

# APPENDICES



**Appendix 1.1**  
(Reference: Page 1 and Paragraphs 1.3, 1.3.1.1 and 1.3.1.2; Pages 1, 11 and 14)

**State Profile**

A. General Data					
Sl. No.	Particulars		Figures		
1.	Area		1,30,058 sq.km.		
2.	Population				
	(a)	As per 2001 Census	6.24 crore		
	(b)	As per 2011 Census	7.21 crore		
3.	(a)	Density of Population (as per 2001 Census) (All India Density = 325 persons per sq.km)	480 persons per sq.km.		
	(b)	Density of Population (as per 2011 Census) (All India Density = 382 persons per sq.km)	555 persons per sq.km.		
4.	Population below poverty line* (BPL) ( All India Average = 21.9 per cent)		11.30 per cent		
5.	(a)	Literacy (as per 2001 Census) (All India Average = 64.8 per cent )	73.45 per cent		
	(b)	Literacy (as per 2011 Census) (All India Average = 73.0 per cent)	80.1 per cent		
6.	Infant mortality* (per 1,000 live births) (All India Average = 37 per 1,000 live births)		19		
7.	Life Expectancy at birth* (All India Average = 68.3 years)		71.0		
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) 2016-17 at current prices		₹ 12,98,511 crore		
	Per capita GSDP CAGR (2007-08 to 2016-17)	Tamil Nadu	15.0 per cent		
		General Category States***	13.8 per cent		
10.	GSDP CAGR (2007-08 to 2016-17)	Tamil Nadu	15.7 per cent		
		General Category States	15.2 per cent		
11.	Population Growth (2007-08 to 2015-16****)	Tamil Nadu	5.6 per cent		
		General Category States	11.9 per cent		
B. Financial Data					
Particulars					
CAGR@		2007-08 to 2015-16		2015-16 to 2016-17	
		General Category States	Tamil Nadu	General Category States	Tamil Nadu
		(In per cent)			
a.	of Revenue Receipts	14.58	13.30	11.52	8.70
b.	of Tax Revenue	14.80	13.31	13.50	6.79
c.	of Non Tax Revenue	9.45	13.21	12.10	11.17
d.	of Total Expenditure	15.84	15.23	15.31	23.18
e.	of Capital Expenditure	14.53	12.39	17.91	9.02
f.	of Revenue Expenditure on Education	16.86	17.58	9.86	4.07
g.	of Revenue Expenditure on Health	18.43	20.58	14.92	2.43
h.	of Salaries and Wages	14.89	15.50	13.06	8.13
i.	of Pension	17.17	14.06	10.63	9.54

\* Economic Survey 2016-17 (August 2017), Vol. II

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

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

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

@ Compound Annual Growth Rate

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

**Appendix 1.2**  
**(Reference: Paragraph 1.1; Page 3)**

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

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

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

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

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

**Part B: Layout of Finance Accounts**

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

Statement	Title	Layout
Statement No. 8	Statement of Investments of the Government	The summarised position of Government investment in the share capital of different concerns is depicted in this statement for the current and previous year.
Statement No. 9	Statement of Guarantees given by the Government	Sector wise summarised statement of Guarantees given by the State Government for repayment of Principal and interest on loans raised during the year and sums guaranteed outstanding as at the end of the year are presented in this Statement.
Statement No. 10	Statement of Grants-in-aid given by the Government	This Statement has been presented grantee institutions group wise. It includes a note on grants given in kind also.
Statement No. 11	Statement of Voted and Charged Expenditure	This Statement presents details of voted and charged expenditure of the Government.
Statement No. 12	Statement on Sources and Application of funds for expenditure other than on Revenue Account	The capital and other expenditure (other than on revenue account) and the sources of fund for the expenditure are depicted in this Statement.
Statement No. 13	Summary of balances under Consolidated Fund, Contingency Fund and Public Account	This statement assists in providing the accuracy of the accounts.
<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 the Government	Details of loans and advances given by the Government, the changes in loan balances, loans written off, interest received on loans etc., are presented in this statement. 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 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 3)**

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

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

Terms	Basis for calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year Amount})-1] * 100$
Development Expenditure	Social Services expenditure + Economic Services expenditure
Average interest paid by the State	$\text{Interest payment}/[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/2] * 100$
Interest receipts as percentage of outstanding Loans and Advances	$\text{Interest Received} = (\text{Opening balance} + \text{Closing balance of Loans and Advances})/2] * 100$
Revenue Surplus	Revenue Receipts - Revenue Expenditure
Fiscal Surplus	Revenue Receipts + Miscellaneous Capital Receipts - (Revenue Expenditure + Capital Expenditure + Net Loans and Advances)
Primary Surplus	Fiscal Surplus - Interest payments
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 receipts every year by three to five *per cent* depending on the economic situation in that year beginning from financial year 2002-03 to a level not exceeding five *per cent* by 31 March 2019, eliminate revenue deficit by 2019-20 and adhere to it thereafter.
- (b) Reduce the ratio of fiscal deficit to GSDP every year by 0.25 to 0.3 *per cent* beginning from financial year 2002-03 with medium term goal of not being more than three *per cent* of fiscal deficit to GSDP to be attained by 31 March 2018 and adhere to it thereafter.
- (bb) Maintain the ratio of total outstanding debt to GSDP with medium term goal of not being more than 24.5 *per cent* during 2011-12; 24.8 *per cent* during 2012-13; 25.0 *per cent* during 2013-14; 25.2 *per cent* during 2014-15 and thereafter maintain such *per cent* as may be prescribed.
- (c) Cap outstanding guarantees within 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, 1.9.2 and 1.10; Pages 3, 10, 33 and 38)**

**Time series data on the State Government finances**

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>98,828 (38)</b>	<b>1,08,036 (38)</b>	<b>1,22,420 (38)</b>	<b>1,29,008 (37)</b>	<b>1,40,231 (36)</b>
(i) <b>Tax Revenue</b>	<b>71,254 (72)</b>	<b>73,718 (68)</b>	<b>78,656 (64)</b>	<b>80,476 (62)</b>	<b>85,941 (61)</b>
Taxes on Agricultural Income	..	(-) 2	..	..	..
Taxes on Sales, Trade, etc	44,041 (62)	53,532 (73)	57,191 (73)	57,522 (72)	63,234 (74)
State Excise	12,126 (17)	5,035 (7)	5,731 (7)	5,836 (7)	6,248 (7)
Taxes on Vehicles	3,928 (6)	3,684 (5)	3,829 (5)	4,233 (5)	4,854 (6)
Stamps and Registration fees	7,645 (11)	8,251 (11)	8,362 (11)	8,721 (11)	7,237 (8)
Land Revenue	131 (..)	273 (..)	170 (..)	258 (..)	153 (..)
Taxes on Goods and Passengers	2,252 (3)	1,843 (3)	1,909 (2)	2,153 (3)	2,551 (3)
Other Taxes	1,131 (2)	1,102 (1)	1,464 (2)	1,753 (2)	1,664 (2)
(ii) <b>Non-Tax Revenue</b>	<b>6,554 (7)</b>	<b>9,343 (9)</b>	<b>8,351 (7)</b>	<b>8,918 (7)</b>	<b>9,914 (7)</b>
(iii) <b>State's share of Union taxes and duties</b>	<b>14,520 (15)</b>	<b>15,853 (15)</b>	<b>16,824 (14)</b>	<b>20,354 (16)</b>	<b>24,538 (18)</b>
(iv) <b>Grants-in-aid from Government of India</b>	<b>6,500 (6)</b>	<b>9,122 (8)</b>	<b>18,589 (15)</b>	<b>19,260 (15)</b>	<b>19,838 (14)</b>
<b>2. Miscellaneous Capital Receipts</b>	<b>..</b>	<b>..</b>	<b>16 (..)</b>	<b>..</b>	<b>1 (..)</b>
<b>3. Recoveries of Loans and Advances</b>	<b>1,057 (..)</b>	<b>620 (..)</b>	<b>1,351 (1)</b>	<b>684 (..)</b>	<b>3,548 (1)</b>
<b>4. Total Revenue and Non debt capital receipts (1+2+3)</b>	<b>99,885</b>	<b>1,08,656</b>	<b>1,23,787</b>	<b>1,29,692</b>	<b>1,43,780</b>
<b>5. Public Debt Receipts</b>	<b>21,220 (8)</b>	<b>24,814 (9)</b>	<b>31,080 (10)</b>	<b>36,066 (10)</b>	<b>66,143 (17)</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	19,860	22,803	29,563	34,695	64,283
Net transactions under Ways and Means Advances and Overdrafts	..	..	..	..	..
Loans and Advances from Government of India	1,360	2,011	1,517	1,371	1,860
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>1,21,105</b>	<b>1,33,470</b>	<b>1,54,867</b>	<b>1,65,758</b>	<b>2,09,923</b>
<b>7. Contingency Fund Receipts</b>	<b>..</b>	<b>..</b>	<b>19</b>	<b>..</b>	<b>19</b>
<b>8. Public Account Receipts</b>	<b>1,39,436 (54)</b>	<b>1,48,117 (53)</b>	<b>1,63,707 (51)</b>	<b>1,82,545 (53)</b>	<b>1,81,475 (46)</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>2,60,541</b>	<b>2,81,587</b>	<b>3,18,593</b>	<b>3,48,303</b>	<b>3,91,417</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>97,067 (38)</b>	<b>1,09,824 (39)</b>	<b>1,28,828 (41)</b>	<b>1,40,993 (41)</b>	<b>1,53,195 (40)</b>
Plan	23,383 (24)	26,534 (24)	34,160 (27)	36,578 (26)	35,306 (23)
Non Plan	73,684 (76)	83,290 (76)	94,668 (73)	1,04,415 (74)	1,17,889 (77)
General Services (including interest payments)	31,652	35,729	41,655	45,512	51,452
Social Services	38,623	45,276	50,349	54,806	55,297
Economic Services	17,628	19,644	26,843	29,943	33,980
Grants-in-aid and contributions	9,164	9,175	9,981	10,732	12,466
<b>11. Capital Expenditure</b>	<b>14,568 (16)</b>	<b>17,173 (6)</b>	<b>17,803 (6)</b>	<b>18,995 (5)</b>	<b>20,709 (6)</b>
Plan	14,351 (99)	16,872 (98)	17,272 (97)	18,411 (97)	20,293 (98)
Non Plan	217 (1)	301 (2)	531 (3)	584 (3)	416 (2)
General Services	457	602	1,064	1,054	750
Social Services	5,150	6,709	4,234	5,660	6,041
Economic Services	8,961	9,862	12,505	12,281	13,918
<b>12. Disbursement of Loans and Advances</b>	<b>4,769 (2)</b>	<b>2,242 (1)</b>	<b>4,319 (1)</b>	<b>2,331 (1)</b>	<b>26,046 (7)</b>
<b>13. Total (10+11+12)</b>	<b>1,16,404</b>	<b>1,29,239</b>	<b>1,50,950</b>	<b>1,62,319</b>	<b>1,99,950</b>
<b>14. Repayments of Public Debt</b>	<b>5,015 (2)</b>	<b>4,977 (2)</b>	<b>6,488 (2)</b>	<b>6,605 (2)</b>	<b>8,200 (2)</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	4,488	4,280	5,733	5,739	7,275
Net transactions under Ways and Means Advances and Overdraft	..	..	..	..	..
Loans and Advances from Government of India	527	697	755	866	925

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

*Report on State Finances, Tamil Nadu for the year ended March 2017*

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
15. Appropriation to Contingency Fund	..	..	..	..	..
16. Total disbursement out of Consolidated Fund (13+14+15)	1,21,419	1,34,216	1,57,438	1,68,924	2,08,150
17. Contingency Fund disbursements	..	19	..	19	..
18. Public Account disbursements	1,33,101 (52)	1,44,022 (52)	1,59,384 (50)	1,77,442 (51)	1,73,007 (45)
19. Total disbursement by the State (16+17+18)	2,54,520	2,78,257	3,16,822	3,46,385	3,81,157
<b>Part C. Deficits/Surplus</b>					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(+) 1,761	(-) 1,788	(-) 6,408	(-) 11,985	(-) 12,964
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-) 16,519	(-) 20,583	(-) 27,163	(-) 32,627	(-) 56,170
22. Primary Deficit (21+23)	(-) 6,314	(-) 8,178	(-) 12,613	(-) 15,236	(-) 35,637
<b>Part D. Other data</b>					
23. Interest Payments (included in revenue expenditure)	10,205	12,405	14,550	17,391	20,533
24. Financial Assistance to Local Bodies, etc.,	21,213	24,849	34,220	36,307	39,397
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)	8,55,476	9,69,216	10,72,775	11,61,963	12,98,511
28. Outstanding Fiscal liabilities (year end)	1,47,416	1,66,681	1,91,847	2,23,030	2,83,394
29. Outstanding guarantees (year end) (including interest)	24,070	49,499	53,698	51,586	29,145
30. Maximum amount guaranteed (year end)	22,117	33,617	57,323	3,162	9,128
31. Number of incomplete projects (in numbers)	48	19	60	40	26
32. Capital blocked in incomplete projects	10,868	357	683	177	138
<b>Part E: Fiscal Health Indicators</b>					
<b>I Resource Mobilisation</b>					
33. Own Tax revenue/GSDP	8.33	7.61	7.33	6.93	6.62
34. Own Non-Tax Revenue/GSDP	0.77	0.96	0.78	0.77	0.76
35. Central Transfers/GSDP	1.70	1.64	1.57	1.75	1.89
<b>II Expenditure Management</b>					
36. Total Expenditure/GSDP	13.61	13.33	14.07	13.97	15.40
37. Total Expenditure/Revenue Receipts	117.78	119.63	123.31	125.82	142.59
38. Revenue Expenditure/Total Expenditure	83.39	84.98	85.34	86.86	76.62
39. Revenue Expenditure on Social Services/Total Expenditure	33.18	35.03	33.35	33.76	27.66
40. Revenue Expenditure on Economic Services/Total Expenditure	15.14	15.20	17.78	18.45	16.99
41. Capital Expenditure/Total Expenditure	12.52	13.29	11.79	11.70	10.36
42. Capital Expenditure on Social and Economic Services/Total Expenditure	12.12	12.82	11.09	11.05	9.98
<b>III Management of Fiscal Imbalances</b>					
43. Revenue surplus (deficit)/GSDP	(+) 0.21	(-) 0.18	(-) 0.60	(-) 1.03	(-) 1.00
44. Fiscal deficit/GSDP	(-) 1.93	(-) 2.12	(-) 2.53	(-) 2.81	(-) 4.33
45. Primary Deficit (surplus)/GSDP	(-) 0.74	(-) 0.84	(-) 1.28	(-) 1.31	(-) 2.74
46. Revenue Deficit (surplus)/Fiscal Deficit	(-) 10.66	8.69	23.59	36.73	23.08
47. Primary Revenue Balance/GSDP	1.40	1.09	0.75	0.45	(-) 2.58
<b>IV Management of Fiscal Liabilities</b>					
48. Fiscal Liabilities/GSDP	17.23	17.20	17.88	19.19	21.82
49. Fiscal Liabilities/RR	149.16	154.28	156.71	172.88	202.09
50. Primary deficit vis-à-vis quantum spread	(-) 77.48	(-) 102.74	(-) 295.59	11,370.15	(-) 438.99
51. Debt Redemption (Principal +Interest)/Total Debt Receipts	23.63	20.06	20.88	18.31	12.40
<b>V Other Fiscal Health Indicators</b>					
52. Return on Investment	0.2	0.2	0.42	0.61	0.62
53. Balance from Current Revenue (₹ in crore)	20,739	19,106	15,578	10,814	9,646
54. Financial Assets/Liabilities	0.87	0.88	0.87	0.84	0.83



**Appendix 1.5**  
(Reference: Paragraphs 1.1.1, 1.9.1 and 1.9.6; Pages 3, 33 and 36)

**Part A: Abstract of Receipts and Disbursements for the year 2016-17**

(₹ in crore)

Receipts				Disbursements						
2015-16			2016-17	2015-16			Non-Plan	Plan	Total	2016-17
<b>Section-A: Revenue</b>										
<b>1,29,007.87</b>	<b>I</b>	<b>Revenue receipts</b>	<b>1,40,231.13</b>	<b>1,40,993.22</b>	<b>I</b>	<b>Revenue expenditure</b>				<b>1,53,195.26</b>
80,476.08		Tax revenue	85,941.40	45,511.87		General Services	51,368.01	84.69	51,452.70	
				54,806.58		Social Services	31,530.02	23,767.24	55,297.26	
8,918.31		Non-tax revenue	9,913.76	25,016.06		Education, Sports, Art and Culture	21,320.82	4,712.73	26,033.55	
				7,765.08		Health and Family Welfare	5,007.07	2,946.45	7,953.52	
20,353.86		State's share of Union Taxes	24,537.77	3,019.87		Water Supply, Sanitation, Housing and Urban Development	254.82	3,401.83	3,656.65	
				89.22		Information and Broadcasting	75.28	5.01	80.29	
5,832.14		Non-Plan grants	6,757.20	3,101.64		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1,008.35	2,578.50	3,586.85	
12,016.80		Grants for State Plan Schemes	10,550.35	380.76		Labour and Labour Welfare	288.86	174.56	463.42	
				15,347.60		Social Welfare and Nutrition	3,488.31	9,935.91	13,424.22	
1,410.68		Grants for Central and Centrally Sponsored Plan Schemes	2,530.65	86.35		Others	86.51	12.25	98.76	
				29,943.01		<b>Economic Services</b>	<b>25,426.76</b>	<b>8,552.96</b>	<b>33,979.72</b>	
				7,824.56		Agriculture and Allied Activities	7,527.49	2,354.13	9,881.62	
				7,359.17		Rural Development	660.87	5,258.37	5,919.24	
				3.13		Special Areas Programmes	1.34	1.65	2.99	
				1,397.87		Irrigation and Flood Control	1,403.61	8.97	1,412.58	
				3,920.42		Energy	6,296.33	5.00	6,301.33	
				2,237.85		Industry and Minerals	2,270.44	509.47	2,779.91	
				1,227.49		Transport	1,501.53	20.48	1,522.01	
				13.85		Science, Technology and Environment	10.92	3.43	14.35	
				5,958.67		General Economic Services	5,754.23	391.46	6,145.69	
				10,731.76		<b>Grants-in-aid and Contributions</b>	<b>9,564.45</b>	<b>2,901.13</b>	<b>12,465.58</b>	
<b>1,29,007.87</b>		<b>Total of I</b>	<b>1,40,231.13</b>	<b>1,40,993.22</b>		<b>Total of I</b>	<b>1,17,889.24</b>	<b>35,306.02</b>	<b>1,53,195.26</b>	
<b>11,985.35</b>	<b>II</b>	<b>Revenue deficit carried over to Section B</b>	<b>12,964.13</b>	<b>..</b>	<b>II</b>	<b>Revenue Surplus carried over to Section B</b>				<b>..</b>
<b>1,40,993.22</b>		<b>Total</b>	<b>1,53,195.26</b>	<b>1,40,993.22</b>		<b>Total</b>				<b>1,53,195.26</b>
<b>Section-B: Others</b>										
26,335.06	III	Opening Cash balance including Permanent Advances and Cash Balance Investment	28,262.68*	..	III	Opening Overdraft from Reserve Bank of India				
..	IV	Miscellaneous Capital receipts	0.79	18,994.58	IV	Capital Outlay-				20,709.49
				1,053.93		General Services	414.84	335.99	750.83	
				5,660.16		Social Services	5.61	6,035.48	6,041.09	
				1,104.27		Education, Sports, Art and Culture	4.24	985.01	989.25	
				579.93		Health and Family Welfare	0.00	687.34	687.34	
				3,741.71		Water Supply, Sanitation, Housing and Urban Development	0.18	4,212.37	4,212.55	
				24.20		Information and Broadcasting	0.03	4.18	4.21	
				144.17		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.00	98.90	98.90	

\* Differ from previous year by ₹ 10 crore as the amount invested with State Bank of India, as a Term Deposit in respect of Tamil Nadu Consumer Welfare Fund, has been included (contd...)

