CAG-ICSSR COLLOQUIUM – TAMIL NADU CHAPTER

PAG (Audit-I), Tamil Nadu hosted the **CAG–ICSSR Colloquium on "State Finances of Tamil Nadu" and "Integrated Child Development Services (ICDS) in Tamil Nadu"** on **18 September 2026** at **Anna Centenary Auditorium, Anna Centenary Library, Kotturpuram, Chennai**. The Colloquium was organised jointly by the Indian Council of Social Science Research (ICSSR) and the Comptroller and Auditor General of India (CAG), bringing together senior officers of the Indian Audit and Accounts Department, representatives of ICSSR, academicians, researchers, faculty members and students for interaction on public finance, governance and implementation of social sector programmes.

Prof. B. B. Mohanty, Council Member, ICSSR, delivered the Welcome Address. He highlighted the role of ICSSR in promoting and supporting social science research through research projects, seminars, conferences, fellowships and publications, with emphasis on evidence-based and policy-oriented research. He emphasised that CAG Audit and Accounts Reports constitute a valuable empirical source for researchers in economics, public administration, political science, sociology, development studies and public policy, providing substantial information on public expenditure, public finance, governance, service delivery and institutional performance. He also highlighted the importance of the CAG–ICSSR collaboration in connecting audit findings with academic research and encouraging young researchers to undertake studies on contemporary public policy and governance issues.

Shri Frederick Syiemlieh, IA&AS, Principal Accountant General, Audit-I, Tamil Nadu, delivered the Opening Remarks. He highlighted the constitutional role of the CAG in promoting transparency, accountability and sound public financial management and encouraged students, researchers and academicians to make greater use of CAG reports as a source of authentic information for research. He emphasised that public expenditure should be assessed not merely in terms of the quantum spent, but also in terms of the areas in which resources are deployed, efficiency of utilisation, outcomes generated and whether present expenditure contributes to creation of capacity for future development. The importance of resource mobilisation, fiscal sustainability, service delivery, developmental outcomes and probity in public administration was also emphasised.

Shri Sanjay Prasad, IRS (Retd.), Independent Director, National Highways Investment Managers Private Limited, delivered the Special Presentation on State Finances. He presented the fiscal trends of Tamil Nadu over the period from 2015-16 to 2024-25, covering GSDP, revenue receipts and expenditure, revenue and fiscal deficits, committed expenditure, debt and borrowings, subsidies and cash transfers, central transfers, own tax revenue, capital expenditure and fiscal flexibility. The presentation highlighted the increasing pressure on revenue expenditure arising from committed expenditure and subsidies and discussed its implications for the fiscal space available for developmental expenditure. Trends in expenditure on education, health and social welfare and the relationship between own revenue mobilisation, central transfers and fiscal flexibility were also discussed, with emphasis on maintaining a balance between developmental expenditure and fiscal sustainability.

Shri R. Thiruppathi Venkatasamy, IA&AS, Principal Accountant General, Audit-II, Tamil Nadu and Puducherry, presented the audit perspective on State Finances with reference to the State Finances Audit Report for the year ended 31 March 2025. He explained that the CAG does not determine or prescribe government policy, but independently examines financial transactions, accounting and disclosure, compliance with applicable laws, rules and guidelines and the financial implications of government activities. His presentation covered the economic and fiscal position of the State, revenue mobilisation, revenue and fiscal deficits, expenditure profile, committed expenditure, subsidies, public debt and borrowings, investments in State Public Sector Undertakings and budgetary and financial management issues. The presentation highlighted the importance of fiscal sustainability, effective financial controls, timely utilisation of funds and improved financial reporting and accountability.

Prof. R. Srinivasan, Professor of Economics, St. Xavier's College, provided the academic perspective on State Finances. He discussed the relationship between revenue mobilisation, public expenditure, fiscal deficit and economic development, with particular attention to own tax revenue as a proportion of GSDP and the challenges associated with broadening the tax base. Various components of own tax revenue, GST-related revenues, taxes on sales and trade, petroleum products and liquor, stamp duty and registration receipts, central transfers and devolution were discussed. He also examined committed expenditure, health and education expenditure, subsidies and their opportunity costs, capital expenditure and its potential returns, and stressed the importance of assessing not only the level of expenditure but also its quality and developmental outcomes.

