

APPENDICES

Appendix 1.1
(Reference: Page 1 and Paragraphs 1.3, 1.3.1.1 and 1.3.1.3; Pages 8, 10 and 12)

State Profile

A. General Data						
Sl. No.	Particulars			Figures		
1	Area			1,30,058 sq.km.		
2	Population					
	(a)	As per 2001 Census		6.24 crore		
	(b)	As per 2011 Census		7.21 crore		
3	(a)	Density of Population (as per 2001 Census) (All India Density = 325 persons per sq.km)		480 persons per sq.km.		
	(b)	Density of Population (as per 2011 Census) (All India Density = 382 persons per sq.km)		555 persons per sq.km.		
4	Population below poverty line* (BPL) (All India Average = 21.9 per cent)			11.3 per cent		
5	(a)	Literacy (as per 2001 Census) (All India Average = 64.8 per cent)		73.45 per cent		
	(b)	Literacy (as per 2011 Census) (All India Average = 73.0 per cent)		80.1 per cent		
6	Infant mortality* (per 1,000 live births) (All India Average = 34 per 1,000 live births)			17		
7	Life Expectancy at birth* (All India Average = 68.3 years)			71		
8	Gini Coefficient****					
	(a)	Rural (All India = 0.29)		0.26		
	(b)	Urban (All India = 0.38)		0.33		
9	Human Development Index*					
		2007-08 (All India – 0.467)		0.57		
10	Gross State Domestic Product (GSDP) 2017-18 at current prices			₹ 14,27,074 crore		
	Per capita GSDP CAGR (2008-09 to 2017-18)	Tamil Nadu		14.5 per cent		
		General Category States**		13.1 per cent		
11	GSDP CAGR (2008-09 to 2017-18)	Tamil Nadu		15.1 per cent		
		General Category States		14.5 per cent		
12	Population Growth (2008 to 2017***)	Tamil Nadu		5.3 per cent		
		General Category States		11.6 per cent		
B. Financial Data						
Particulars						
CAGR@	2008-09 to 2016-17		2016-17 to 2017-18			
	General Category States	Tamil Nadu	General Category States	Tamil Nadu		
	(In per cent)					
a	of Revenue Receipts		15.1	12.4	11.3	4.3
b	of Tax Revenue		14.9	12.4	12.2	9.1
c	of Non Tax Revenue		9.5	7.1	5.9	8.6
d	of Total Expenditure		15.8	15.0	4.7	(-) 2.7
e	of Capital Expenditure		14.0	10.8	1.0	(-) 2.4
f	of Revenue Expenditure on Education		14.5	14.5	6.2	10.3
g	of Revenue Expenditure on Health		16.2	16.9	10.7	26.1
h	of Salaries and Wages		13.4	12.6	8.9	12.0
i	of Pension		16.2	11.8	22.9	11.9

* Economic Survey 2017-18 (January 2018), 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

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

@ 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 upto the end of the year is also depicted.
Statement No. 17	Detailed Statement of Borrowings and other Liabilities	Details of borrowings (market loans raised by the Government and Loans, etc., from GoI) by minor heads, the maturity and repayment profile of all loans are provided in this statement. This is the detailed statement corresponding to Statement 6.
Statement No. 18	Detailed Statement of Loans and Advances given by the Government	Details of loans and advances given by the Government, the changes in loan balances, loans written off, interest received on loans etc., are presented in this statement. 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 0.3 *per cent* beginning from financial year 2002-03 with medium term goal of not being more than three *per cent* of fiscal deficit to GSDP to be attained by 31 March 2018 and adhere to it thereafter.
- (bb) Maintain the ratio of total outstanding debt to GSDP with medium term goal of not being more than 24.5 *per cent* during 2011-12; 24.8 *per cent* during 2012-13; 25.0 *per cent* during 2013-14; 25.2 *per cent* during 2014-15 and thereafter maintain such *per cent* as may be prescribed.
- (c) Cap outstanding guarantees within 75 *per cent* of revenue receipts of previous year or 7.5 *per cent* of GSDP, whichever is lower.

Appendix 1.4
(Reference: Paragraphs 1.1, 1.3, 1.9.3 and 1.10; Pages 2, 8, 28 and 33)
Time series data on the State Government finances

(₹ in crore)

	2013-14	2014-15	2015-16	2016-17	2017-18
Part A. Receipts					
1 Revenue Receipts	1,08,036 (38)	1,22,420 (38)	1,29,008 (37)	1,40,231 (36)	1,46,280 (37)
(i) Tax Revenue	73,718 (68)	78,656 (64)	80,476 (62)	85,941 (61)	93,737 (64)
State Goods and Service Tax (SGST)	..	..	..	..	24,589 (26)
Taxes on Agricultural Income	(-) 2	..	..	..	..
Taxes on Sales, Trade, etc.	53,532 (73)	57,191 (73)	57,522 (72)	63,234 (74)	46,356 (49)
State Excise	5,035 (7)	5,731 (7)	5,836 (7)	6,248 (7)	5,815 (6)
Taxes on Vehicles	3,684 (5)	3,829 (5)	4,233 (5)	4,854 (6)	5,363 (6)
Stamps and Registration fees	8,251 (11)	8,362 (11)	8,721 (11)	7,237 (8)	9,195 (10)
Land Revenue	273 (..)	170 (..)	258 (..)	153 (..)	152 (..)
Taxes on Goods and Passengers	1,843 (3)	1,909 (2)	2,153 (3)	2,551 (3)	900 (1)
Other Taxes	1,102 (1)	1,464 (2)	1,753 (2)	1,664 (2)	1,367 (2)
(ii) Non-Tax Revenue	9,343 (9)	8,351 (7)	8,918 (7)	9,914 (7)	10,764 (7)
(iii) State's share of Union taxes and duties	15,853 (15)	16,824 (14)	20,354 (16)	24,538 (18)	27,100 (19)
(iv) Grants-in-aid from Government of India	9,122 (8)	18,589 (15)	19,260 (15)	19,838 (14)	14,679 (10)
2 Miscellaneous Capital Receipts	..	16 (..)	..	1 (..)	2 (..)
3 Recoveries of Loans and Advances	620 (..)	1,351 (1)	684 (..)	3,548 (1)	8,472 (2)
4 Total Revenue and Non debt capital receipts (1+2+3)	1,08,656	1,23,787	1,29,692	1,43,780	1,54,754
5 Public Debt Receipts	24,814 (9)	31,080 (10)	36,066 (10)	66,143 (17)	45,722 (12)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	22,803	29,563	34,695	64,283	42,969
Net transactions under Ways and Means Advances and Overdrafts	..	..	..	..	..
Loans and Advances from Government of India	2,011	1,517	1,371	1,860	2,753
6 Total Receipts in the Consolidated Fund (4+5)	1,33,470	1,54,867	1,65,758	2,09,923	2,00,476
7 Contingency Fund Receipts	..	19	..	19	..
8 Public Account Receipts	1,48,117 (53)	1,63,707 (51)	1,82,545 (53)	1,81,475 (46)	1,95,989 (49)
9 Total Receipts of the State (6+7+8)	2,81,587	3,18,593	3,48,303	3,91,417	3,96,465
Part B. Expenditure/Disbursement					
10 Revenue Expenditure	1,09,824 (39)	1,28,828 (41)	1,40,993 (41)	1,53,195 (40)	1,67,874 (43)
Plan	26,534 (24)	34,160 (27)	36,578 (26)	35,306 (23)	..
Non Plan	83,290 (76)	94,668 (73)	1,04,415 (74)	1,17,889 (77)	..
General Services (including interest payments)	35,729	41,655	45,512	51,452	60,451
Social Services	45,276	50,349	54,806	55,297	59,790
Economic Services	19,644	26,843	29,943	33,980	36,162
Grants-in-aid and contributions	9,175	9,981	10,732	12,466	11,471
11 Capital Expenditure	17,173 (6)	17,803 (6)	18,995 (5)	20,709 (6)	20,203 (5)
Plan	16,872 (98)	17,272 (97)	18,411 (97)	20,293 (98)	..
Non Plan	301 (2)	531 (3)	584 (3)	416 (2)	..
General Services	602	1,064	1,054	750	847
Social Services	6,709	4,234	5,660	6,041	4,731
Economic Services	9,862	12,505	12,281	13,918	14,625
12 Disbursement of Loans and Advances	2,242 (1)	4,319 (1)	2,331 (1)	26,046 (7)	6,517 (2)
13 Total (10+11+12)	1,29,239	1,50,950	1,62,319	1,99,950	1,94,594
14 Repayments of Public Debt	4,977 (2)	6,488 (2)	6,605 (2)	8,200 (2)	8,991 (2)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	4,280	5,733	5,739	7,275	8,035
Net transactions under Ways and Means Advances and Overdraft	..	..	..	..	..
Loans and Advances from Government of India	697	755	866	925	956

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

State Finance Audit Report, Tamil Nadu for the year ended March 2018

(₹ in crore)

	2013-14	2014-15	2015-16	2016-17	2017-18
15 Appropriation to Contingency Fund	..	..	..	..	..
16 Total disbursement out of Consolidated Fund (13+14+15)	1,34,216	1,57,438	1,68,924	2,08,150	2,03,585
17 Contingency Fund disbursements	19	..	19	..	..
18 Public Account disbursements	1,44,022 (52)	1,59,384 (50)	1,77,442 (51)	1,73,007 (45)	1,84,209 (48)
19 Total disbursement by the State (16+17+18)	2,78,257	3,16,822	3,46,385	3,81,157	3,87,794
Part C. Deficits/Surplus					
20 Revenue Deficit (1-10)	1,788	6,408	11,985	12,964	21,594
21 Fiscal Deficit (4-13)	20,583	27,163	32,627	56,170	39,840
22 Primary Deficit (21+23)	8,178	12,613	15,236	35,637	13,828
Part D. Other data					
23 Interest Payments (included in revenue expenditure)	12,405	14,550	17,391	20,533	26,012
24 Financial Assistance to Local Bodies, etc.,	24,849	34,220	36,307	39,397	40,631
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)	9,68,530	10,72,678	11,76,500	12,70,490	14,27,074
28 Outstanding Fiscal liabilities (year end)	1,66,681	1,91,847	2,23,030	2,83,394	3,26,518
29 Outstanding guarantees (year end) (including interest)	49,499	53,698	51,586	29,540*	36,131
30 Maximum amount guaranteed (year end)	33,617	57,323	3,162	9,128	15,517
31 Number of incomplete projects (in numbers)	19	60	40	26	134
32 Capital blocked in incomplete projects	357	683	177	138	517
Part E: Fiscal Health Indicators					
I Resource Mobilisation					
33 Own Tax revenue/GSDP	7.61	7.33	6.84	6.76	6.57
34 Own Non-Tax Revenue/GSDP	0.96	0.78	0.76	0.78	0.75
35 Central Transfers/GSDP	1.64	1.57	1.73	1.93	1.90
II Expenditure Management					
36 Total Expenditure/GSDP	13.34	14.07	13.80	15.74	13.64
37 Total Expenditure/Revenue Receipts	119.63	123.31	125.82	142.59	133.03
38 Revenue Expenditure/Total Expenditure	84.98	85.34	86.86	76.62	86.27
39 Revenue Expenditure on Social Services/Total Expenditure	35.03	33.35	33.76	27.66	30.73
40 Revenue Expenditure on Economic Services/Total Expenditure	15.20	17.78	18.45	16.99	18.58
41 Capital Expenditure/Total Expenditure	13.29	11.79	11.70	10.36	10.38
42 Capital Expenditure on Social and Economic Services/Total Expenditure	12.82	11.09	11.05	9.98	9.95
III Management of Fiscal Imbalances					
43 Revenue deficit/GSDP	0.18	0.60	1.02	1.02	1.51
44 Fiscal deficit/GSDP	2.13	2.53	2.77	4.42	2.79
45 Primary Deficit/GSDP	0.84	1.18	1.30	2.80	0.97
46 Revenue Deficit/Fiscal Deficit	8.69	23.59	36.73	23.08	54.20
47 Primary Revenue Balance/GSDP	1.10	0.76	0.46	0.60	0.31
IV Management of Fiscal Liabilities					
48 Fiscal Liabilities/GSDP	17.21	17.88	18.96	22.31	22.88
49 Fiscal Liabilities/RR	154.28	156.71	172.88	202.09	223.21
50 Primary deficit vis-à-vis quantum spread	(-) 102.73	(-) 287.71	(-) 610.91	13,297.39	(-) 128.74
51 Debt Redemption (Principal +Interest)/Total Debt Receipts	61.45	61.47	59.02	38.46	67.05
V Other Fiscal Health Indicators					
52 Return on Investment	0.2	0.42	0.61	0.62	0.45
53 Balance from Current Revenue (₹ in crore)	19,106	15,578	10,814	9,646	**
54 Financial Assets/Liabilities	0.88	0.87	0.84	0.83	0.79

* differ from previous year due to inclusion of outstanding guarantees to the tune of ₹ 394.72 crore in Industries Sector

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

Appendix 1.5
(Reference: Paragraphs 1.1.1, 1.9.1 and 1.9.7; Pages 2, 28 and 32)
Part A: Abstract of Receipts and Disbursements for the year 2017-18

(₹ in crore)

Receipts				Disbursements						
2016-17			2017-18	2016-17			State Fund Expenditure	Central Assistance	Total	2017-18
		Section-A: Revenue								
1,40,231.13	I	Revenue receipts	1,46,279.76	1,53,195.26	I	Revenue expenditure	1,59,440.56	8,433.07	1,67,873.63	1,67,873.63
85,941.40		Tax revenue	93,736.61	51,452.70		General Services	60,423.32	27.37	60,450.69	
				55,297.26		Social Services	53,632.93	6,157.24	59,790.17	
9,913.76		Non-tax revenue	10,764.01	26,033.55		Education, Sports, Art and Culture	28,559.27	147.50	28,706.77	
				7,953.52		Health and Family Welfare	8,103.73	1,925.22	10,028.95	
24,537.77		State's share of Union Taxes	27,099.70	3,656.65		Water Supply, Sanitation, Housing and Urban Development	3,006.80	1,987.12	4,993.92	
				80.29		Information and Broadcasting	135.63	..	135.63	
6,757.20		Non-Plan grants	..	3,586.85		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2,154.81	1,442.16	3,596.97	
10,550.35		Grants for State Plan Schemes	..	463.42		Labour and Labour Welfare	539.87	38.71	578.58	
				13,424.22		Social Welfare and Nutrition	10,760.75	616.00	11,376.75	
2,530.65		Grants for Central and Centrally Sponsored Plan Schemes	10,982.97	98.76		Others	372.07	0.53	372.60	
				33,979.72		Economic Services	33,913.91	2,248.46	36,162.37	
		Finance commission grants	1,951.04	9,881.62		Agriculture and Allied Activities	9,996.94	1,555.83	11,552.77	
		Other transfers	1,745.43	5,919.24		Rural Development	2,467.64	443.72	2,911.36	
				2.99		Special Areas Programmes	3.40	..	3.40	
				1,412.58		Irrigation and Flood Control	1,589.00	..	1,589.00	
				6,301.33		Energy	8,426.02	1.49	8,427.51	
				2,779.91		Industry and Minerals	2,826.71	9.88	2,836.59	
				1,522.01		Transport	2,133.59	..	2,133.59	
				14.35		Science, Technology and Environment	19.61	..	19.61	
				6,145.69		General Economic Services	6,451.00	237.54	6,688.54	
				12,465.58		Grants-in-aid and Contributions	11,470.40	..	11,470.40	
1,40,231.13		Total of I	1,46,279.76	1,53,195.26		Total of I				1,67,873.63
12,964.13	II	Revenue deficit carried over to Section B	21,593.87	..	II	Revenue Surplus carried over to Section B				..
1,53,195.26		Total	1,67,873.63	1,53,195.26		Total				1,67,873.63
		Section-B: Others								
28,262.68	III	Opening Cash balance including Permanent Advances and Cash Balance Investment	38,522.00	..	III	Opening Overdraft from Reserve Bank of India				
0.79	IV	Miscellaneous Capital receipts	2.24	20,709.49	IV	Capital Outlay-	17,510.75	2,692.45	20,203.20	20,203.20
				750.83		General Services	795.17	52.16	847.33	
				6,041.09		Social Services	2,839.14	1,892.04	4,731.18	
				989.25		Education, Sports, Art and Culture	598.22	18.59	616.81	
				687.34		Health and Family Welfare	243.97	163.34	407.31	
				4,212.55		Water Supply, Sanitation, Housing and Urban Development	1,852.78	1,676.64	3,529.42	
				4.21		Information and Broadcasting	4.47	..	4.47	
				98.90		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	108.46	9.42	117.88	

State Finance Audit Report, Tamil Nadu for the year ended March 2018

(₹ in crore)

		Receipts				Disbursements					
2016-17				2017-18	2016-17			State Fund Expenditure	Central Assistance	Total	2017-18
					25.35		Social Welfare and Nutrition	9.82	24.05	33.87	
					23.49		Others	21.42	..	21.42	
					13,917.57		Economic Services	13,876.44	748.25	14,624.69	
					1,001.42		Agriculture and Allied Activities	662.21	184.60	846.81	
					1,241.54		Rural Development	1,771.58	..	1,771.58	
					25.99		Special Areas Programmes	75.22	1.36	76.58	
					1,063.11		Irrigation and Flood Control	1,194.28	11.19	1,205.47	
					4,523.19		Energy	781.54	..	781.54	
					51.86		Industry and Minerals	6.45	..	6.45	
					5,917.02		Transport	9,303.88	550.81	9,854.69	
					11.87		Science, Technology and Environment	(-) 6.86	..	(-) 6.86	
					81.57		General Economic Services	88.14	0.29	88.43	
					20,709.49		Total of IV			20,203.20	20,203.20
3,547.96	V	Recoveries of Loans and Advances		8,472.35	26,046.50	V	Loans and Advances disbursed			6,517.03	6,517.03
2,847.81		From Power Projects	5,096.81		23,805.58		For Power Projects			508.33	
216.65		From Government Servants	237.96		290.48		To Government Servants			306.55	
483.50		From Others	3,137.58		1,950.44		To Others			5,702.15	
..	VI	Revenue Surplus			12,964.13	VI	Revenue Deficit brought down				21,593.87
66,142.68	VII	Public debt receipts		45,721.56	8,199.71	VII	Repayment of Public debt				8,990.85
		External debt	..		..		External debt			..	
64,282.94		Internal debt other than Ways and Means Advances and overdrafts	42,968.86		7,275.22		Internal debt other than Ways and Means Advances and overdrafts			8,035.14	
..		Net transactions under Ways and Means Advances	..		..		Net transactions under Ways and Means Advances			..	
..		Net transactions under overdraft	..		..		Net transactions under overdraft			..	
1,859.74		Loans and Advances from Central Government	2,752.70		924.49		Repayment of Loans and Advances to Central Government			955.71	
	VIII	Appropriation to Contingency Fund	..		..	VIII	Appropriation to Contingency Fund				..
19.14	IX	Amount transferred to Contingency Fund			19.14	IX	Expenditure from Contingency Fund				..
1,81,475.11	X	Public Account receipts	1,95,989.16	1,95,989.16	1,73,006.53	X	Public Account disbursements			1,84,208.92	1,84,208.92
8,106.74		Small Savings and Provident Funds	8,389.96		5,751.61		Small Savings and Provident Funds			6,055.56	
2,673.69		Reserve Funds	4,643.55		2,230.93		Reserve Funds			3,652.79	
1,33,686.12		Suspense and Miscellaneous	1,38,776.39		1,31,472.72		Suspense and Miscellaneous			1,38,388.64	
19.46		Remittances	(-) 0.79		967.22		Remittances			6.38	
36,989.10		Deposits and Advances	44,180.05		32,584.05		Deposits and Advances			36,105.55	
..	XI	Closing Overdraft from Reserve Bank of India			38,522.00	XI	Closing Cash Balance				47,193.44
					16.80		Cash in Treasuries and Local Remittances			16.80	
					(-) 305.55		Deposits with Reserve Bank of India			(-) 81.18	
					12.55		Departmental Cash Balance including Permanent Advances			12.56	
					38,798.20		Cash Balance Investment and Investment from of earmarked funds			47,245.26	
4,32,643.62		Total		4,56,580.94	4,32,643.62		Total				4,56,580.94

(contd...)

