

# APPENDICES



**Appendix 1.1**  
**(Reference: Page 1 and Paragraphs 1.3, 1.3.1.1 and 1.3.1.2; Pages 10, 12 and 13)**

**State Profile**

A. General Data					
Sl. No.	Particulars		Figures		
1.	Area		1,30,058 sq.km.		
2.	Population				
	(a)	As per 2001 Census	6.24 crore		
	(b)	As per 2011 Census	7.21 crore		
3.	(a)	Density of Population (as per 2001 Census) (All India Density = 325 persons per sq.km)	480 persons per sq.km.		
	(b)	Density of Population (as per 2011 Census) (All India Density = 382 persons per sq.km)	555 persons per sq.km.		
4.	Population below poverty line* (BPL) ( All India Average = 29.5 per cent)		22.40 per cent		
5.	(a)	Literacy (as per 2001 Census) (All India Average = 64.8 per cent )	73.45 per cent		
	(b)	Literacy (as per 2011 Census) (All India Average = 73.0 per cent)	80.09 per cent		
6.	Infant mortality** (per 1,000 live births). (All India Average = 40 per 1,000 live births)		21		
7.	Life Expectancy at birth*** (All India Average =67.5 years)		70.2		
8.	Gini Coefficient****				
	(a)	Rural ( All India = 0.29)	0.26		
	(b)	Urban ( All India = 0.38)	0.33		
9.	Gross State Domestic Product (GSDP) 2014-15 at current prices		₹ 9,76,703 crore		
	Per capita GSDP CAGR (2005-06 to 2014-15)				
		Tamil Nadu	15.19 per cent		
		General Category States	13.86 per cent		
10.	GSDP CAGR (2005-06 to 2014-15)				
		Tamil Nadu	15.95 per cent		
		General Category States	15.44 per cent		
11.	Population Growth (2005-06 to 2014-15)				
		Tamil Nadu	6.08 per cent		
		General Category States*****	12.76 per cent		
B. Financial Data					
Particulars					
CAGR <sup>@</sup>		2005-06 to 2013-14		2013-14 to 2014-15	
		General Category States	Tamil Nadu	General Category States	Tamil Nadu
(In per cent)					
a.	of Revenue Receipts	15.76	15.56	16.10	13.31
b.	of Tax Revenue	15.32	15.47	10.51	6.70
c.	of Non Tax Revenue	13.53	17.33	10.07	(-) 10.62
d.	of Total Expenditure	15.23	16.88	19.32	16.80
e.	of Capital Expenditure	14.61	19.77	21.87	3.67
f.	of Revenue Expenditure on Education	17.10	19.72	14.55	14.60
g.	of Revenue Expenditure on Health	16.20	18.54	28.73	27.07
h.	of Salary and Wages	15.23	15.10	11.75	11.58
i.	of Pension	18.70	15.30	12.43	17.47

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

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

\*\* SRS Bulletin September 2014

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

\*\*\*\* [http://planningcommission.nic.in/data/datatable/data\\_2312/DatabookDec2014%20106.pdf](http://planningcommission.nic.in/data/datatable/data_2312/DatabookDec2014%20106.pdf)

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

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

**Appendix 1.2**  
**(Reference: Paragraph 1.1; Page 2)**

**Part A: Structure and Form of Government Accounts**

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

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

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

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

**Part B: Layout of Finance Accounts**

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

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

**Appendix 1.3**  
**(Reference: Paragraph 1.1; Page 2)**

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

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

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

**Part B: The Tamil Nadu Fiscal Responsibility Act, 2003**

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

- (a) Reduce the ratio of revenue deficit to revenue receipt every year by three to five *per cent* depending on the economic situation in that year beginning from financial year 2002-03 to a level not exceeding five *per cent* by 31 March 2011, eliminate revenue deficit by 2011-12 and adhere to it thereafter.
- (b) Reduce the ratio of fiscal deficit to Gross State Domestic Product every year by 0.25 to 0.30 *per cent* beginning from financial year 2002-03 with medium term goal of not being more than three *per cent* of fiscal deficit to Gross State Domestic Product to be attained by 31 March 2012 and adhere to it thereafter.
- (bb) Maintain the ratio of total outstanding debt to GSDP with medium term goal of not being more than 24.5 *per cent* during 2011-12; 24.8 *per cent* during 2012-13; 25.0 *per cent* during 2013-14; 25.2 *per cent* during 2014-15 and thereafter maintain such *per cent* as may be prescribed.
- (c) Cap outstanding guarantees within 100 *per cent* of revenue receipts of previous year or 10 *per cent* of GSDP, whichever is lower.