*Report on State Finances, Tamil Nadu for the year ended March 2017*

(₹ in crore)

		Receipts			Disbursements					
2015-16			2016-17	2015-16		Non-Plan	Plan	Total	2016-17	
				34.27		0.00	25.35	25.35		
				31.61		1.16	22.33	23.49		
				<b>12,280.49</b>		<b>(-) 4.54</b>	<b>13,922.11</b>	<b>13,917.57</b>		
				1,056.32		(-) 14.95	1,016.37	1,001.42		
				1,416.48		0.00	1,241.54	1,241.54		
				1.07		0.00	25.99	25.99		
				743.73		0.00	1,063.11	1,063.11		
				3,254.52		0.00	4,523.19	4,523.19		
				25.44		0.00	51.86	51.86		
				5,649.63		10.38	5,906.64	5,917.02		
				21.93		0.00	11.87	11.87		
				111.37		0.03	81.54	81.57		
				<b>18,994.58</b>		<b>415.91</b>	<b>20,293.58</b>	<b>20,709.49</b>	<b>20,709.49</b>	
<b>683.81</b>	<b>V</b>	<b>Recoveries of Loans and Advances</b>	<b>3,547.96</b>	<b>2,331.43</b>	<b>V</b>	<b>Loans and Advances disbursed</b>	25,173.95	872.55	<b>26,046.50</b>	
52.32		From Power Projects	2,847.81	582.07		For Power Projects		23,805.58		
201.25		From Government Servants	216.65	282.51		To Government Servants		290.48		
430.24		From Others	483.50	1,466.85		To Others		1,950.44		
..	<b>VI</b>	<b>Revenue Surplus</b>	<b>..</b>	<b>11,985.35</b>	<b>VI</b>	<b>Revenue Deficit brought down</b>			<b>12,964.13</b>	
<b>36,066.54</b>	<b>VII</b>	<b>Public debt receipts</b>	<b>66,142.68</b>	<b>6,605.35</b>	<b>VII</b>	<b>Repayment of Public debt</b>			<b>8,199.71</b>	
		External debt	..	..		External debt		0.00		
34,695.71		Internal debt other than Ways and Means Advances and overdrafts	64,282.94	5,739.21		Internal debt other than Ways and Means Advances and overdrafts		7,275.22		
..		Net transactions under Ways and Means Advances	..	..		Net transactions under Ways and Means Advances		0		
..		Net transactions under overdraft	..	..		Net transactions under overdraft				
1,370.83		Loans and Advances from Central Government	1,859.74	866.14		Repayment of Loans and Advances to Central Government		924.49		
..	<b>VIII</b>	<b>Appropriation to Contingency Fund</b>	<b>..</b>	<b>..</b>	<b>VIII</b>	<b>Appropriation to Contingency Fund</b>			<b>..</b>	
..	<b>IX</b>	<b>Amount transferred to Contingency Fund</b>	<b>19.14</b>	<b>19.14</b>	<b>IX</b>	<b>Expenditure from Contingency Fund</b>			<b>0</b>	
<b>1,82,545.15</b>	<b>X</b>	<b>Public Account receipts</b>	<b>1,81,475.11</b>	<b>1,77,442.03</b>	<b>X</b>	<b>Public Account disbursements</b>			<b>1,73,006.53</b>	
7,491.08		Small Savings and Provident Funds	8,106.74	5,853.06		Small Savings and Provident Funds		5,751.61		
3,307.86		Reserve Funds	2,673.69	2,906.70		Reserve Funds		2,230.93		
1,25,672.05		Suspense and Miscellaneous	1,33,686.12	1,26,574.00		Suspense and Miscellaneous		1,31,472.72		
6,052.48		Remittances	19.46	6,232.20		Remittances		967.22		
40,021.68		Deposits and Advances	36,989.10	35,876.07		Deposits and Advances		32,584.05		
..	<b>XI</b>	<b>Closing Overdraft from Reserve Bank of India</b>	<b>..</b>	<b>28,252.68</b>	<b>XI</b>	<b>Closing Cash Balance</b>			<b>38,522.00</b>	
				16.80		Cash in Treasuries and Local Remittances		16.80		
				(-) 54.51		Deposits with Reserve Bank of India		(-) 305.55		
				12.53		Departmental Cash Balance including Permanent Advances		12.55		
				28,277.86		Cash Balance Investment and Investment from of earmarked funds		38,798.20		
<b>3,86,623.78</b>		<b>Total</b>	<b>4,32,643.62</b>	<b>3,86,623.78</b>		<b>Total</b>			<b>4,32,643.62</b>	

(contd...)

**Appendix 1.5 (concl.)**  
**Part B: Summarised financial position of the Government of Tamil Nadu**  
**as on 31 March 2017**

(₹ in crore)

As on 31.03.2016	Liabilities	As on 31.03.2017
<b>1,80,692.96</b>	<b>Internal Debt -</b>	<b>2,37,700.68</b>
	Market Loans bearing interest	1,82,941.19
1,47,948.53	Market Loans not bearing interest	1.00
1.10	Loans from Life Insurance Corporation of India	547.94
615.99	Loans from other Institutions	54,210.55
32,127.34	Ways and Means Advances	..
..	Overdrafts from Reserve Bank of India	..
<b>13,402.69</b>	<b>Loans and Advances from Central Government -</b>	<b>14,337.94</b>
	Pre 1984-85 Loans	5.62
5.62	Non-Plan Loans	58.57
64.04	Loans for State Plan Schemes	14,273.44
13,332.72	Loans for Central Plan Schemes	0.31
0.31	Loans for Centrally Sponsored Plan Schemes	..
..		
<b>130.86</b>	<b>Contingency Fund</b>	<b>150.00</b>
<b>16,970.34</b>	<b>Small Savings, Provident Funds, etc.</b>	<b>19,325.47</b>
<b>24,238.36</b>	<b>Deposits</b>	<b>28,643.37</b>
<b>6,597.52</b>	<b>Reserve Funds</b>	<b>7,040.28</b>
<b>743.40</b>	<b>Remittance Balances</b>	<b>--</b>
<b>--</b>	<b>Suspense and Miscellaneous</b>	<b>3,710.90</b>
<b>2,42,776.13</b>	<b>Total</b>	<b>3,10,908.64</b>
	<b>Assets</b>	
<b>1,54,779.79</b>	<b>Gross Capital Outlay on Fixed Assets -</b>	<b>1,75,489.29</b>
	Investments in shares of Companies, Corporations, etc.	32,169.65
25,725.05	Other Capital Outlay	1,43,319.64
1,29,054.74		
<b>21,251.05</b>	<b>Loans and Advances -</b>	<b>43,749.59</b>
	Loans for Power Projects	27,865.03
6,907.26	Other Development Loans	14,611.30
13,144.19	Loans to Government servants and Miscellaneous loans	1,273.26
1,199.60		
<b>5,294.00</b>	<b>Reserve Fund Investments</b>	<b>5,698.71</b>
<b>13,587.03</b>	<b>Advances</b>	<b>17,964.19</b>
<b>(-) 1,497.50</b>	<b>Suspense and Miscellaneous</b>	<b>--</b>
<b>..</b>	<b>Remittances Balances</b>	<b>204.37</b>
<b>9,390.68</b>	<b>Cash -</b>	<b>14,868.09</b>
	Cash in Treasuries and Local Remittances	16.80
16.80	Deposits with Reserve Bank of India	(-) 305.55*
(-) 54.51	Departmental Cash Balance including Permanent Advances	12.55
12.53	Cash Balance Investments	15,144.29
9,415.86		
<b>39,971.08</b>	<b>Deficit on Government Account -</b>	<b>52,934.40</b>
	(i) Revenue Deficit of the current year	12,964.13
11,985.35	(ii) Miscellaneous Deficit	..
(-) 3.89	Accumulated deficit at the beginning of the year	39,971.08
27,983.16	Difference due to rounding	(-) 0.02
	Deduct Capital Receipt	(-) 0.79
..	Proforma correction	..
6.46		
<b>2,42,776.13</b>	<b>Total</b>	<b>3,10,908.64</b>

\* There was a difference of ₹ 395.08 crore (Cr.) between the figures reflected in the Accounts: ₹ 305.55 crore (Cr.) and those reported by Reserve Bank of India: ₹ 89.53 crore (Cr.).

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

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

**Appendix 1.6**  
**(Reference: Paragraphs 1.8.2; Page 29)**

**Details of incomplete projects**

Sl. No.	Name of the work	Scheduled year of completion	Expenditure upto March 2017 (₹ in lakh)	Delays (Number of months)
(1)	(2)	(3)	(4)	(5)
1.	Construction of High level bridge across Noyyal River	2016	355.53	15
2.	Construction of subway at km 12/10 of Avinashi Tiruppur Palladam Pollachi Cochin (via) Meenkarai road	2012	120.60	51
3.	Junction Improvement at km 2/10 of Vellore Ussoor Road	2015	99.75	15
4.	Improving the Curve @ Km.6/10 of Abdullapuram Asanampattu Alangayam Thirupattur Road	2016	41.87	3
5.	Reconstruction of Minor Bridge across Noyyal at Km.4/8 of Coimbatore-Siruvani road (MDR 81)	2016	75.56	3
6.	Improvements of Singanallur - Peelamedu Road K.M 0/0-1/6	2016	0.69	3
7.	Rebuilding of Morappur - Marandahalli road at km 20/0 -21/0 and Reconstruction of culverts (3 Nos.) (MDR 271)	2016	135.00	3
8.	Widening from Intermediate Lane to Double Lane and Rebuilding of Poyyur - Sundakudy road at Km 4/4-5/4 C.R. No.201/15-16	2016	25.00	3
9.	Widening from Intermediate Lane to Double Lane and Rebuilding of Poyyur - Sundakudy road at Km 5/4-6/2 C.R. No.202/15-16	2016	95.70	3
10.	Widening from Single Lane to Double Lane and Rebuilding of Sendurai - Nakkambadi -Kadur road at Km 0/0-1/0 C.R. No.219/15-16	2016	45.78	3
11.	Widening from Single Lane to Double Lane and Rebuilding of Sendurai -Mathur road at Km 2/0-3/0 C.R. No.220/15-16	2016	66.68	3
12.	Widening from Single Lane to Double Lane and Rebuilding of Sendurai -Mathur road at Km 3/0-4/0 C.R.No.221/15-16	2016	36.59	3
13.	Constructions of Minor Bridge at Km 1/4 & 3/6 of Sendurai - Mathur road. C.R No.222/15-16	2016	--	3
14.	Widening to four lane and Strengthening in Chennai - Trichy - Dindugal Road (Abandoned portion of NH45) Km.57/8 - 58/2 (Chengalpattu Town Limit)	2016	155.12	3
15.	Widening to four lane and Strengthening in Chennai - Trichy - Dindugal Road (Abandoned portion of NH45) Km.58/500 - 58/8 (Chengalpattu Town Limit)	2016	112.38	3
16.	Strengthening of Maduranthagam - Vennangupattu Road Km.8/0 - 9/0	2016	58.39	3

Sl. No.	Name of the work	Scheduled year of completion	Expenditure upto March 2017 (₹ in lakh)	Delays (Number of months)
(1)	(2)	(3)	(4)	(5)
17.	Reconstruction of RCC Slab culvert at Km.5/6, 5/8(I), 5/8(II), 7/2 , 9/4, 9/8, 9/10(I), 9/10(II) and 11/2 of Maduranthagam - Vennangupattu Road	2016	91.90	3
18.	Improvements and construction of drain, footpath in selected stretches in km 11/7-16/9 including improvements to Kathipara grade separator interior service roads, Meenambakkam ROB approaches including service road and improvements in GST road Km 15/9 - 16	2015	1702.31	15
19.	Improvements to MRTS bridge and Pallikaranai Grade Separator approaches including service roads, Widening to Six lane at km.8/540-9/0(B.S), 9/8-10/0, 10/4-10/6(LS), 10/2-10/6(RS) and improvements at Km 8/540 - 10/8 and providing drain and footpath	2016	1263.30	3
20.	Improvements at Km 1/2-1/850 and providing CC pavement at Km 1/2-1/4 of Velachery bypass	2015	132.79	15
21.	Providing Drain, footpath and Improvements in selected stretches at Km 0/6 - 3/7 of Mount - Medavakkam road	2016	265.55	3
22.	Providing footpath and improvements in selected stretches at Km 0/6 - 2/3 of Nanganallur road	2016	52.58	3
23.	Widening to available width and improvements at Km 0/0 - 0/7 and providing drain and footpath in selected stretches at Km 0/0 - 0/7 of Chidhambaram stores to SBI colony road	2016	61.52	3
24.	Widening from Double lane to Four lane and Strengthening of Medavakkam-Mambakkam-Sembakkam Road at km 6/500 - 8/0 including construction of Median, Drain and Culvert Km 6/10, 7/4 & 8/0 and widening culvert at Km 1/9(MDR 633)	2016	311.45	3
25.	Widening from Double lane to Multilane and Strengthening of Marmalong Bridge - Irumbuliur - Vandalur - Mudichur - Orgadam -Walajabad Road at km 19/2 - 20/0 including Construction of Drain and Culvert at Km 19/5 & 19/8(SH 48)	2016	203.76	3
26.	Construction of Fishing Harbour at Thengapattinam in Kanyakumari District	2016	8300.00	3
	<b>Total</b>		<b>13,809.80</b>	

**Appendix 1.7**  
**(Reference: Paragraph 1.9.5; Page 36)**

**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 2017</b>
2017-18	4,942.44	2.70
2018-19	10,847.73	5.93
2019-20	12,598.96	6.89
2020-21	11,181.11	6.11
2021-22	14,500.00	7.93
2022-23	17,996.80	9.84
2023-24	19,499.15	10.66
2024-25	24,350.00	13.31
2025-26	29,775.00	16.27
2026-27	37,250.00	20.36
Details not available	1.00	..
<b>Total</b>	<b>1,82,942.19</b>	<b>100.00</b>

**Appendix 2.1**  
**(Reference: Paragraph 2.3.1; Page 47)**

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

Sl. No.	Grant Number	Name of Grant	Provi- sion	Actual expen- diture	Savings	Percentage of Savings
			(₹ in crore)			
<b>Voted Grants</b>						
<b>(A) Revenue</b>						
1.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	1,095.19	861.97	233.22	21.29
2.	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	940.66	750.75	189.91	20.19
3.	11	Stamps and Registration (Commercial Taxes and Registration Department)	305.92	227.40	78.52	25.67
4.	16	Finance Department	1,014.41	806.78	207.63	20.47
5.	31	Information Technology Department	135.29	70.22	65.07	48.10
6.	42	Rural Development and Panchayat Raj Department	20,278.87	14,629.10	5,649.77	27.86
7.	54	Forests (Environment and Forests Department)	487.84	319.30	168.54	34.55
<b>(B) Capital</b>						
8.	04	Adi-Dravidar and Tribal Welfare Department	261.13	64.52	196.61	75.29
9.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	93.78	55.00	38.78	41.35
10.	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department )	314.22	165.47	148.75	47.34
11.	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	105.75	29.58	76.17	72.03
12.	12	Cooperation (Cooperation, Food and Consumer Protection Department)	114.50	86.78	27.72	24.21
13.	13	Food and Consumer Protection (Cooperation, Food and Consumer Protection Department)	501.68	272.92	228.76	45.60
14.	15	Environment (Environment and Forests Department)	25.68	12.26	13.42	52.26
15.	16	Finance Department	2,003.60	33.60	1,970.00	98.32
16.	26	Housing and Urban Development Department	617.37	142.46	474.91	76.92
17.	27	Industries Department	87.72	49.22	38.50	43.89
18.	29	Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	70.53	36.16	34.37	48.73
19.	36	Planning, Development and Special Initiatives Department	174.64	82.63	92.01	52.69
20.	40	Irrigation (Public Works Department)	1,677.51	1,035.77	641.74	38.26
21.	41	Revenue Department	75.56	56.56	19.00	25.15
22.	44	Micro, Small and Medium Enterprises Department	52.89	5.20	47.69	90.17

*Report on State Finances, Tamil Nadu for the year ended March 2017*

Sl. No.	Grant Number	Name of Grant	Provi- sion	Actual expen- diture	Savings	Percentage of Savings
			(₹ in crore)			
23.	48	Transport Department	353.31	153.31	200.00	56.61
24.	54	Forests (Environment and Forests Department)	144.54	100.47	44.07	30.49
		<b>(C) Loans</b>				
25.	05	Agriculture Department	150.50	0.34	150.16	99.77
26.	15	Environment (Environment and Forests Department)	20.00	1.81	18.19	90.95
27.	22	Police (Home, Prohibition and Excise Department)	30.73	4.51	26.22	85.32
28.	38	Public Department	20.50	5.36	15.14	73.85
29.	48	Transport Department	323.56	255.91	67.65	20.91
		<b>Charged Appropriations</b>				
		<b>(A) Revenue</b>				
30.	03	Administration of Justice	265.96	187.25	78.71	29.59
		<b>Total</b>	<b>31,743.84</b>	<b>20,502.61</b>	<b>11,241.23</b>	