Appendix 1.5 (concl.)
Part B: Summarised financial position of the Government of Tamil Nadu
as on 31 March 2018

(₹ in crore)

As on 31.03.2017	Liabilities		As on 31.03.2018
2,37,700.68		Internal Debt -	27,26,34.40
	1,82,941.19	Market Loans bearing interest	2,18,964.13
	1.00	Market Loans not bearing interest	0.95
	547.94	Loans from Life Insurance Corporation of India	481.38
	54,210.55	Loans from other Institutions	53,187.94
	..	Ways and Means Advances	..
	..	Overdrafts from Reserve Bank of India	..
14,337.94		Loans and Advances from Central Government -	16,134.93
	5.62	Pre 1984-85 Loans	5.62
	58.57	Non-Plan Loans	53.14
	14,273.44	Loans for State Plan Schemes	16,065.30
	0.31	Loans for Central Plan Schemes	0.31
	..	Loans for Centrally Sponsored Plan Schemes	10.56
150.00		Contingency Fund	150.00
19,325.47		Small Savings, Provident Funds, etc.	21,659.87
28,643.37		Deposits	36,717.89
7,040.28		Reserve Funds	8,031.04
..		Remittance Balances	..
3,710.90		Suspense and Miscellaneous	4,098.50
3,10,908.64		Total	3,59,426.63
		Assets	
1,75,489.29		Gross Capital Outlay on Fixed Assets -	1,95,692.49
	32,169.65	Investments in shares of Companies, Corporations, etc.	36,610.49
	1,43,319.64	Other Capital Outlay	1,59,082.00
43,749.59		Loans and Advances -	41,794.27
	27,865.03	Loans for Power Projects	23,276.55
	14,611.30	Other Development Loans	17,176.08
	1,273.26	Loans to Government servants and Miscellaneous loans	1,341.64
5,698.71		Reserve Fund Investments	6,154.00
17,964.19		Advances	22,515.23
..		Suspense and Miscellaneous	..
204.37		Remittances Balances	211.54
14,868.09		Cash -	18,533.21
	16.80	Cash in Treasuries and Local Remittances	16.80
	(-) 305.55	Deposits with Reserve Bank of India	(-) 81.18*
	12.55	Departmental Cash Balance including Permanent Advances	12.56
	15,144.29	Cash Balance Investments	18,585.03
52,934.40		Deficit on Government Account -	74,525.89
	12,964.13	(i) Revenue Deficit of the current year	21,593.87
	..	(ii) Miscellaneous Deficit	(-) 0.14
	39,971.08	Accumulated deficit at the beginning of the year	52,934.40
	(-) 0.02	Difference due to rounding	
	(-) 0.79	Deduct Capital Receipt	(-) 2.24
	..	Proforma correction	..
3,10,908.64		Total	3,59,426.63

* There was a difference of ₹ 89.30 crore (Cr.) between the figures reflected in the Accounts: ₹ 81.18 crore (Cr.) and those reported by Reserve Bank of India: ₹ 8.12 crore (Cr.).

Explanatory Notes for Appendices 1.4 and 1.5:

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

Appendix 1.6
(Reference: Paragraph 1.6.3.2; Page 20)

Major implicit subsidies given during 2013-18

(₹ in crore)

Name of the scheme	Expenditure incurred				
	2013-14	2014-15	2015-16	2016-17	2017-18
Free supply of grinders, mixies, fans, etc.	1,350	1,262	2,000	933	0
Marriage Assistance Scheme - Distribution of four gram gold coins for Thirumangalyam	563	644	630	721	718
Free supply of uniforms to school children	388	425	382	410	390
Free supply of bicycles to students studying in Standard XI and XII in Government/ Government aided Higher Secondary Schools	217	218	235	250	16
Free distribution of sheep/goat to the persons living below poverty line under Special Component Plan	195	197	194	29	194
Menstrual Hygiene Programme (Providing sanitary napkins free of cost to adolescent girls)	55	55	45	45	46
Free distribution of milch cows to each family living below poverty line under Special Component Plan	42	43	42	14	48
Free distribution of laptops	1,045	828	1,100	511	641
Dr. Muthulakshmi Reddy Maternity Assistance Scheme	642	619	600	928	646
Chief Minister's Comprehensive Health Insurance Scheme	739	758	928	593	1,734
Total	5,236	5,049	6,156	4,434	4,433

Appendix 2.1
(Reference: Paragraph 2.3.1; Page 41)

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

Sl. No.	Grant Number	Name of Grant	Provision	Actual expenditure	Savings	Percentage of Savings
Voted Grants						
(A) Revenue						
1	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	717.51	562.36	155.15	21.62
2	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	962.47	609.85	352.62	36.64
3	16	Finance Department	1,108.64	843.16	265.48	23.95
4	31	Information Technology Department	109.03	59.37	49.66	45.55
5	34	Municipal Administration and Water Supply Department	7,918.98	6,088.50	1,830.48	23.12
6	42	Rural Development and Panchayat Raj Department	15,236.99	11,388.40	3,848.59	25.26
7	44	Micro, Small and Medium Enterprises Department	483.19	376.15	107.04	22.15
(B) Capital						
8	04	Adi-Dravidar and Tribal Welfare Department	229.01	85.55	143.46	62.64
9	05	Agriculture Department	437.10	194.19	242.91	55.57
10	08	Dairy Development (Animal Husbandry, Dairying and Fisheries Department)	65.00	9.75	55.25	85.00
11	13	Food and Consumer Protection (Co-operation, Food and Consumer Protection Department)	286.89	194.61	92.28	32.17
12	14	Energy Department	2,275.00	781.54	1,493.46	65.65
13	15	Environment (Environment and Forests Department)	18.18	5.38	12.80	70.41
14	16	Finance Department	2,000.00	0.00	2,000.00	100.00
15	20	Higher Education Department	155.67	102.62	53.05	34.08
16	21	Highways and Minor Ports Department	8,667.68	6,924.38	1,743.30	20.11
17	22	Police (Home, Prohibition and Excise Department)	430.00	291.42	138.58	32.23
18	29	Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	70.84	42.11	28.73	40.56
19	32	Labour and Employment Department	57.17	21.42	35.75	62.53
20	34	Municipal Administration and Water Supply Department	5,803.05	2,861.93	2,941.12	50.68
21	36	Planning, Development and Special Initiatives Department	175.67	137.42	38.25	21.77
22	40	Irrigation (Public Works Department)	2,973.02	1,242.46	1,730.56	58.21
23	44	Micro, Small and Medium Enterprises Department	50.03	1.04	48.99	97.92
(C) Loans						
24	05	Agriculture Department	130.50	0.48	130.02	99.63
25	14	Energy Department	1,474.20	508.54	965.66	65.50
26	15	Environment (Environment and Forests Department)	20.38	1.08	19.30	94.70
27	38	Public Department	20.50	6.53	13.97	68.15
Charged Appropriations						
(C) Loans						
28	57	Public Debt-Repayment	11,248.23	8,990.85	2,257.38	20.07
Total			63,124.93	42,331.09	20,793.84	

Appendix 2.2
(Reference: Paragraph 2.3.1; Page 41)

List of Grants having savings of ₹ 50 crore and above

(₹ in crore)

Sl. No.	Grant No	Name of the Grant/ Appropriation	Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Total	Actual Expenditure	Savings
(A) Revenue - Voted							
1	04	Adi-Dravidar and Tribal Welfare Department	3,038.35	0.75	3,039.10	2,887.27	151.83
2	05	Agriculture Department	7,047.39	826.90	7,874.29	7,347.15	527.14
3	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	619.18	98.33	717.51	562.36	155.15
4	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	962.47	0.00	962.47	609.85	352.62
5	12	Co-operation (Co-operation, Food and Consumer Protection Department)	2,424.29	258.51	2,682.80	2,631.60	51.20
6	14	Energy Department	9,216.61	0.00	9,216.61	8,443.07	773.54
7	16	Finance Department	1,107.67	0.97	1,108.64	843.16	265.48
8	17	Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)	1,161.29	0.33	1,161.62	1,025.21	136.41
9	19	Health and Family Welfare Department	10,104.10	451.76	10,555.86	10,333.63	222.23
10	20	Higher Education Department	3,524.73	101.20	3,625.93	3,459.16	166.77
11	22	Police (Home, Prohibition and Excise Department)	6,044.84	469.15	6,513.99	6,012.04	501.95
12	26	Housing and Urban Development Department	1,372.53	1,112.26	2,484.79	2,391.26	93.53
13	27	Industries Department	1,737.68	0.00	1,737.68	1,656.26	81.42
14	32	Labour and Employment Department	992.23	240.56	1,232.79	1,165.25	67.54
15	34	Municipal Administration and Water Supply Department	7,918.98	0.00	7,918.98	6,088.50	1,830.48
16	38	Public Department	415.09	58.98	474.07	384.54	89.53
17	41	Revenue Department	5,692.67	0.01	5,692.68	5,432.04	260.64
18	42	Rural Development and Panchayat Raj Department	15,236.98	0.00	15,236.98	11,388.40	3,848.59
19	43	School Education Department	26,579.27	19.03	26,598.30	24,248.25	2,350.05
20	44	Micro, Small and Medium Enterprises Department	482.29	0.90	483.19	376.15	107.04
21	45	Social Welfare and Nutritious Meal Programme Department	4,777.13	45.08	4,822.21	4,556.18	266.03
22	50	Pension and Other Retirement Benefits	22,386.55	802.56	23,189.11	22,416.68	772.43
23	51	Relief on account of Natural Calamities	748.19	2,414.02	3,162.21	3,098.18	64.03

(₹ in crore)

Sl. No.	Grant No	Name of the Grant/ Appropriation	Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Total	Actual Expenditure	Savings
24	53	Department of Special Programme Implementation	760.85	0.00	760.85	627.31	133.54
25	54	Forests (Environment and Forests Department)	376.04	39.20	415.24	351.54	63.70
(B) Capital - Voted							
26	04	Adi-Dravidar and Tribal Welfare Department	229.01	0.00	229.01	85.55	143.46
27	05	Agriculture Department	437.10	0.00	437.10	194.19	242.91
28	08	Dairy Development (Animal Husbandry, Dairying and Fisheries Department)	65.00	0.00	65.00	9.75	55.25
29	13	Food and Consumer Protection (Co-operation, Food and Consumer Protection Department)	286.89	0.00	286.89	194.62	92.27
30	14	Energy Department	2,275.00	0.00	2,275.00	781.54	1,493.46
31	16	Finance Department	2,000.00	0.00	2,000.00	0.00	2,000.00
32	20	Higher Education Department	155.67	0.00	155.67	102.62	53.05
33	21	Highways and Minor Ports Department	8,667.68	0.00	8,667.68	6,924.38	1,743.30
34	22	Police (Home, Prohibition and Excise Department)	430.00	0.00	430.00	291.42	138.58
35	34	Municipal Administration and Water Supply Department	5,803.05	0.00	5,803.05	2,861.92	2,941.13
36	39	Buildings (Public Works Department)	984.69	7.23	991.92	910.27	81.65
37	40	Irrigation (Public Works Department)	2,972.20	0.82	2,973.02	1,242.46	1,730.56
(C) Loans - Voted							
38	05	Agriculture Department	130.50	0.00	130.50	0.48	130.02
39	14	Energy Department	1,474.20	0.00	1,474.20	508.54	965.66
(D) Loans - Charged							
40	57	Public Debt-Repayment	11,248.23	0.00	11,248.23	8,990.85	2,257.38
Total			1,71,886.63	6,948.55	1,78,835.21	1,51,433.63	27,401.55

(Source: Appropriation Accounts for 2017-18)

Appendix 2.3
(Reference: Paragraph 2.3.2; Page 43)

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 – 21 and 40 Capital – 17, 32 and 39 Loans – 10 and 12	167.16
		Total	1,099.58

Appendix 2.4
(Reference: Paragraph 2.3.4; Page 44)

List of Grants having Persistent Savings during 2013-18

(₹ in crore)

Sl.No.	Name of the Grant	Amount of Savings				
		2013-14	2014-15	2015-16	2016-17	2017-18
(A) Revenue – Voted						
1	01 - State Legislature	7.72 (18.28)	3.92 (9.74)	3.56 (8.73)	5.77 (13.23)	12.04 (19.00)
2	02 - Governor and Council of Ministers	1.83 (6.39)	6.16 (18.31)	8.03 (22.88)	7.03 (17.04)	3.40 (9.61)
3	07 - Fisheries (Animal Husbandry, Dairying and Fisheries Department)	14.84 (5.21)	20.95 (5.48)	68.48 (15.71)	56.76 (12.95)	155.15 (21.62)
4	09 - Backward Classes, Most Backward Classes and Minorities Welfare Department	99.15 (12.14)	116.37 (13.52)	158.99 (17.07)	189.91 (20.19)	352.63 (36.64)
5	11 - Stamps and Registration (Commercial Taxes and Registration Department)	21.62 (8.70)	61.45 (20.99)	91.12 (27.01)	78.51 (25.67)	27.28 (9.18)
6	14 - Energy Department	3,507.02 (65.08)	814.39 (18.83)	1,577.38 (28.67)	890.52 (12.37)	773.54 (8.39)
7	16 - Finance Department	268.70 (28.16)	127.39 (14.49)	283.90 (29.31)	207.63 (20.47)	265.48 (23.95)
8	25 - Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department)	81.88 (41.08)	44.15 (20.69)	92.72 (35.89)	22.05 (9.38)	23.17 (8.51)
9	29 - Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	33.21 (29.61)	7.66 (7.31)	7.96 (8.08)	6.79 (6.83)	6.02 (5.56)
10	32 - Labour and Employment Department	75.99 (10.37)	175.36 (20.30)	217.91 (23.67)	142.21 (14.70)	67.54 (5.48)
11	33 - Law Department	3.05 (10.53)	4.80 (18.21)	3.05 (11.01)	3.02 (10.63)	5.45 (15.22)
12	35 - Personnel and Administrative Reforms Department	4.96 (7.30)	4.34 (5.32)	9.77 (11.94)	15.15 (16.24)	5.76 (5.73)
13	38 - Public Department	78.53 (20.88)	77.51 (14.00)	53.05 (12.06)	115.25 (15.39)	89.52 (18.88)
14	39 - Buildings (Public Works Department)	17.34 (7.74)	18.14 (8.00)	52.61 (18.92)	20.70 (8.20)	18.51 (6.68)
15	42 - Rural Development and Panchayat Raj Department	1,370.78 (14.8)	1,861.17 (11.99)	980.88 (5.90)	5,649.76 (27.86)	3,848.59 (25.26)
16	44 - Micro, Small and Medium Enterprises Department	79.22 (28.87)	102.37 (33.84)	36.80 (11.69)	17.86 (5.72)	107.04 (22.15)
17	45 - Social Welfare and Nutritious Meal Programme Department	618.25 (15.08)	307.69 (6.99)	264.44 (6.19)	333.18 (7.34)	266.04 (5.52)
18	54 - Forests (Environment and Forests Department)	69.09 (17.81)	96.89 (22.80)	177.13 (35.98)	168.54 (34.55)	63.70 (15.34)
(A) Revenue - Charged						
19	04 – Adi-Dravidar and Tribal Welfare Department	0.51 (10.58)	0.53 (11.11)	16.91 (99.91)	1.93 (9.19)	1.67 (11.16)

(₹ in crore)

Sl.No.	Name of the Grant	Amount of Savings				
		2013-14	2014-15	2015-16	2016-17	2017-18
20	19 - Health and Family Welfare Department	0.47 (32.49)	0.57 (25.79)	0.30 (8.31)	0.80 (54.28)	0.87 (45.37)
21	22 - Police (Home, Prohibition and Excise Department)	0.47 (19.03)	0.13 (5.39)	0.31 (8.97)	0.42 (9.20)	0.75 (16.50)
22	38 - Public Department	0.11 (92.85)	1.27 (80.84)	0.16 (22.83)	1.16 (59.20)	0.13 (27.80)
(B) Capital - Voted						
23	04 - Adi-Dravidar and Tribal Welfare Department	51.40 (35.85)	109.63 (55.05)	119.03 (59.18)	196.61 (75.29)	143.46 (62.64)
24	05 - Agriculture Department	40.09 (20.66)	54.55 (28.08)	114.63 (33.95)	61.55 (17.26)	242.91 (55.57)
25	13 - Food and Consumer Protection(Co-operation, Food and Consumer Protection Department)	533.12 (91.80)	389.50 (74.25)	232.83 (43.31)	228.76 (45.6)	92.27 (32.16)
26	15 - Environment(Environment and Forests Department)	92.84 (46.42)	18.21 (18.21)	27.57 (55.15)	13.42 (52.27)	12.80 (70.42)
27	16 - Finance Department	2,000.00 (100.00)	2,000.00 (100.00)	1,980.00 (99.00)	1,970.00 (98.32)	2,000.00 (100.00)
28	21 - Highways and Minor Ports Department	551.76 (12.06)	1,539.32 (25.65)	1,589.45 (22.70)	1,348.84 (18.97)	1,743.31 (20.11)
29	25 - Motor Vehicles Acts - Administration(Home, Prohibition and Excise Department)	51.51 (64.57)	16.12 (24.49)	5.55 (9.34)	3.51 (28.48)	1.77 (37.64)
30	29 - Tourism - Art and Culture(Tourism, Culture and Religious Endowments Department)	24.95 (48.45)	47.27 (62.54)	134.86 (79.12)	34.37 (48.73)	28.73 (40.55)
31	34 - Municipal Administration and Water Supply Department	328.92 (10.34)	923.33 (26.17)	1,370.43 (29.49)	556.94 (12.05)	2,941.13 (50.68)
32	40 - Irrigation(Public Works Department)	781.84 (42.22)	947.34 (42.91)	1,186.89 (60.50)	641.73 (38.26)	1,730.56 (58.21)
33	44 - Micro, Small and Medium Enterprises Department	48.78 (52.90)	46.46 (71.08)	45.06 (88.36)	47.69 (90.17)	48.99 (97.91)
34	54 - Forests(Environment and Forests Department)	39.51 (13.77)	70.30 (25.57)	60.69 (33.60)	44.07 (30.49)	17.58 (9.27)
(C) Loan - Voted						
35	15 - Environment (Environment and Forests Department)	20.00 (100.00)	18.30 (91.50)	18.53 (92.64)	18.19 (90.96)	19.3 (94.70)
36	22 - Police (Home, Prohibition and Excise Department)	196.70 (66.30)	91.51 (46.45)	7.88 (26.88)	26.22 (85.32)	3.26 (50.47)
37	38 - Public Department	41.56 (100)	29.85 (74.62)	29.69 (73.04)	15.14 (73.84)	13.97 (68.13)