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

(₹ in crore)

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

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

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(₹ in crore)

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

@ GSDP - Information from Ministry of Statistics and Programme Implementation



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

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

(₹ in crore)

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

(contd...)

**Report on State Finances for the year ended 31 March 2015**

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

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

(₹ in crore)

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

\* differs by ₹ 0.01 crore due to rounding

**Explanatory Notes for Appendices 1.4 and 1.5:**

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

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

**Appendix 1.6**  
(Reference: Paragraph 1.3.4; Page 14)

**Transfers on recommendations of ThFC during 2010-15**

(₹ in crore)

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

(₹ in crore)

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

(Source: Information furnished by Finance Department)

**Appendix 1.7**

(Reference: Paragraph 1.9.5; Page 32)

**Maturity spread of market borrowings**

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

**Appendix 2.1**  
(Reference: Paragraph 2.3.1; Page 41)

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

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

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



**Appendix 2.2**  
**(Reference: Paragraph 2.3.1; Page 41)**

**List of Grants having savings of ₹ 50 crore and above**

(₹ in crore)

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

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(₹ in crore)

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

(₹ in crore)

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

(Source: Appropriation Accounts for 2014-15)

**Appendix 2.3**  
(Reference: Paragraph 2.3.2; Page 43)

**List of Grants having Persistent Savings during 2010-15**

(₹ in crore)

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

(₹ in crore)

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

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

(Source: Appropriation Accounts for the respective years)

**Appendix 2.4**  
(Reference: Paragraph 2.3.3; Page 43)

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

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

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

**Appendix 2.5**  
(Reference: Paragraph 2.3.4; Page 43)

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

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



**Appendix 2.6**  
(Reference: Paragraph 2.3.6; Page 44)

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

(₹ in lakh)

Sl. No.	Grant Number	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
	<b>(A) Revenue (Voted)</b>				
1.	02	2,810.21	2,746.29	63.92	551.68
2.	03	66,183.46	64,768.15	1,415.31	4,488.26
3.	04	1,79,500.84	1,69,552.69	9,948.15	3,904.87
4.	06	1,01,443.71	99,335.69	2,108.02	4,171.84
5.	09	82,667.69	74,408.78	8,258.91	3,377.69
6.	10	33,736.26	27,134.61	6,601.65	7,242.78
7.	21	1,78,907.42	1,78,492.64	414.78	1,448.12
8.	25	19,238.61	16,919.20	2,319.41	2,095.25
9.	29	10,293.98	9,701.95	592.03	173.67
10.	31	13,774.16	8,172.08	5,602.08	1,036.22
11.	32	85,744.50	68,850.74	16,893.76	642.47
12.	33	2,235.80	2,153.89	81.91	397.74
13.	34	6,71,048.45	5,85,759.39	85,289.06	51,493.56
14.	37	9,450.05	8,404.78	1,045.27	641.27
15.	41	5,90,292.38	5,80,824.75	9,467.63	15,576.70
16.	44	29,452.25	20,015.06	9,437.19	800.10
17.	50	17,54,106.25	17,52,608.58	1,497.67	28,954.73
18.	54	38,903.07	32,799.53	6,103.54	3,585.32
<b>Total - Revenue (Voted)</b>		<b>38,69,789.09</b>	<b>37,02,648.80</b>	<b>1,67,140.29</b>	<b>1,30,582.27</b>
	<b>(B) Capital (Voted)</b>				
19.	21	5,99,995.32	4,46,274.05	1,53,721.27	210.36
20.	26	26,233.06	7,917.82	18,315.24	4,507.84
21.	34	3,31,820.62	2,60,491.38	71,329.24	21,003.98
22.	42	3,16,597.41	1,13,798.15	2,02,799.26	62,295.75
23.	54	26,189.58	20,460.21	5,729.37	1,300.20
<b>Total - Capital (Voted)</b>		<b>13,00,835.99</b>	<b>8,48,941.61</b>	<b>4,51,894.38</b>	<b>89,318.13</b>
	<b>(C) Loans (Charged)</b>				
24.	57	7,49,948.74	6,48,770.35	1,01,178.39	4,641.86
<b>Total - Loans (Charged)</b>		<b>7,49,948.74</b>	<b>6,48,770.35</b>	<b>1,01,178.39</b>	<b>4,641.86</b>