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

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Original Grant/Appropriation	Supplementary Grant/Appropriation	Total	Actual Expenditure	Savings
<b>(A) Revenue - Voted</b>							
1.	04	Adi-Dravidar and Tribal Welfare Department	2,701.92	311.05	3,012.97	2,651.52	361.45
2.	05	Agriculture Department	6,434.21	198.48	6,632.69	6,209.97	422.72
3.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	1,095.19	0.00	1,095.19	861.97	233.22
4.	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department )	429.57	8.55	438.12	381.36	56.76
5.	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	940.66	0.00	940.66	750.75	189.91
6.	11	Stamps and Registration (Commercial Taxes and Registration Department)	305.92	0.00	305.92	227.40	78.52
7.	14	Energy Department	7,201.34	0.00	7,201.34	6,310.83	890.51
8.	16	Finance Department	1,014.41	0.00	1,014.41	806.78	207.63
9.	19	Health and Family Welfare Department	8,952.90	10.39	8,963.29	8,344.49	618.80
10.	20	Higher Education Department	3,535.87	0.25	3,536.12	3,333.25	202.87
11.	21	Highways and Minor Ports Department	1,374.82	0.00	1,374.82	1,263.77	111.05
12.	22	Police (Home, Prohibition and Excise Department)	5,699.44	226.11	5,925.55	5,434.20	491.35
13.	26	Housing and Urban Development Department	1,204.10	0.00	1,204.10	1,118.99	85.11
14.	31	Information Technology Department	135.29	0.00	135.29	70.22	65.07
15.	32	Labour and Employment Department	963.65	3.59	967.24	825.03	142.21
16.	34	Municipal Administration and Water Supply Department	6,953.96	298.72	7,252.68	7,050.37	202.31
17.	38	Public Department	593.29	155.56	748.85	633.60	115.25
18.	41	Revenue Department	5,596.96	0.01	5,596.97	5,361.43	235.54
19.	42	Rural Development and Panchayat Raj Department	20,276.58	2.29	20,278.87	14,629.10	5,649.77
20.	43	School Education Department	23,271.40	7.47	23,278.87	21,699.01	1,579.86
21.	45	Social Welfare and Nutritious Meal Programme Department	4,512.32	24.39	4,536.71	4,203.53	333.18
22.	50	Pension and Other Retirement Benefits	20,914.56	0.00	20,914.56	20,169.23	745.33
23.	51	Relief on account of Natural Calamities	1,079.53	2,965.67	4,045.20	3,572.08	473.12
24.	53	Department of Special Programme Implementation	1,805.08	0.00	1,805.08	1,446.05	359.03
25.	54	Forests (Environment and Forests Department)	485.31	2.53	487.84	319.30	168.54

*Report on State Finances, Tamil Nadu for the year ended March 2017*

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Original Grant/Appropriation	Supplementary Grant/Appropriation	Total	Actual Expenditure	Savings
<b>(A) Revenue - Charged</b>							
26.	03	Administration of Justice	185.46	80.50	265.96	187.25	78.71
27.	56	Debt Charges	20,835.17	164.48	20,999.65	20,918.14	81.51
<b>(B) Capital - Voted</b>							
28.	04	Adi-Dravidar and Tribal Welfare Department	261.13	0.00	261.13	64.52	196.61
29.	05	Agriculture Department	356.56	0.00	356.56	295.01	61.55
30.	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	314.22	0.00	314.22	165.47	148.75
31.	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	105.75	0.00	105.75	29.58	76.17
32.	13	Food and Consumer Protection (Cooperation, Food and Consumer Protection Department)	501.68	0.00	501.68	272.92	228.76
33.	16	Finance Department	2,003.60	0.00	2,003.60	33.60	1,970.00
34.	21	Highways and Minor Ports Department	7,111.85	0.00	7,111.85	5,763.01	1,348.84
35.	26	Housing and Urban Development Department	617.37	0.00	617.37	142.46	474.91
36.	34	Municipal Administration and Water Supply Department	4,590.13	32.00	4,622.13	4,065.19	556.94
37.	36	Planning, Development and Special Initiatives Department	174.64	0.00	174.64	82.63	92.01
38.	40	Irrigation (Public Works Department)	1,677.49	0.02	1,677.51	1,035.77	641.74
39.	43	School Education Department	857.85	16.24	874.09	794.41	79.68
40.	48	Transport Department	353.31	0.00	353.31	153.31	200.00
<b>(C) Loans - Voted</b>							
41.	05	Agriculture Department	150.50	0.00	150.50	0.34	150.16
42.	14	Energy Department	1,483.00	23,215.00	24,698.00	23,805.58	892.42
43.	48	Transport Department	125.00	198.56	323.56	255.91	67.65
<b>Total</b>			<b>1,69,182.99</b>	<b>27,921.86</b>	<b>1,97,104.85</b>	<b>1,75,739.33</b>	<b>21,365.52</b>

(Source: Appropriation Accounts for 2016-17)

**Appendix 2.3**  
**(Reference: Paragraph 2.3.2; Page 48)**

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

<b>Year</b>	<b>Number of Grants/ Appropriations</b>	<b>Grant/Appropriation numbers</b>	<b>Amount of excess (₹ in crore)</b>
2012-13	4 Grants	Revenue - 11, 51 and 53 Capital - 48	733.29
2013-14	3 Grants  1 Appropriation	Revenue - 40 Capital - 9 and 19 Revenue - 9	38.42
2014-15	10 Grants	Revenue - 23, 30, 40 and 43 Capital - 32, 35, 36 and 45 Loans - 10 and 16	78.55
2015-16	6 Grants	Revenue - 47 Capital - 19, 30, 39 and 49 Loans - 23	82.16
		<b>Total</b>	<b>932.42</b>

**Appendix 2.4**  
(Reference: Paragraph 2.3.4; Page 49)

**List of Grants having Persistent Savings during 2012-17**

(₹ in crore)

Sl. No.	Name of the Grant	Amount of Savings				
		2012-13	2013-14	2014-15	2015-16	2016-17
<b>(A) Revenue - Voted</b>						
1.	01 - State Legislature	3.76 (9.53)	7.72 (18.28)	3.92 (9.74)	3.56 (8.73)	5.77 (13.23)
2.	02 - Governor and Council of Ministers	2.06 (7.22)	1.83 (6.39)	6.16 (18.31)	8.03 (22.88)	7.03 (17.04)
3.	09 - Backward Classes, Most Backward Classes and Minorities Welfare Department	93.70 (13.04)	99.15 (12.14)	116.37 (13.52)	158.99 (17.07)	189.91 (20.19)
4.	10 - Commercial Taxes (Commercial Taxes and Registration Department)	70.16 (24.12)	53.40 (18.21)	138.44 (33.78)	42.81 (12.65)	37.58 (11.28)
5.	14 - Energy Department	2,125.25 (53.05)	3,507.02 (65.08)	814.39 (18.83)	1,577.38 (28.67)	890.52 (12.37)
6.	29 - Tourism - Art and Culture (Tourism, Culture and Religious Endowment Department)	10.98 (9.84)	33.21 (29.61)	7.66 (7.31)	7.96 (8.08)	6.79 (6.83)
7.	32 - Labour and Employment Department	94.01 (15.13)	75.99 (10.37)	175.36 (20.30)	217.91 (23.67)	142.21 (14.70)
8.	35 - Personnel and Administrative Reforms Department	8.08 (11.72)	4.96 (7.30)	4.34 (5.32)	9.77 (11.94)	15.15 (16.24)
9.	39 - Buildings (Public Works Department)	24 (11.22)	17.34 (7.74)	18.14 (8.00)	52.61 (18.92)	20.7 (8.20)
10.	42 - Rural Development and Panchayat Raj Department	885.17 (10.72)	1,370.78 (14.80)	1,861.17 (11.99)	980.88 (5.90)	5,649.76 (27.86)
11.	45 - Social Welfare and Nutritious Meal Programme Department	579.21 (15.16)	618.25 (15.08)	307.69 (6.99)	264.44 (6.19)	333.18 (7.34)
12.	54 - Forests (Environment and Forests Department)	44.56 (13.18)	69.09 (17.81)	96.89 (22.80)	177.13 (35.98)	168.54 (34.55)
<b>(A) Revenue - Charged</b>						
13.	04 - Adi-Dravidar and Tribal Welfare Department	1.00 (23.30)	0.51 (10.58)	0.53 (11.11)	16.91 (99.91)	1.93 (9.19)
14.	19 - Health and Family Welfare Department	0.39 (51.73)	0.47 (32.49)	0.57 (25.79)	0.30 (8.31)	0.80 (54.28)
15.	22 - Police (Home, Prohibition and Excise Department)	0.41 (18.48)	0.47 (19.03)	0.13 (5.39)	0.31 (8.97)	0.42 (9.20)
16.	38 - Public Department	0.10 (96.69)	0.11 (92.85)	1.27 (80.84)	0.16 (22.83)	1.16 (59.20)

(₹ in crore)

Sl. No.	Name of the Grant	Amount of Savings				
		2012-13	2013-14	2014-15	2015-16	2016-17
<b>(B) Capital - Voted</b>						
17.	04 - Adi-Dravidar and Tribal Welfare Department	89.97 (66.54)	51.40 (35.85)	109.63 (55.05)	119.03 (59.18)	196.61 (75.29)
18.	05 - Agriculture Department	30.15 (11.11)	40.09 (20.66)	54.55 (28.08)	114.63 (33.95)	61.55 (17.26)
19.	13 - Food and Consumer Protection (Cooperation, Food and Consumer Protection Department)	19.81 (48.68)	533.12 (91.80)	389.50 (74.25)	232.83 (43.31)	228.76 (45.60)
20.	15 - Environment (Environment and Forests Department)	108.56 (54.28)	92.84 (46.42)	18.21 (18.21)	27.57 (55.15)	13.42 (52.27)
21.	29 - Tourism - Art and Culture (Tourism, Culture and Religious Endowment Department)	10.14 (18.12)	24.95 (48.45)	47.27 (62.54)	134.86 (79.12)	34.37 (48.73)
22.	34 - Municipal Administration and Water Supply Department	1,179.97 (30.34)	328.92 (10.34)	923.33 (26.17)	1,370.43 (29.49)	556.94 (12.05)
23.	40 - Irrigation (Public Works Department)	543.34 (25.60)	781.84 (42.22)	947.34 (42.91)	1,186.89 (60.50)	641.73 (38.26)
24.	44 - Micro, Small and Medium Enterprises Department	2.22 (67.95)	48.78 (52.90)	46.46 (71.08)	45.06 (88.36)	47.69 (90.17)
25.	54 - Forests (Environment and Forests Department)	24.07 (11.64)	39.51 (13.77)	70.3 (25.57)	60.69 (33.60)	44.07 (30.49)
<b>(B) Capital - Charged</b>						
26.	21 - Highways and Minor Ports Department	0.51 (100)	0.03 (100)	1.57 (18.34)	0.48 (7.05)	0.58 (12.53)
<b>(C) Loan - Voted</b>						
27.	15 - Environment and Forest Department	15.13 (100)	20.00 (100)	18.30 (91.50)	18.53 (92.64)	18.19 (90.96)
28.	19 - Health and Family Welfare Department	0.34 (100)	0.08 (100)	0.32 (100)	0.09 (23.71)	0.06 (11.22)
29.	22 - Police (Home, Prohibition and Excise Department)	20.65 (100)	196.70 (66.3)	91.51 (46.45)	7.88 (26.88)	26.22 (85.32)
30.	38 - Public Department	41.75 (100)	41.56 (100)	29.85 (74.62)	29.69 (73.04)	15.14 (73.84)

Figures in brackets indicate savings as a percentage of total provision

(Source: Appropriation Accounts for the respective years)

**Appendix 2.5**  
(Reference: Paragraph 2.3.5; Page 49)

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

Sl. No.	Grant No.	Description	Head of Account	Description	Expenditure (in ₹)
1.	05	Agriculture Department	2810.02.800.JB (V)	Installation of Model Solar Power Plant at Office of the Chief Engineer, Agricultural Department, Chennai - Scheme under State Innovation Fund	4,03,436
2.	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department )	2405.00.110.AC (V)	Relief assistance to the damages caused to Fishing Boats/Nets due to accident	17,500
3.	13	Food and Consumer Protection (Cooperation, Food and Consumer Protection Department)	2070.00.800.CE (V)	Mediation Advisory Centre	1,02,687
4.	22	Police (Home, Prohibition and Excise Department)	2070.00.106.UA (V)	Civil Defence Training Institute at Palani	1,28,861
5.	33	Law Department	2202.03.102.BO (V)	Tamil Nadu National Law School, Tiruchirappalli	1,52,410
6.	36	Planning, Development and Special Initiatives Department	3451.00.101.JJ (V)	State Level Technical Cell for the Special Areas	7,18,229
7.	39	Buildings (Public Works Department)	4059.01.051.KC (V)	District Administration	6,66,709
8.			4059.01.051.KU (V)	Construction of Regional Centres of the State Judicial Academy under Thirteenth Finance Commission Grants	3,78,477
9.	40	Irrigation (Public Works Department)	4701.03.235.JB (C)	Canals	6,74,530
10.			4701.03.242.JB (C)	Canals	3,93,422
11.			4701.03.345.JS (V)	Formation of new tank across Visuvakodi Kallar Odai in Thondaiman Thurai village in Perambalur District	6,13,424
12.			4701.03.345.LR (V)	Construction of 3 check dams across Santhanavarthini river in Dindigul Taluk and District with loan assistance from NABARD	7,89,716
13.			4701.03.372.PB (V)	Renovation of tanks in Senkottaiyar (Virudhunagar) Sub-Basin under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management Project (TNIAMWARM)	2,61,061

Sl. No.	Grant No.	Description	Head of Account	Description	Expenditure (in ₹)
14.			4701.03.377.PA (V)	Renovation of Dams and Canals and Tanks of Swatha Nadhi (Perambalur) Sub-Basin under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management Project (TNIAMWARM)	10,23,276
15.			4701.03.405.PB (V)	Renovation of Tanks of Palar Sub Basin under Tamil Nadu Irrigated Agriculture Modernisation and Water Bodies Restoration and Management Project (TNIAMWARM)	6,02,000
16.			4701.03.429.PO (V)	Rehabilitation and Improvement of Shoolagirichinnar Dam	5,55,676
17.			4702.00.800.JF (V)	Restoration of Water Bodies by using 13th Finance Commission grant	1,75,000
18.	41	Revenue Department	2053.00.094.EM (V)	Establishment for acquisition of land for the formation of Broad Gauge Line between Nagapattinam and Thiruthuraiipoondi	90,051
19.			2053.00.094.EX (V)	Establishment for acquisition of lands for Uppoor Thermal Power Station by Tamil Nadu Generation and Distribution Corporation Limited (TANGEDCO Ltd)	15,582
20.			2053.00.094.FE (V)	Establishment for acquisition of lands for Northern Port Access Road Project	10,10,240
21.	44	Micro, Small and Medium Enterprises Department	2425.00.108.KG (V)	Assistance to Armed Reserve Police Families Welfare Industrial Cooperative Society Limited	4,80,000
<b>Total</b>					<b>92,52,287</b>

**Appendix 2.6**  
(Reference: Paragraph 2.3.6; Page 50)

**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 (Charged)</b>					
1.	19	96.32	67.43	28.89	51.15
2.	38	141.06	80.00	61.06	55.00
<b>Total - Revenue (Charged)</b>		<b>237.38</b>	<b>147.43</b>	<b>89.95</b>	<b>106.15</b>
<b>(A) Revenue (Voted)</b>					
3.	03	71,921.83	70,538.57	1,383.26	1,173.94
4.	04	2,70,191.96	2,65,151.57	5,040.39	31,104.65
5.	05	6,43,420.72	6,20,997.27	22,423.45	19,848.40
6.	07	42,956.78	38,135.92	4,820.86	854.74
7.	10	32,458.12	29,569.09	2,889.03	868.75
8.	13	5,71,400.41	5,71,398.67	1.74	693.60
9.	15	1,185.29	1,150.97	34.32	378.00
10.	17	1,09,077.66	1,06,775.33	2,302.33	636.47
11.	19	8,95,289.42	8,34,449.34	60,840.08	1,039.09
12.	22	5,69,944.19	5,43,420.37	26,523.82	22,610.53
13.	23	22,700.34	21,905.13	795.21	474.69
14.	25	23,388.09	21,297.90	2,090.19	115.15
15.	32	96,364.88	82,503.24	13,861.64	359.58
16.	36	25,344.39	23,896.91	1,447.48	358.23
17.	39	24,232.03	23,173.97	1,058.06	1,011.75
18.	42	20,27,657.65	14,62,910.34	5,64,747.31	229.19
19.	43	23,27,140.17	21,69,900.62	1,57,239.55	747.23
20.	44	29,779.76	29,455.32	324.44	1,461.64
21.	45	4,51,231.78	4,20,352.83	30,878.95	2,438.82
22.	47	8,086.99	7,485.43	601.56	426.31
23.	54	48,531.22	31,929.94	16,601.28	252.82
<b>Total - Revenue (Voted)</b>		<b>82,92,303.68</b>	<b>73,76,398.73</b>	<b>9,15,904.95</b>	<b>87,083.58</b>



(₹ in lakh)

Sl. No.	Grant Number	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
<b>(B) Capital (Voted)</b>					
24.	15	1,500.01	1,225.65	274.36	1,067.99
25.	19	11,886.49	10,281.02	1,605.47	79.26
26.	27	4,922.22	4,922.07	0.15	3,849.99
27.	34	459,012.58	4,06,519.00	52,493.58	3,200.10
28.	43	85,785.39	79,441.27	6,344.12	1,623.79
29.	44	5,042.56	520.12	4,522.44	246.51
30.	54	12,061.33	10,046.92	2,014.41	2,392.72
<b>Total - Capital (Voted)</b>		<b>580,210.58</b>	<b>5,12,956.05</b>	<b>67,254.53</b>	<b>12,460.36</b>
<b>(C) Loans (Voted)</b>					
31.	22	2,015.75	451.23	1,564.52	1,057.32
<b>Total - Loans (Voted)</b>		<b>2,015.75</b>	<b>451.23</b>	<b>1,564.52</b>	<b>1,057.32</b>
<b>Grand Total</b>		<b>89,74,767.39</b>	<b>78,89,953.44</b>	<b>9,84,813.95</b>	<b>1,00,707.41</b>