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 45)

Expenditure incurred without provision (Original and Supplementary)

Sl. No.	Grant No.	Department	Head of Account	Description	Expenditure (in ₹)
1	05	Agriculture Department	4402.00.800.KB (V)	Improvement of Irrigation Potential Facilities	4,24,157
2	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	2403.00.101.BQ (V)	Veterinary Epidemiology Centre at Chennai	7,77,227
3	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	4405.00.103.JD (V)	Survey cum INSHORE Fishing Stations	69,302
4	21	Highways and Minor Ports Department	3052.02.102.AC (V)	Seamen's Welfare	5,00,000
5			5054.80.800.UA (V)	Works under Economic Importance Scheme	10,000
6	22	Police (Home, Prohibition and Excise Department)	2070.00.106.UA (V)	Civil Defence Training Institute at Palani	61,000
7			4055.00.211.AN (V)	Acquisition of Land towards Construction of Police Quarters	12,91,018
8	38	Public Department	2052.00.090.CB (V)	Maintenance of Victory War Memorial, Chennai	5,72,802
9			2052.00.090.CF (V)	Purchase of Dr. M.G.R. Commemorative Coins	4,20,936
10			2235.60.200.JL (V)	Free supply of Dhooties / Sarees to the Sri Lankan Refugees	87,457
11	39	Buildings (Public Works Department)	4059.01.051.KU (V)	Construction of Regional Centres of the State Judicial Academy under 13th Finance Commission Grants	3,15,120
12	40	Irrigation (Public Works Department)	2701.03.204.JA (V)	State Water Resources Management Agency (SWaRMA) under TN IAMWARM	4,53,096
13			4701.03.307.JA (V)	Canals	19,01,160
14			4701.03.345.MU (V)	Construction of a check dam across Koraiyar River near Suriyan (Villarodai) Village in Kulathur Taluk, Pudukkottai District with NABARD Loan	17,23,955
15			4701.03.379.KO (V)	Staff Quarters under Water Resources Department	3,97,736
16			4701.03.422.KB (V)	Construction of Causeway across surplus vari of Perumanadu Tank in Illuppur Taluk of Pudukkottai District.	2,36,123
17			4701.03.429.PK (V)	Rehabilitation and Improvement of Siddhamalli Dam	9,89,815
18			4701.03.429.PR (V)	Rehabilitation and Improvement of Nagavathi Dam	6,76,558
19			4701.03.429.QH (V)	Rehabilitation and Improvement of Thirumurthy Dam	9,99,993
20			4701.03.429.RD (V)	Rehabilitation and Improvements of Vaniar Dam	9,94,864
21			4701.03.429.RL (V)	Rehabilitation and Improvements of Thunakadvu and Peeruvaripallam Dam	2,50,250
22	4701.03.429.RU (V)	Rehabilitation and Improvement of Shanmughanadhi Dam	7,84,698		

State Finance Audit Report, Tamil Nadu for the year ended March 2018

Sl. No.	Grant No.	Department	Head of Account	Description	Expenditure (in ₹)
23	41	Revenue Department	2053.00.094.FO (V)	Establishment for acquisition of lands for Krishna Water supply Project in Thiruvallur District	6,64,862
24	43	School Education Department	2202.02.800.SJ (V)	Inclusive Education for Disabled at Secondary Stage (IEDSS)	98,61,230
25	44	Micro, Small and Medium Enterprises Department	2851.00.102.CU (V)	Residuary work in the closed Industrial Units	2,54,112
26	44	Micro, Small and Medium Enterprises Department	4059.01.051.KZ (V)	Industries and Commerce Department	7,29,184
27	45	Social Welfare and Nutritious Meal Programme Department	2235.02.103.SI (V)	SAKHI (One Stop Crisis Centre) for woman victim of Domestic Violence and Sexual assault	8,19,120
28	45	Social Welfare and Nutritious Meal Programme Department	2235.02.104.BE (V)	Observation of Elder Abuse Awareness Day	4,00,000
29	45	Social Welfare and Nutritious Meal Programme Department	2235.02.106.UI (V)	District Child Protection Unit under Integrated Child Protection Scheme (ICPS)	12,21,269
30	45	Social Welfare and Nutritious Meal Programme Department	2236.02.789.SD (V)	Providing Nutritious Meal to children under National Child Labour Programme (NCLP) under Special Component Plan	1,37,660
31	45	Social Welfare and Nutritious Meal Programme Department	2236.02.796.SD (V)	Providing Nutritious Meal to children under National Child Labour Programme (NCLP) under Tribal Area Sub-Plan	15,603
32	50	Pension and Other Retirement Benefits	2071.01.119.AA (V)	Payment of Service Charges to National Securities Depository Limited under New Pension Scheme for All India Services Officers Tamil Nadu Cadre	4,339
33	54	Forests (Environment and Forests Department)	2406.02.110.JK (V)	Training and utilising services of volunteers in rescue and release of wildlife - Scheme under State Innovation Fund	1,45,000
34	54	Forests (Environment and Forests Department)	4406.01.101.JF (V)	Remote Data Management solution for research activities of Forest Department - Scheme under State Innovation Fund	3,00,000
35	56	Debt Charges	2049.03.109.AL (C)	Interest on belated payment made to family members under Family Security Fund	25,099
Total					2,85,14,745

(Source: Detailed Appropriation Accounts for the year 2017-18)

Appendix 2.6
(Reference: Paragraph 2.3.6; Page 45)

**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	04	1,400.03	1,330.17	69.86	97.27
2	19	109.28	104.99	4.29	82.90
Total - Revenue (Charged)		1,509.31	1,435.16	74.15	180.17
(A) Revenue (Voted)					
3	04	3,03,834.68	2,88,727.08	15,107.60	75.31
4	06	1,12,985.40	1,12,775.70	209.70	2,524.26
5	07	61,917.86	56,235.98	5,681.88	9,833.13
6	11	28,553.13	26,998.46	1,554.67	1,173.11
7	16	1,10,767.13	84,316.09	26,451.04	96.56
8	18	19,356.07	19,193.56	162.51	1,035.10
9	20	3,52,472.86	3,45,916.10	6,556.76	10,120.18
10	22	6,04,484.44	6,01,203.59	3,280.85	46,915.19
11	23	24,725.49	24,577.82	147.67	2,110.63
12	24	27,108.49	24,621.44	2,487.05	386.24
13	31	10,748.41	5,936.61	4,811.80	154.29
14	36	25,214.32	24,209.33	1,004.99	1,030.33
15	38	41,508.53	38,454.03	3,054.50	5,897.81
16	39	26,186.86	25,874.10	312.76	1,538.20
17	43	26,57,927.43	24,24,825.45	2,33,101.98	1,903.35
18	44	48,228.64	37,614.74	10,613.90	90.19
19	45	4,77,713.16	4,55,617.56	22,095.60	4,508.48
20	54	37,603.89	35,154.22	2,449.67	3,920.70
Total - Revenue (Voted)		49,71,336.79	46,32,251.86	3,39,084.93	93,313.06
(B) Capital (Voted)					
21	23	623.70	486.57	137.13	486.58
22	39	98,468.72	91,027.11	7,441.61	722.59
23	40	2,97,219.72	1,24,246.02	1,72,973.70	82.32
24	43	35,272.20	34,020.99	1,251.21	1,867.68
Total - Capital (Voted)		4,31,584.34	2,49,780.69	1,81,803.65	3,159.17
(C) Loans (Voted)					
25	22	500.03	320.05	179.98	146.17
Total - Loans (Voted)		500.03	320.05	179.98	146.17
Grand Total		54,04,930.47	48,83,787.76	5,21,142.71	96,798.57

(Source: Appropriation Accounts for the year 2017-18)

Appendix 2.7
(Reference: Paragraph 2.3.7 (ii); Page 45)
Excessive/insufficient re-appropriation of funds

(₹ in lakh)

Sl. No.	Grant No.	Name of the grant	Head of Account	Re-appropriation	Final Excess (+)/ Savings (-)
Savings occurred under the following					
1	04	Adi-Dravidar and Tribal Welfare Department	2225.01.277.AA	(-) 1,284.16	(-) 202.34
2	05	Agriculture Department	2401.00.108.VJ	(-) 2.77	(-) 237.62
3	05	Agriculture Department	2401.00.119.AG	235.95	(-) 252.45
4	12	Co-operation (Co-operation, Food and Consumer Protection Department)	2425.00.001.AA	120.13	(-) 224.81
5	12	Co-operation (Co-operation, Food and Consumer Protection Department)	2425.00.001.AC	311.65	(-) 554.86
6	12	Co-operation (Co-operation, Food and Consumer Protection Department)	6425.00.107.JF	3.80	(-) 467.07
7	16	Finance Department	5475.00.115.PA	2,999.98	(-) 3,000.00
8	17	Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)	2235.60.200.JK	(-) 27.56	(-) 5,068.41
9	19	Health and Family Welfare Department	2210.01.110.AK	158.34	(-) 360.48
10	19	Health and Family Welfare Department	2210.01.110.AM	142.65	(-) 353.27
11	19	Health and Family Welfare Department	2210.01.110.AO	(-) 799.31	(-) 200.13
12	19	Health and Family Welfare Department	2210.01.110.CW	562.16	(-) 1,093.64
13	19	Health and Family Welfare Department	2210.01.110.DH	3.18	(-) 200.22
14	19	Health and Family Welfare Department	2210.05.105.AL	(-) 2,710.91	(-) 255.36
15	19	Health and Family Welfare Department	2210.05.105.BR	2,727.44	(-) 2,033.85
16	19	Health and Family Welfare Department	2210.06.101.CA	1,474.95	(-) 1,372.30
17	19	Health and Family Welfare Department	2211.00.793.SA	(-) 815.45	(-) 409.04
18	21	Highways and Minor Ports Department	3054.80.001.AE	609.73	(-) 1,302.16
19	21	Highways and Minor Ports Department	4551.60.800.JC	22,357.94	(-) 22,357.95
20	21	Highways and Minor Ports Department	4551.60.800.JD	964.59	(-) 964.60
21	21	Highways and Minor Ports Department	5054.03.337.JI	6,701.91	(-) 446.11
22	21	Highways and Minor Ports Department	5054.04.337.JU	16,650.52	(-) 418.57
23	21	Highways and Minor Ports Department	5054.80.004.AA	(-) 6.30	(-) 202.25
24	22	Police (Home, Prohibition and Excise Department)	2055.00.001.AA	(-) 8,822.73	(-) 243.16
25	22	Police (Home, Prohibition and Excise Department)	2055.00.003.AG	2,646.44	(-) 228.30
26	22	Police (Home, Prohibition and Excise Department)	2055.00.101.AB	240.45	(-) 1,020.88
27	22	Police (Home, Prohibition and Excise Department)	2055.00.104.AA	2,366.43	(-) 767.98
28	22	Police (Home, Prohibition and Excise Department)	2055.00.109.AL	6,104.26	(-) 2,453.67

(₹ in lakh)

Sl. No.	Grant No.	Name of the grant	Head of Account	Re-appropriation	Final Excess (+)/ Savings (-)
29	24	Prisons (Home, Prohibition and Excise Department)	2056.00.101.AA	(-) 2,056.72	(-) 562.16
30	26	Housing and Urban Development Department	2216.80.001.AB	449.86	(-) 549.08
31	26	Housing and Urban Development Department	2217.05.797.JA	(-) 4,593.24	(-) 4,310.00
32	27	Industries Department	2852.80.800.BB	(-) 0.01	(-) 662.33
33	27	Industries Department	2852.80.800.JP	(-) 7,000.01	(-) 400.00
34	32	Labour and Employment Department	2230.03.001.AG	269.73	(-) 216.13
35	34	Municipal Administration and Water Supply Department	2217.05.800.UE	(-) 3,500.00	(-) 256.16
36	39	Buildings (Public Works Department)	4059.01.800.AA	(-) 10.40	(-) 436.19
37	39	Buildings (Public Works Department)	4210.80.800.JA	(-) 52.80	(-) 1,684.86
38	39	Buildings (Public Works Department)	4215.01.800.JW	(-) 15.49	(-) 653.96
39	39	Buildings (Public Works Department)	4216.80.800.JU	(-) 18.37	(-) 359.35
40	39	Buildings (Public Works Department)	4403.00.800.JA	(-) 15.69	(-) 383.07
41	40	Irrigation (Public Works Department)	2701.80.800.AA	(-) 1,200.00	(-) 78,367.03
42	40	Irrigation (Public Works Department)	2701.80.800.AL	6,105.35	(-) 1,198.63
43	42	Rural Development and Panchayat Raj Department	2515.00.001.AE	2,505.63	(-) 1,869.07
44	43	School Education Department	2202.01.101.AC	(-) 7,829.07	(-) 1,009.41
45	43	School Education Department	2202.01.102.AD	(-) 449.58	(-) 19,892.30
46	43	School Education Department	2202.02.109.AA	7,867.25	(-) 22,705.87
47	43	School Education Department	2202.02.110.AA	34,207.27	(-) 31,778.51
48	45	Social Welfare and Nutritious Meal Programme Department	2235.02.102.UD	305.24	(-) 203.51
49	54	Forests (Environment and Forests Department)	2406.01.001.AB	(-) 1,832.04	(-) 218.46
		Total - Savings			(-) 2,14,407.56
		Excess occurred under the following			
50	04	Adi-Dravidar and Tribal Welfare Department	2225.01.277.AE	(-) 328.14	302.14
51	04	Adi-Dravidar and Tribal Welfare Department	2225.01.277.JG	(-) 1,016.54	294.40
52	04	Adi-Dravidar and Tribal Welfare Department	2225.01.277.KF	(-) 210.72	480.24
53	05	Agriculture Department	2401.00.109.AK	(-) 639.78	208.95
54	10	Commercial Taxes (Commercial Taxes and Registration Department)	2040.00.101.AB	(-) 5,706.25	3,850.07
55	14	Energy Department	6801.00.800.AI	(-) 53,671.00	5,083.89
56	19	Health and Family Welfare Department	2210.01.110.AB	1,362.39	653.05
57	19	Health and Family Welfare Department	2210.01.110.AD	(-) 11.99	391.80
58	19	Health and Family Welfare Department	2210.01.110.AL	(-) 302.07	214.04
59	19	Health and Family Welfare Department	2210.01.110.AW	(-) 2,068.25	601.20

(₹ in lakh)

Sl. No.	Grant No.	Name of the grant	Head of Account	Re-appropriation	Final Excess (+)/ Savings (-)
60	19	Health and Family Welfare Department	2210.01.110.AY	(-) 74.71	313.03
61	19	Health and Family Welfare Department	2210.01.110.DE	(-) 147.11	232.90
62	19	Health and Family Welfare Department	2210.01.110.EG	(-) 230.22	477.62
63	19	Health and Family Welfare Department	2210.05.105.AB	(-) 396.31	277.32
64	19	Health and Family Welfare Department	2210.05.105.AC	146.73	343.86
65	19	Health and Family Welfare Department	2210.05.105.BD	(-) 296.85	565.06
66	19	Health and Family Welfare Department	2210.05.105.BM	(-) 1,385.14	290.87
67	19	Health and Family Welfare Department	2210.05.105.CA	(-) 1,469.06	1,877.23
68	19	Health and Family Welfare Department	2210.06.107.AD	(-) 1,049.95	1,033.84
69	19	Health and Family Welfare Department	2211.00.789.UA	3,406.91	272.00
70	19	Health and Family Welfare Department	2235.60.200.KG	(-) 27,472.07	403.67
71	19	Health and Family Welfare Department	2235.60.789.JC	(-) 8,539.00	551.55
72	21	Highways and Minor Ports Department	5054.03.101.JF	(-) 13,894.98	6,482.90
73	21	Highways and Minor Ports Department	5054.80.800.JE	(-) 22,385.87	17,726.11
74	21	Highways and Minor Ports Department	5054.80.800.JF	(-) 969.99	2,529.75
75	22	Police (Home, Prohibition and Excise Department)	2055.00.001.SA	(-) 295.05	261.78
76	22	Police (Home, Prohibition and Excise Department)	2055.00.101.AA	(-) 548.51	233.96
77	22	Police (Home, Prohibition and Excise Department)	2055.00.108.AA	(-) 531.82	433.86
78	22	Police (Home, Prohibition and Excise Department)	2055.00.108.AB	(-) 1,438.07	6,601.88
79	22	Police (Home, Prohibition and Excise Department)	2055.00.108.AC	(-) 576.12	690.33
80	22	Police (Home, Prohibition and Excise Department)	2055.00.108.AD	(-) 2,633.31	893.23
81	22	Police (Home, Prohibition and Excise Department)	2055.00.114.AA	37.03	270.81
82	22	Police (Home, Prohibition and Excise Department)	2235.02.105.AB	293.50	237.92
83	32	Labour and Employment Department	2230.03.101.AA	(-) 2,119.47	227.73
84	39	Buildings (Public Works Department)	4059.01.800.UW	(-) 0.19	244.49
85	39	Buildings (Public Works Department)	4202.04.800.JW	(-) 40.56	2,921.56
86	39	Buildings (Public Works Department)	4210.80.800.SW	(-) 0.07	533.07
87	40	Irrigation (Public Works Department)	2701.80.001.AF	(-) 1,896.51	379.98
88	40	Irrigation (Public Works Department)	4701.03.429.QN	914.94	1,046.41
89	40	Irrigation (Public Works Department)	4701.03.434.PA	(-) 25,871.37	644.93
90	41	Revenue Department	2053.00.094.DX	(-) 75.34	846.15
91	43	School Education Department	2202.02.101.AA	24.30	667.62
92	43	School Education Department	2202.02.105.UA	1,153.74	259.91

(₹ in lakh)

Sl. No.	Grant No.	Name of the grant	Head of Account	Re-appropriation	Final Excess (+)/ Savings (-)
93	43	School Education Department	2202.02.109.AB	(-) 1,714.20	4,389.76
94	43	School Education Department	2202.02.109.AZ	2,929.93	3,840.11
95	43	School Education Department	2202.02.109.BC	67.90	7,379.06
96	43	School Education Department	2202.02.109.KH	965.25	4,892.61
97	43	School Education Department	2202.02.109.KI	136.39	323.06
98	45	Social Welfare and Nutritious Meal Programme Department	2235.02.102.UB	(-) 5,318.12	2,924.02
99	45	Social Welfare and Nutritious Meal Programme Department	2235.60.102.AP	1,303.13	504.56
100	45	Social Welfare and Nutritious Meal Programme Department	2235.60.102.AQ	1,307.72	436.05
101	45	Social Welfare and Nutritious Meal Programme Department	2236.02.102.KL	(-) 5,527.80	1,773.74
102	45	Social Welfare and Nutritious Meal Programme Department	2236.02.102.KN	(-) 475.45	665.50
103	50	Pension and Other Retirement Benefits	2071.01.101.AA	35,233.23	5,595.46
104	50	Pension and Other Retirement Benefits	2071.01.105.AA	48,989.78	1,102.38
105	50	Pension and Other Retirement Benefits	2071.01.109.AB	43,639.01	380.31
106	52	Department for the Welfare of Differently Abled Persons	2235.02.101.AA	(-) 171.45	232.54
Total - Excess					97,292.27

(Source: Detailed Appropriation Accounts for the year 2017-18)

Appendix 2.8
(Reference: Paragraph 2.3.7 (iii); Page 45)

Injudicious re-appropriations

(In ₹)