Mrs. R. Narmada, IA&AS, Principal Director, Central Chennai, made the audit presentation on **Integrated Child Development Services (ICDS) in Tamil Nadu**. The presentation covered the objectives and implementation mechanism of ICDS and highlighted audit findings relating to beneficiary coverage, infrastructure, manpower, service delivery, monitoring and compliance. The audit methodology included examination of departmental records and databases, discussions with departmental authorities, physical inspection of selected Anganwadi Centres and analysis of available evidence, using a risk-based approach supported by data analysis and sample verification. The presentation brought out discrepancies between the State ICDS system, Poshan Tracker and Monthly Progress Reports, infrastructure deficiencies, delays in construction and maintenance, issues relating to nutrition and food services, vacancies among ICDS functionaries, monitoring and supervision deficiencies and grievance redressal issues.

Prof. Vidya Mahambare, Union Bank Chair Professor of Economics, Great Lakes Institute of Management, Chennai, provided the academic perspective on ICDS. She discussed the importance of early childhood development and the role of ICDS in addressing the nutritional and developmental needs of children during the early years of life. She examined issues relating to coverage of eligible children, differences between departmental and Poshan Tracker data, participation of children in the 3–6 years age group, perceptions regarding quality of services, nutrition outcomes, vacancies among ICDS functionaries, infrastructure deficiencies and monitoring mechanisms. She also highlighted the importance of adequate human resources and referred to research on the role of additional manpower in improving child development and learning outcomes, emphasising investment in early childhood programmes as an investment in human capital.

Shri Sourav Rames, IA&AS, Dy. Accountant General (O/o PAG (A&E), Chennai), provided an overview of the **CAG–ICSSR Research Article Competition**. He explained that the CAG–ICSSR collaboration comprises the Colloquium and the Research Article Competition, with the latter intended to encourage students and young researchers to undertake research on contemporary issues relating to public finance, governance, social security and development. The competition is open to undergraduate, postgraduate and doctoral students of recognised universities/institutions and is conducted at State/UT and National levels. The themes include **Fiscal Federalism and Governance; Skilling, Employment and MSMEs; Social Security Spending; and Empowering Rural and Urban Local Bodies**. The prescribed word limits and prizes were also explained, and participants were encouraged to undertake research using CAG Audit and Accounts Reports as authentic public records. The last date for registration/submission was indicated as **30 September 2026**.

An **interactive Question and Answer session** was conducted following the presentations, with participation from students, researchers and other delegates.

Dr. S. N. Chari, Director, ICSSR, delivered the Vote of Thanks on behalf of the organisers. He expressed appreciation to the CAG and ICSSR for organising the Colloquium and acknowledged the contribution of the management and staff of Anna Centenary Library for their cooperation and logistical support in ensuring the successful conduct of the programme. Dr. S.N. Chari also thanked the speakers, academicians, delegates, researchers and students for their active participation. He also placed on record appreciation for the guidance and support extended by **Prof. Dhananjay Singh, Member Secretary, ICSSR**, who could not attend the programme due to prior commitments and thanked all those involved in organising the event. The programme concluded with the rendition of the **National Song followed by the National Anthem**.

The **CAG–ICSSR Colloquium (Tamil Nadu Chapter)** provided a valuable platform for meaningful interaction between the audit and academic communities. The deliberations demonstrated the relevance of CAG Audit and Accounts Reports as a source of empirical material for academic research and highlighted the importance of examining public expenditure and government programmes from the perspectives of financial management, implementation, efficiency, service delivery and outcomes. The Colloquium also encouraged students and young researchers to engage with contemporary issues of public finance, governance and social sector development through evidence-based research.