**Appendix 2.7**  
**(Reference: Paragraph 2.3.7 (ii); Page 50)**

**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.	04	Adi-Dravidar and Tribal Welfare Department	4225.02.796.JA	(-) 203.95	(-) 430.48
2.	05	Agriculture Department	2401.00.109.AK	372.21	(-) 315.10
3.	05	Agriculture Department	6401.00.195.AD	(-) 1,500.00	(-) 13,500.00
4.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	2403.00.101.AA	(-) 7,002.34	(-) 267.94
5.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	2403.00.101.SF	1,196.01	(-) 222.93
6.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	2403.00.789.JE	(-) 1,905.46	(-) 1,105.24
7.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	2403.00.789.JF	(-) 36.75	(-) 1,020.63
8.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	2403.00.800.JH	(-) 4,572.78	(-) 2,667.27
9.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	2403.00.800.JI	(-) 1,659.41	(-) 860.56
10.	15	Environment (Environment and Forests Department)	5425.00.208.JC	(-) 1,124.37	(-) 265.14
11.	16	Finance Department	7610.00.202.AA	(-) 49.89	(-) 528.16
12.	17	Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)	2235.60.200.JK	(-) 980.72	(-) 2,881.99
13.	19	Health and Family Welfare Department	2210.01.110.AO	(-) 288.67	(-) 201.20
14.	19	Health and Family Welfare Department	2210.01.110.DN	63.77	(-) 412.07
15.	19	Health and Family Welfare Department	2210.03.103.BI	84.13	(-) 4,775.91
16.	19	Health and Family Welfare Department	2210.05.105.AL	(-) 7,489.89	(-) 290.13
17.	19	Health and Family Welfare Department	2210.06.101.CA	(-) 337.41	(-) 631.23
18.	19	Health and Family Welfare Department	2211.00.793.SA	(-) 21.15	(-) 732.41
19.	19	Health and Family Welfare Department	2235.60.200.KG	(-) 3,880.10	(-) 1,205.83
20.	19	Health and Family Welfare Department	2235.60.789.JC	(-) 1,775.04	(-) 415.12
21.	20	Higher Education Department	2202.03.103.AB	(-) 650.07	(-) 257.04
22.	20	Higher Education Department	4202.01.203.JB	1,229.81	(-) 346.06
23.	21	Highways and Minor Ports Department	3054.04.337.AA	(-) 473.68	(-) 323.34
24.	21	Highways and Minor Ports Department	3054.04.337.AB	(-) 5,006.57	(-) 816.87

(₹ in lakh)

Sl. No.	Grant No.	Name of the grant	Head of Account	Re-appropriation	Final Excess(+)/ Savings (-)
25.	21	Highways and Minor Ports Department	3054.80.001.AE	(-) 962.13	(-) 744.11
26.	21	Highways and Minor Ports Department	5054.03.337.JI	9,999.98	(-) 1,084.11
27.	21	Highways and Minor Ports Department	5054.04.337.JT	3,699.98	(-) 1,336.08
28.	21	Highways and Minor Ports Department	5054.04.337.JU	27,499.98	(-) 1,480.28
29.	21	Highways and Minor Ports Department	5054.80.800.JE	(-) 1,594.66	(-) 2,872.19
30.	22	Police (Home, Prohibition and Excise Department)	2055.00.101.AB	(-) 604.85	(-) 228.44
31.	22	Police (Home, Prohibition and Excise Department)	2055.00.104.AA	(-) 3,411.03	(-) 1,313.99
32.	22	Police (Home, Prohibition and Excise Department)	2055.00.108.AA	(-) 1,069.88	(-) 670.44
33.	22	Police (Home, Prohibition and Excise Department)	2055.00.108.AB	(-) 1,055.01	(-) 2,836.40
34.	22	Police (Home, Prohibition and Excise Department)	2055.00.109.AA	(-) 11,077.57	(-) 5,183.54
35.	22	Police (Home, Prohibition and Excise Department)	2055.00.109.AL	(-) 968.17	(-) 961.92
36.	22	Police (Home, Prohibition and Excise Department)	2055.00.111.AA	(-) 797.01	(-) 248.55
37.	24	Prisons (Home, Prohibition and Excise Department)	2056.00.101.AA	(-) 1,289.51	(-) 308.47
38.	26	Housing and Urban Development Department	2217.05.797.JA	21,400.00	(-) 3,900.00
39.	29	Tourism - Art and Culture (Tourism, Culture and Religious Endowment Department)	5054.80.800.KC	55.22	(-) 293.58
40.	32	Labour and Employment Department	2210.01.102.AG	2,712.08	(-) 1,810.99
41.	38	Public Department	2015.00.106.AA	(-) 4,325.79	(-) 317.59
42.	39	Buildings (Public Works Department)	4215.01.800.JW	37.86	(-) 607.76
43.	40	Irrigation (Public Works Department)	2701.80.001.AF	(-) 975.47	(-) 287.32
44.	40	Irrigation (Public Works Department)	4701.03.345.OF	899.96	(-) 398.31
45.	40	Irrigation (Public Works Department)	4701.80.800.JJ	(-) 695.09	(-) 11,117.53
46.	40	Irrigation (Public Works Department)	4701.80.800.JK	20.45	(-) 258.33
47.	40	Irrigation (Public Works Department)	4711.01.800.JD	591.37	(-) 371.56
48.	41	Revenue Department	2053.00.093.AA	(-) 3,251.69	(-) 371.47
49.	43	School Education Department	2202.01.102.AD	10,238.51	(-) 980.14
50.	43	School Education Department	2202.02.101.AA	233.49	(-) 664.82
51.	43	School Education Department	2202.02.106.JC	(-) 2,325.84	(-) 301.50
52.	43	School Education Department	2202.02.109.AB	1,205.48	(-) 2,651.99
53.	43	School Education Department	2202.02.109.AZ	1,483.80	(-) 774.88
54.	43	School Education Department	2202.02.109.BC	1,249.56	(-) 6,033.83
55.	43	School Education Department	2202.02.109.KH	1,287.19	(-) 6,787.82
56.	43	School Education Department	2202.02.109.KI	108.68	(-) 334.32

*Report on State Finances, Tamil Nadu for the year ended March 2017*

(₹ in lakh)

Sl. No.	Grant No.	Name of the grant	Head of Account	Re-appropriation	Final Excess(+)/ Savings (-)
57.	43	School Education Department	2202.02.110.AA	26,097.04	(-) 26,858.04
58.	43	School Education Department	2202.02.789.JH	(-) 1,685.31	(-) 7,839.57
59.	45	Social Welfare and Nutritious Meal Programme Department	2235.02.103.LT	8,859.86	(-) 304.79
60.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.102.KO	(-) 233.93	(-) 212.05
61.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.102.SB	(-) 4,603.93	(-) 258.27
62.	50	Pension and Other Retirement Benefits	2071.01.101.AA	(-) 31,620.89	(-) 635.43
63.	51	Relief on account of Natural Calamities	2245.01.101.AE	(-) 41,874.97	(-) 456.56
64.	56	Debt Charges	2049.03.104.AA	(-) 5,500.00	(-) 1,851.97
65.	56	Debt Charges	2049.60.101.AE	(-) 1,464.16	(-) 213.44
66.	57	Public Debt Repayment	6003.00.800.AB	465.00	(-) 465.00
		<b>Total - Savings</b>			<b>(-) 1,31,100.03</b>
		<b>Excess occurred under the following</b>			
67.	04	Adi-Dravidar and Tribal Welfare Department	2225.01.277.AA	(-) 3,374.83	616.24
68.	04	Adi-Dravidar and Tribal Welfare Department	2225.01.277.AE	(-) 2,853.18	521.79
69.	04	Adi-Dravidar and Tribal Welfare Department	2225.80.001.AA	(-) 398.82	436.57
70.	05	Agriculture Department	2401.00.789.SE	(-) 606.07	364.54
71.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	2403.00.102.KR	(-) 1,501.76	437.94
72.	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	2405.00.103.JT	(-) 2,076.63	924.58
73.	10	Commercial Taxes (Commercial Taxes and Registration Department)	2040.00.101.AB	(-) 2,569.35	1,996.73
74.	14	Energy Department	6801.00.800.AI	(-) 68,071.86	20,829.55
75.	16	Finance Department	2052.00.090.AD	(-) 1,806.58	1,717.86
76.	19	Health and Family Welfare Department	2210.01.110.AB	(-) 1,571.58	470.68
77.	19	Health and Family Welfare Department	2210.01.110.AC	(-) 215.68	204.00
78.	19	Health and Family Welfare Department	2210.01.110.AJ	230.77	463.83
79.	19	Health and Family Welfare Department	2210.01.110.AW	(-) 12,315.67	832.40
80.	19	Health and Family Welfare Department	2210.01.110.DO	(-) 31.35	223.20
81.	19	Health and Family Welfare Department	2210.01.110.EG	(-) 0.01	331.99
82.	19	Health and Family Welfare Department	2210.04.104.AA	(-) 209.86	278.15
83.	19	Health and Family Welfare Department	2210.05.105.AA	719.33	402.58

(₹ in lakh)

Sl. No.	Grant No.	Name of the grant	Head of Account	Re-appropriation	Final Excess(+)/ Savings (-)
84.	19	Health and Family Welfare Department	2210.05.105.AC	(-) 181.24	211.50
85.	19	Health and Family Welfare Department	2210.05.105.BB	(-) 417.75	372.78
86.	19	Health and Family Welfare Department	2210.05.105.BM	(-) 346.31	311.61
87.	19	Health and Family Welfare Department	2210.05.105.BR	(-) 150.18	221.61
88.	20	Higher Education Department	2202.03.104.UA	(-) 585.00	585.00
89.	21	Highways and Minor Ports Department	5054.04.337.JI	(-) 117.31	235.31
90.	22	Police (Home, Prohibition and Excise Department)	2055.00.003.AA	(-) 1,929.71	2,038.99
91.	22	Police (Home, Prohibition and Excise Department)	2055.00.101.AA	(-) 1,159.48	923.96
92.	22	Police (Home, Prohibition and Excise Department)	2055.00.800.AL	6.72	428.01
93.	29	Tourism - Art and Culture (Tourism, Culture and Religious Endowment Department)	5452.80.800.JA	(-) 0.01	247.04
94.	32	Labour and Employment Department	2230.03.800.JB	(-) 6,675.36	1,650.72
95.	34	Municipal Administration and Water Supply Department	3475.00.108.UC	(-) 730.40	229.08
96.	38	Public Department	2015.00.103.AA	(-) 2,055.84	435.19
97.	39	Buildings (Public Works Department)	4059.01.800.JA	54.81	1,414.19
98.	39	Buildings (Public Works Department)	4059.01.800.UW	0.47	469.37
99.	39	Buildings (Public Works Department)	4202.04.800.JW	99.14	2,879.04
100.	39	Buildings (Public Works Department)	4210.01.110.JA	9,580.66	248.66
101.	39	Buildings (Public Works Department)	4210.02.103.JA	(-) 101.20	245.69
102.	39	Buildings (Public Works Department)	4210.80.800.JA	129.05	4,713.87
103.	39	Buildings (Public Works Department)	4210.80.800.SW	0.16	608.48
104.	39	Buildings (Public Works Department)	4216.80.800.JU	44.89	224.27
105.	40	Irrigation (Public Works Department)	2701.01.101.AA	(-) 3,327.62	2,517.14
106.	40	Irrigation (Public Works Department)	2701.01.102.AA	(-) 1,210.14	703.49
107.	40	Irrigation (Public Works Department)	2701.01.103.AA	(-) 1,720.09	1,264.17
108.	40	Irrigation (Public Works Department)	2701.03.101.AA	(-) 429.17	280.19
109.	40	Irrigation (Public Works Department)	2701.03.111.AA	(-) 474.26	300.81
110.	40	Irrigation (Public Works Department)	2701.03.116.AA	(-) 364.77	265.55
111.	40	Irrigation (Public Works Department)	2701.03.120.AA	(-) 705.11	566.18
112.	40	Irrigation (Public Works Department)	2701.03.121.AD	(-) 1,214.15	779.80
113.	40	Irrigation (Public Works Department)	2701.03.178.AA	(-) 491.29	365.75
114.	40	Irrigation (Public Works Department)	2702.03.101.AH	(-) 4,445.02	3,132.68
115.	40	Irrigation (Public Works Department)	4701.03.291.JA	(-) 361.25	348.86

*Report on State Finances, Tamil Nadu for the year ended March 2017*

(₹ in lakh)

Sl. No.	Grant No.	Name of the grant	Head of Account	Re-appropriation	Final Excess(+)/ Savings (-)
116.	40	Irrigation (Public Works Department)	4701.03.345.OE	299.99	398.30
117.	40	Irrigation (Public Works Department)	4701.03.422.KA	(-) 0.04	248.74
118.	40	Irrigation (Public Works Department)	4701.03.422.KF	(-) 1.67	224.48
119.	40	Irrigation (Public Works Department)	4701.03.434.PA	(-) 16,915.35	333.57
120.	40	Irrigation (Public Works Department)	4711.01.800.UW	(-) 1,177.33	275.77
121.	41	Revenue Department	2029.00.001.AA	(-) 438.21	282.01
122.	41	Revenue Department	2053.00.094.AB	(-) 3,005.10	362.17
123.	41	Revenue Department	2053.00.094.AC	(-) 142.16	1,413.67
124.	41	Revenue Department	2053.00.094.DX	(-) 147.89	806.92
125.	43	School Education Department	2202.02.109.AA	14,925.78	11,733.33
126.	45	Social Welfare and Nutritious Meal Programme Department	2235.60.102.AQ	1,893.73	573.22
127.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.102.KL	(-) 7,246.87	669.33
128.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.102.KN	68.04	1,364.23
129.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.102.KP	(-) 876.53	621.98
130.	51	Relief on account of Natural Calamities	2245.01.101.AF	(-) 4,882.91	419.62
131.	53	Department of Special Programme Implementation	2235.60.200.KU	(-) 40,261.45	40,110.99
132.	53	Department of Special Programme Implementation	2235.60.789.JU	(-) 13,601.85	13,550.97
133.	53	Department of Special Programme Implementation	2235.60.796.JR	(-) 544.08	542.00
134.	54	Forests (Environment and Forests Department)	2406.01.001.AA	(-) 622.32	340.15
135.	54	Forests (Environment and Forests Department)	2406.01.001.AC	(-) 230.20	288.08
136.	54	Forests (Environment and Forests Department)	3604.00.196.AB	(-) 1,790.17	1,695.01
<b>Total - Excess</b>					<b>1,36,526.16</b>

**Appendix 2.8**  
**(Reference: Paragraph 2.3.7 (iii); Page 50)**

**Injudicious re-appropriations**

(In ₹)

Sl. No.	Grant No	Name of the Grant	Head of Account	Original Provision	Supplementary Provision	Re-appropriation	Actual Expenditure
1.	04	Adi-Dravidar and Tribal Welfare Department	2225.01.277.KR (V)	1,000	0	(-) 1,000	13,500
2.	04	Adi-Dravidar and Tribal Welfare Department	2225.01.800.JA (V)	3,98,000	0	(-) 3,98,000	4,31,000
3.	04	Adi-Dravidar and Tribal Welfare Department	2225.02.277.JC (V)	1,000	0	(-) 1,000	50,38,163
4.	04	Adi-Dravidar and Tribal Welfare Department	2225.02.796.AB (V)	1,000	0	(-) 1,000	4,89,255
5.	12	Cooperation (Cooperation, Food and Consumer Protection Department)	2425.00.792.AC (V)	1,000	0	(-) 1,000	40,000
6.	12	Cooperation (Cooperation, Food and Consumer Protection Department)	2425.00.792.AD (V)	1,000	0	(-) 1,000	40,000
7.	15	Environment (Environment and Forests Department)	3435.60.800.JA (V)	2,28,00,000	0	(-) 2,28,00,000	38,95,692
8.	16	Finance Department	2216.80.800.JG (V)	10,00,000	0	(-) 10,00,000	4,40,388
9.	19	Health and Family Welfare Department	2210.01.110.EG (V)	0	1,000	(-) 1,000	3,31,99,413
10.	21	Highways and Minor Ports Department	5054.04.337.JI (V)	1,17,31,000	0	(-) 1,17,31,000	2,35,30,795
11.	21	Highways and Minor Ports Department	5054.80.800.PB (V)	2,000	0	(-) 2,000	1,00,230
12.	29	Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	4202.04.101.JD (V)	2,000	0	(-) 2,000	43,92,379
13.	29	Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	5452.01.800.JC (V)	1,000	0	(-) 1,000	18,09,072
14.	29	Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	5452.80.800.JA (V)	1,000	0	(-) 1,000	2,47,03,962
15.	43	School Education Department	2202.02.789.JA (V)	1,000	0	(-) 1,000	332
16.	43	School Education Department	2202.02.800.AQ (V)	20,18,000	0	(-) 20,18,000	34,45,656

*Report on State Finances, Tamil Nadu for the year ended March 2017*

(In ₹)

Sl. No.	Grant No	Name of the Grant	Head of Account	Original Provision	Supplementary Provision	Re-appropriation	Actual Expenditure
17.	43	School Education Department	2202.05.103.SB (V)	1,000	0	(-) 1,000	1,500
18.	43	School Education Department	2205.00.105.JM (V)	1,000	0	(-) 1,000	90,495
19.	54	Forests (Environment and Forests Department)	2551.01.137.JD (V)	72,80,000	0	(-) 72,80,000	14,48,463
20.	56	Debt Charges	2049.03.107.AB (C)	1,000	0	(-) 1,000	420
21.	56	Debt Charges	2049.60.101.BJ (C)	17,91,000	0	(-) 17,91,000	17,90,451
<b>Total</b>				<b>4,70,33,000</b>	<b>1,000</b>	<b>(-) 4,70,34,000</b>	<b>10,49,01,166</b>



**Appendix 2.9**  
**(Reference: Paragraph 2.3.9; Page 51)**  
**Cases of withdrawal of entire provision**

(In ₹)