Sl. No	Grant No	Name of the Grant	Head of Account	Original Provision	Supplementary Provision	Re-appropriation	Actual Expenditure
1	02	Governor and Council of Ministers	2012.03.800.AB (C)	1,000	0	(-) 1,000	1,20,974
2	04	Adi-Dravidar and Tribal Welfare Department	2225.01.277.KZ (V)	8,77,77,000	0	(-) 8,77,77,000	56,850
3	04	Adi-Dravidar and Tribal Welfare Department	2225.01.277.SC (V)	1,000	0	(-) 1,000	3,000
4	04	Adi-Dravidar and Tribal Welfare Department	2225.02.277.AQ (V)	1,000	0	(-) 1,000	804
5	04	Adi-Dravidar and Tribal Welfare Department	2225.02.796.AB (V)	1,000	0	(-) 1,000	1,53,118
6	04	Adi-Dravidar and Tribal Welfare Department	4225.01.800.JA (V)	1,000	0	(-) 1,000	12,00,000
7	05	Agriculture Department	2401.00.789.SG (V)	1,000	0	(-) 1,000	1,56,062
8	13	Food and Consumer Protection (Co-operation, Food and Consumer Protection Department)	3456.00.001.AB (C)	1,000	0	(-) 1,000	32,200
9	23	Fire and Rescue Services (Home, Prohibition and Excise Department)	2070.00.108.JC (V)	1,000	0	(-) 1,000	6,86,856
10	34	Municipal Administration and Water Supply Department	2217.80.800.JN (V)	2,40,000	0	(-) 2,40,000	2,40,000
11	40	Irrigation (Public Works Department)	4701.03.345.LX (V)	1,000	0	(-) 1,000	22,865
12	43	School Education Department	2202.01.800.JX (V)	1,000	0	(-) 1,000	4,300
13	52	Department for the Welfare of Differently Abled Persons	7610.00.201.BL (V)	1,000	0	(-) 1,000	5,88,250
14	56	Debt Charges	2049.03.107.AB (C)	1,000	0	(-) 1,000	420
Total				8,80,29,000	0	(-) 8,80,29,000	32,65,699

(Source: Detailed Appropriation Accounts for the year 2017-18)

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

(In ₹)

Sl. No.	Grant No.	Name of the Grant	Head of Account	Provision
1	04	Adi-Dravidar and Tribal Welfare Department	2225.01.277.KZ(V)	8,77,77,000
2	04	Adi-Dravidar and Tribal Welfare Department	4225.01.190.JE(V)	3,31,50,000
3	04	Adi-Dravidar and Tribal Welfare Department	4225.01.277.JQ(V)	30,00,00,000
4	04	Adi-Dravidar and Tribal Welfare Department	4225.01.277.SB(V)	5,00,00,000
5	04	Adi-Dravidar and Tribal Welfare Department	4225.02.277.KC(V)	3,02,34,000
6	05	Agriculture Department	2401.00.119.PE(V)	12,73,03,000
7	05	Agriculture Department	2401.00.119.PG(V)	5,00,00,000
8	05	Agriculture Department	2415.01.120.JR(V)	3,21,00,000
9	05	Agriculture Department	2415.01.120.JS(V)	1,36,50,000
10	05	Agriculture Department	4435.01.101.PE(V)	8,01,25,000
11	05	Agriculture Department	6401.00.195.AD(V)	1,30,00,00,000
12	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	2415.03.277.JD(V)	3,14,96,000
13	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	2405.00.101.JL(V)	15,01,65,000
14	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	2405.00.101.PE(V)	23,83,05,000
15	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	2405.00.103.JT(V)	7,20,02,000
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)	4405.00.101.JP(V)	3,87,00,000
19	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	4405.00.103.JY(V)	1,50,00,000
20	08	Dairy Development (Animal Husbandry, Dairying and Fisheries Department)	2404.00.102.JH(V)	25,31,98,000
21	12	Co-operation (Co-operation, Food and Consumer Protection Department)	2425.00.789.JA(V)	50,00,00,000
22	14	Energy Department	2801.80.101.AG(V)	1,25,00,00,000
23	14	Energy Department	4801.80.101.PB(V)	1,95,00,00,000
24	14	Energy Department	4801.80.101.PC(V)	10,00,00,000
25	14	Energy Department	4801.80.101.PD(V)	10,00,00,000
26	14	Energy Department	4801.80.101.PE(V)	10,00,00,000
27	14	Energy Department	4801.80.101.PL(V)	10,00,00,000
28	14	Energy Department	4801.80.101.PM(V)	10,00,00,000

(In ₹)

Sl. No.	Grant No.	Name of the Grant	Head of Account	Provision
29	14	Energy Department	4801.80.101.PN(V)	10,00,00,000
30	14	Energy Department	4801.80.101.PO(V)	10,00,00,000
31	14	Energy Department	4801.80.101.PP(V)	10,00,00,000
32	14	Energy Department	6801.00.190.AF(V)	5,00,00,00,000
33	16	Finance Department	2052.00.090.JK(V)	2,00,00,00,000
34	16	Finance Department	4070.00.800.KF(V)	20,00,00,00,000
35	17	Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)	2851.00.103.KP(V)	1,50,00,000
36	17	Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)	2851.00.103.KZ(V)	1,20,00,000
37	21	Highways and Minor Ports Department	5054.04.337.JI(V)	1,17,31,000
38	22	Police (Home, Prohibition and Excise Department)	2055.00.001.JA(V)	1,21,30,000
39	23	Fire and Rescue Services (Home, Prohibition and Excise Department)	2070.00.108.JD(V)	1,19,00,000
40	26	Housing and Urban Development Department	6216.02.190.AA(V)	2,10,00,00,000
41	27	Industries Department	2852.80.800.BB(V)	2,00,00,000
42	27	Industries Department	2852.80.800.JJ(V)	7,50,00,000
43	30	Stationery and Printing (Tamil Development and Information Department)	2058.00.797.AA(V)	3,61,21,000
44	32	Labour and Employment Department	2230.03.101.JT(V)	3,12,00,000
45	34	Municipal Administration and Water Supply Department	2217.05.789.JC(V)	15,00,00,000
46	34	Municipal Administration and Water Supply Department	2217.05.789.JD(V)	15,00,00,000
47	34	Municipal Administration and Water Supply Department	2217.05.796.JC(V)	7,00,00,000
48	34	Municipal Administration and Water Supply Department	2217.05.796.JD(V)	7,00,00,000
49	34	Municipal Administration and Water Supply Department	2217.05.800.JT(V)	28,00,00,000
50	34	Municipal Administration and Water Supply Department	2217.05.800.JU(V)	28,00,00,000
51	34	Municipal Administration and Water Supply Department	3604.00.191.JF(V)	1,46,14,80,000
52	34	Municipal Administration and Water Supply Department	3604.00.192.JI(V)	1,13,26,47,000
53	34	Municipal Administration and Water Supply Department	3604.00.193.JG(V)	1,05,95,74,000
54	34	Municipal Administration and Water Supply Department	3604.00.200.BN(V)	2,02,69,07,000
55	34	Municipal Administration and Water Supply Department	3604.00.200.BO(V)	5,00,00,000
56	34	Municipal Administration and Water Supply Department	4215.01.190.JA(V)	1,00,00,00,000
57	34	Municipal Administration and Water Supply Department	4215.01.190.JB(V)	50,00,00,000

(In ₹)

Sl. No.	Grant No.	Name of the Grant	Head of Account	Provision
58	34	Municipal Administration and Water Supply Department	4215.01.190.JC(V)	50,00,00,000
59	34	Municipal Administration and Water Supply Department	4215.01.190.PA(V)	30,00,00,000
60	34	Municipal Administration and Water Supply Department	4215.01.190.PC(V)	10,00,00,000
61	34	Municipal Administration and Water Supply Department	4215.01.190.PD(V)	10,00,00,000
62	34	Municipal Administration and Water Supply Department	4215.01.190.PG(V)	10,00,00,000
63	34	Municipal Administration and Water Supply Department	4217.01.800.JA(V)	4,00,00,00,000
64	34	Municipal Administration and Water Supply Department	4217.60.800.JJ(V)	3,86,00,00,000
65	34	Municipal Administration and Water Supply Department	4217.60.800.JO(V)	2,00,00,00,000
66	34	Municipal Administration and Water Supply Department	4217.60.800.JP(V)	1,00,00,00,000
67	34	Municipal Administration and Water Supply Department	4217.60.800.PI(V)	63,85,00,000
68	34	Municipal Administration and Water Supply Department	4217.60.800.SA(V)	30,00,00,000
69	36	Planning, Development and Special Initiatives Department	3454.02.110.JY(V)	2,61,99,000
70	36	Planning, Development and Special Initiatives Department	3454.02.110.KA(V)	1,30,00,000
71	40	Irrigation (Public Works Department)	2701.80.001.PE(V)	39,30,00,000
72	40	Irrigation (Public Works Department)	2701.80.004.PA(V)	6,29,18,000
73	40	Irrigation (Public Works Department)	2701.80.004.PB(V)	5,00,00,000
74	40	Irrigation (Public Works Department)	2701.80.004.PD(V)	3,64,00,000
75	40	Irrigation (Public Works Department)	2701.80.800.PB(V)	28,56,60,000
76	40	Irrigation (Public Works Department)	4700.01.206.JA(V)	2,50,00,00,000
77	40	Irrigation (Public Works Department)	4701.03.381.JC(V)	50,00,00,000
78	42	Rural Development and Panchayat Raj Department	2235.02.789.PC(V)	30,00,00,000
79	42	Rural Development and Panchayat Raj Department	2235.02.796.PC(V)	1,64,00,000
80	42	Rural Development and Panchayat Raj Department	3604.00.198.JB(V)	1,94,78,00,000
81	43	School Education Department	2202.01.800.JK(V)	37,00,00,000
82	43	School Education Department	2202.02.109.KR(V)	11,68,10,000
83	43	School Education Department	2202.02.800.JS(V)	39,96,00,000
84	43	School Education Department	2204.00.789.UB(V)	1,23,13,000
85	43	School Education Department	2225.01.789.JE(V)	12,50,00,000
86	43	School Education Department	2225.01.789.JF(V)	13,50,00,000
87	44	Micro, Small and Medium Enterprises Department	2851.00.102.LQ(V)	9,59,01,000

(In ₹)

Sl. No.	Grant No.	Name of the Grant	Head of Account	Provision
88	44	Micro, Small and Medium Enterprises Department	2851.00.102.MQ(V)	7,50,00,000
89	44	Micro, Small and Medium Enterprises Department	4851.00.102.LG(V)	50,00,00,000
90	45	Social Welfare and Nutritious Meal Programme Department	2236.02.101.JS(V)	1,84,11,000
91	45	Social Welfare and Nutritious Meal Programme Department	2236.02.101.SI(V)	3,24,50,000
92	45	Social Welfare and Nutritious Meal Programme Department	2236.02.102.KY(V)	5,29,25,000
93	45	Social Welfare and Nutritious Meal Programme Department	2236.02.789.SA(V)	5,66,89,000
94	46	Tamil Development (Tamil Development and Information Department)	2202.05.102.JA(V)	10,00,01,000
95	47	Hindu Religious and Charitable Endowments (Tourism, Culture and Religious Endowments Department)	2250.00.103.AA(C)	3,00,00,000
96	48	Transport Department	5075.60.800.JE(V)	2,00,00,01,000
97	51	Relief on account of Natural Calamities	2245.01.800.AH(V)	1,76,00,000
98	52	Department for the Welfare of Differently Abled Persons	2235.02.101.NB(V)	6,50,00,000
99	54	Forests (Environment and Forests Department)	3604.00.196.AB(V)	7,34,00,000
100	56	Debt Charges	2049.01.101.AB(C)	10,12,00,00,000
101	56	Debt Charges	2049.01.101.AC(C)	6,94,41,13,000
102	56	Debt Charges	2049.60.101.BQ(C)	1,25,00,000
103	56	Debt Charges	2049.60.101.CS(C)	2,50,00,000
104	56	Debt Charges	2049.60.101.CU(C)	1,50,00,000
105	56	Debt Charges	2049.60.101.DB(C)	1,50,00,000
106	56	Debt Charges	2049.60.101.ED(C)	3,00,10,000
		Total		8,56,574,96,000 or 8,565.75 crore

(Source: Detailed Appropriation Accounts for the year 2017-18)

Appendix 2.10
(Reference: Paragraph 2.3.10; Page 46)

Grants in which surrenders were made in excess of actual savings

(₹ in crore)

Sl. No.	Grant Number	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Amount surrendered	Amount surrendered in excess
Revenue - Voted						
1	02	Governor and Council of Ministers	35.38	3.40	3.53	0.13
2	03	Administration of Justice	820.77	7.60	7.89	0.29
3	04	Adi-Dravidar and Tribal Welfare Department	3,039.10	151.83	164.63	12.80
4	05	Agriculture Department	7,874.30	527.15	533.53	6.38
5	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	717.51	155.15	155.16	0.01
6	16	Finance Department	1,108.64	265.48	266.10	0.62
7	19	Health and Family Welfare Department	10,555.86	222.23	242.63	20.40
8	22	Police (Home, Prohibition and Excise Department)	6,514.00	501.96	551.38	49.42
9	23	Fire and Rescue Services (Home, Prohibition and Excise Department)	268.36	22.58	22.66	0.08
10	28	Information and Publicity (Tamil Development and Information Department)	146.15	12.95	13.03	0.08
11	32	Labour and Employment Department	1,232.79	67.54	71.97	4.43
12	35	Personnel and Administrative Reforms Department	100.45	5.76	6.07	0.31
13	38	Public Department	474.06	89.52	90.28	0.76
14	41	Revenue Department	5,692.68	260.64	266.12	5.48
15	45	Social Welfare and Nutritious Meal Programme Department	4,822.22	266.04	326.44	60.40
16	50	Pension and Other Retirement Benefits	23,189.11	772.43	846.72	74.29
17	52	Department for the Welfare of Differently Abled Persons	509.30	33.14	39.54	6.40
Revenue - Charged						
18	03	Administration of Justice	244.76	27.82	27.85	0.03
19	19	Health and Family Welfare Department	1.92	0.87	0.91	0.04
Capital - Voted						
20	05	Agriculture Department	437.10	242.91	243.68	0.77
21	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	32.09	4.17	4.66	0.49

State Finance Audit Report, Tamil Nadu for the year ended March 2018

Sl. No.	Grant Number	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Amount surrendered	Amount surrendered in excess
22	13	Food and Consumer Protection (Co-operation, Food and Consumer Protection Department)	286.89	92.27	92.46	0.19
23	15	Environment (Environment and Forests Department)	18.18	12.80	13.51	0.71
24	21	Highways and Minor Ports Department	8,667.68	1,743.31	1,764.92	21.61
25	25	Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department)	4.71	1.77	2.13	0.36
26	30	Stationery and Printing (Tamil Development and Information Department)	0.23	0.01	0.02	0.01
27	32	Labour and Employment Department	57.17	35.75	37.80	2.05
28	36	Planning, Development and Special Initiatives Department	175.67	38.25	38.28	0.03
29	39	Buildings (Public Works Department)	991.91	81.64	121.19	39.55
30	44	Micro, Small and Medium Enterprises Department	50.03	48.99	49.06	0.07
31	52	Department for the Welfare of Differently Abled Persons	4.05	0.14	0.88	0.74
32	54	Forests (Environment and Forests Department)	189.69	17.58	18.35	0.77
Loans - Voted						
33	14	Energy Department	1,474.20	965.66	1,016.50	50.84
34	38	Public Department	20.50	13.97	15.29	1.32
Total			79,757.46	6,693.31	7,055.17	361.86

(Source: Appropriation Accounts for the year 2017-18)

Appendix 2.11
(Reference: Paragraph 2.3.11; Page 46)

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	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	352.63	351.43	1.20
2	12	Co-operation (Co-operation, Food and Consumer Protection Department)	51.20	43.22	7.98
3	17	Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)	136.40	84.94	51.46
4	18	Khadi, Village Industries and Handicrafts (Handlooms, Handicrafts, Textiles and Khadi Department)	11.98	8.04	3.94
5	20	Higher Education Department	166.77	161.61	5.16
6	21	Highways and Minor Ports Department	40.14	26.93	13.21
7	24	Prisons (Home, Prohibition and Excise Department)	28.73	21.22	7.51
8	26	Housing and Urban Development Department	93.52	45.02	48.50
9	27	Industries Department	81.42	77.29	4.13
10	30	Stationery and Printing (Tamil Development and Information Department)	5.32	3.71	1.61
11	34	Municipal Administration and Water Supply Department	1,830.48	1,824.85	5.63
12	42	Rural Development and Panchayat Raj Department	3,848.59	3,832.09	16.50
13	43	School Education Department	2,350.05	1,811.17	538.88
14	44	Micro, Small and Medium Enterprises Department	107.04	104.94	2.10
15	49	Youth Welfare and Sports Development Department	10.32	8.86	1.46
B - Capital					
16	16	Finance Department	2,000.00	1,970.00	30.00
17	29	Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	28.73	27.65	1.08
18	40	Irrigation (Public Works Department)	1,730.56	1,729.48	1.08
C - Loans					
19	22	Police (Home, Prohibition and Excise Department)	3.26	1.92	1.34
Total			12,877.14	12,134.37	742.77
II Appropriations					
A - Revenue					
20	04	Adi-Dravidar and Tribal Welfare Department	1.67	0.61	1.06
Total			1.67	0.61	1.06
Grand Total			12,878.81	12,134.98	743.83

(Source: Appropriation Accounts for the year 2017-18)

Appendix 2.12
(Reference: Paragraph 2.3.11; Page 46)

Cases of surrender of funds in excess of ₹ 10 crore on 31 March 2018

(₹ in crore)

Sl. No.	Grant Number	Major Head	Description	Amount surrendered
Grants				
1	04	2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and other Minorities	96.08
2	04	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, other Backward Classes and Minorities	31.22
3	05	2401	Crop Husbandry	396.26
4	05	2402	Soil and Water Conservation	24.47
5	05	2415	Agricultural Research and Education	35.20
6	05	2435	Other Agricultural Programmes	16.13
7	05	2501	Special Programmes for Rural Development	55.17
8	05	4401	Capital Outlay on Crop Husbandry	22.73
9	05	6401	Loans for Crop Husbandry	130.00
10	06	2403	Animal Husbandry	23.93
11	07	2405	Fisheries	25.11
12	09	2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and other Minorities	83.34
13	10	2040	Taxes on Sales, Trade etc.	36.07
14	11	2030	Stamps and Registration	26.48
15	12	2425	Co-operation	43.17
16	13	4408	Capital Outlay on food Storage and Warehousing	17.36
17	14	4801	Capital Outlay on Power Projects	222.20
18	14	6801	Loans for Power Projects	209.21
19	15	5425	Capital Outlay on other Scientific and Environmental Research	13.51
20	15	7610	Loans to Government Servants etc.	19.30
21	16	2052	Secretariat - General Services	101.18
22	16	2054	Treasury and Accounts Administration	34.71
23	16	5475	Capital Outlay on other General Economic Services	20.00
24	16	4070	Capital Outlay on Other Administrative Services	1,000.00
25	19	2235	Social Security and Welfare	40.82
26	20	2202	General Education	146.07
27	20	2203	Technical Education	13.86
28	21	3054	Roads and Bridges	25.95
29	21	5054	Capital Outlay on Roads and Bridges	362.87

(₹ in crore)

