
7	2810	New and Renewable Energy	12.15	10.91	89.79
8	4250	Capital Outlay on Other Social Services	351.12	312.33	88.95
9	4070	Capital Outlay on other Administrative services	62.27	53.80	86.40
10	2217	Urban Development	1,085.79	715.04	65.85
11	2401	Crop Husbandry	7,801.19	4,415.74	56.60
12	2425	Co-operation	1,709.64	886.69	51.86
		Total	18,053.58	12,955.64	71.76

Appendix 3.9
(Reference: Paragraph 3.8; Page 69)

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

(₹ in crore)

Sl.No.	Major Head	Description	Total Receipts	Receipts under minor head - 800	Percentage of Col. 4 to Col. 5
(1)	(2)	(3)	(4)	(5)	(6)
1	1456	Civil Supplies	2.60	2.60	100.00
2	0515	Other Rural Development Programmes	1.16	1.16	100.00
3	0415	Agricultural Research and Education	0.17	0.17	100.00
4	0801	Power	2.90	2.90	100.00
5	0211	Family Welfare	155.85	155.85	100.00
6	0215	Water Supply and Sanitation	0.40	0.40	100.00
7	1056	Inland Water Transport	0.25	0.25	100.00
8	0810	Non Conventional Sources of Energy	0.69	0.69	100.00
9	1051	Ports and Lighthouses	2.96	2.96	100.00
10	0217	Urban Development	1,015.81	1,015.81	100.00
11	1452	Tourism	0.60	0.60	100.00
12	0407	Plantations	0.61	0.61	100.00
13	0235	Social Security and Welfare	103.70	103.64	99.94
14	0250	Other Social Services	142.79	141.97	99.43
15	1054	Roads and Bridges	143.13	141.52	98.88
16	0425	Co-operation	27.82	25.10	90.22
17	0435	Other Agricultural Programmes	42.95	35.92	83.63
18	0075	Miscellaneous General Services	679.71	535.03	78.71
19	0070	Other Administrative Services	187.39	139.01	74.18
20	0220	Information and Publicity	10.07	7.42	73.68
21	0403	Animal Husbandry	11.15	8.19	73.45
22	0702	Minor Irrigation	2.81	1.92	68.33
23	0701	Major and Medium Irrigation	44.70	29.71	66.47
24	0404	Diary Development	3.67	2.02	55.04
		Total	2,583.89	2,355.45	91.16

Appendix 3.10
(Reference: Paragraph 3.9.2; Page 70)

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

(₹ in crore)

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

Appendix 3.11

(Reference: Paragraph 3.9.2; Page 70)

List of Treasuries/Sub-treasuries of Unclaimed Deposits

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

Glossary of terms and abbreviations used in the Report

Terms	Description
GSDP	GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production at current prices.
Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.6 implies that revenue receipts tend to increase by 0.6 percentage points, if the GSDP increases by one <i>per cent</i> .
Development expenditure	The analysis of expenditure data is disaggregated into development and non- development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorised into Social Services, Economic Services and General Services. Broadly, the Social and Economic Services constitute development expenditure, while expenditure on General Services is treated as non-development expenditure.
Average interest rate	Average interest rate is defined as the percentage of interest payment made to average financial liabilities of the State during the year i.e. $(\text{sum of opening and closing balances of fiscal liabilities}/2) \times 100$
Debt sustainability	Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. It also refers to the sufficiency of liquid assets to meet current or committed obligations and the capacity to keep a balance between the costs of additional borrowings and the returns from such borrowings.
Debt stabilisation	A necessary condition for stability states that if the rate of growth of the economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero, positive or moderately negative. Given the rate spread (GSDP growth rate - interest rate) and the quantum spread (Debt X rate spread), the debt sustainability condition states that if the quantum spread together with the primary deficit is zero, the debt-GSDP ratio would be constant or the debt would stabilise eventually. On the other hand, if the primary deficit together with the quantum spread turns out to be negative, the debt-GSDP ratio would be rising. In case it is positive, the debt-GSDP ratio would eventually be falling.

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

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

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