Sl. No.	Grant No.	Name of the Grant	Head of Account	Provision
1.	04	Adi-Dravidar and Tribal Welfare Department	2225.01.277.KZ(V)	12,16,24,000
2.	04	Adi-Dravidar and Tribal Welfare Department	4225.01.277.JA(V)	35,92,50,000
3.	04	Adi-Dravidar and Tribal Welfare Department	4225.01.277.JM(V)	30,00,00,000
4.	04	Adi-Dravidar and Tribal Welfare Department	4225.01.277.JQ(V)	35,03,96,000
5.	04	Adi-Dravidar and Tribal Welfare Department	4225.01.277.SB(V)	5,00,00,000
6.	04	Adi-Dravidar and Tribal Welfare Department	4225.02.277.JM(V)	6,28,89,000
7.	05	Agriculture Department	2401.00.114.SC(V)	20,00,00,000
8.	05	Agriculture Department	4435.01.101.JI(V)	40,00,00,000
9.	05	Agriculture Department	4551.60.101.JI(V)	6,50,01,000
10.	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	2405.00.101.QA(V)	1,54,78,000
11.	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	2405.00.103.JZ(V)	14,32,20,000
12.	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	2405.00.103.UE(V)	5,50,00,000
13.	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	4405.00.104.JB(V)	18,30,00,000
14.	14	Energy Department	2801.80.101.AG(V)	1,25,00,00,000
15.	14	Energy Department	2801.80.101.JG(V)	2,54,88,00,000
16.	14	Energy Department	4801.80.101.PB(V)	1,65,00,00,000
17.	14	Energy Department	6801.00.800.AH(V)	4,20,00,00,000
18.	15	Environment (Environment and Forests Department)	3435.60.800.JA(V)	2,28,00,000
19.	16	Finance Department	2052.00.090.JK(V)	1,00,00,00,000
20.	19	Health and Family Welfare Department	2210.01.110.PC(V)	1,80,00,00,000
21.	19	Health and Family Welfare Department	2210.06.101.KI(V)	1,20,00,000
22.	19	Health and Family Welfare Department	2210.80.800.SA(V)	44,44,00,000
23.	20	Higher Education Department	2202.03.102.JW(V)	1,27,18,000
24.	20	Higher Education Department	2202.03.102.JX(V)	1,20,83,000
25.	20	Higher Education Department	2204.00.102.UC(V)	9,94,66,000
26.	20	Higher Education Department	2204.00.789.UA(V)	1,62,24,000
27.	21	Highways and Minor Ports Department	5054.04.337.JI(V)	1,17,31,000
28.	22	Police (Home, Prohibition and Excise Department)	2055.00.109.JC(V)	2,73,89,000

(In ₹)

Sl. No.	Grant No.	Name of the Grant	Head of Account	Provision
29.	22	Police (Home, Prohibition and Excise Department)	4055.00.207.JD(V)	4,50,00,000
30.	23	Fire and Rescue Services (Home, Prohibition and Excise Department)	2070.00.108.JD(V)	1,27,50,000
31.	26	Housing and Urban Development Department	4217.60.190.JH(V)	4,74,91,00,000
32.	27	Industries Department	2852.80.800.BB(V)	2,00,00,000
33.	27	Industries Department	5054.80.800.KD(V)	38,50,00,000
34.	29	Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	3452.80.104.JJ(V)	1,12,60,000
35.	30	Stationery and Printing (Tamil Development and Information Department)	2058.00.797.AA(V)	2,57,33,000
36.	32	Labour and Employment Department	2230.03.101.KE(V)	2,58,98,000
37.	32	Labour and Employment Department	2230.03.101.SD(V)	1,98,49,000
38.	34	Municipal Administration and Water Supply Department	2217.05.789.JC(V)	15,00,00,000
39.	34	Municipal Administration and Water Supply Department	2217.05.789.JD(V)	15,00,00,000
40.	34	Municipal Administration and Water Supply Department	2217.05.796.JC(V)	7,00,00,000
41.	34	Municipal Administration and Water Supply Department	2217.05.796.JD(V)	7,00,00,000
42.	34	Municipal Administration and Water Supply Department	2217.05.800.JT(V)	28,00,00,000
43.	34	Municipal Administration and Water Supply Department	2217.05.800.JU(V)	28,00,00,000
44.	34	Municipal Administration and Water Supply Department	2217.05.800.JV(V)	5,45,73,000
45.	34	Municipal Administration and Water Supply Department	4215.01.101.KA(V)	26,37,72,000
46.	34	Municipal Administration and Water Supply Department	4215.01.190.JB(V)	50,00,00,000
47.	34	Municipal Administration and Water Supply Department	4215.01.190.JC(V)	50,00,00,000
48.	34	Municipal Administration and Water Supply Department	4217.60.190.JV(V)	10,00,00,000
49.	34	Municipal Administration and Water Supply Department	4217.60.800.SA(V)	30,00,00,000
50.	34	Municipal Administration and Water Supply Department	6215.01.190.PK(V)	10,20,00,000
51.	36	Planning, Development and Special Initiatives Department	3454.02.110.JZ(V)	3,65,66,000

(In ₹)

Sl. No.	Grant No.	Name of the Grant	Head of Account	Provision
52.	40	Irrigation (Public Works Department)	4701.03.285.JC(V)	1,50,00,000
53.	40	Irrigation (Public Works Department)	4701.03.303.JA(V)	2,00,00,000
54.	40	Irrigation (Public Works Department)	4701.03.345.LJ(V)	2,00,00,000
55.	40	Irrigation (Public Works Department)	4701.03.345.ME(V)	2,38,00,000
56.	40	Irrigation (Public Works Department)	4701.03.345.MG(V)	5,00,00,000
57.	40	Irrigation (Public Works Department)	4701.03.348.JA(V)	5,00,00,000
58.	40	Irrigation (Public Works Department)	4701.03.381.JA(V)	5,88,82,000
59.	40	Irrigation (Public Works Department)	4701.03.381.JC(V)	1,00,00,00,000
60.	40	Irrigation (Public Works Department)	4701.03.422.JM(V)	8,00,00,000
61.	40	Irrigation (Public Works Department)	4701.03.429.PN(V)	53,01,50,000
62.	40	Irrigation (Public Works Department)	4701.03.429.QE(V)	20,00,00,000
63.	40	Irrigation (Public Works Department)	4701.03.429.RJ(V)	1,94,40,000
64.	40	Irrigation (Public Works Department)	4701.03.444.PA(V)	10,00,00,000
65.	40	Irrigation (Public Works Department)	4711.01.800.UW(V)	11,77,33,000
66.	40	Irrigation (Public Works Department)	4711.01.800.UX(V)	2,43,72,000
67.	42	Rural Development and Panchayat Raj Department	2235.02.103.LC(V)	21,13,96,000
68.	42	Rural Development and Panchayat Raj Department	2235.02.103.PE(V)	68,36,00,000
69.	42	Rural Development and Panchayat Raj Department	2235.02.789.JD(V)	5,69,14,000
70.	42	Rural Development and Panchayat Raj Department	2235.02.789.PC(V)	30,00,00,000
71.	42	Rural Development and Panchayat Raj Department	2235.02.796.PC(V)	1,64,00,000
72.	43	School Education Department	2202.01.800.KN(V)	1,71,33,000
73.	43	School Education Department	2202.02.004.JL(V)	3,15,00,000
74.	43	School Education Department	2202.02.800.KB(V)	1,03,26,000
75.	43	School Education Department	2204.00.789.UB(V)	1,23,13,000
76.	43	School Education Department	4202.01.202.UA(V)	14,61,05,000
77.	44	Micro, Small and Medium Enterprises Department	2851.00.102.MN(V)	10,00,00,000
78.	44	Micro, Small and Medium Enterprises Department	2851.00.102.MP(V)	1,60,00,000
79.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.101.JS(V)	1,84,11,000
80.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.101.SJ(V)	4,12,00,000
81.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.789.SB(V)	1,15,00,000
82.	48	Transport Department	5075.60.800.JE(V)	2,00,00,01,000

(In ₹)

Sl. No.	Grant No.	Name of the Grant	Head of Account	Provision
83.	50	Pension and Other Retirement Benefits	2071.01.101.AN(V)	1,97,63,000
84.	52	Department for the Welfare of Differently Aabled Persons	2235.02.101.CV(V)	2,00,00,000
85.	54	Forests (Environment and Forests Department)	2406.02.110.JL(V)	1,38,75,000
86.	54	Forests (Environment and Forests Department)	4406.01.101.SL(V)	1,69,24,000
87.	54	Forests (Environment and Forests Department)	4406.01.105.JB(V)	11,85,72,000
88.	54	Forests (Environment and Forests Department)	4406.01.800.UA(V)	3,53,43,000
89.	56	Debt Charges	2049.01.101.AC(C)	4,05,20,00,000
90.	56	Debt Charges	2049.60.101.AL(C)	14,00,00,000
91.	56	Debt Charges	2049.60.101.BQ(C)	1,52,56,000
92.	56	Debt Charges	2049.60.101.CH(C)	1,04,99,000
93.	56	Debt Charges	2049.60.101.CT(C)	2,15,34,000
94.	56	Debt Charges	2049.60.101.CU(C)	2,36,26,000
95.	56	Debt Charges	2049.60.101.CW(C)	1,50,21,000
96.	56	Debt Charges	2049.60.101.DB(C)	21,11,78,000
		<b>Total</b>		<b>34,26,07,37,000</b> or <b>3,426.07 crore</b>

**Appendix 2.10**  
**(Reference: Paragraph 2.3.10; Page 51)**

**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.	02	Governor and Council of Ministers	41.24	7.03	7.29	0.26
2.	04	Adi-Dravidar and Tribal Welfare Department	3,012.97	361.45	382.02	20.57
3.	05	Agriculture Department	6,632.69	422.72	426.57	3.85
4.	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	438.12	56.76	65.06	8.30
5.	08	Dairy Development (Animal Husbandry, Dairying and Fisheries Department)	68.48	7.88	7.89	0.01
6.	10	Commercial Taxes (Commercial Taxes and Registration Department)	333.27	37.58	60.29	22.71
7.	11	Stamps and Registration (Commercial Taxes and Registration Department)	305.92	78.51	80.27	1.76
8.	13	Food and Consumer Protection (Cooperation, Food and Consumer Protection Department)	5,720.94	6.95	8.74	1.79
9.	15	Environment (Environment and Forests Department)	15.63	4.12	4.47	0.35
10.	16	Finance Department	1,014.41	207.63	226.81	19.18
11.	20	Higher Education Department	3,536.12	202.87	205.51	2.64
12.	28	Information and Publicity (Tamil Development and Information Department)	84.26	3.93	4.31	0.38
13.	29	Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	99.39	6.79	7.77	0.98
14.	31	Information Technology Department	135.29	65.07	65.10	0.03
15.	32	Labour and Employment Department	967.24	142.21	147.29	5.08
16.	34	Municipal Administration and Water Supply Department	7,252.68	202.31	274.06	71.75
17.	35	Personnel and Administrative Reforms Department	93.31	15.15	15.99	0.84
18.	38	Public Department	748.85	115.25	117.98	2.73
19.	41	Revenue Department	5,596.97	235.55	258.05	22.50
20.	42	Rural Development and Panchayat Raj Department	20,278.87	5,649.76	5,654.12	4.36
21.	45	Social Welfare and Nutritious Meal Programme Department	4,536.71	333.18	365.77	32.59
22.	48	Transport Department	1,227.62	16.08	16.11	0.03
23.	52	Department for the Welfare of Differently Abled Persons	463.06	31.00	36.42	5.42
24.	53	Department of Special Programme Implementation	1,805.08	359.03	901.09	542.06
25.	54	Forests (Environment and Forests Department)	487.84	168.54	193.40	24.86

*Report on State Finances, Tamil Nadu for the year ended March 2017*

(₹ in crore)

Sl. No.	Grant Number	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Amount surrendered	Amount surrendered in excess
<b>Capital - Voted</b>						
26.	19	Health and Family Welfare Department	119.66	16.85	29.96	13.11
27.	25	Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department)	12.33	3.51	4.71	1.20
28.	30	Stationery and Printing (Tamil Development and Information Department)	3.39	0.08	0.14	0.06
29.	34	Municipal Administration and Water Supply Department	4,622.13	556.93	556.94	0.01
30.	36	Planning, Development and Special Initiatives Department	174.64	92.01	92.05	0.04
31.	41	Revenue Department	75.56	19.00	20.54	1.54
32.	43	School Education Department	874.09	79.68	80.39	0.71
33.	45	Social Welfare and Nutritious Meal Programme Department	22.00	0.02	0.03	0.01
34.	54	Forests (Environment and Forests Department)	144.54	44.07	44.70	0.63
<b>Loans - Voted</b>						
35.	14	Energy Department	24,698.00	892.42	1,100.72	208.30
36.	15	Environment (Environment and Forests Department)	20.00	18.19	18.63	0.44
37.	22	Police (Home, Prohibition and Excise Department)	30.73	26.22	26.55	0.33
38.	23	Fire and Rescue Services (Home, Prohibition and Excise Department)	0.94	0.65	0.71	0.06
39.	38	Public Department	20.50	15.14	15.71	0.57
<b>Total</b>			<b>95,715.47</b>	<b>10,502.12</b>	<b>11,524.16</b>	<b>1,022.04</b>

**Appendix 2.11**  
**(Reference: Paragraph 2.3.11; Page 51)**

**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.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	233.22	174.17	59.05
2.	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	189.91	188.88	1.03
3.	14	Energy Department	890.52	888.72	1.80
4.	17	Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)	29.39	0.95	28.44
5.	19	Health and Family Welfare Department	618.79	593.98	24.81
6.	21	Highways and Minor Ports Department	111.04	90.23	20.81
7.	22	Police (Home, Prohibition and Excise Department)	491.34	401.86	89.48
8.	24	Prisons (Home, Prohibition and Excise Department)	20.72	17.06	3.66
9.	25	Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department)	22.05	18.36	3.69
10.	26	Housing and Urban Development Department	85.11	47.02	38.09
11.	43	School Education Department	1,579.87	1,160.74	419.13
12.	44	Micro, Small and Medium Enterprises Department	17.86	16.36	1.50
13.	50	Pension and Other Retirement Benefits	745.34	737.21	8.13
14.	51	Relief on account of Natural Calamities	473.12	471.76	1.36
<b>B - Capital</b>					
15.	04	Adi-Dravidar and Tribal Welfare Department	196.61	192.31	4.30
16.	05	Agriculture Department	61.55	59.87	1.68
17.	15	Environment (Environment and Forests Department)	13.42	11.24	2.18
18.	20	Higher Education Department	13.65	9.40	4.25
19.	21	Highways and Minor Ports Department	1,348.84	1,278.42	70.42
20.	29	Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	34.37	32.93	1.44
21.	40	Irrigation (Public Works Department)	641.73	627.14	14.59

*Report on State Finances, Tamil Nadu for the year ended March 2017*

(₹ in crore)

Sl. No.	Grant Number	Name of Grant/Appropriation	Savings	Amount Surrendered	Savings which remained to be surrendered
		<b>C – Loans</b>			
22.	05	Agriculture Department	150.16	15.16	135.00
23.	16	Finance Department	11.39	1.02	10.37
		<b>Total</b>	<b>7,980.00</b>	<b>7,034.79</b>	<b>945.21</b>
<b>II Appropriations</b>					
		<b>A - Revenue</b>			
24.	56	Debt Charges	81.51	60.01	21.50
		<b>C - Loans</b>			
25.	57	Public Debt Repayment	6.33	1.68	4.65
		<b>Total</b>	<b>87.84</b>	<b>61.69</b>	<b>26.15</b>
		<b>Grand Total</b>	<b>8,067.84</b>	<b>7,096.48</b>	<b>971.36</b>



**Appendix 2.12**  
**(Reference: Paragraph 2.3.11; Page 51)**

**Cases of surrender of funds in excess of ₹ 10 crore on 31 March 2017**

(₹ in crore)

Sl. No.	Grant Number	Major Head	Description	Amount surrendered
<b>Grants</b>				
1.	03	2014	Administration of Justice	21.81
2.	04	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	186.50
3.	04	2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	380.96
4.	05	2501	Special Programmes for Rural Development	32.12
5.	05	2415	Agricultural Research and Education	38.15
6.	05	2401	Crop Husbandry	311.05
7.	06	2403	Animal Husbandry	104.04
8.	07	2405	Fisheries	23.42
9.	07	4405	Capital Outlay on Fisheries	50.39
10.	09	2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	149.19
11.	10	2040	Taxes on Sales, Trade etc.	59.62
12.	11	2030	Stamps and Registration	35.14
13.	12	2425	Cooperation	27.57
14.	12	4425	Capital Outlay on Cooperation	12.73
15.	13	4408	Capital Outlay on food Storage and Warehousing	48.76
16.	14	6801	Loans for Power Projects	357.73
17.	14	2801	Power	125.00
18.	15	5425	Capital Outlay on other Scientific and Environmental Research	11.24
19.	16	4070	Capital Outlay on Other Administrative Services	970.00
20.	16	2052	Secretariat - General Services	119.34
21.	16	2054	Treasury and Accounts Administration	35.84
22.	16	2075	Miscellaneous General Services	14.00
23.	17	6851	Loans for Village and Small Industries	27.00
24.	19	2211	Family Welfare	96.99
25.	19	2235	Social Security and Welfare	59.52
26.	19	2210	Medical and Public Health	221.27
27.	19	4211	Capital Outlay on Family Welfare	29.56
28.	20	2203	Technical Education	24.65

(₹ in crore)

Sl. No.	Grant Number	Major Head	Description	Amount surrendered
29.	20	2202	General Education	67.53
30.	21	5054	Capital Outlay on Roads and Bridges	250.85
31.	21	3054	Roads and Bridges	80.25
32.	22	2235	Social Security and Welfare	10.74
33.	22	2055	Police	382.10
34.	22	7610	Loans to Government Servants etc.	26.55
35.	23	2070	Other Administrative Services	12.56
36.	24	2056	Jails	14.04
37.	25	2041	Taxes on Vehicles	11.38
38.	26	2216	Housing	84.85
39.	26	4217	Capital Outlay on Urban Development	474.91
40.	27	5054	Capital Outlay on Roads and Bridges	38.50
41.	29	5452	Capital Outlay on Tourism	10.55
42.	32	2230	Labour and Employment	35.79
43.	34	4215	Capital Outlay on Water Supply and Sanitation	30.32
44.	34	3475	Other General Economic Services	64.14
45.	34	3604	Compensation and Assignments to Local Bodies and Panchayat Raj Institutions	70.90
46.	34	4217	Capital Outlay on Urban Development	140.48
47.	35	2062	Vigilance	12.03
48.	38	2015	Elections	95.30
49.	39	4059	Capital Outlay on Public Works	16.70
50.	39	2059	Public Works	19.30
51.	40	4701	Capital Outlay on Major and Medium Irrigation	160.14
52.	41	4216	Capital Outlay on Housing	19.01
53.	41	2029	Land Revenue	11.29
54.	41	2235	Social Security and Welfare	90.75
55.	42	2515	Other Rural Development programmes	27.45
56.	42	2505	Rural Employment	1,599.25
57.	42	2216	Housing	751.79
58.	42	2501	Special Programmes for Rural Development	80.46
59.	43	2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	17.29
60.	43	2202	General Education	779.84
61.	43	4202	Capital Outlay on Education, Sports, Art and Culture	80.39