Sl. No.	Grant Number	Major Head	Description	Amount surrendered
30	22	2055	Police	534.31
31	23	2070	Other Administrative Services	22.66
32	24	2056	Jails	21.22
33	25	2041	Taxes on Vehicles	21.37
34	26	2217	Urban Development	47.67
35	27	6860	Loans for Consumer Industries	50.00
36	28	2220	Information and Publicity	12.88
37	31	2852	Industries	26.90
38	32	2230	Labour, Employment and Skill Development	28.95
39	32	2210	Medical and Public Health	34.32
40	32	4250	Capital Outlay on other Social Services	37.80
41	34	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1,205.59
42	34	4217	Capital Outlay on Urban Development	180.00
43	36	3454	Census Surveys and Statistics	10.13
44	36	5475	Capital Outlay on other General Economic Services	10.87
45	38	2052	Secretariat - General Services	12.03
46	38	2015	Elections	62.06
47	39	2059	Public Works	15.34
48	39	4210	Capital Outlay on Medical and Public Health	47.05
49	40	2215	Water Supply and Sanitation	52.04
50	40	4702	Capital Outlay on Minor Irrigation	21.48
51	40	4701	Capital Outlay on Major and Medium Irrigation	99.84
52	40	4700	Capital Outlay on Major Irrigation	27.86
53	40	4215	Capital Outlay on Water Supply and Sanitation	17.10
54	41	2053	District Administration	76.95
55	41	2235	Social Security and Welfare	99.58
56	42	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	952.84
57	42	2505	Rural Employment	704.37
58	42	2501	Special Programmes for Rural Development	77.47
59	42	2235	Social Security and Welfare	27.65
60	42	2216	Housing	150.15
61	42	2015	Elections	168.31
62	43	2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and other Minorities	61.86
63	43	2202	General Education	491.70
64	43	4202	Capital Outlay on Education, Sports, Art and Culture	30.73

(₹ in crore)

Sl. No.	Grant Number	Major Head	Description	Amount surrendered
65	44	2851	Village and Small Industries	20.41
66	44	4851	Capital Outlay on Village and Small Industries	17.00
67	45	2236	Nutrition	232.95
68	45	2235	Social Security and Welfare	92.52
69	47	2250	Other Social Services	27.30
70	48	5075	Capital Outlay on other Transport Services	20.00
71	50	2071	Pensions and other Retirement Benefits	846.35
72	51	2245	Relief on account of Natural Calamities	63.53
73	52	2235	Social Security and Welfare	39.34
74	53	2202	General Education	129.69
75	54	2406	Forestry and Wild Life	50.88
76	54	4406	Capital Outlay on Forestry and Wild Life	17.86
Appropriations				
77	03	2014	Administration of Justice	27.85
78	56	2048	Appropriation for reduction or avoidance of debt	17.30
Total				10,316.46

Appendix 2.13
(Reference: Paragraph 2.3.12; Page 46)

Rush of Expenditure

Sl. No.	Grant No.	Head of Account	Description	Expenditure incurred in March 2018	Total Expenditure
				(₹ in crore)	
1	04	2225.01.190.JB	Compensation to Tamil Nadu Adi-Dravidar Housing and Development Corporation for waiver of margin money and interest	27.94	27.94
2	04	2225.01.190.SA	Assistance to State Scheduled Caste Development Corporation	2.00	2.00
3	04	2225.01.277.KW	Financial assistance to the Adi-Dravidar / Scheduled Tribe students pursuing Ph.D.	6.00	6.00
4	04	4225.01.277.JN	Upgrading infrastructure facilities in the Schools of Adi-Dravidar and Tribal Welfare Department with loan assistance of NABARD under RIDF	10.00	10.00
5	04	4225.01.793.SA	Infrastructure Development in Scheduled Castes dominated blocks/villages under Scheduled Castes Sub Plan	9.32	9.32
6	05	2401.00.113.JK	Strengthening of Infrastructure for the Land Development and Minor Irrigation Project under NABARD	14.09	14.09
7	05	2401.00.115.KM	Organising Small and Marginal Farmers into Farmer Producer Groups	99.20	99.20
8	05	2401.00.119.LH	Relief assistance to the "Oekhi" cyclone affected farmer	3.56	3.56
9	05	2415.01.120.JQ	Grants to Tamilnadu Agricultural University to establish a Centre for Excellence in Bio-Technology	14.45	14.45
10	05	2415.01.277.JB	Reimbursement of Tuition Fees for First Generation Graduates	1.96	1.96
11	05	4401.00.113.JF	Construction of Agricultural Engineering Extension Centres	1.64	1.64
12	05	4401.00.119.JO	Creation of Infrastructure for the State Horticulture - Farms under NABARD	3.90	3.90
13	05	4435.01.101.JI	Construction of Godowns at Regulated Markets with NABARD Loan Assistance	18.83	18.83
14	05	4435.01.101.JM	Infrastructure facilities for Supply Chain Management for fruits vegetables and other perishables with NABARD Assistance	100.00	100.00
15	06	2403.00.102.PE	Improving Live Stock Health and Productivity for Tank and Non -Tank Irrigated Areas under TNIAM Project	4.08	4.08
16	06	2403.00.102.UD	Implementation of National Mission on Borine Productivity	3.86	3.86
17	07	2216.80.800.JB	Construction of Houses for fishermen	1.90	1.90
18	07	2216.80.800.UA	Construction of Houses for Fishermen	28.05	28.05
19	07	4405.00.104.PA	World Bank assisted Scheme under Coastal Disaster Risk Reduction Project (CDRRP) - Fisheries	35.00	35.00
20	09	2225.03.102.KF	Free tools to Most Backward Classes	1.05	1.05

Sl. No.	Grant No.	Head of Account	Description	Expenditure incurred in March 2018	Total Expenditure
				(₹ in crore)	
21	09	2225.03.277.KR	Free Supply of Bicycles to Most Backward Classes and Denotified Communities - Girls Students studying in Standard XI and XII in the Government / Government Aided Higher Secondary Schools	3.60	3.60
22	09	2235.60.200.DF	Muslim Women Society	1.04	1.04
23	09	2250.00.800.JE	Payment of Honourarium to Tamil Nadu Khazis	1.40	1.40
24	13	3456.00.102.JB	Price Stabilisation Fund	10.00	10.00
25	14	2801.80.101.AM	Taking over future loss of TANGEDCO by State Government under UDAY Scheme	217.44	217.44
26	14	4801.80.101.JA	Share Capital Assistance to Tamil Nadu Electricity Board	781.54	781.54
27	17	2851.00.103.KO	The Co-operative Handloom Weavers Savings and Security Scheme.	11.74	11.74
28	18	2851.00.104.JP	Promoting Heritage and Handicrafts of Tamil Nadu under State Innovation Fund	1.88	1.88
29	18	2851.00.105.AB	Grants to the Tamil Nadu Khadi and Village Industries Board towards the payment of Audit fees	3.62	3.62
30	18	2851.00.105.AL	Rebate on Sale of Khadi Cloth to Khadi Board	2.00	2.00
31	18	2851.00.105.AM	Rebate on Sale of Khadi Cloth to Other Certified Institutions	11.25	11.25
32	19	2210.01.110.AU	Tuberculosis Control and Chemotherapy	1.23	1.23
33	19	2210.01.110.LO	Clinical Simulation Skill Labs under State Innovation Fund	10.85	10.85
34	19	2210.01.110.LQ	Machineries and Equipments for Real Time Polymerase Chain Reaction lab under State Innovation Fund	2.18	2.18
35	19	2210.01.110.LR	Equipments for Cochlear implantation in 5 Medical College Hospitals under State Innovation Fund	3.75	3.75
36	19	2210.01.110.LS	Creation of cGMP facility for Stem cell Research and Treatment under State Innovation Fund	6.37	6.37
37	19	2210.01.110.LT	Clinical Trails - use of Adult Stem Cells in patients with End-Stage liver disease under State Innovation Fund	4.30	4.30
38	19	2210.01.110.UD	National Programme for Prevention and Management of Burn Injuries (NPPMBI)	7.53	7.53
39	19	2210.02.200.AE	Yoga and Naturopathy Life Style Clinics in Government Taluk Hospitals and other medical Institutions in Chennai	2.10	2.10
40	19	2210.03.103.KU	Equipments for Block Early Intervention Centres under State Innovation Fund	1.12	1.12
41	19	2210.03.103.KV	Strengthening the Hemodialysis units in Primary Health Centres under State Innovation Fund	9.00	9.00

Sl. No.	Grant No.	Head of Account	Description	Expenditure incurred in March 2018	Total Expenditure
				(₹ in crore)	
42	19	2210.05.105.UC	Upgradation of existing Government Medical Colleges to increase MBBS seats	6.86	6.86
43	19	2210.05.105.UD	Strengthening / Upgradation of Pharmacy Institutions	1.45	1.45
44	19	2210.06.101.KL	Comprehensive Plan for Fever Surveillance, Prevention and Control Measures Epidemic prone infectious diseases and Management in Tiruppur District under State Innovation Fund	2.04	2.04
45	19	2210.80.789.UA	National Mission on AYUSH under Special Component Plan for Scheduled Castes	4.34	4.34
46	19	2210.80.796.UA	National Mission on AYUSH under Tribal Area Sub - Plan	2.32	2.32
47	19	2210.80.800.UB	National Mission on AYUSH	25.67	25.67
48	19	2211.00.103.UB	Kind Grant under National Health Mission	34.19	34.19
49	19	4210.04.051.JA	Construction of Laboratory for Comprehensive Plan for Fever Surveillance, Prevention and Control Measures Epidemic prone infectious diseases and Management under State Innovation Fund	2.32	2.32
50	20	2202.03.102.JW	Grants to Periyar University Constituent Colleges	1.24	1.24
51	20	2202.03.102.JZ	Grants to Bharathiyar University Constituent Colleges	2.74	2.74
52	20	2203.00.102.JI	Design, Development and Implementation of Unmanned Air Vehicles for Disaster and Societal Application - Scheme under State Innovation Fund	1.75	1.75
53	20	2203.00.112.AI	Assistance to Post Graduate Students	4.27	4.27
54	20	4202.01.203.JG	Infrastructure Improvement of Arts and Science Colleges	1.30	1.30
55	21	5054.03.337.JA	Original works	4.73	4.73
56	21	5054.03.337.JM	Widening to four lane of Madurai Ring road through TNRIDC	12.00	12.00
57	21	5054.04.800.JK	Acquisition of Lands for Bye Passes	81.40	81.40
58	21	5054.80.800.JX	Upgradation of IT Highways in Chennai City	170.45	170.45
59	22	2055.00.109.JC	mPassport Police APP - Scheme under State Innovation Fund	2.74	2.74
60	22	4055.00.211.AO	Payment to Tamil Nadu Police Housing Corporation for construction works controlled by Director of Forensic Sciences	3.01	3.01
61	25	5055.00.800.JA	Modernisation of Check Post	2.62	2.62
62	26	2217.04.190.JU	Research study on Economic Effects of improving sleep among the urban poor in Tamil Nadu under State Innovation Fund	2.58	2.58
63	26	2217.05.190.JP	Grants to Chennai Metro Rail Limited as reimbursement of taxes/duties levied by the State	57.64	57.64

Sl. No.	Grant No.	Head of Account	Description	Expenditure incurred in March 2018	Total Expenditure
				(₹ in crore)	
64	26	2217.05.800.JR	Assistance to Schemes implemented by Chennai Metropolitan Water Supply and Sewerage Board from Infrastructure and Amenities Fund	38.29	38.29
65	26	4216.02.800.JA	Tsunami Rehabilitation Works under State Fund	1.70	1.70
66	26	4217.60.190.JY	State Government share in Extension of MRTS from Velacherry to St.Thomas Mount	18.00	18.00
67	27	6860.04.101.AD	Loans to Co-operative Sugar Mills	17.06	17.06
68	27	6860.60.600.AC	Soft loans to Industrial units under Structured Assistance Package - Controlled by the Industries Commissioner and Director of Industries and Commerce	50.00	50.00
69	28	2220.01.105.AD	Incentive Scheme for promoting low budget Tamil film of High Quality with a Social Content	9.66	9.66
70	29	4202.04.106.JZ	Improvement of Government Museums	1.25	1.25
71	31	2852.07.101.AA	Provision of Free Internet in Government Schools	1.24	1.24
72	32	2230.01.103.AC	Labour Welfare Fund - Controlled by the Commissioner of Labour	3.49	3.49
73	32	2250.00.800.JD	Supply of Laptop to Government Industrial Training Institute Students	12.17	12.17
74	34	2215.01.190.AB	Grant to TWAD Board towards Variable Cost and Annual Increase to three Combined Water Supply Schemes under New Tiruppur Area Development Corporation Limited	3.96	3.96
75	34	2217.05.800.PB	Result based grants for Urban Governance under TNSUDP	63.85	63.85
76	34	2217.05.800.PC	Urban Sector Technical Assistance under TNSUDP	8.00	8.00
77	34	4215.01.101.JY	Conveying pipeline from Koyambedu to SIPCOT Industrial area under Tamil Nadu Investment Promotion Programme with loan assistance from JICA	25.00	25.00
78	34	4215.01.101.JZ	Construction of Sewage Treatment Plant at Sholinganallur Under Tamil Nadu Investment Promotion Programme with loan assistance from JICA	15.00	15.00
79	34	4215.01.800.KD	NABARD assisted Combined Water Supply Scheme executed by TWAD Board	150.00	150.00
80	34	4215.01.800.PB	Hogenakkal Water Supply and Fluorosis Mitigation Project	4.00	4.00
81	34	4217.01.051.AA	Capital Grants to Corporations	9.82	9.82
82	34	4217.60.800.PG	Capital Grant to Grant Fund I - German Development Bank (KfW) line of credit under Sustainable Municipal Infrastructure Financing in Tamil Nadu Phase-II Part 2 (SMIF-TN-II-2)	50.00	50.00
83	34	4515.00.800.KK	Schemes implemented in Town Panchayats under Infrastructure and Amenities Fund	1.25	1.25

Sl. No.	Grant No.	Head of Account	Description	Expenditure incurred in March 2018	Total Expenditure
				(₹ in crore)	
84	40	4701.01.241.PA	Rehabilitation of Flood affected Kalvoy Periya Eri, Kalivanthapattu Atteri, Panankattupakkam Tank in Chengalpattu Taluk and Manamathy Tank, Kalavakkam Tank, Tiruporur Taluk, Kancheepuram District	1.51	1.51
85	40	4701.03.315.JA	Improvements and Beautification of parks in and around Reservoirs in Tamil Nadu	1.20	1.20
86	40	4701.03.345.NU	Construction of check dam across Gadilam river in Maligampattu Village near Panikkankuppam, Panruti Taluk, Cuddalore District with NABARD loan	1.09	1.09
87	40	4701.03.429.RQ	Rehabilitation and improvements of Sathyamoorthy Sagar (Poondi) Dam	1.12	1.12
88	40	4701.03.445.AA	Land Acquisition for Construction of Barrage across Kollidam River with head Sluice near Adhanur-Kumaramangalam Village in Cuddalore and Nagapattinam Districts	31.35	31.35
89	40	4702.00.101.JK	State Minor Irrigation Project with loan assistance from NABARD under rural Infrastructure Development Fund - New Schemes	1.39	1.39
90	41	5053.02.102.AD	Expansion of Madurai Airport	6.33	6.33
91	42	2215.01.102.KL	Assistance to Rural Local Bodies towards Water Supply Charges	2.32	2.32
92	42	2235.02.103.MA	Amma Two Wheeler Scheme	156.00	156.00
93	42	2515.00.102.AE	Provision of Basic Infrastructure facilities in Rural Areas - Expenditure met from the fund for priority scheme in Rural Areas	337.26	337.26
94	43	2202.01.800.BC	Free Supply of Text Books, Note Books, Uniforms, School Bags, Footwears, Crayons, colour Pencils, Geometry Boxes, Maps, Woolen Sweaters, etc.	2.61	2.61
95	43	2202.01.800.KU	Reimbursement of fee claimed as per the provision of section 12(1) (c) of Right of Children to free and Compulsory Education Act, 2009	179.99	179.99
96	43	2202.02.109.KJ	Incentive to Students to reduce drop out in Secondary Education level	195.97	195.97
97	43	2202.02.789.JH	Incentive to Students to reduce drop out in Secondary Education level	72.05	72.05
98	43	2202.02.796.JB	Incentive to Students to reduce drop out in Secondary Education level	20.17	20.17
99	45	2235.02.102.UD	Assistance to Crèches under Rajiv Gandhi National Crèche Scheme (RGNCs)	1.02	1.02
100	45	2235.02.104.KS	Pneumonia Vaccine to Elderly Persons in Senior Citizens Homes and Integrated Complexes run by NGOs under State Innovation Fund	1.65	1.65
101	45	4236.80.800.UB	Construction of Anganwadi Centres under restructured pattern of Integrated Child Development Service Scheme	19.91	19.91

State Finance Audit Report, Tamil Nadu for the year ended March 2018

Sl. No.	Grant No.	Head of Account	Description	Expenditure incurred in March 2018	Total Expenditure
				(₹ in crore)	
102	48	3055.00.800.AI	Awards to Drivers for Accident free Driving	3.86	3.86
103	48	5055.00.190.KC	Share Capital Assistance to State Transport Undertakings	3,001.47	3,001.47
104	51	2245.02.118.AA	Relief Measures to Fishermen	8.45	8.45
105	51	2245.02.122.AE	Repairs and Restoration works under Public Works Department (WRD)	4.98	4.98
106	51	2245.02.190.AB	Assistance to Tamil Nadu Electricity Board	77.33	77.33
107	51	2245.02.190.AF	Assistance to Tamil Nadu Water Supply and Drainage Board (TWAD)	2.05	2.05
108	51	2245.02.191.AA	Repairs and Restoration Works in Municipal Corporations	12.79	12.79
109	51	2245.02.192.AB	Assistance to the Municipalities for carrying out the repairs to the damages caused by floods and cyclones	6.22	6.22
110	51	2245.80.101.AC	Capacity Building Geographical Information System (GPS) Cell Training	7.50	7.50
111	51	2245.80.102.AD	Tamil Nadu Disaster Response Force	15.00	15.00
112	52	2235.02.101.BG	Travel Concession to Differently Abled Persons	32.93	32.93
113	53	2202.80.789.JE	Free Distribution of Laptop Computers to the Students under Special Component Plan	156.18	156.18
114	53	2202.80.796.JA	Free Distribution of Laptop Computers to the Students under Tribal Area-Sub Plan	6.25	6.25
115	53	2202.80.800.JC	Free Distribution of Laptop Computers to the Students	462.29	462.29
116	54	4406.01.102.PH	Tamil Nadu Afforestation Project (Phase - II) - Additional Activities	9.59	9.59
117	54	4406.01.800.JA	Forest Protection	4.15	4.15
118	54	4406.02.110.JQ	Massive Tree Planting Programme	1.01	1.01
119	54	4407.01.190.AA	Share Capital Assistance to Tamil Nadu Tea Plantation Corporations	2.22	2.22
Total				7,239.38	7,239.38

(Source: Appropriation Accounts for the year 2017-18)

Appendix 2.14
(Reference: Paragraph 2.6; Page 53)