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(₹ in lakh)

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

**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 (-)
		<b>Savings occurred under the following</b>			
1.	05	Agriculture Department	2401.00.102.JE	(-) 2,000.00	(-) 10,000.00
2.	05	Agriculture Department	2401.00.789.JQ	(-) 3,000.00	(-) 5,000.00
3.	05	Agriculture Department	2415.01.120.PE	(-) 655.32	(-) 208.00
4.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	2403.00.001.AC	460.10	(-) 268.69
5.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	2403.00.101.AA	4,568.95	(-) 3,283.82
6.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	2403.00.102.AA	624.02	(-) 484.10
7.	10	Commercial Taxes (Commercial Taxes and Registration Department)	2040.00.101.AA	(-) 725.83	(-) 325.88
8.	12	Co-operation (Co-operation, Food and Consumer Protection Department)	4425.00.107.JU	(-) 3,989.74	(-) 1,207.90
9.	19	Health and Family Welfare Department	2210.01.110.AJ	(-) 1,184.93	(-) 331.52
10.	19	Health and Family Welfare Department	2210.01.110.AW	1,031.98	(-) 4,713.73
11.	19	Health and Family Welfare Department	2210.01.110.DJ	167.87	(-) 200.25
12.	19	Health and Family Welfare Department	2210.02.104.AF	1,287.07	(-) 855.52
13.	19	Health and Family Welfare Department	2210.05.105.AG	116.81	(-) 243.79
14.	19	Health and Family Welfare Department	2210.05.105.AL	322.36	(-) 2,151.13
15.	19	Health and Family Welfare Department	2210.06.101.CA	(-) 594.69	(-) 981.45
16.	19	Health and Family Welfare Department	2235.60.200.KG	(-) 4,506.34	(-) 2,751.15
17.	19	Health and Family Welfare Department	2235.60.789.JC	(-) 1,121.99	(-) 282.54
18.	20	Higher Education Department	2202.03.103.AB	(-) 1,639.55	(-) 1,229.05
19.	21	Highways and Minor Ports Department	3054.80.001.AE	323.37	(-) 633.62
20.	21	Highways and Minor Ports Department	5054.03.337.JJ	3231.98	(-) 681.85
21.	21	Highways and Minor Ports Department	5054.03.337.JK	(-) 18,650.00	(-) 1,604.89
22.	21	Highways and Minor Ports Department	5054.80.800.KI	(-) 991.00	(-) 640.45
23.	22	Police (Home, Prohibition and Excise Department)	7610.00.201.AE	(-) 1,525.97	(-) 256.32
24.	31	Information Technology Department	2852.07.800.JD	(-) 4,811.94	(-) 2,421.83
25.	31	Information Technology Department	2852.07.800.JP	(-) 108.90	(-) 702.03
26.	32	Labour and Employment Department	2210.01.102.AD	(-) 319.65	(-) 889.37
27.	32	Labour and Employment Department	2210.01.102.AG	1,090.64	(-) 570.96

*Report on State Finances for the year ended 31 March 2015*

(₹ in lakh)

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

(₹ in lakh)

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

*Report on State Finances for the year ended 31 March 2015*

(₹ in lakh)

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

(₹ in lakh)

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

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

**Injudicious re-appropriations**

(In ₹)

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



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

(In ₹)

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

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(In ₹)

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

(In ₹)

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

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(In ₹)