(₹ in crore)

Sl. No.	Grant Number	Major Head	Description	Amount surrendered
62.	44	4851	Capital Outlay on Village and Small Industries	40.40
63.	44	2851	Village and Small Industries	17.14
64.	45	2236	Nutrition	289.32
65.	47	2250	Other Social Services	10.10
66.	48	5075	Capital Outlay on other Transport Services	200.00
67.	48	2070	Other Administrative Services	14.83
68.	48	7055	Loans for Road Transport	67.66
69.	49	2204	Sports and Youth Services	12.91
70.	50	2071	Pensions and other Retirement Benefits	18.94
71.	51	2245	Relief on account of Natural Calamities	471.76
72.	52	2235	Social Security and Welfare	36.41
73.	53	2202	General Education	25.39
74.	53	2235	Social Security and Welfare	569.52
75.	54	2406	Forestry and Wild Life	69.59
76.	54	3604	Compensation and Assignments to Local Bodies and Panchayat Raj Institutions	17.90
77.	54	4406	Capital Outlay on Forestry and Wild Life	43.50
<b>Appropriations</b>				
78.	03	2014	Administration of Justice	78.09
79.	56	2049	Interest Payments	61.88
			<b>Total</b>	<b>11,186.36</b>

**Appendix 2.13**  
(Reference: Paragraph 2.3.12; Page 52)

**Rush of Expenditure**

Sl. No.	Grant No.	Head of Account	Description	Expenditure incurred during January to March 2017	Expenditure incurred in March 2017	Total Expenditure	Percentage to total expenditure	
							January to March 2017	March 2017
				₹ in crore				
1.	04	2225.01.277.KJ	Free Supply of Bicycles to all girl students belonging to Scheduled Caste/Scheduled Tribes/Scheduled Caste Converts to Christianity studying in Standard XI and XII in the Government/ Government Aided Higher Secondary Schools	39.80	39.23	41.00	97.07	95.68
2.	04	2225.01.277.KL	Assistance to Scheduled Caste/Scheduled Tribe/ Scheduled Caste converts to Christianity for Higher Educational Special Scholarship Scheme	15.57	15.45	25.11	61.99	61.53
3.	04	2225.01.277.KO	Free Supply of Bicycles to all boy students belonging to Scheduled Castes/Scheduled Tribes/Scheduled Caste converts to Christianity studying in Standard XI and XII in the Government/Government Aided Higher Secondary Schools	34.64	33.90	35.43	97.78	95.68
4.	04	2225.01.277.KS	Educational Assistance for Meritorious Adi-Draavidar/Tribal Students to study in reputed schools	14.86	13.46	20.33	73.11	66.22
5.	04	2225.01.277.SF	Government of India Pre-Matric Scholarship	100.00	99.99	100.00	100	99.99
6.	04	2225.02.277.SD	Development of Particularly Vulnerable Tribal Groups	13.01	13.01	23.49	55.38	55.38
7.	04	2225.02.796.JY	Comprehensive Tribal Development Programme	14.30	14.08	17.02	84.02	82.71
8.	04	4225.02.796.JA	Comprehensive Tribal Development Programme	18.82	18.82	18.66	100.89	100.90
9.	05	2401.00.102.JE	Payment of Production Incentive to the Farmers for supply of Paddy to Tamil Nadu Civil Supplies Corporation	25.10	25.10	25.10	100	100
10.	05	2401.00.108.TL	National Mission on Sustainable Agriculture growth	40.06	36.93	48.96	81.83	75.44
11.	05	2401.00.110.JJ	Premium Subsidy for implementation of Pradhan Mantri Fasal Bima Yojana (PMFBY) - State Share	163.99	163.26	306.48	53.51	53.27
12.	05	2401.00.113.UB	Sub Mission on Agricultural Mechanisation	26.09	21.84	36.65	71.18	59.60

Sl. No.	Grant No.	Head of Account	Description	Expenditure incurred during January to March 2017	Expenditure incurred in March 2017	Total Expenditure	Percentage to total expenditure	
							January to March 2017	March 2017
							₹ in crore)	
13.	05	2401.00.119.LA	National Agriculture Development Programme (NADP-RKVY) - Horticulture Department	21.81	16.50	30.86	70.67	53.47
14.	05	2415.01.120.JA	Grants to Tamil Nadu Agricultural University	63.40	60.34	72.59	87.34	83.12
15.	07	2415.05.120.JE	Construction and Infrastructure Development of Tamil Nadu Fisheries University with loan assistance from NABARD	25.00	15.00	25.00	100	60
16.	09	2225.03.277.KR	Free supply of bicycles to Most Backward Classes and Denotified Communities - Girls Students studying in Standard XI and XII in the Government/Government Aided Higher Secondary Schools	43.32	42.75	44.35	97.68	96.39
17.	09	2225.03.277.KS	Free supply of bicycles to Backward Classes Girls Students studying in Standard XI and XII in the Government/Government Aided Higher Secondary Schools	51.04	50.38	52.05	98.06	96.79
18.	09	2225.03.277.KT	Free Supply of bicycles to Most Backward Classes and Denotified Communities boy students studying in Std XI and XII in the Govt/Govt Aided Higher Secondary School and Govt Aided Schools in which +1 and +2 courses are conducted on self financing basis	34.10	33.32	35.60	95.78	93.58
19.	09	2225.03.277.KU	Free Supply of bicycles to Backward classes boy students studying in Standard XI and XII in the Government/Government Aided Higher Secondary School and Government Aided Schools in which +1 and +2 courses are conducted on self financing basis	38.33	37.75	41.14	93.15	91.76
20.	09	2225.03.277.SA	Post-Matric scholarships to Other Backward Classes students - controlled by Director of Backward Classes and Minorities Welfare	24.99	24.99	24.99	100	100

*Report on State Finances, Tamil Nadu for the year ended March 2017*

Sl. No.	Grant No.	Head of Account	Description	Expenditure incurred during January to March 2017	Expenditure incurred in March 2017	Total Expenditure	Percentage to total expenditure	
							January to March 2017	March 2017
(₹ in crore)								
21.	09	2225.03.277.SB	Post-Matric scholarships to Other Backward Classes students - controlled by Director of Most Backward Classes and Denotified Communities	24.99	24.99	24.99	100	100
22.	12	2425.00.108.AH	Reimbursement of loss incurred by Rural and Urban Fair Price Shops	119.98	120.00	222.90	53.83	53.84
23.	12	2425.00.789.JA	Interest subsidy to Cooperative Institutions for crop loan to the farmers under Special Component Plan	13.64	13.64	23.14	58.95	58.95
24.	12	2425.00.800.AH	Grants for waiver of agricultural loans availed by Cooperative Institutions from NABARD	1,636.61	827.80	1,636.61	100	50.58
25.	13	4408.02.800.JA	Construction of Godowns with Loan assistance from NABARD	179.56	179.56	233.48	76.91	76.91
26.	13	4408.02.800.JB	Construction of Godowns using Silo-Technology with the Loan assistance from NABARD	19.24	19.24	29.24	65.80	65.80
27.	14	4801.80.101.JA	Share Capital Assistance to Tamil Nadu Electricity Board	4,523.19	4,523.19	4,523.19	100	100
28.	16	2235.60.110.BU	Payment of premium to the Life Insurance Corporation of India under Group Insurance Scheme	54.78	54.78	69.00	79.39	79.39
29.	16	2235.60.200.BE	Tamil Nadu Government Employees Special Provident Fund-cum-Gratuity Scheme	26.00	26.00	26.00	100	100
30.	16	4070.00.800.KF	Transfer to Tamil Nadu Infrastructure Development Fund	30.00	30.00	30.00	100	100
31.	17	2851.00.103.UX	Marketing Incentive under Integrated Handloom Development Scheme	45.00	45.00	45.00	100	100
32.	18	2851.00.105.AM	Rebate on Sale of Khadi Cloth to other Certified Institutions	13.75	11.25	13.75	100	81.82
33.	19	2059.01.053.BV	Buildings - Medical Education (Administered by Chief Engineer (Buildings))	28.14	23.62	35.35	79.62	66.84
34.	19	2059.01.053.BW	Buildings - Medical and Rural Health Services (Administered by Chief Engineer (Buildings))	19.38	14.57	23.78	81.49	61.27
35.	19	2059.01.053.CB	Buildings - Health Centres and Health Sub-centres (Administered by Chief Engineer (Buildings))	14.88	12.15	17.90	83.12	67.86
36.	19	2210.06.101.KE	Menstrual Hygiene Programme	26.39	26.31	45.58	57.90	57.72

Sl. No.	Grant No.	Head of Account	Description	Expenditure incurred during January to March 2017	Expenditure incurred in March 2017	Total Expenditure	Percentage to total expenditure	
							January to March 2017	March 2017
							₹ in crore)	
37.	19	2211.00.102.AB	Grants to Local Bodies for maintaining Health Centres	32.30	27.56	38.49	83.93	71.60
38.	19	2211.00.796.UA	National Health Mission Schemes under Tribal Sub-Plan	26.92	25.63	37.32	72.15	68.69
39.	20	2059.01.053.BU	Buildings - Colleges (Administered by Technical Education Wing)	15.20	13.00	15.81	96.14	82.24
40.	20	2202.03.102.AE	Bharathiyar University, Coimbatore	12.06	12.06	12.06	100	100
41.	20	2202.03.104.UA	Grants for implementation of Rashtriya Uchhatar Siksha Abhiyan (RUSA)	65.57	65.57	71.42	91.81	91.81
42.	20	2202.03.789.UA	Grants for implementation of Rashtriya Uchhatar Siksha Abhiyan (RUSA)	16.31	16.31	17.88	91.19	91.19
43.	20	2203.00.102.AA	Anna University, Chennai	34.61	31.70	42.87	80.73	73.93
44.	21	3054.03.337.AA	State Highways - Road Maintenance (Core Segment)	97.38	85.97	163.03	59.73	52.73
45.	21	3054.04.337.AG	Maintenance of Sugarcane Roads	15.93	14.88	15.48	102.89	96.10
46.	21	3054.04.337.AH	Maintenance of Certain important roads in the city of Chennai taken from Corporation of Chennai	17.31	15.48	20.99	82.47	73.74
47.	21	5054.03.101.JF	Construction of Flyover at Salem Junction - Yercaud Road	57.50	56.17	100.00	57.50	56.17
48.	21	5054.04.337.JE	High density corridor	39.45	33.46	40.20	98.14	83.24
49.	21	5054.04.337.KC	Acquisition of Lands for Bye passes	22.66	22.66	22.66	100	100
50.	21	5054.04.800.JK	Acquisition of Lands for Bye Passes	21.66	19.49	22.44	96.53	86.88
51.	21	5054.80.800.JJ	Construction of over and under bridges in lieu of existing level crossings	88.09	77.44	140.12	62.87	55.27
52.	22	2059.01.053.AP	Buildings - Police Department - Administered by the Director General of Police	22.00	22.00	24.00	91.67	91.67
53.	22	4055.00.207.AA	Construction of Buildings	17.66	17.66	18.81	93.89	93.89
54.	22	4055.00.211.JD	Payment to Tamil Nadu Police Housing Corporation for construction of Own Building for Police Stations - controlled by the Director General of Police	29.55	29.55	29.55	100	100
55.	24	2056.00.102.AA	Jails (other than Approved Schools)	13.10	11.95	20.80	63	57.48
56.	25	2041.00.800.AG	Implementation of Road Safety Programme	48.71	42.57	61.55	79.14	69.16

*Report on State Finances, Tamil Nadu for the year ended March 2017*

Sl. No.	Grant No.	Head of Account	Description	Expenditure incurred during January to March 2017	Expenditure incurred in March 2017	Total Expenditure	Percentage to total expenditure	
							January to March 2017	March 2017
							₹ in crore)	
57.	26	2217.05.800.JR	Assistance to schemes implemented by Chennai Metropolitan Water Supply and Sewerage Board from Infrastructure and Amenities Fund	111.29	111.29	111.45	99.86	99.86
58.	26	2217.05.800.JW	Assistance from Infrastructure and Amenities Fund for the schemes implemented through Tamil Nadu Slum Clearance Board	15.78	15.78	15.78	100	100
59.	32	2250.00.800.JD	Supply of Laptop to Government Industrial Training Institute Students	13.66	13.66	13.66	100	100
60.	34	2217.05.789.UA	Implementation of Swachh Bharat Mission in Corporations/Municipalities	31.63	31.63	62.58	50.55	50.55
61.	34	2217.05.789.UD	Implementation of Swachh Bharat Mission in Town Panchayats	16.34	13.74	16.34	100	84.10
62.	34	2217.05.796.UA	Implementation of Swachh Bharat Mission in Corporations/Municipalities	13.56	13.56	26.82	50.55	50.55
63.	34	2217.05.800.PB	Result based grants for Urban Governance under TNSUDP	63.85	63.85	63.85	100	100
64.	34	2217.05.800.UB	Implementation of Swachh Bharat Mission in Corporations/Municipalities	105.45	105.45	208.59	50.55	50.55
65.	34	2217.05.800.UE	Implementation of Swachh Bharat Mission in Town Panchayats	54.48	45.82	54.48	100	84.10
66.	34	4215.01.101.JZ	Construction of Sewerage Treatment Plant at Sholinganallur Under Tamil Nadu Investment Promotion Programme with loan assistance from JICA	19.87	19.87	19.87	100	100
67.	34	4217.60.800.JO	Implementation of Coovum River Restoration Project	191.52	191.52	191.52	100	100
68.	34	4217.60.800.PF	Capital Grant to Grant Fund I- German Development bank (KFW) line of credit under Sustainable Municipal Infrastructure Financing (SMIF) in Tamil Nadu Phase II- Part I	50.00	50.00	50.00	100	100
69.	36	4551.60.789.JA	Infrastructure Development in Special Areas	12.50	12.50	12.50	100	100
70.	36	4551.60.800.JH	Infrastructure Development in Special Areas	12.25	12.25	12.25	100	100
71.	36	5475.00.800.JA	State Balanced Growth Fund	50.43	46.62	57.33	87.95	81.32
72.	38	2015.00.103.AA	Legislative Assembly Constituencies	68.85	60.86	109.73	62.75	55.46



Sl. No.	Grant No.	Head of Account	Description	Expenditure incurred during January to March 2017	Expenditure incurred in March 2017	Total Expenditure	Percentage to total expenditure	
							January to March 2017	March 2017
							₹ in crore)	
73.	40	4701.03.345.OJ	Mission for Water Resources Management and Reviving Kudimaramath	12.02	12.02	12.02	100	100
74.	40	4701.03.434.PA	Mitigation of Impact of Climate Change in Cauvery Delta Area under Asian Development Bank Assistance	52.67	43.10	82.68	63.71	52.13
75.	40	4711.01.103.KS	Improvements to macro drainages maintained by Public Works Department in Chennai City under Jawaharlal Nehru National Urban Renewal Mission Scheme	9.90	7.50	12.81	77.33	58.53
76.	40	4711.02.103.JR	Coastal Protection work by using 13th Finance Commission grant	17.62	17.62	17.64	99.89	99.89
77.	41	2059.01.053.AJ	Buildings-Land Revenue (Administered by Chief Engineer (Buildings))	24.39	21.68	25.30	96.39	85.67
78.	42	2216.03.789.JB	Roofing cost for construction of Concrete houses for Scheduled Castes	194.45	194.45	269.62	72.12	72.12
79.	42	2216.03.800.JA	Roofing cost for construction of houses for Other Backward Classes	131.83	131.83	167.49	78.71	78.71
80.	43	2059.01.053.AR	Buildings - Schools (Administered by Chief Engineer (Buildings))	34.11	28.94	37.06	92.03	78.09
81.	43	2202.01.108.JC	Supply of Text Books to Students	48.58	48.58	74.81	64.94	64.94
82.	43	2202.01.800.JK	Free supply of footwear to School going children	29.29	29.29	29.29	100	100
83.	43	2202.01.800.KG	Supply of bags and other learning materials to student in Government and Government Aided Schools	24.18	24.18	24.18	100	100
84.	43	2202.01.800.KU	Reimbursement of fee claimed as per the provision of section 12 (1) (c) of Right of Children to Free and Compulsory Education Act, 2009	124.94	124.94	124.94	100	100
85.	43	2202.02.106.JC	Supply of Text Books to Students	49.72	47.50	53.53	92.87	88.72
86.	43	2202.02.789.JI	Supply of Bags and other learning materials to students in Government and Government Aided Schools	11.26	10.40	11.26	100	92.38
87.	43	2202.02.800.JS	Free supply of Footwear to school going children	33.34	33.34	33.34	100	100
88.	43	2202.02.800.JT	Supply of bags and other learning materials to students in Government and Government Aided Schools	36.47	32.85	36.47	100	90.08

*Report on State Finances, Tamil Nadu for the year ended March 2017*

Sl. No.	Grant No.	Head of Account	Description	Expenditure incurred during January to March 2017	Expenditure incurred in March 2017	Total Expenditure	Percentage to total expenditure	
							January to March 2017	March 2017
							₹ in crore)	
89.	43	2225.01.789.JD	Supply of Text Books under Special Component Plan	21.31	20.36	24.24	87.92	83.99
90.	43	2225.01.789.JF	Free supply of Footwear to school going children	11.19	11.19	11.19	100	100
91.	45	2236.02.101.SK	Indira Gandhi Matritva Sahyog Yojana (IGMSY) Maternity Benefit Scheme	18.99	18.99	18.99	100	100
92.	45	2236.02.102.KC	Feeding children in the age group of 5-9 under Puratchi Thalaivar M.G.R. Nutritious Meals Programme - Payment of cost to Tamil Nadu Civil Supplies Corporation for supply of food articles	20.77	15.86	30.37	68.38	52.23
93.	45	2236.02.102.SA	National Programme of Nutritional Support to Primary Education (Mid-day Meals Scheme)	17.26	13.83	18.26	94.52	75.74
94.	45	4236.80.800.UB	Construction of Anganwadi Centres under restructured pattern of Integrated Child Development Service Scheme	20.00	20.00	20.01	99.93	99.93
95.	48	5055.00.190.KC	Share Capital Assistance to State Transport Undertakings	150.00	150.00	150.00	100	100
96.	49	2204.00.104.AN	Grants to Sports Development Authority of Tamil Nadu	10.47	10.47	20.17	51.89	51.89
97.	49	2204.00.104.AQ	Grants to Sports Development Authority of Tamil Nadu for Establishment of Sports Schools, Sports Hostels and Specialised Sports Academies	10.53	10.53	15.82	66.55	66.55
98.	49	2204.00.104.KR	Grants to Sports Development Authority of Tamil Nadu for conducting Sports Competitions	13.73	13.73	27.34	50.23	50.23
99.	51	2245.01.101.AE	Subsidy to farmers for Agricultural inputs	1,621.41	1,621.41	1,625.77	99.73	99.73
100.	51	2245.01.101.AF	Subsidy to farmers for Horticultural inputs	152.26	152.26	152.26	100	100
101.	51	2245.01.102.AF	Grants for Water Supply in drought affected areas in Chennai City	25.00	25.00	25.00	100	100
102.	51	2245.02.106.AA	Repairs and Restoration of Damaged Roads and Bridges due to Floods	24.22	22.41	24.16	100.24	92.75
103.	52	2235.02.101.BG	Travel concession to Differently abled persons	33.35	33.35	33.35	100	100
			<b>Total</b>	<b>12,094.45</b>	<b>11,125.32</b>	<b>13,176.32</b>	<b>91.78</b>	<b>84.43</b>