**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. 362 dated 03-05-2017	2041.00.800.AF.05	34,65,000	34,64,597
2	G. O. Rt. No. 411 dated 08-05-2017	2204.00.104.AQ.09	40,00,000	40,00,000
3	G. O. Rt. No. 422 dated 24-05-2017	2405.00.800.KK.51	32,75,000	32,75,000
4	G. O. Rt. No. 423 dated 24-05-2017	2205.00.101.AC.33	10,10,000	7,70,804
		2205.00.101.AP.33	1,73,000	
5	G. O. Rt. No. 495 dated 16-06-2017	2220.01.105.AJ.33	10,00,000	10,00,000
6	G. O. Rt. No. 525 dated 28-06-2017	2040.00.001.AA.08	12,00,000	50,00,000
		2040.00.001.AA.72	38,00,000	
7	G. O. Rt. No. 528 dated 29-06-2017	2220.60.106.AI.08	50,00,000	50,00,000
8	G. O. Rt. No. 529 dated 29-06-2017	2205.00.001.AA.01	5,29,000	6,09,257
		2205.00.001.AA.05	1,08,000	
9	G. O. Rt. No. 543 dated 07-07-2017	2210.01.110.LG.47	19,00,000	23,87,725
		2210.01.110.LG.66	5,00,000	
10	G. O. Rt. No. 544 dated 07-07-2017	2202.03.103.AE.01	34,50,000	11,30,204
		2202.03.103.AE.05	10,50,000	
		2202.03.103.AE.06	15,00,000	
11	G. O. Rt. No. 575 dated 17-07-2017	2235.02.103.UC.09	1,74,00,000	1,51,10,887
12	G. O. Rt. No. 585 dated 19-07-2017	2070.00.003.AP. 72	25,00,000	25,00,000
13	G. O. Rt. No. 590 dated 20-07-2017	2054.00.095.AA.05	9,90,000	36,36,852
		2054.00.095.AA.33	38,58,000	
14	G. O. Rt. No. 606 dated 27-07-2017	2220.60.106.AI.08	4,75,00,000	2,87,86,955
15	G. O. Rt. No. 622 dated 31-07-2017	2225.02.796.SE.01	25,00,000	95,65,727
		2225.02.796.SE.03	34,00,000	
		2225.02.796.SE.33	16,00,000	
16	G. O. Rt. No. 680 dated 28-08-2017	2405.00.800.UD.11	19,80,00,000	19,80,00,000

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 ₹)
17	G. O. Rt. No. 704 dated 11-09-2017	2202.02.109.BC.33	6,60,000	1,39,404
18	G. O. Rt. No. 718 dated 12-09-2017	2205.00.101.AA.33	7,20,000	12,48,598
		2205.00.101.AB.33	1,80,000	
		2205.00.101.AC.33	9,00,000	
		2205.00.101.AN.33	90,000	
		2205.00.101.AP.33	45,000	
19	G. O. Rt. No. 722 dated 13-09-2017	2202.03.103.AE.01	8,00,000	Nil
		2202.03.103.AE.68	2,00,000	
20	G. O. Rt. No. 725 dated 18-09-2017	2202.00.102.AA.09	30,00,000	30,00,000
21	G. O. Rt. No. 730 dated 19-09-2017	2055.00.001.AA.76	25,00,000	25,00,000
22	G. O. Rt. No. 748 dated 23-09-2017	2401.00.110.JL.01	7,76,000	7,04,917
23	G. O. Rt. No. 764 dated 27-09-2017	2210.80.004.AI.33	33,00,000	1,88,80,413
24	G. O. Rt. No. 770 dated 03-10-2017	2205.00.101.AO.47	8,50,000	35,00,000
25	G. O. Rt. No. 802 dated 10-10-2017	2210.01.110.EH.01	17,15,000	28,66,866
		2210.01.110.EH.03	20,76,000	
26	G. O. Rt. No. 808 dated 12-10-2017	2202.02.109.AA .33	4,63,68,000	19,92,016
27	G. O. Rt. No. 833 dated 24-10-2017	2054.00.095.AA.05	47,70,000	4,22,26,351
28	G. O. Rt. No. 842 dated 30-10-2017	2210.01.110.LG.19	22,09,000	72,31,319
		2210.01.110.LG.47	18,18,000	
		2210.01.110.LG.66	32,06,000	
29	G. O. Rt. No. 849 dated 03-11-2017	2040.00.001.AA.08	30,58,000	30,58,000
30	G. O. Rt. No. 850 dated 03-11-2017	2014.00.800.JD.09	25,00,000	25,00,000
31	G. O. Rt. No. 899 dated 16-11-2017	2070.00.105.DA.01	11,66,000	8,99,265
		2070.00.105.DA.03	12,73,000	
		2070.00.105.DA.04	50,000	
		2070.00.105.DA.05	60,000	
		2070.00.105.DA.21	20,000	
		2070.00.105.DA.33	1,00,000	
		2070.00.105.DA.76	20,000	

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 ₹)
32	G. O. Rt. No. 903 dated 20-11-2017	2202.00.101.AO.72	8,00,000	8,00,000
33	G. O. Rt. No. 916 dated 22-11-2017	2220.60.106.AI.08	25,00,000	Nil
34	G. O. Rt. No. 927 dated 28-11-2017	2058.00.001.AA.01	4,48,000	Nil
		2058.00.103.AC.01	39,000	
		2058.00.103.AD.01	51,000	
		2058.00.103.AE.01	47,000	
		2058.00.103.AF.01	48,000	
		2058.00.103.AG.01	1,07,000	
		2058.00.103.AJ.01	51,000	
		2058.00.103.AK.01	17,000	
35	G. O. Rt. No. 930 dated 28-11-2017	2220.60.106.AI.08	2,75,00,000	Nil
36	G. O. Rt. No. 939 dated 01-12-2017	2205.00.001.AA.01	5,29,000	Included in CFA 8
37	G. O. Rt. No. 978 dated 13-12-2017	2012.03.103.AF.19	1,14,50,000	Nil
38	G. O. Rt. No. 994 dated 19-12-2017	2202.02.107.AC.12	1,45,30,000	4,54,063
39	G. O. Rt. No. 995 dated 19-12-2017	2205.00.101.AQ.12	2,15,000	Nil
40	G. O. Rt. No. 997 dated 19-12-2017	2401.00.110.JL.01	7,50,000	Included in CFA 22
41	G. O. Rt. No. 89 dated 01-02-2018	2030.03.001.AD.76	28,70,000	28,70,000
42	G. O. Rt. No. 95 dated 05-02-2018	2401.00.119.LH.09	3,56,22,000	3,56,22,000
43	G. O. Rt. No. 123 dated 12-02-2018	2205.00.103.AB.42	55,00,000	55,00,000
44	G. O. Rt. No. 155 dated 21-02-2018	2059.01.053.BO.17	30,00,000	Nil
45	G. O. Rt. No. 160 dated 24-02-2018	2040.00.001.JB.76	18,62,000	18,61,602
46	G. O. Rt. No. 189 dated 02-03-2018	2220.60.106.AC.19	32,50,000	Nil
		2220.60.106.AC.76	25,00,000	
Total			50,78,24,000	42,11,93,557

(Source: CFA orders and Detailed Appropriation Accounts for the year 2017-18)

Appendix 3.1
(Reference: Paragraph 3.1; Page 55)

Utilisation Certificates outstanding as on 30 September 2018

Sl. No.	Department/CCO	Utilisation Certificate outstanding	
		Number	Amount (₹ in crore)
1	Municipal Administration	2	63.16
2	Town and Country Planning	2	3.11
3	Sports Development Authority of Tamilnadu	4	9.10
4	Tamilnadu Slum Clearance Board	9	280.52
5	Director of Technical Education	3	0.08
6	Tamilnadu Physical Education	1	0.96
7	Director of Sugar	1	9.00
8	Director of Rural Education	2	1.56
	Total	24	367.49

Appendix 3.2
(Reference: Paragraph 3.2; Page 56)

Lists of CCOs who have not reconciled accounts

Sl. No.	Department	CCO No	No. of RCs due
Expenditure			
1	Forests Department	5401	16
2	Secretary to Government, Finance Department	5600	12
3	Registrar of Co-operative Societies	1202	9
4	Secretariat	3801	5
5	Secretary to Government, Finance Department	5700	8
6	Secretariat	2601	6
7	Secretariat	2201	6
8	Public Works - Irrigation	4001	6
9	Secretariat	1501	5
10	Secretariat	3401	5
11	Secretariat	1901	4
12	Secretariat	3501	4
13	Secretariat	3201	4
14	Secretariat	4201	3
15	Commissionerate of Revenue Administration	4102	3
16	Chennai Metropolitan Development Authority	2604	3
17	Directorate of Sugar	2703	2
18	Directorate of Co-operative Audit	1607	2
19	Secretariat	1001	2
20	State Vigilance Commission	3503	2
21	Secretariat	4301	2
22	Secretariat	1601	2
23	Secretariat	2701	2
24	Universities	2004	2
25	Secretariat	4101	2
26	Secretariat	0501	2
27	Anna Institute of Management	3506	1
28	Directorate of Handlooms and Textiles	1702	1
29	Secretariat	2901	1
30	Commissionerate of Industries and Commerce	4402	1
31	Secretariat	1201	1
32	Secretariat	0901	1
33	Commissionerate of Municipal Administration	3402	1
34	Commissionerate of Survey and Settlement	4105	1
35	Commissionerate of Transport	2501	1
36	Secretariat	3601	1
37	Tamil Nadu Water Supply and Drainage Board	3404	1
38	Commissionerate of Industries and Commerce	2702	1

Sl. No.	Department	CCO No	No. of RCs due
39	Directorate of Agriculture	0502	1
40	Director of Agriculture	0001	1
41	Tamil Nadu Energy Development Agency	1404	1
42	Secretariat	3901	1
Receipts			
1	Public Works – Irrigation	4001	23
2	Directorate of Treasuries and Accounts	1602	23
3	Secretariat	2601	23
4	Finance Resources Department	1612	22
5	Registrar of Co-operative Societies	1202	21
6	Director General of Police	2202	21
7	State Legislature	0101	15
8	Directorate of Ex-Servicemen	3803	12
9	Commissionerate of Survey and Settlement	4105	12
10	Directorate of Adi Dravidar Welfare	0402	12
11	Secretariat	4301	12
12	Directorate of Animal Husbandry	0602	11
13	Loans and Advances Cell	1610	11
14	Commissionerate for the Welfare of Differently Abled Persons	5202	11
15	Secretariat	1501	11
16	Secretariat	3601	10
17	Tamil Nadu Water Supply and Drainage Board	3404	10
18	Secretariat	0401	10
19	Secretariat	3901	10
20	Secretariat	3501	10
21	Secretariat	3201	10
22	Secretariat	2201	10
23	Secretariat	3401	10
24	Secretariat	2701	9
25	Secretariat	0601	4
26	Secretariat	3801	4
27	Directorate of Elementary Education	4302	8
28	Commissionerate of Industries and Commerce	2702	7
29	Secretariat	3101	7
30	Secretariat	1601	7
31	Project Director – Tamil Nadu Road Sector Project	2105	7
32	Secretary to Government, Finance Department	5700	6
33	Commissionerate of Municipal Administration	3402	6
34	Tamil Nadu Electricity Board	1403	5
35	Directorate of Small Savings	1604	5
36	Directorate of Social Defence	4502	5

Sl. No.	Department	CCO No	No. of RCs due
37	Secretariat	2901	5
38	Secretary to Government, Finance Department	5100	5
39	Secretariat	1201	5
40	Directorate of Public Libraries	4305	4
41	Commissionerate of Revenue Administration	4102	4
42	Secretariat	4601	4
43	Secretariat	0501	4
44	Secretariat	0901	4
45	Directorate of Local Fund Audit	1603	4
46	Secretariat	4501	4
47	Directorate of Backward Classes Welfare	0902	4
48	Department of Special programme Implementation	5301	4
49	Directorate of Handloom and Textiles	1702	3
50	Secretariat	4101	3
51	Secretariat	4201	3
52	Directorate of Collegiate Education	2002	3
53	Secretariat	1701	2
54	Directorate of Agriculture	0502	2
55	Chief Electoral Inspectorate	1402	2
56	Directorate of Sericulture	1802	2
57	Commissioner of Land Reforms	4103	2
58	Directorate of Fisheries	0701	2
59	Directorate of Sugar	2703	2
60	Director of Agriculture	0001	2
61	Commissionerate of Milk Production and Dairy Development	0801	2
62	Commissionerate of Economics and Statistics	3602	1
63	Tamil Nadu Maritime Board	2109	1
64	Directorate of Rural Development and Panchayat Raj	4202	1
65	Directorate of School Education	4303	1
66	Directorate of Environment	1502	1
67	Forest Department	5401	1
68	State Consumer Dispute Redressal Forum	1302	1
69	Secretariat	2101	1
70	Secretariat	1001	1
71	Secretariat	4901	1
72	Secretary to Government, Finance Department	5400	1
73	Secretariat	1401	1
74	Directorate of Tourism	2902	1

Appendix 3.3
(Reference: Paragraph 3.3; Page 56)

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

Sl.No.	Name of the body/authority	Year for which accounts have not been received
	Universities	
1	Alagappa University, Karaikudi	2017-18
2	Anna University, Chennai	2013-14 to 2017-18
3	Annamalai University, Annamalai Nagar, Chidambaram, Cuddalore	2017-18
4	Avinashilingam Institute for Home Science and Higher Education for Women (DEEMED UNIVERSITY) Coimbatore	2016-17 and 2017-18
5	Bharathiar University, Coimbatore	2017-18
6	Bharathidasan University, Tiruchirappalli	2017-18
7	Madurai Kamarajar University, Madurai	2015-16 to 2017-18
8	Manonmaniam Sundaranar University, Tirunelveli	2016-17 and 2017-18
9	Mother Teresa Women's University, Kodaikanal	2017-18
10	Shri. Chandrasekarendra Saraswathi Vishva Vidyalaya, Chennai	2012-13 to 2017-18
11	Thiruvallur University, Fort Campus, Vellore	2016-17 and 2017-18
12	University of Madras, Chennai	2016-17 and 2017-18
13	Tamil Nadu Open University, Guindy, Chennai	2013-14 to 2015-16 , 2017-18
14	Tamil University - Thanjavur	2013-14 to 2017-18
15	Dr. Ambedkar Law University	2011-12 to 2017-18
	Colleges	
16	D.D.G.D. Vaishnav College, Arumbakkam, Chennai	2015-16 to 2017-18
17	Sri Thyagaraja College, Old Washermanpet, Chennai	2013-14 to 2017-18
18	Ethiraj College for Women, Chennai	2017-18
19	Chellammal Women's College, Chennai	2016-17 and 2017-18
20	Gurunanak College, Guindy, Chennai	2012-13 to 2017-18
21	St. Christopher's College of education, Vepery, Chennai	2011-12 and 2017-18
22	Meenakshi College for Women, Chennai	2010-11 to 2017-18
23	C. Kandaswamy Naidu College for Men, Anna Nagar, Chennai	2017-18
24	C. Kandaswamy Naidu College for Women, Cuddalore	2006-07 to 2017-18
25	Stella Maris College, Chennai	2017-18
26	Stella Matutina College of Education, Ashok Nagar, Chennai	2017-18
27	N.K.T. National College of Education, Dr. Besant Road, Chennai	2017-18
28	Madras Christian College, Tambaram, East Tambaram, Kancheepuram	2017-18
29	The Quaid-E-Milleth College for Men, Medavakkam, Chennai	2010-11 to 2017-18
30	Dharmamurthi Rao Bahadur Calavala Cunnan Chetty Hindu College, Pattabiram, Chennai	2017-18
31	S D N B Vaishnav College for Women, Chrompet, Chennai	2014-15 to 2017-18
32	D B Jain College, Thoraipakkam, Chennai	2005-06 to 2017-18
33	A M Jain College, Meenambakkam, Chennai	2013-14 to 2017-18

Sl.No.	Name of the body/authority	Year for which accounts have not been received
34	Auxilium College for Women, Vellore	2010-11, 2015-16 to 2017-18
35	Voorhees College, Vellore	2013-14 to 2017-18
36	C. Abdul Hakkim College, Melvisharam	2017-18
37	Islamiah College, Vaniambadi, Vellore	2015-16 and 2017-18
38	Mazharul Uloom College, Ambur	2017-18
39	Pachaiyappa's College for Men, Kancheepuram	2017-18
40	Pachaiyappa's College for Women, Kancheepuram	2016-17 and 2017-18
41	Jamia Darussalam Arabic College, Oomerabad	2005-06 to 2017-18
42	Nirmala College for Women, Coimbatore	2017-18
43	P S G R Krishnammal College for Women, Coimbatore	2017-18
44	Kongunadu Arts and Science College, Coimbatore	2017-18
45	P S G College of Arts and Science Civil Aerodrome Post, Vidya Nagar, Coimbatore	2017-18
46	C B M College, Sakethapuri, Kovaipudur, Coimbatore	2014-15 to 2017-18
47	Thavathiru Santhalinga Adigalar Arts and Science and Tamil College, Perur Post, Coimbatore	2011-12, 2013-14, 2014-15, 2017-18
48	Nallamuthu Gownder Mahalingam College, Pollachi	2011-12 to 2017-18
49	G V G Visalakshi College for Women, Udumalpet	2017-18
50	Providence College for Women, Coonor	2016-17
51	Vellalar College for Women, Erode	2011-12 and 2012-13
52	Erode Arts College, Erode	2017-18
53	Sri Vasavi College, Erode	2017-18
54	Gobi Arts and Science College, Karattadipalayam, Gobichettipalayam	2016-17 and 2017-18
55	Sri Sarada College for Women, Fair Lands, Salem	2017-18
56	Sri Sarada College of Education, Fair Lands, Salem	2017-18
57	Kandasami Kandar's College, Vellore	2013-14 and 2017-18
58	J.K.K. Nataraja College of Arts and Science, Natarajapuram, Komarapalayam, Namakkal	2017-18
59	A.D.M. College for Women, Vellipalayam, Nagapattinam	2017-18
60	Poombuhar College, Melaiyur, Mayiladuthurai	2005-06 to 2017-18
61	T.B. Manickam Luthern College, Porayar	2010-11 to 2017-18
62	Ganesan Senthamil College, Melasivapuri, Pudukottai	2005-06 to 2017-18
63	A.V.V.M Sri Pushpam College, Poondi, Thanjavur	2015-16 to 2017-18
64	Khadar Mohideen College, Adirampattinam, Thanjavur	2017-18
65	Rajah's College for Sanskrit and Tamil, Thiruvaiyaru, Thanjavur	2010-11 to 2017-18
66	Sri K.V.S.S. Art's College, Tirupanandal, Thanjavur	2014-15 to 2017-18
67	Tamizhavel Uma Maheswaranar Karanthi Art's College, Thanjavur	2016-17 and 2017-18
68	Bishop Herber College, Tiruchirappalli	2013-14 to 2017-18
69	Holy Cross College, Teppakulam, Tiruchirappalli	2017-18
70	Nehru Memorial College, Puthanampatti	2017-18
71	Seetha Lakshmi Ramaswamy College for Women, Tiruchirappalli	2017-18