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

**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
		<b>Revenue – Voted</b>				
1.	01	State Legislature	40.29	3.92	4.02	0.10
2.	02	Governor and Council of Ministers	33.62	6.16	6.37	0.21
3.	03	Administration of Justice	706.72	59.04	78.49	19.45
4.	04	Adi-Dravidar and Tribal Welfare Department	1,834.06	138.53	149.08	10.55
5.	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department )	382.45	20.95	21.60	0.65
6.	08	Dairy Development (Animal Husbandry, Dairying and Fisheries Department)	83.60	1.65	1.83	0.18
7.	11	Stamps and Registration (Commercial Taxes and Registration Department)	292.82	61.45	69.48	8.03
8.	12	Co-operation (Co-operation, Food and Consumer Protection Department)	520.15	41.08	41.50	0.42
9.	13	Food and Consumer Protection (Co-operation, Food and Consumer Protection Department)	5,436.67	323.30	324.81	1.51
10.	14	Energy Department	4,324.74	814.39	815.57	1.18
11.	15	Environment (Environment and Forests Department)	20.00	0.43	0.50	0.07
12.	17	Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)	1,105.42	56.72	57.11	0.39
13.	22	Police (Home, Prohibition and Excise Department)	4,958.90	243.36	319.74	76.38
14.	24	Prisons (Home, Prohibition and Excise Department)	209.38	5.11	5.88	0.77
15.	36	Planning, Development and Special Initiatives Department	164.65	17.61	18.16	0.55
16.	37	Prohibition and Excise (Home, Prohibition and Excise Department)	100.91	16.87	19.74	2.87
17.	38	Public Department	553.53	77.51	88.88	11.37
18.	41	Revenue Department	6,058.69	250.44	289.11	38.67
19.	42	Rural Development and Panchayat Raj Department	15,522.90	1,861.17	1,867.80	6.63
20.	44	Micro, Small and Medium Enterprises Department	302.52	102.37	103.60	1.23

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(₹ in crore)

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

(₹ in crore)

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

**Appendix 2.11**  
(Reference: Paragraph 2.3.11; Page 47)

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

(₹ in crore)

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



(₹ in crore)

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

**Appendix 2.12**  
(Reference: Paragraph 2.3.11; Page 47)

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

(₹ in crore)

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

(₹ in crore)

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

(₹ in crore)

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

**Appendix 2.13**  
**(Reference: Paragraph 2.3.12; Page 47)**

**Rush of Expenditure**

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

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

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

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



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

*Report on State Finances for the year ended 31 March 2015*

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

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

*Report on State Finances for the year ended 31 March 2015*

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

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

*Report on State Finances for the year ended 31 March 2015*

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

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

**Appendix 2.14**  
(Reference: Paragraph 2.5; Page 52)

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

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



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

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

**Appendix 3.1**  
(Reference: Paragraph 3.1; Page 55)

**Utilisation certificates outstanding as on 30 September 2015**

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

**Appendix 3.2**  
**(Reference: Paragraph 3.2; Page 56)**

**Lists of CCOs who have not reconciled accounts**

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

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

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

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

**Appendix 3.3**  
**(Reference: Paragraph 3.3; Page 56)**

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

Sl.No.	Name of the body/authority	Year for which accounts have not been received
	<b>Universities</b>	
1.	Alagappa University, Karaikudi	2013-2014 and 2014-15
2.	Anna University, Chennai	2010-11 to 2014-15
3.	Annamalai University, Annamalai Nagar, Chidambaram, Cuddalore	2013-2014 and 2014-15
4.	Avinashilingam Institute for Home Science and Higher Education for Women (DEEMED UNIVERSITY) Coimbatore	2014-15
5.	Bharathiar University, Coimbatore	2013-14 and 2014-15
6.	Bharathidasan University, Trichy	2011-12 to 2014-15
7.	Madurai Kamarajar University, Madurai	2014-15
8.	Manonmaniam Sundaranar University, Tirunelveli	2013-14 and 2014-15
9.	Mother Teresa Women's University, Kodaikanal	2013-14 and 2014-15
10.	Shri. Chandrasekarendra Saraswathi Vishwa Vidyalaya, Chennai	2012-13 to 2014-15
11.	Thiruvallur University, Fort Campus, Vellore	2012-13 to 2014-15
12.	University of Madras, Chennai	2014-15
13.	Tamil Nadu Open University, Guindy, Chennai	2013-14 and 2014-15
14.	Tamil University - Thanjavur	2012-13 to 2014-15
15.	Dr. Ambedkar Law University	2011-12 to 2013-14
16.	Tamil Nadu Agricultural University, Coimbatore	2012-13 to 2014-15
17.	Tamil Nadu Agricultural University, Chennai	2010-11 to 2014-15
18.	Tamil Nadu Veterinary and Animal Sciences University, Madhavaram	2013-14 and 2014-15
19.	Tamil Nadu Virtual (University) Academy Chennai	2009-10 to 2014-15
	<b>Colleges</b>	
20.	D.D.G.D. Vaishnav College, Arumbakkam, Chennai	2012-13 to 2014-15
21.	Sri Ramakrishna Mission Vivekananda College, Chennai	2011-12 and 2013-14 to 2014-15
22.	Loyola College, Nungambakkam, Chennai	2014-15
23.	Sri Thyagaraja College, Old Washermanpet, Chennai	2013-14 and 2014-15
24.	Ethiraj College for Women, Chennai	2011-12 to 2014-15
25.	Chellammal Women's College, Chennai	2011-12 to 2014-15
26.	The New College, Peter's Road, Royapettah, Chennai	2010-11 to 2014-15
27.	Gurunanak College, Guindy, Chennai	2012-13 to 2014-15
28.	St. Christopher's College of education, Vepery, Chennai	2011-12 and 2014-15