**Appendix 2.14**  
**(Reference: Paragraph 2.5; Page 58)**

**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.	G.O.Rt.No.296 dated 06.04.2016	4202.04.800.KD.64.08	35,19,000	35,18,550	35,18,550
2.	G.O.Rt.No.297 dated 06.04.2016	2235.02.200.SB.09.36	23,04,000	23,04,000	23,04,000
3.	G.O.Rt.No.305 dated 07.04.2016	2211.00.103.JQ.09.31	1,17,00,000	4,68,50,000	1,17,00,000
4.	G.O. Rt. No. 331 dated 18.04.2016	2015.00.103.AA.19.11	68,37,000	Nil	Nil
5.	G.O.Rt.No.332 dated 18.04.2016	2040.00.001.AA.21.11	25,67,000	1,06,31,549	25,66,684
6.	G.O.Rt.No.336 dated 18.04.2016	2052.00.090.AT.21.12	12,35,000	12,92,422	12,34,073
7.	G.O.Rt.No.365 dated 29.04.2016	2040.00.101.AA.19.14	74,87,000	69,16,388	66,92,388
8.	G.O.Rt.No.367 dated 29.04.2016	2052.00.090.AO.21.12	50,000	12,83,310	49,237
9.	G.O.Rt.No.368 dated 29.04.2016	2235.02.001.AF.21.14	11,96,000	24,78,672	11,95,362
10.	G.O.Rt.No.416 dated 20.05.2016	2204.00.102.AF.54.01	3,50,000	1,51,67,079	3,49,831
11.	G.O.Rt.No.480 dated 14.06.2016	2210.01.110.DX.09.38	25,00,000	25,00,000	25,00,000
12.	G.O.Rt.No.718 dated 20.09.2016	2515.00.001.AA.33.49	55,000	6,03,521	35,93,493
		2515.00.001.AC.33.45	17,60,000	25,15,081	
		2515.00.001.AE.33.41	2,10,85,000	2,53,04,818	
13.	G.O.Rt.No.727 dated 23.09.2016	2205.00.105.AY.09.38	4,54,62,000	4,54,61,580	4,54,61,580
14.	G.O.Rt.No.737 dated 27.09.2016	2415.05.277.JC.09.31	3,51,80,000	17,03,84,624	3,51,79,624
15.	G.O.Rt.No.868 dated 22.11.2016	2055.00.001.AA.21.14	14,23,000	5,17,04,742	14,22,699
16.	G.O. Rt. No. 898 dated 12.12.2016	2235.02.106.AD.01.09	4,05,000	7,43,710	Nil
17.	G.O.Rt.No.943 dated 29.12.2016	2014.00.800.AL.72.01	18,00,000	1,05,52,961	18,00,000

*Report on State Finances, Tamil Nadu for the year ended March 2017*

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)	
18.	G.O.Rt.No.3 dated 02.01.2017	2014.00.114.AK.01.16	1,00,000	3,93,86,858	63.992	
		2014.00.114.AK.01.25	1,000			
		2014.00.114.AK.01.43	3,000			
		2014.00.114.AK.01.61	12,000			
		2014.00.114.AK.01.89	3,000			
		2014.00.114.AK.03.12	1,32,000			4,06,95,600
		2014.00.114.AK.05.18	6,000			57,27,394
19.	G.O.Rt.No.9 dated 03.01.2017	2202.05.800.AK.59.08	4,80,000	55,22,025	75,000	
20.	G.O.Rt.No.18 dated 03.01.2017	2014.00.114.AK.05.54	2,50,000	7,68,036	20,92,215	
		2014.00.114.AK.21.14	17,43,000	52,60,575		
		2014.00.114.AK.76.19	1,00,000	1,84,088		
21.	G.O. Rt. No. 19 dated 03.01.2017	2202.05.001.JA.76.01	30,00,000	15,50,000	Nil	
22.	G.O.Rt.No.147 dated 06.03.2017	2405.00.103.AM.09.34	15,00,00,000	15,00,00,000	15,00,00,000	
		2405.00.105.AJ.09.36	75,00,000	(-) 22,95,682	75,00,000	

**Appendix 3.1**  
**(Reference: Paragraph 3.1; Page 61)**

**Utilisation certificates outstanding as on 30 September 2017**

Sl. No.	Department/CCO	Utilisation certificate outstanding	
		Number	Amount (₹ in crore)
1.	Municipal Administration	3	39.10
2.	Town and Country Planning	2	34.64
3.	Revenue Administration	3	3.33
4.	Collegiate Education	1	1.21
5.	Backward Classes and Most Backward Classes and Minorities Welfare	1	0.60
6.	Adi-Dravidar and Tribal Welfare	1	0.15
	<b>Total</b>	<b>11</b>	<b>79.03</b>

**Appendix 3.2**  
**(Reference: Paragraph 3.2; Page 62)**

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

Sl. No.	Department	CCO No	No. of RCs due
<b>Expenditure</b>			
1.	Directorate of Environment	1502	18
2.	Directorate of Rural Development and Panchayat Raj	4202	19
3.	Agricultural Engineering	506	19
4.	Directorate of Stationery and Printing	3001	13
5.	Police Training College (DGP)	2207	13
6.	Secretary to Government, Finance Department	5600	12
7.	Directorate of Social Welfare	4503	12
8.	Commissionerate of Transport	2501	12
9.	Directorate of Public Health and Preventive Medicine	1904	11
10.	Directorate of Medical Education	1903	11
11.	Forests Department	5401	10
12.	Directorate of Indian Medicine and Homoeopathy	1907	10
13.	Tamil Nadu Health Systems Project	1910	9
14.	Directorate of Employment and Training	3203	9
15.	Commissionerate of Integrated Child Development Services Scheme	4504	9
16.	Directorate of Medical and Rural Health Services (ESIS)	3205	8
17.	Directorate of Industrial Safety and Health	3204	8
18.	Directorate of Medical and Rural Health Services	1902	8
19.	Commissionerate of Industries and Commerce	2702	4
20.	Registrar of Cooperative Societies	1202	4
21.	Public Works - Buildings	3902	3
22.	Commissionerate of Revenue Administration	4102	3
23.	Directorate of Tourism	2902	3
24.	Commissionerate of Land Administration	4106	2
25.	Tamil Nadu Food Safety and Drug Administration Department	1906	2
26.	Directorate of Tribal Welfare	403	2
27.	Directorate of Minorities Welfare	906	2
28.	Directorate of Agriculture	502	2
29.	Prisons (IGP)	2401	1
30.	Secretariat	601	1

Sl. No.	Department	CCO No	No. of RCs due
31.	Commissionerate of Civil Supplies and Consumer Protection	1301	1
32.	Directorate of Town Panchayat	3403	1
33.	Secretariat	1601	1
34.	Secretariat	4801	1
35.	Commissionerate of Revenue Administration	5101	1
36.	State Planning Commission (Tamil Nadu)	3604	1
37.	Commissionerate of Labour	3202	1
38.	Directorate of Adi-Dravidar Welfare	402	1
39.	Director General of Police	2202	1
40.	Directorate of School Education	4303	1
41.	Commissionerate of Economics and Statistics	3602	1
42.	Directorate of Forensic Science Department	2209	1
43.	Secretariat	3501	1
44.	Secretariat	4501	1
<b>Receipts</b>			
1.	Commissionerate of Commercial Taxes	1002	27
2.	Directorate of Animal Husbandry	602	24
3.	Directorate of Agriculture	502	22
4.	Commissionerate of Survey and Settlement	4105	21
5.	Finance Resources Department	1612	18
6.	Secretariat	2601	13
7.	Directorate of Family Welfare	1905	12
8.	Agricultural Engineering Department	506	12
9.	Commissioner of Police, Chennai	2203	12
10.	Forests Department	5401	12
11.	Directorate of Tamil Nadu State Health Transport	1908	12
12.	Directorate of Forensic Science Department	2209	12
13.	Loans and Advances Cell	1610	12
14.	Commissionerate for the Welfare of Differently Abled Persons	5202	12
15.	Director General of Police	2202	12
16.	Commissionerate of Land Administration	4106	12
17.	Public Works- Irrigation	4001	12
18.	Directorate of Horticulture and Plantation Crops	505	12
19.	Directorate of Treasuries and Accounts	1602	11
20.	Chief Engineer (Construction and Maintenance) - Highways	2103	11
21.	Commissionerate of Revenue Administration	4102	8

Sl. No.	Department	CCO No	No. of RCs due
22.	Directorate of Adi-Dravidar Welfare	402	10
23.	Commissionerate of Agricultural Income Tax	4104	10
24.	Commissionerate of Milk Production and Dairy Development	801	7
25.	Tamil Nadu Water Supply and Drainage Board	3404	7
26.	Commissionerate of Economics and Statistics	3602	7
27.	Directorate of Medical Education	1903	6
28.	Project Director, Reproductive Child Health Project	1909	5
29.	Directorate of Handlooms and Textiles	1702	4
30.	Directorate of Elementary Education	4302	4
31.	Secretariat	1601	3
32.	Directorate of Public Libraries	4305	3
33.	Prisons (IGP)	2401	2
34.	Directorate of Local Fund Audit	1603	2
35.	Directorate of Stationery and Printing	3001	2
36.	Tamil Nadu Uniformed Service Recruitment Board	2210	2
37.	Directorate of Public Health and Preventive Medicine	1904	2
38.	Directorate of Rural Development and Panchayat Raj	4202	2
39.	Directorate of Indian Medicine and Homoeopathy	1907	2
40.	Directorate of Collegiate Education	2002	2
41.	Directorate of Medical and Rural Health Services (ESIS)	3205	2
42.	Directorate of Fisheries	701	1
43.	Directorate of Small Savings	1604	1
44.	Commissionerate of Civil Supplies and Consumer Protection	1301	1
45.	Tamil Nadu Food Safety and Drug Administration Department	1906	1
46.	Public Works - Ground Water	4002	1
47.	Directorate of Organic Certification	509	1
48.	Directorate of Medical and Rural Health Services	1902	1
49.	Commissionerate of Government Data Centre	1606	1
50.	Registrar of Cooperative Societies	1202	1
51.	Secretariat	3401	1
52.	Tamil Nadu Slum Clearance Board	2606	1



**Appendix 3.3**  
**(Reference: Paragraph 3.3; Page 62)**

**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	2015-16 and 2016-17
2.	Anna University, Chennai	2011-12 to 2016-17
3.	Annamalai University, Annamalai Nagar, Chidambaram, Cuddalore	2014-15 to 2016-17
4.	Avinashilingam Institute for Home Science and Higher Education for Women (DEEMED UNIVERSITY) Coimbatore	2015-16 and 2016-17
5.	Bharathiar University, Coimbatore	2015-16 and 2016-17
6.	Bharathidasan University, Tiruchirappalli	2015-16 and 2016-17
7.	Madurai Kamarajar University, Madurai	2015-16 and 2016-17
8.	Manonmaniam Sundaranar University, Tirunelveli	2015-16 and 2016-17
9.	Mother Teresa Women's University, Kodaikanal	2014-15 to 2016-17
10.	Periyar University, Salem	2016-17
11.	Shri. Chandrasekarendra Saraswathi Vishva Vidyalaya, Chennai	2012-13 to 2016-17
12.	Thiruvallur University, Fort Campus, Vellore	2012-13 to 2016-17
13.	University of Madras, Chennai	2015-16 and 2016-17
14.	Tamil Nadu Open University, Guindy, Chennai	2013-14 to 2016-17
15.	Tamil University - Thanjavur	2013-14 to 2015-16
16.	Dr. Ambedkar Law University	2015-16
17.	Tamil Nadu Agricultural University, Coimbatore	2014-15 to 2016-17
18.	Fisheries University, Nagapattinam	2015-16 and 2016-17
19.	Tamil Nadu Veterinary and Animal Sciences University, Chennai	2015-16 and 2016-17
	<b>Colleges</b>	
20.	D.D.G.D. Vaishnav College, Arumbakkam, Chennai	2015-16 and 2016-17
21.	Meston College of Education, Royapettah, Chennai	2016-17
22.	Sri Ramakrishna Mission Vivekananda College, Chennai	2011-12, 2013-14 to 2016-17
23.	Loyola College, Nungambakkam, Chennai	2016-17
24.	Sri Thyagaraja College, Old Washermanpet, Chennai	2013-14 to 2016-17
25.	Ethiraj College for Women, Chennai	2016-17
26.	Chellammal Women's College, Chennai	2014-15 to 2016-17
27.	The New College, Peter's Road, Royapettah, Chennai	2010-11, 2011-12 and 2016-17
28.	Gurunanak College, Guindy, Chennai	2012-13 to 2016-17
29.	St. Christopher's College of education, Vepery, Chennai	2011-12 and 2016-17
30.	Meenakshi College for Women, Chennai	2010-11 to 2016-17
31.	C. Kandaswamy Naidu College for Men, Anna Nagar, Chennai	2015-16 and 2016-17
32.	Pachaiyappa's College, Chennai	2015-16 and 2016-17
33.	Stella Maris College, Chennai	2015-16 and 2016-17
34.	Stella Matutina College of Education, Ashok Nagar, Chennai	2015-16 and 2016-17
35.	N.K.T. National College of Education, Dr. Besant Road, Chennai	2016-17
36.	The Women's Christian College, Chennai	2016-17
37.	Madras Christian College, Tambaram, East Tambaram, Kancheepuram	2014-15 to 2016-17
38.	S I V E T College, Gowrivakkam, Chennai	2016-17

*Report on State Finances, Tamil Nadu for the year ended March 2017*

Sl.No.	Name of the body/authority	Year for which accounts have not been received
39.	The Quaid-E-Milleth College for Men, Medavakkam, Chennai	2010-11 to 2016-17
40.	Dharmamurthi Rao Bahadur Calavala Cunnan Chetty Hindu College, Pattabiram, Chennai	2013-14, 2015-16 and 2016-17
41.	S D N B Vaishnav College for Women, Chrompet, Chennai	2014-15 to 2016-17
42.	D B Jain College, Thoraipakkam, Chennai	2005-06 to 2016-17
43.	A M Jain College, Meenambakkam, Chennai	2013-14 to 2016-17
44.	D.K.M. College for Women, Vellore	2016-17
45.	Auxilium College for Women, Vellore	2010-11, 2015-16 and 2016-17
46.	Voorhees College, Vellore	2013-14 to 2016-17
47.	C. Abdul Hakkim College, Melvisharam	2016-17
48.	Islamiah College, Vaniambadi, Vellore	2015-16 and 2016-17
49.	Mazharul Uloom College, Ambur	2016-17
50.	Sacred Heart College, Tirupathur	2016-17
51.	Pachaiyappa's College for Men, Kancheepuram	2015-16 and 2016-17
52.	Pachaiyappa's College for Women, Kancheepuram	2015-16 and 2016-17
53.	Jamia Darussalam Arabic College, Oomerabad	2005-06 to 2016-17
54.	Nirmala College for Women, Coimbatore	2016-17
55.	P S G R Krishnammal College for Women, Coimbatore	2016-17
56.	Kongunadu Arts and Science College, Coimbatore	2016-17
57.	Sri Ramakrishna Mission Vidyalaya College Arts and Science, Periyanaicken Palayam, Coimbatore	2016-17
58.	P S G College of Arts and Science Civil Aerodrome Post, Vidya Nagar, Coimbatore	2016-17
59.	C B M College, Sakethapuri, Kovaipudur, Coimbatore	2014-15 to 2016-17
60.	Thavathiru Santhalinga Adigalar Arts and Science and Tamil College, Perur Post, Coimbatore	2011-12, 2013-14 to 2016-17
61.	Nallamuthu Gownder Mahalingam College, Pollachi	2011-12, 2013-14 to 2016-17
62.	G V G Visalakshi College for Women, Udumalpet	2016-17
63.	Providence College for Women, Coonor	2016-17
64.	Emerald Heights College for Women, Udhagamandalam	2016-17
65.	Vellalar College for Women, Erode	2011-12 to 2013-14, 2016-17
66.	Erode Arts College, Erode	2016-17
67.	Chikkiah Naicker College, Erode	2016-17
68.	Sri Vasavi College, Erode	2015-16 and 2016-17
69.	Gobi Arts and Science College, Karattadipalayam, Gobichettipalayam	2016-17
70.	Salem Sowdeswari College, Salem	2016-17
71.	Sri Sarada College for Women, Fair Lands, Salem	2016-17
72.	Sri Sarada College of Education, Fair Lands, Salem	2016-17
73.	Kandasami Kandar's College, Vellore	2013-14, 2015-16 and 2016-17
74.	J.K.K. Nataraja College of Arts and Science, Natarajapuram, Komarapalayam, Namakkal	2016-17
75.	C. Kandaswami Naidu College for Women, Cuddalore	2006-2007 to 2016-17
76.	A.D.M. College for Women, Vellipalayam, Nagapattinam	2016-17
77.	Dharmapuram Adinam Arts College, Dharmapuram, Mayiladuthurai	2016-17
78.	Poombuhar College, Melaiyur, Mayiladuthurai	2005-06 to 2016-17
79.	T.B. Manickam Luthern College, Porayar	2010-11 to 2016-17
80.	Ganesan Senthamil College, Melasivapuri, Pudukottai	2005-06 to 2016-17
81.	A.V.V.M Sri Pushpam College, Poondi, Thanjavur	2015-16 and 2016-17