Sl.No.	Name of the body/authority	Year for which accounts have not been received
72	St. Joseph's College, Tiruchirappalli	2017-18
73	Urumu Dhanalakshmi College, Tiruchirappalli	2013-14 to 2017-18
74	The American College, Madurai	2013-14 to 2017-18
75	Madura College, Madurai	2016-17 and 2017-18
76	Arulanandar College, (Autonomous) Karumathur	2015-16 and 2017-18
77	Muqyyath Sha Sirfura Wakf Board College, Madurai	2016-17 and 2017-18
78	Madurai Institute of Social Sciences, Alagar Koil Road, Madurai	2006-07 to 2012-13, 2016-17 and 2017-18
79	Saraswathi Narayanan College, Madurai	2007-08 to 2017-18
80	Senthamil College, Tamil Sangam Salai, Madurai	2006-07 to 2017-18
81	Sri Satguru Sangeetha Vidyalayam (College of Music), Ghokale Road, Madurai	2006-07, 2013-14 to 2017-18
82	Thiagarajar College of Preceptors, Madurai	2017-18
83	Nadar Mahajana Sangam SVN College, Nagamalai, Madurai	2016-17 and 2017-18
84	Yadava College, Madurai	2016-17 and 2017-18
85	Vivekananda College, Tiruvengadam West, Scholavandan Railway Station	2017-18
86	Fathima College, Madurai	2017-18
87	E M G Kone Yadava Women's College, Madurai	2015-16 to 2017-18
88	Lady Doak College, Madurai	2017-18
89	Pasumpon Thiru Muthuramalinga Thever College, Usilampatti	2010-11, 2011-12, 2013-14 to 2017-18
90	H.K.R. Howdia College, Uthamapalayam	2014-15 to 2017-18
91	Cardomom Planter's Association College, Bodinayakanur	2017-18
92	Arulmigu Palani Andaver College of Arts and Culture, Palani	2017-18
93	G.T.N Arts College, Dindigul	2005-06 to 2008-09, 2014-15 to 2017-18
94	Lakshmi College of Education, Gandhipuram Post	2010-11, 2011-2012, 2015-16 to 2017-18
95	Arumugam Pillai Seethaiyammal College, Tirupathur	2016-17 and 2017-18
96	Dr. Zakir Hussain College, Ilayankudi	2016-17 and 2017-18
97	Sree Sevugan Annamalai College, Devakottai	2014-15 to 2017-18
98	Ramasamy Tamil College, Karaikudi	2008-09 to 2017-18
99	Seethalakshmi Achi College for Women, Pallathur	2017-18
100	Ayya Nadar Janaki Ammal College, Sivakasi	2017-18
101	Saiva Banu Kshatriya College, Aruppukottai	2014-15 to 2017-18
102	The S F R Women's College for Women, Sivakasi	2014-15 and 2016-17
103	Devanga Arts College, Aruppukottai	2012-13 to 2017-18
104	Rajapalayam Raju's College, Rajapalayam	2017-18
105	VHNSN College, Virudhunagar	2017-18
106	Ambai Art's College, Ambasamudram	2015-16 to 2017-18
107	The M D T Hindu College, Tirunelveli	2015-16 to 2017-18
108	Sadhakathullah Appa College, Tirunelveli	2008-2009 to 2011-12, 2015-16 to 2017-18

Sl.No.	Name of the body/authority	Year for which accounts have not been received
109	Sarah Tucker College, Palayamkottai, Tirunelveli	2008-09 to 2011-2012, 2013-14 to 2017-18
110	Sri Paramakalyani College, Alwarkurichi	2017-18
111	Sri Parasakthi College for Women, Courtallam	2017-18
112	St. John's College, Tirunelveli	2005-06, 2006-07, 2015-16 to 2017-18
113	St. Xavier's College, Tirunelveli	2013-14 and 2017-18
114	Tirunelveli Dakshinamara Nadar Sangam College, T. Kallikulam	2014-15 to 2017-18
115	Thiruvallur College, Pothigaiyadi, Papanasam	2010-11 to 2017-18
116	Madras School of social work, Egmore Chennai	2017-18
117	Aditanar College of Art's and Science, Tiruchendur	2014-15 and 2017-18
118	A P C Mahalaksmi College for Women, Tuticorin	2016-17 and 2017-18
119	Kamaraj College, Tuticorin	2017-18
120	Nazareth Margosis College, Pillaiyanmamal, Nazareth	2010-11 to 2017-18
121	Pope's College, Sayarpuram	2017-18
122	Sri Kumaragurupara Swamigal Arts College, Padmanabhamangalam, Srivaikuntam	2011-12 to 2017-18
123	St. Mary's College, Tuticorin	2015-16 to 2017-18
124	Annammal College of Education for Women, Tuticorin	2017-18
125	V O C College of Education, Tuticorin	2016-17 and 2017-18
126	Arignar Anna College, Aralvoymoli	2017-18
127	Lakshmiapuram College of Arts and Science, Neyyar	2006-07 to 2017-18
128	Nesamony Memorial Christian College, Marthandam	2017-18
129	Pioneer Kumaraswamy College, Nagercoil	2016-17 and 2017-18
130	S T Hindu College, Nagercoil	2017-18
131	Scot Christian College, Nagercoil	2007-2008 to 2011-2012 and 2013-2014 to 2017-18
132	Sri Ayyappa College for Women, Nagercoil	2017-18
133	Sree Devikarumari Women's College, Kuzhithurai	2016-17 and 2017-18
134	St. Judes College, Thoothoor	2015-16 to 2017-18
135	Vivekananda College, Agasteeswaram	2015-16 to 2017-18
136	Women's Christian College, Nagercoil	2015-16 to 2017-18
137	N V K S D College of Education, Tiruvattar	2015-16 to 2017-18
138	Justice Basheer Ahamed Syed Womens College, Teynampet, Chennai	2011-12 to 2017-18
139	PMT College, Melaneelithanallur, Tirunelveli	2014-15 to 2017-18
140	Anbanathapuram Vahaiara Charities College (AVC), Mayiladuthurai, Nagapatinam	2017-18
141	Ramakrishna Mission Vidyalaya College of Education, Coimbatore	2016-17 and 2017-18
142	Ramakrishna Mission Vidyalaya Maruti College of Physical Education, Coimbatore	2017-18
143	Sri Sarada College of Physical Education, Salem	2017-18
144	YMCA College of Physical Education, Chennai	2015-16

Sl.No.	Name of the body/authority	Year for which accounts have not been received
145	St. Xaviers College of Education, Palayamkottai	2016-17 and 2017-18
146	Thyagaraja College, Madurai	2017-18
147	PSG College of Technology, Coimbatore	2015-16 to 2017-18
148	Coimbatore Institute of Technology	2017-18
149	Thyagaraja College of Engineering, Madurai	2012-13 to 2017-18
150	Annamalai Polytechnic College, Chettinad	2017-18
151	A.M.K. Technology Polytechnic College, Chennai-Bangalore Road, Sembarambakkam, Chennai	2013-14 to 2017-18
152	Bhakthavachalam Polytechnic College, Kariapettai, Kanchipuram	2017-18
153	CIT Sandwich Polytechnic College, Aerodrome Post, Coimbatore	2017-18
154	P.T. Lee Chengalvaraya Naickar Polytechnic, Vepery, Chennai	2013-14 to 2017-18
155	GRG Polytechnic College for Women, Kuppepalayam, Sarcarsamkulam Post, Coimbatore	2017-18
156	Murugappa Polytechnic College, Sathiyamurthy Nagar, Thirumullaivoil Village, Avadi, Chennai	2014-15 to 2017-18
157	Nachimuthu Polytechnic College, Mackinaickenpatty Post, Pollachi	2015-16 to 2017-18
158	NPA Centenary Polytechnic College, Blevedeve, Kothagiri	2017-18
159	Pattukottai Polytechnic College, Pattukkottai	2017-18
160	PSN Ramasamy Ayyar Memorial Polytechnic College for Girls, Tiruchirappalli	2016-17 and 2017-18
161	Periyar Centenary Polytechnic College, Vallam	2016-17 and 2017-18
162	PSG Polytechnic College, Peelamedu, Coimbatore	2017-18
163	Rajagopal Polytechnic College, Gandhi Nagar, Gudiyatham	2014-15 to 2017-18
164	Ramakrishna Mission Polytechnic College, Mylapore, Chennai	2016-17 and 2017-18
165	Sri Ramakrishna Mission Vidyalaya Polytechnic College, Coimbatore	2017-18
166	Sakthi Polytechnic College, Sakthinagar	2017-18
167	SSM Polytechnic College, SSM Nagar, Valayakarnoor, Komarapalayam	2017-18
168	Thiyagarajar Polytechnic College, Salem	2017-18
169	Vallivalam Desikar polytechnic, Nagapattinam	2011-12, 2014-15 to 2017-18
170	A.D.J. Dharmambal Polytechnic College, Nagapattinam	2017-18
171	Kamaraj Polytechnic College, Pazhavilai	2016-17 and 2017-18
172	Mohammed Sathak Polytechnic College, Chairman Sathak Salai, Kilakarai	2017-18
173	PAC Ramasamy Raja Polytechnic College, Kumarasamy Raja Nagar P.O. Rajapalayam	2017-18
174	Rukmani Shanmugam Polytechnic College, Varichiyur, Madurai	2010-11 to 2017-18
175	Sankar Polytechnic College, Talaiyuthu R.S., Sankarnagar	2012-13 to 2017-18
176	VSV Nadar Polytechnic College, Virudhunagar	2015-16 to 2017-18
177	Ayya Nadar Janaki Ammal Polytechnic College, Chinnakkamanpatti, Sivakasi East	2017-18
178	Arulmigu Palaniandavar Polytechnic College, Palani	2017-18
179	Muthiah Polytechnic College, Annamalai Nagar, Chidambaram	2017-18
180	Sri Krishna Polytechnic College, Kovaipudur, Coimbatore	2015-16 to 2017-18

Sl.No.	Name of the body/authority	Year for which accounts have not been received
	Other Institutions	
181	Science City	2010-11 to 2017-18
182	Tamil Nadu State Council for Higher Education	2017-18
183	Tamil Nadu State Council for Science and Technology	2010-11 to 2017-18
184	Tamil Nadu Science and Technology Centre	2013-14 to 2017-18
185	Chief Executive Officer, Tamilnadu Wakf Board, Mylapore, Chennai	2013-14 to 2017-18
186	Director, Avinashalingam Education Trust, Social Welfare, Coimbatore	2016-17 and 2017-18
187	Secretary Tamil Nadu Basketball Association, Social Welfare, Kilpauk, Chennai	2008-09 to 2017-18
188	Director, Society for community organisation People's Education, Tiruchirappalli	2014-15 to 2017-18
189	Director, Women's Indian Association, Chepauk, Chennai	2007-08 to 2017-18
190	Director, Women's Voluntary Service of Tamil Nadu, Chetpet, Chennai	2014-15 to 2017-18
191	Headmaster, Little Flower Convent HSS for Deaf, Chennai	2011-12 to 2017-18
192	Headmistress, Little Flower Convent HSS for Blind, Egmore, Chennai	2014-15 to 2017-18
193	St. Louis Institute for Deaf and Blind, Adyar, Chennai	2012-13 to 2017-18
194	Secretary, Avvai Home, Adyar, Chennai	2015-16 to 2017-18
195	Sarva Shiksha Abhiyan, Nagapattinam	2015-16 to 2017-18
196	Sarva Shiksha Abhiyan, Kanyakumari	2015-16 to 2017-18
197	Sarva Shiksha Abhiyan, Erode	2013-14 to 2017-18
198	Sarva Shiksha Abhiyan, Tiruchirappalli	2013-14 to 2017-18
199	Sarva Shiksha Abhiyan, Ramanathapuram	2012-13 to 2017-18
200	Sarva Shiksha Abhiyan, Sivaganaga	2012-13 to 2017-18
201	Sarva Shiksha Abhiyan, Kancheepuram	2012-13 to 2017-18
202	Sarva Shiksha Abhiyan, Chennai	2015-16 to 2017-18
203	Sarva Shiksha Abhiyan, Salem	2013-14 to 2017-18
204	Sarva Shiksha Abhiyan, Madurai	2012-13 to 2017-18
205	Sarva Shiksha Abhiyan, Perambalur	2014-15, 2015-16 and 2016-17
206	Sarva Shiksha Abhiyan, Coimbatore	2015-16 to 2017-18
207	Sarva Shiksha Abhiyan, Dharmapuri	2012-13 to 2017-18
208	Sarva Shiksha Abhiyan, Dindigul	2013-14 to 2017-18
209	Sarva Shiksha Abhiyan, Karur	2005-06 to 2009-10 and 2012-13 to 2017-18
210	Sarva Shiksha Abhiyan, Krishnagiri	2015-16 to 2017-18
211	Sarva Shiksha Abhiyan, Pudukottai	2013-14 to 2017-18
212	Sarva Shiksha Abhiyan, Thanjavur	2012-13 to 2017-18
213	Sarva Shiksha Abhiyan, Theni	2015-16 to 2017-18
214	Sarva Shiksha Abhiyan, Ooty	2010-11 to 2017-18

Sl.No.	Name of the body/authority	Year for which accounts have not been received
215	Sarva Shiksha Abhiyan, Tirunelveli	2005-06 to 2010-11 and 2012-13 to 2017-18
216	Sarva Siksha Abhiyan, Tiruvallur	2010-11 and 2012-13 to 2017-18
217	Sarva Shiksha Abhiyan, Tiruvannamalai	2005-06 to 2010-11 and 2012-13 to 2017-18
218	Sarva Shiksha Abhiyan, Vellore	2013-14 to 2017-18
219	Sarva Shiksha Abhiyan, Villupuram	2005-06 to 2010-11 and 2012-13 to 2017-18
220	Sarva Shiksha Abhiyan, Virudhunagar	2010-11 and 2012-13 to 2017-18
221	Sarva Shiksha Abhiyan, Cuddalore	2010-11 and 2012-13 to 2017-18
222	Sarva Shiksha Abhiyan, Namakkal	2005-06 to 2010-11 and 2012-13 to 2017-18
223	Sarva Shiksha Abhiyan, Tiruvarur	2005-06 to 2010-11 and 2012-13 to 2017-18
224	Sarva Shiksha Abhiyan, Tuticorin	2010-11 and 2012-13 to 2017-18
225	Tamil Nadu State Health Systems Project, Chennai	2005-06 to 2007-08 , 2016-17 and 2017-18
226	Tamil Nadu State Health Society, Chennai	2005-06 to 2017-18
227	District Health Society, Aranthangi	2005-06 to 2017-18
228	District Health Society, Chennai-Saidapet	2005-06 to 2017-18
229	District Health Society, Chennai-Poonamallee	2005-06 to 2017-18
230	District Health Society, Cheyyar	2005-06 to 2017-18
231	District Health Society, Coimbatore	2005-06 to 2017-18
232	District Health Society, Cuddalore	2005-06 to 2017-18
233	District Health Society, Dharapuram	2012-13 to 2017-18
234	District Health Society, Dharmapuri	2005-06 to 2007-08, 2014-15 to 2017-18
235	District Health Society, Dindigul	2005-06 to 2017-18
236	District Health Society, Erode	2005-06 to 2017-18
237	District Health Society, Kallakurichi, Villupuram	2005-06 to 2017-18
238	District Health Society, Kancheepuram	2005-06 to 2017-18
239	District Health Society, Karur	2005-06 to 2017-18
240	District Health Society, Kovilpatti	2005-06 to 2017-18
241	District Health Society, Krishnagiri	2005-06 to 2017-18
242	District Health Society, Viswanathapuram, Madurai	2005-06 to 2017-18
243	District Health Society, Nagappattinam	2005-06 to 2017-18
244	District Health Society, Nagercoil	2005-06 to 2007-08, 2015-16 and 2017-18
245	District Health Society, Namakkal, Salem	2005-06 to 2017-18
246	District Health Society, Palani, Dindigul	2005-06 to 2017-18

Sl.No.	Name of the body/authority	Year for which accounts have not been received
247	District Health Society, Paramakudi	2005-06 to 2017-18
248	District Health Society, Perambalur	2005-06 to 2017-18
249	District Health Society, Pudukottai	2005-06 to 2017-18
250	District Health Society, Ramanathapuram	2005-06 to 2017-18
251	District Health Society, Salem	2005-06 to 2017-18
252	District Health Society, Sankarankoil, Tirunelveli	2005-06 to 2017-18
253	District Health Society, Sivanganga	2005-06 to 2017-18
254	District Health Society, Tiruvannamalai	2005-06 to 2017-18
255	District Health Society, Tiruvarur	2005-06 to 2017-18
256	District Health Society, Villupuram	2005-06 to 2017-18
257	District Health Society, Theni	2005-06 to 2017-18
258	District Health Society, Tiruchirappalli	2005-06 to 2017-18
259	District Health Society, Thoothukudi	2005-06 to 2017-18
260	District Health Society, Tirupathur	2005-06 to 2017-18
261	District Health Society, Tiruppur	2005-06 to 2017-18
262	District Health Society, Tiruvallur	2005-06, 2015-16 to 2017-18
263	District Health Society, Udagamandalam	2005-06 to 2017-18
264	District Health Society, Vellore	2005-06 to 2017-18
265	District Health Society, Virudhunagar	2005-06 to 2017-18
266	District Health Society, Sivakasi West	2005-06 to 2017-18
267	District Health Society, Thanjavur	2005-06 to 2017-18
268	Deputy Director of Health Services, Tirunelveli	2005-06 to 2017-18
269	District Blindness Control Society, Salem	2015-16 to 2017-18
270	Tamil Nadu Voluntary Health Association, Ayanavaram, Chennai	2005-06 to 2009-10 and 2011-12 to 2017-18
271	Voluntary Health Services, Taramani, Chennai	2017-18
272	State TB Society, Chennai	2005-06 to 2017-18
273	Scheiffelein Leprosy Research and Training Centre, Vellore	2016-17 and 2017-18
274	Cancer Institute (WIA), Adyar, Chennai	2016-17 to 2017-18
275	Dr. MGR Medical University, Guindy, Chennai	2005-06 to 2010-11 and 2014-15 to 2017-18
276	Tamil Nadu Manual Workers' Welfare Board	2017-18
277	Tamil Nadu Labour Welfare Board	2017-18
278	International Institute of Tamil Studies, Taramani	1970-71 to 2017-18
279	Institute of Asian Studies, Chennai	1982-83 to 2017-18
280	Director, Kuppaswamy Shastri Research Institute, Royapettah, Chennai	2016-17 and 2017-18
281	Director, New Century Welfare Society, Social Welfare, Ambatur, Chennai	2016-17 and 2017-18
282	Tamil Nadu Maritime Board, Chennai	2017-18
283	State CAMPA	2014-15 to 2017-18
284	District Forest Development Agency, Kanchipuram	2010-11 to 2017-18

Sl.No.	Name of the body/authority	Year for which accounts have not been received
285	District Forest Development Agency, Vellore	2007-08 to 2017-18
286	District Forest Development Agency, Thanjavur	2010-11 to 2017-18
287	District Forest Development Agency, Tiruvannamalai	2010-11 to 2017-18
288	District Forest Development Agency, Nagapattinam	2010-11 to 2017-18
289	District Forest Development Agency, Harur	2015-16 to 2017-18
290	District Forest Development Agency, Dharmapuri	2015-16 to 2017-18
291	District Forest Development Agency, Sivaganga	2010-11 to 2017-18
292	District Forest Development Agency, Srivilliputhur	2010-11 to 2017-18
293	District Forest Development Agency, Theni	2014-15 to 2017-18
294	District Forest Development Agency, Tirupathur	2015-16 to 2017-18
295	District Forest Development Agency, Tiruvallur	2014-15 to 2017-18
296	District Forest Development Agency, Pudukottai	2016-17 to 2017-18
297	District Forest Development Agency, Tiruchirappalli	2015-16 to 2017-18
298	Zoo authority of Tamil Nadu Arignar Anna Zoological Park, Vandalur, Chennai	2016-17 to 2017-18
299	Tamil Nadu Pollution Control Board, Chennai	2014-15 to 2017-18
300	Tamil Nadu Livestock Development Agency, Chennai	2016-17 to 2017-18
301	Tamil Nadu Veterinary & Animal Sciences university, Madhavaram, Chennai	2015-16 to 2017-18
302	Tamil Nadu Agricultural University, Coimbatore	2014-15 to 2017-18
303	Tamil Nadu Horticulture Development Agency (TANHODA) Chennai	2015-16 to 2017-18
304	Tamil Nadu Watershed Development Agency, Chennai	2016-17 to 2017-18
305	Director of Irrigation Management Training Institute, Tiruchirappalli	2013-14 to 2017-18
306	Member Secretary, Conservation Authority of Pallikaranai Marsh Land, Chennai	2015-16 to 2017-18
307	Director of Tamil Nadu Virtual Academy, Taramani, Chennai	2009-10 to 2017-18
308	Tamil Nadu Institute of Labour Studies	2017-18