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

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

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

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

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

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

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

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



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

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

**Appendix 3.4**  
(Reference: Paragraph 3.6; Page 58)

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

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

**Appendix 3.5**  
(Reference: Paragraph 3.8; Page 60)

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

(₹ in crore)

Sl. No.	Major Head	Description	Total Expenditure	Expenditure under minor head - 800	Percentage of Col. 5 to Col. 4
(1)	(2)	(3)	(4)	(5)	(6)
1.	2505	Rural Employment	4,551.10	3,278.64	72.04
2.	2401	Crop Husbandry	4,389.66	3,068.83	69.91
3.	2216	Housing	1,650.52	1,215.65	73.65
4.	4217	Capital Outlay on Urban Development	1,172.72	1,111.30	94.76
5.	4515	Capital Outlay on Other Rural Development Programmes	1,046.72	735.39	70.26
6.	2852	Industries	722.06	710.37	98.38
7.	2075	Miscellaneous General Services	378.28	366.75	96.95
8.	4216	Capital Outlay on Housing	143.99	124.36	86.37
9.	4408	Capital Outlay on Food Storage and Warehousing	134.73	124.60	92.48
10.	2711	Flood Control and Drainage	129.66	129.66	100.00
11.	4702	Capital Outlay on Minor Irrigation	107.44	68.90	64.13
12.	5475	Capital Outlay on Other General Economic Services	80.25	75.00	93.46
13.	4236	Capital Outlay on Nutrition	63.68	63.68	100.00
14.	4402	Capital Outlay on Soil and Water Conservation	38.84	22.02	56.69
15.	4070	Capital Outlay on Other Administrative Services	28.50	28.50	100.00
16.	2810	New and Renewable Energy	17.46	15.39	88.14
17.	3075	Other Transport Services	0.30	0.30	100.00
<b>Total</b>			<b>14,655.91</b>	<b>11,139.34</b>	<b>76.01</b>

**Appendix 3.6**  
(Reference: Paragraph 3.8; Page 60)

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

(₹ in crore)

Sl.No.	Major Head	Description	Total Receipts	Receipts under minor head - 800	Percentage of Col. 5 to Col. 4
(1)	(2)	(3)	(4)	(5)	(6)
1.	0217	Urban Development	607.95	607.95	100.00
2.	0210	Medical and Public Health	503.24	340.12	67.59
3.	0075	Miscellaneous General Services	394.16	364.78	92.55
4.	0070	Other Administrative Services	185.10	96.84	52.32
5.	0211	Family Welfare	100.04	100.04	100.00
6.	1054	Roads and Bridges	62.92	62.01	98.55
7.	0235	Social Security and Welfare	44.86	44.29	98.73
8.	0435	Other Agricultural Programmes	34.65	31.04	89.58
9.	0425	Co-operation	25.51	21.19	83.07
10.	0515	Other Rural Development Programmes	21.46	21.46	100.00
11.	0059	Public Works	18.31	10.94	59.75
12.	0403	Animal Husbandry	10.26	7.58	73.88
13.	0220	Information and Publicity	8.50	6.13	72.12
14.	1051	Ports and Light Houses	2.36	2.36	100.00
15.	0404	Dairy Development	2.32	1.47	63.36
16.	0702	Minor Irrigation	2.07	1.12	54.11
17.	0407	Plantations	1.92	1.92	100.00
18.	0215	Water Supply and Sanitation	2.30	2.30	100.00
19.	0415	Agricultural Research and Education	1.61	1.61	100.00
20.	1056	Inland Water Transport	0.66	0.66	100.00
21.	1452	Tourism	0.35	0.35	100.00
<b>Total</b>			<b>2,030.55</b>	<b>1,726.16</b>	<b>85.01</b>

**Glossary of terms and abbreviations used in the Report**

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

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

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