Appendix 3.4
(Reference: Paragraph 3.5.1; Page 58)

List of PD Accounts under '8443-800 - Other Deposits' with a closing balance of more than ₹ 10 crore as on 31 March 2018

(₹ in crore)

Sl. No.	Description	OB	Receipts	Disbursement	CB
1	Deposits of Tamil Nadu Medical Services Corporation (TNMSC)	335.35	1,709.48	1,236.00	808.83
2	Deposits of Tamil Nadu Industrial Explosives Limited	250.96	400.00	0	650.96
3	Deposits of Tamil Nadu State Marketing Corporation Limited (TASMAC)	500.35	0	0	500.35
4	Deposits of Tamil Nadu Civil Supplies Corporation Limited (TNCSC)	195.80	6,184.44	5,880.24	500.00
5	Deposits of Tamil Nadu Police Housing Corporation	468.54	356.54	450.00	375.08
6	Deposits of Tamil Nadu Urban Development Fund	(-)13.90	732.86	355.36	363.60
7	Deposits of State Industries Promotion Corporation of Tamil Nadu Limited	411.97	1,870.08	1,988.40	293.65
8	Deposits of Tamil Nadu Slum Clearance Board (TNSCB)	14.60	1,804.50	1,593.64	225.46
9	Deposits of Chennai Metropolitan Water Supply and Sewerage Board (CMWSSB)	344.34	271.88	391.72	224.50
10	Deposits of Tamil Nadu Handloom Weaver's Co-operative Society (Co-optex)	114.48	336.09	263.39	187.18
11	Deposits of Chennai Mega City Development Mission	226.44	0	46.55	179.89
12	Deposits of Cooum River Restoration Project Fund	176.06	0	5.29	170.77
13	Deposits of Tamil Nadu Industrial Investment Corporation Limited (TIIC)	155.91	0	0	155.91
14	Deposits of Tamil Nadu Watershed Development Agency (TAWDEVA)	153.11	5.88	6.23	152.76
15	Deposits of Tamil Nadu Transport Development Finance Corporation Limited (TDFC)	166.73	4,260.47	4,295.82	131.38
16	Deposits of Integrated Urban Development Mission	219.96	(-)34.69	61.32	123.95
17	Deposits of Tamil Nadu Sports Development Authority	90.16	104.92	79.31	115.77

Sl. No.	Description	OB	Receipts	Disbursement	CB
18	Deposits of Tamil Nadu Co-operative Housing Federation	103.42	0	0	103.42
19	Deposits of New Tiruppur Area Development Corporation Limited	95.17	0	0	95.17
20	Deposits of Grant Fund	300.54	201.49	412.40	89.63
21	Deposits of Tamil Nadu Folk Artiste Welfare Board	88.24	0.36	0.35	88.25
22	Deposits of Tamilnadu Urban Infrastructure Development and Renewal Fund	202.05	2,237.67	2,355.62	84.10
23	Deposits of Tamil Nadu Skill Development Mission Society	73.46	184.43	174.43	83.46
24	Deposits of Tamilnadu Electricity Regulatory Commission Fund	44.56	9.82	5.88	48.50
25	Honorarium to Enumerators/ Supervisors and salary to staff appointed for Census-2011 and preparation of National Population Register	41.44	0	0	41.44
26	Deposits of Tamil Nadu Transmission Corporation Limited	0	319.11	287.42	31.69
27	Deposits of Arasu Cable Television Corporation Limited	30.50	8.50	8.50	30.50
28	Deposits of Tamilnadu Co-operative Handloom Weavers Family Pension/Old Age Pension Fund	26.00	33.05	30.72	28.33
29	Guarantee Fund	23.69	0.01	0	23.70
30	Deposits of Tamil University Thanjavur for disbursement of pensionary benefits (Special One Time Grant)	50.85	(-)27.30	0	23.55
31	Deposits of Tamilnadu Agricultural Labourers/Farmers Welfare Board	22.21	0	0	22.21
32	Deposits of Tamil Nadu Infrastructure Development Board	30.00	0	10.00	20.00
33	Tamilnadu Government Pensioners Health Fund	19.15	0.84	0	19.99
34	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	18.71	0.36	0	19.07
35	Deposits of Tamil Nadu Magnesite Limited (TANMAC)	13.35	0	0	13.35
36	Deposits of Denotified Communities Welfare Board	11.49	0	0.03	11.46

Appendix 3.5
(Reference: Paragraph 3.5.1; Page 58)

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

(₹ in crore)

Sl. No.	Description	OB	Receipts	Disbursement	CB
1	Corpus Fund for payment of Compensation awarded by courts on the cases filed against Government Doctors	(-) 345.14	1.23	4.43	(-) 348.34
2	Deposits of Chennai Metro Rail Limited	(-) 253.15	357.64	340.58	(-) 236.09
3	Deposits of (TAHDCO) Tamil Nadu Adi-Dravidar Housing Development Corporation	239.24	179.25	620.34	(-) 201.85
4	Deposits of Chennai Corporation	(-) 175.50	(-) 0.01	0	(-) 175.51
5	Deposits of Tamilnadu Minorities Eco-Development Corporation	(-) 0.89	1.89	161.75	(-) 160.75
6	Miscellaneous Deposits	(-) 149.55	0	0.01	(-) 149.56
7	Deposits of Tamil Nadu Corporation for Industrial Infrastructure Development	(-) 93.36	0	0	(-) 93.36
8	Deposits of Government Companies, Corporation etc.	(-) 94.92	21.67	14.17	(-) 87.42
9	Deposits of pay revision arrears as per Tamilnadu Revised Scale of Pay Rules 1998 of Tamilnadu Government Servants	(-) 64.14	(-) 0.01	0.07	(-) 64.22
10	Deposits of Queen Mary's College (Autonomous), Chennai	(-) 35.96	0	0	(-) 35.96
11	Deposits of Tamil Nadu Co-operative Housing Society	(-) 27.85	0	0	(-) 27.85
12	Deposits of Tamil Nadu Cement Corporation	(-) 48.29	27.3	2.65	(-) 23.64
13	Deposits of Tamil Nadu Text Book Society	(-) 19.17	0	0	(-) 19.17
14	Deposits of Unclaimed Interest and Principles of Securities	(-) 17.54	0	0.08	(-) 17.62
15	Tamil Nadu State Mission of Rashtriya Madhyamik Shiksha Abhiyan	(-) 36.14	339.27	316.08	(-) 12.95
16	Deposits of Tamil Nadu Health Systems Society	(-) 2.52	1,848.86	1,857.98	(-) 11.64
17	Deposits of Commissionerate of Rehabilitation and Welfare of Non Resident Tamils	(-) 10.21	0.54	0.01	(-) 9.68
18	Tamil Nadu Livestock Development Agency	(-) 2.31	0	5.33	(-) 7.64
19	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	0	(-) 3.96
20	Deposits of Chennai Rivers Restoration Trust (Adyar Poonga Trust)	(-) 2.19	7	8.36	(-) 3.55
21	Deposits of Tamil Nadu Labour Welfare Board	0.61	0	3.49	(-) 2.88
22	Deposits from Govt. of India for Payment of TA/DA to Enumerators/Supervisors in connection with Census	(-) 2.81	0	0	(-) 2.81

State Finance Audit Report, Tamil Nadu for the year ended March 2018

Sl. No.	Description	OB	Receipts	Disbursement	CB
23	Deposits of Tamil Nadu State Blindness Control Society	(-) 1.25	0	0	(-) 1.25
24	Deposit of Tamilnadu Raffle Certificate 1974	(-) 1	0.01	0	(-) 0.99
25	Chief Ministers Rehabilitation scheme for handicapped	(-) 0.57	0	0	(-) 0.57
26	Deposits of Agricultural Engineering Department	(-) 0.59	0.03	0	(-) 0.56
27	Deposits of PCA - Aided Special School for Disabled	(-) 0.19	0	0	(-) 0.19
28	Deposits of Tamil Nadu State Apex Fisheries Co-operative Federation Limited	0	(-) 0.07	0	(-) 0.07
29	Advances to Tamilnadu House, New Delhi	(-) 0.01	0	0	(-) 0.01
	Total				(-) 1,700.09

Appendix 3.6
(Reference: Paragraph 3.5.1; Page 59)

List of PD Accounts under '8443-800 - Other Deposits' having no transactions during the year 2017-18

(₹ in crore)

Sl. No.	Description	OB	Receipts	Disbursements	CB
1	Deposits of Government Officials - Recoveries of Remuneration Fund	0.28	0	0	0.28
2	Advances to Tamilnadu House, New Delhi	(-) 0.01	0	0	(-) 0.01
3	Tamilnadu Government Pensioners Family Security Fund	5.22	0	0	5.22
4	Tamil Nadu Police Health Fund	0.03	0	0	0.03
5	Deposits from Government of India for payment of honorarium to enumerators/supervisors in connection with Census-2001	3.47	0	0	3.47
6	Chief Ministers Rehabilitation scheme for handicapped	(-) 0.57	0	0	(-) 0.57
7	Deposits from Govt. of India for Payment of TA/DA to Enumerators/Supervisors in connection with Census	(-) 2.81	0	0	(-) 2.81
8	Teachers Pension	0	0	0	0
9	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	0	9.82
10	Deposits of pay revision arrears as per TN Revised Pay Rules 1998 - Teaching/Non Teaching staff of Aided Colleges	7.37	0	0	7.37
11	Deposits of Tamil Nadu Industrial Investment Corporation Limited (TIIC)	155.91	0	0	155.91
12	Deposits of Tamil Nadu Industrial Development Corporation Limited (TIDCO)	0	0	0	0
13	Deposits of Tamil Nadu Co-operative Housing Society	(-) 27.85	0	0	(-) 27.85
14	Deposits of Tamil Nadu State Marketing Corporation Limited (TASMAC)	500.35	0	0	500.35
15	Deposits of Tamil Nadu Magnesite Limited (TANMAC)	13.35	0	0	13.35
16	Deposits of Tamil Nadu Corporation for Development of Women Limited (MAHAM)	0.44	0	0	0.44
17	Deposits of District Rural Development Agency	3.36	0	0	3.36
18	Deposits of Tamil Nadu Text Book Society	(-) 19.17	0	0	(-) 19.17
19	Deposits of Tamil Nadu Urban Finance of Infrastructure Development Corporation Limited (TUFIDCO)	0	0	0	0
20	Deposits of Tamil Nadu Co-operative Housing Federation	103.42	0	0	103.42
21	Deposits of Tamil Nadu Co-operative Oil Seeds Growers Federation (TANCOP)	0.89	0	0	0.89
22	Deposits of Queen Mary's College (Autonomous), Chennai	(-) 35.96	0	0	(-) 35.96
23	Deposits of Tamil Nadu State Blindness Control	(-) 1.25	0	0	(-) 1.25

Sl. No.	Description	OB	Receipts	Disbursements	CB
	Society				
24	Deposits of Tamil Nadu Ex-Servicemen's Corporation Limited (TEXCO)	0.1	0	0	0.1
25	Deposits of Tamil Nadu Palm Products Development Board	0	0	0	0
26	Deposits of Tamil Nadu Maritime Board (TNMB)	0.51	0	0	0.51
27	Deposits of Tamil Nadu Housing Corporation Limited	4.87	0	0	4.87
28	Deposits of Tamil Nadu Dr.MGR Medical University	0.18	0	0	0.18
29	Deposits of Madras Science Society	0.24	0	0	0.24
30	Deposits of Tamil Nadu Illness Assistance Society	9.89	0	0	9.89
31	Deposits of Tamil Nadu Institute of Information Technology (TANITEC)	3.81	0	0	3.81
32	Deposits of New Tiruppur Area Development Corporation Limited	95.17	0	0	95.17
33	Deposits of Tamil Nadu Corporation for Industrial Infrastructure Development	(-) 93.36	0	0	(-) 93.36
34	Deposits of Tamilnadu Urban Development Project III	0.37	0	0	0.37
35	Deposits of Tamilnadu Agro Engineering Service	0	0	0	0
36	Deposits of PCA - Aided Special School for Disabled	(-) 0.19	0	0	(-) 0.19
37	Deposits of Tamilnadu Agricultural Labourers/Farmers Welfare Board	22.21	0	0	22.21
38	Deposits of Tamil Nadu Scavengers Welfare Board	1	0	0	1
39	Deposits of Fisheries Institute of Technology and Training	0.39	0	0	0.39
40	Deposits of Puthirai Vannar Welfare Board	1.46	0	0	1.46
41	Deposits of Cable Television Workers Welfare Board	0.23	0	0	0.23
42	Deposits of World Tamil Sangam, Madurai	0.07	0	0	0.07
43	Deposits of Goat Rearers' Welfare Board	0.6	0	0	0.6
44	Deposits of Tamil University Thanjavur for disbursement of pensionary benefits	0	0	0	0
45	Deposits of Tamil Nadu Transgender Welfare Board	0.01	0	0	0.01
46	Honorarium to Enumerators/Supervisors and salary to staff appointed for Census-2011 and preparation of National Population Register	41.44	0	0	41.44
	Total				805.29

Appendix 3.7
(Reference: Paragraph 3.6; Page 61)

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

Sl. No.	Name of the department	Theft		Shortage		Misappropriation		Total	
		Number of cases	Amount (₹ in lakh)	Number of cases	Amount (₹ in lakh)	Number of cases	Amount (₹ in lakh)	Number of cases	Amount (₹ in lakh)
1	Agriculture	3	1.17	85	160.12	18	229.27	106	390.56
2	Animal Husbandry	4	0.04	1	0.05	1	87.85	6	87.94
3	Higher Education	8	1.08	6	16.29	8	34.82	22	52.19
4	Commercial Tax	0	0	0	0	3	127.68	3	127.68
5	Cooperation	1	0.02	0	0	1	0.14	2	0.16
6	Election	0	0	1	0.23	0	0	1	0.23
7	Elementary Education	1	0	0	0	1	68.00	2	68.00
8	Energy	1	0.07	0	0	0	0	1	0.07
9	Finance	0	0	0	0	4	234.11	4	234.11
10	Forest	1	0.01	3	2.41	0	0	4	2.42
11	Health and Family Welfare	4	2.30	7	6.64	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	1	3.60	5	4.16	1	7.16	7	14.92
21	Revenue	0	0	2	1.27	119	188.14	121	189.41
22	School Education	0	0	1	12.16	4	38.11	5	50.27
23	Sericulture	1	0.05	0	0	3	1.75	4	1.80
24	Social Welfare	0	0	0	0	5	2.33	5	2.33
25	Transport	1	1.97	0	0	1	12.79	2	14.76
26	Treasury	0	0	1	4.00	0	0	1	4.00
	Total	30	12.46	128	237.31	205	1,244.53	363	1,494.30

Appendix 3.8
(Reference: Paragraph 3.8; Page 64)

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	4236	Capital Outlay on Nutrition	19.91	19.91	100.00
2	3075	Other transport services	1.01	1.01	100.00
3	2711	Flood Control and Drainage	150.37	150.37	100.00
4	5475	Capital Outlay on other General Economic Services	58.38	58.10	99.52
5	4070	Capital Outlay on Other Administrative Services	164.14	163.14	99.39
6	2852	Industries	1,672.64	1,656.09	99.01
7	4408	Capital Outlay on Food, Storage and Warehousing	192.00	183.00	95.31
8	2075	Miscellaneous General Services	278.09	258.83	93.07
9	4217	Capital Outlay on Urban Development	2,579.33	1,944.51	75.39
10	2425	Co-operation	2,568.83	1,871.36	72.85
11	2401	Crop Husbandry	6,209.43	3,602.25	58.01
12	4401	Capital Outlay on Crop Husbandry	45.15	22.98	50.90
		Total	13,939.28	9,931.55	71.25

Appendix 3.9
(Reference: Paragraph 3.8; Page 64)

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	0211	Family Welfare	103.94	103.94	100.00
2	1051	Ports and Light Houses	2.75	2.75	100.00
3	1456	Civil Supplies	2.92	2.92	100.00
4	0217	Urban Development	513.58	513.58	100.00
5	1452	Tourism	0.20	0.20	100.00
6	0215	Water Supply and Sanitation	0.34	0.34	100.00
7	1056	Inland Water Transport	0.21	0.21	100.00
8	0515	Other Rural Development Programmes	23.33	23.33	100.00
9	0235	Social Security and Welfare	69.90	69.54	99.48
10	1054	Roads and Bridges	125.01	123.97	99.17
11	0250	Other Social Services	148.26	146.96	99.12
12	0075	Miscellaneous General Services	400.15	372.44	93.08
13	0435	Other Agricultural Programmes	40.27	36.18	89.84
14	0425	Cooperation	24.67	21.30	86.34
15	0220	Information and Publicity	9.87	8.09	81.97
16	0405	Fisheries	20.47	15.30	74.74
17	0403	Animal Husbandry	13.91	9.92	71.32
18	0404	Dairy Development	3.00	2.03	67.67
19	0406	Forestry and Wild Life	57.51	37.11	64.53
20	0701	Major and Medium Irrigation	31.28	19.88	63.55
21	0702	Minor Irrigation	2.58	1.56	60.47
22	0059	Public Works	15.10	8.36	55.36
		Total	1,609.25	1,519.91	94.45

Appendix 3.10
(Reference: Paragraph 3.9.2; Page 65)

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

(₹ in crore)

Sl.No.	Name of the Treasury	Amount
1	Krishnagiri	1.31
2	Salem	2.09
3	Sivagangai	1.41
4	Tuticorin	1.29
5	Vellore	1.57
	Total	7.67

Appendix 3.11
(Reference: Paragraph 3.9.2; Page 65)
Details of unclaimed amount

Sl.No.	DT/ST/PAO
1	Dt Coimbatore
2	DT Nilgiris
3	DT Erode
4	DT Salem
5	DT Thiruvarur
6	DT Thiruvallur
7	DT Tiruvannamalai
8	DT Nagapattinam
9	DT Karur
10	STO Ambattur
11	STO Tiruvallur
12	STO Avudayarkoil
13	STO Paramathi
14	STO Gummidipoondi
15	STO Thandarampet
16	STO Melur
17	STO Cheyyar
18	STO Arni
19	STO Coonoor
20	STO Pollachi
21	STO Tiruchenkodu
22	STO Tirumayam
23	STO Aranthangi
24	STO Chengam
25	STO Gudalur
26	STO Vandavasi
27	STO Nanguneri
28	STO Rasipuram
29	STO Alangudi
30	STO Mettupalayam
31	STO Usilampatti
32	STO Kotagiri
33	STO Ponnamaravathy
34	STO Suler Town

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
JnNURM	Jawaharlal Nehru National Urban Renewal Mission
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