Sl.No.	Name of the body/authority	Year for which accounts have not been received
82.	Khadar Mohideen College, Adirampattinam, Thanjavur	2016-17
83.	Rajah's College for Sanskrit and Tamil, Thiruvaiyaru, Thanjavur	2010-11 to 2016-17
84.	Sri K.V.S.S. Art's College, Tirupanandal, Thanjavur	2005-06 to 2016-17
85.	Tamizhavel Uma Maheswaranar Karanthi Art's College, Thanjavur	2016-17
86.	Bishop Herber College, Tiruchirappalli	2013-14 to 2016-17
87.	Holy Cross College, Teppakulam, Tiruchirappalli	2016-17
88.	Jamal Mohamed College, Khaja Nagar, Tiruchirappalli	2016-17
89.	National College, Tiruchirappalli	2016-17
90.	Nehru Memorial College, Puthanampatti	2016-17
91.	Seetha Lakshmi Ramaswamy College for Women, Tiruchirappalli	2016-17
92.	St. Joseph's College, Tiruchirappalli	2016-17
93.	Urumu Dhanalakshmi College, Tiruchirappalli	2013-14 to 2016-17
94.	Srimath Siva Gnana Balaya Swamigal Tamil College, Mailam	2016-17
95.	The American College, Madurai	2013-14 to 2016-17
96.	Madura College, Madurai	2014-15 to 2016-17
97.	Arulanandar College, (Autonomous) Karumathur	2015-16 and 2016-17
98.	Muqyyath Sha Sirfura Wakf Board College, Madurai	2015-16 and 2016-17
99.	Mannar Thirumalai Naicker College, Pasumalai, Madurai	2016-17
100.	Madurai Institute of Social Sciences, Alagar Koil Road, Madurai	2006-07 to 2012-13, 2016-17
101.	Saraswathi Narayanan College, Madurai	2007-08 to 2016-17
102.	Senthamil College, Tamil Sangam Salai, Madurai	2006-07 to 2016-17
103.	Sourashtra College, Madurai	2016-17
104.	Sri Satguru Sangeetha Vidyalayam (College of Music), Ghokale Road, Madurai	2006-07, 2013-14 to 2016-17
105.	Thiagarajar College of Preceptors, Madurai	2013-14 to 2016-17
106.	Nadar Mahajana Sangam SVN College, Nagamalai, Madurai	2016-17
107.	Yadava College, Madurai	2012-13 to 2016-17
108.	Vivekananda College, Tiruvengadam West, Scholavandan Railway Station	2016-17
109.	Fathima College, Madurai	2015-16 and 2016-17
110.	E M G Kone Yadava Women's College, Madurai	2015-16 and 2016-17
111.	Lady Doak College, Madurai	2015-16 and 2016-17
112.	St. Justin's College of Education, Madurai	2015-16 and 2016-17
113.	Pasumpon Thiru Muthuramalinga Thever College, Usilampatti	2010-11, 2011-12, 2013-14 to 2016-17
114.	H.K.R. Howdia College, Uthamapalayam	2014-15 to 2016-17
115.	Cardomom Planter's Association College, Bodinayakanur	2016-17
116.	Jayaraj Annapackiam College for Women, Periakulam	2016-17
117.	Arulmigu Palani Andaver College of Arts and Culture, Palani	2016-17
118.	Arulmigu Palani Andaver College for Women, Palani	2016-17
119.	G.T.N Arts College, Dindigul	2005-06 to 2008-09, 2014-15 to 2016-17
120.	Lakshmi College of Education, Gandhipuram Post	2010-11, 2011-2012, 2015-16 and 2016-17
121.	Arumugam Pillai Seethaiyammal College, Tirupathur	2016-17
122.	Dr. Zakir Hussain College, Ilayankudi	2013-14 to 2016-17
123.	Sree Sevugan Annamalai College, Devakottai	2014-15 to 2016-17
124.	Ramasamy Tamil College, Karaikudi	2008-09 to 2016-17
125.	Seethalakshmi Achi College for Women, Pallathur	2016-17

*Report on State Finances, Tamil Nadu for the year ended March 2017*

Sl.No.	Name of the body/authority	Year for which accounts have not been received
126.	Pasumpon Muthuramalinga Thever Memorial College, Kamuthi, Ramanathapuram Dist.	2008-09 to 2011-12, 2016-17
127.	Ayya Nadar Janaki Ammal College, Sivakasi	2016-17
128.	Saiva Banu Kshatriya College, Aruppukottai	2014-15 to 2016-17
129.	Sri Ramasamy Naidu Memorial College, Sattur	2015-16 and 2016-17
130.	The S F R Women's College for Women, Sivakasi	2014-15 and 2016-17
131.	Devanga Arts College, Aruppukottai	2012-13 to 2016-17
132.	Rajapalayam Raju's College, Rajapalayam	2016-17
133.	VHNSN College, Virudhunagar	2016-17
134.	V.V. Vanniaperumal College of Women, Virudhunagar	2016-17
135.	Ambai Art's College, Ambasamudram	2007-08 to 2016-17
136.	The M D T Hindu College, Tirunelveli	2015-16 and 2016-17
137.	Sadhakathullah Appa College, Tirunelveli	2008-09 to 2011-12, 2015-16 and 2016-17
138.	Sarah Tucker College, Palayamkottai, Tirunelveli	2008-09 to 2011-12, 2013-14 to 2016-17
139.	Sri Paramakalyani College, Alwarkurichi	2015-16 and 2016-17
140.	Sri Parasakthi College for Women, Courtallam	2012-13, 2015-16 and 2016-17
141.	St. John's College, Tirunelveli	2005-06, 2006-07, 2015-16 and 2016-17
142.	St. Xavier's College, Tirunelveli	2013-14 and 2016-17
143.	Tirunelveli Dakshinamara Nadar Sangam College, T. Kallikulam	2014-15, 2015-16 and 2016-17
144.	Thiruvallur College, Pothigaiyadi, Papanasam	2008-09 to 2016-17
145.	St. Ignatius College of Education, Palayamkottai	2016-17
146.	Madras School of social work, Egmore Chennai	2016-17
147.	Aditanar College of Art's and Science, Tiruchendur	2014-15, 2015-16 and 2016-17
148.	A P C Mahalaksmi College for Women, Tuticorin	2016-17
149.	G V N College, Kovilpatti	2016-17
150.	Kamaraj College, Tuticorin	2016-17
151.	Nazareth Margosisis College, Pillaiyanmamal, Nazareth	2008-09 to 2016-17
152.	Pope's College, Sayarpuram	2016-17
153.	Sri Kumaragurupara Swamigal Arts College, Padmanabhamangalam, Srivaikuntam	2011-12 to 2016-17
154.	St. Mary's College, Tuticorin	2015-16 and 2016-17
155.	V.O. Chidambaram College, Tuticorin	2016-17
156.	Annammal College of Education for Women, Tuticorin	2016-17
157.	V O C College of Education, Tuticorin	2016-17
158.	Arignar Anna College, Aralvoymoli	2016-17
159.	Holy Cross College, Nagercoil	2015-16 and 2016-17
160.	Lakshmiapuram College of Arts and Science, Neyyar	2006-07 to 2016-17
161.	Nesamony Memorial Christian College, Marthandam	2014-15 to 2016-17
162.	Pioneer Kumaraswamy College, Nagercoil	2016-17
163.	S T Hindu College, Nagercoil	2016-17
164.	Scot Christian College, Nagercoil	2007-08 to 2011-12 and 2013-14 to 2016-17
165.	Sri Ayyappa College for Women, Nagercoil	2016-17
166.	Sree Devikarumari Women's College, Kuzhithurai	2015-16 and 2016-17
167.	St. Judes College, Thoothoor	2015-16 and 2016-17
168.	Vivekananda College, Agasteeswaram	2015-16 and 2016-17

Sl.No.	Name of the body/authority	Year for which accounts have not been received
169.	Women's Christian College, Nagercoil	2015-16 and 2016-17
170.	N V K S D College of Education, Tiruvattar	2015-16 and 2016-17
171.	Justice Basheer Ahamed Syed Womens College, Teynampet, Chennai	2011-12 to 2016-17
172.	PMT College, Melaneelithanallur, Tirunelveli	2014-15 to 2016-17
173.	Anbanathapuram Vahaiara Charities College (AVC), Mayiladuthurai, Nagapattinam	2016-17
174.	Ramakrishna Mission Vidyalaya College of Education, Coimbatore	2016-17
175.	Ramakrishna Mission Vidyalaya Maruti College of Physical Education, Coimbatore	2016-17
176.	Sri Sarada College of Physical Education, Salem	2016-17
177.	YMCA College of Physical Education, Chennai	2014-15 to 2016-17
178.	St. Xaviers College of Education, Palayamkottai	2014-15 to 2016-17
179.	Thyagaraja College, Madurai	2015-16 and 2016-17
180.	PSG College of Technology, Coimbatore	2015-16 and 2016-17
181.	Coimbatore Institute of Technology	2015-16 and 2016-17
182.	Thyagaraja College of Engineering, Madurai	2012-13 to 2016-17
183.	Annamalai Polytechnic College, Chettinad	2015-16 and 2016-17
184.	A.M.K. Technology Polytechnic College, Chennai-Bangalore Road, Sembarambakkam, Chennai	2013-14 to 2016-17
185.	Bhakthavachalam Polytechnic College, Kariapettai, Kanchipuram	2013-14 to 2016-17
186.	CIT Sandwich Polytechnic College, Aerodrome Post, Coimbatore	2016-17
187.	P.T. Lee Chengalvaraya Naickar Polytechnic, Vepery, Chennai	2012-13 to 2016-17
188.	GRG Polytechnic College for Women, Kuppepalayam, Sarcarsamkulam Post, Coimbatore	2012-13 to 2016-17
189.	Murugappa Polytechnic College, Sathiyamurthy Nagar, Thirumullaivoil Village, Avadi, Chennai	2014-15 to 2016-17
190.	Nachimuthu Polytechnic College, Mackinaickenpatty Post, Pollachi	2013-14 to 2016-17
191.	NPA Centenary Polytechnic College, Blevedeve, Kothagiri	2016-17
192.	Pattukottai Polytechnic College, Pattukkottai	2014-15 to 2016-17
193.	PSN Ramasamy Ayyar Memorial Polytechnic College for Girls, Tiruchirappalli	2014-15 to 2016-17
194.	Periyar Centenary Polytechnic College, Vallam	2015-16 and 2016-17
195.	PSG Polytechnic College, Peelamedu, Coimbatore	2015-16 and 2016-17
196.	Rajagopal Polytechnic College, Gandhi Nagar, Gudiyatham	2014-15 to 2016-17
197.	Ramakrishna Mission Polytechnic College, Mylapore, Chennai	2016-17
198.	Sri Ramakrishna Mission Vidyalaya Polytechnic College, Coimbatore	2016-17
199.	Sakthi Polytechnic College, Sakthinagar	2013-14 to 2016-17
200.	SSM Polytechnic College, SSM Nagar, Valayakarnoor, Komarapalayam	2016-17
201.	Thiyagarajar Polytechnic College, Salem	2015-16 and 2016-17
202.	Seshasayee Institute of Technology, Tiruchirappalli	2014-15 to 2016-17
203.	Vallivalam Desikar polytechnic, Nagapattinam	2011-12, 2014-15 to 2016-17
204.	A.D.J. Dharmambal Polytechnic College, Nagapattinam	2016-17
205.	Kamaraj Polytechnic College, Pazhvilai	2016-17
206.	Mohammed Sathak Polytechnic College, Chairman Sathak Salai, Kilakarai	2015-16 and 2016-17
207.	PAC Ramasamy Raja Polytechnic College, Kumarasamy Raja Nagar P.O. Rajapalayam	2014-15 to 2016-17



*Report on State Finances, Tamil Nadu for the year ended March 2017*

Sl.No.	Name of the body/authority	Year for which accounts have not been received
208.	Rukmani Shanmugam Polytechnic College, Varichiyur, Madurai	2010-11 to 2016-17
209.	Sankar Polytechnic College, Talaiyuthu R.S., Sankarnagar	2012-13 to 2016-17
210.	VSV Nadar Polytechnic College, Virudhunagar	2013-14 to 2016-17
211.	Arasan Ganesan Polytechnic College, Virudhunagar Main Road, Annaikuttam PO, Sivakasi	2016-17
212.	Ayya Nadar Janaki Ammal Polytechnic College, Chinnakkamanpatti, Sivakasi East	2015-16 and 2016-17
213.	Arulmigu Palaniandavar Polytechnic College, Palani	2016-17
214.	Muthiah Polytechnic College, Annamalai Nagar, Chidambaram	2016-17
215.	Erode Institute of Technology (EIT), Kavindapadi	2016-17
216.	Sri Krishna Polytechnic College, Kovaipudur, Coimbatore	2014-15 to 2016-17
	<b>Other Institutions</b>	
217.	Science City	2010-11 to 2016-17
218.	Tamil Nadu State Council for Higher Education	2015-16 and 2016-17
219.	Tamil Nadu State Council for Science and Technology	2010-11 to 2016-17
220.	Tamil Nadu Science and Technology Centre	2013-14 to 2016-17
221.	Chief Executive Officer, Tamilnadu Wakf Board, Mylapore, Chennai	2013-14 to 2016-17
222.	Director, Avinashalingam Education Trust, Social Welfare, Coimbatore	2016-17
223.	Secretary Tamil Nadu Basketball Association, Social Welfare, Kilpauk, Chennai	2010-11 to 2016-17
224.	Director, Society for community organisation People's Education, Tiruchirappalli	2014-15 to 2016-17
225.	Director, Women's Indian Association, Chepauk, Chennai	2010-11 to 2016-17
226.	Director, Women's Voluntary Service of Tamil Nadu, Chetpet, Chennai	2014-15 to 2016-17
227.	Headmaster, Little Flower Convent HSS for Deaf, Chennai	2011-12 to 2016-17
228.	Headmistress, Little Flower Convent HSS for Blind, Egmore, Chennai	2014-15 and 2016-17
229.	St. Louis Institute for Deaf and Blind, Adyar, Chennai	2012-13 to 2016-17
230.	Secretary, Avvai Home, Adyar, Chennai	2013-14 to 2016-17
231.	Sarva Shiksha Abhiyan, Nagapattinam	2015-16 and 2016-17
232.	Sarva Shiksha Abhiyan, Kanyakumari	2015-16 and 2016-17
233.	Sarva Shiksha Abhiyan, Erode	2013-14 to 2016-17
234.	Sarva Shiksha Abhiyan, Tiruchirappalli	2013-14 to 2016-17
235.	Sarva Shiksha Abhiyan, Ramanathapuram	2012-13 to 2016-17
236.	Sarva Shiksha Abhiyan, Sivaganaga	2012-13 to 2016-17
237.	Sarva Shiksha Abhiyan, Kancheepuram	2012-13 to 2016-17
238.	Sarva Shiksha Abhiyan, Chennai	2015-16 and 2016-17
239.	Sarva Shiksha Abhiyan, Salem	2013-14 to 2016-17
240.	Sarva Shiksha Abhiyan, Madurai	2012-13 to 2016-17
241.	Sarva Shiksha Abhiyan, Perambalur	2014-15 to 2016-17
242.	Sarva Shiksha Abhiyan, Coimbatore	2015-16 and 2016-17
243.	Sarva Shiksha Abhiyan, Dharmapuri	2012-13 to 2016-17
244.	Sarva Shiksha Abhiyan, Dindigul	2013-14 to 2016-17
245.	Sarva Shiksha Abhiyan, Karur	2005-06 to 2009-10 and 2012-13 to 2016-17
246.	Sarva Shiksha Abhiyan, Krishnagiri	2015-16 and 2016-17
247.	Sarva Shiksha Abhiyan, Pudukottai	2013-14 to 2016-17

Sl.No.	Name of the body/authority	Year for which accounts have not been received
248.	Sarva Shiksha Abhiyan, Thanjavur	2012-13 to 2016-17
249.	Sarva Shiksha Abhiyan, Theni	2015-16 and 2016-17
250.	Sarva Shiksha Abhiyan, Ooty	2010-11 to 2016-17
251.	Sarva Shiksha Abhiyan, Tirunelveli	2005-06 to 2010-11 and 2012-13 to 2016-17
252.	Sarva Siksha Abhiyan, Tiruvallur	2010-11 and 2012-13 to 2016-17
253.	Sarva Shiksha Abhiyan, Tiruvannamalai	2005-06 to 2010-11 and 2012-13 to 2016-17
254.	Sarva Shiksha Abhiyan, Vellore	2013-14 to 2016-17
255.	Sarva Shiksha Abhiyan, Villupuram	2005-06 to 2010-11 and 2012-13 to 2016-17
256.	Sarva Shiksha Abhiyan, Virudhunagar	2010-11 and 2012-13 to 2016-17
257.	Sarva Shiksha Abhiyan, Cuddalore	2010-11 and 2012-13 to 2016-17
258.	Sarva Shiksha Abhiyan, Namakkal	2005-06 to 2010-11 and 2012-13 to 2016-17
259.	Sarva Shiksha Abhiyan, Tiruvarur	2005-06 to 2010-11 and 2012-13 to 2016-17
260.	Sarva Shiksha Abhiyan, Tuticorin	2010-11 and 2012-13 to 2016-17
261.	Rashtriya Madhyamik Shiksha Abhiyan, Theni	2015-16 and 2016-17
262.	Rashtriya Madhyamik Shiksha Abhiyan, Salem	2015-16 and 2016-17
263.	Rashtriya Madhyamik Shiksha Abhiyan, Ariyalur	2015-16 and 2016-17
264.	Rashtriya Madhyamik Shiksha Abhiyan, Tirunelveli	2015-16 and 2016-17
265.	Rashtriya Madhyamik Shiksha Abhiyan, Cuddalore	2015-16 and 2016-17
266.	Rashtriya Madhyamik Shiksha Abhiyan, Erode	2015-16 and 2016-17
267.	Rashtriya Madhyamik Shiksha Abhiyan, Virudhunagar	2015-16 and 2016-17
268.	Rashtriya Madhyamik Shiksha Abhiyan, Perambalur	2009-10 to 2016-17
269.	Rashtriya Madhyamik Shiksha Abhiyan, Karur	2009-10, 2015-16 and 2016-17
270.	Rashtriya Madhyamik Shiksha Abhiyan, Pudukkottai	2015-16 and 2016-17
271.	Rashtriya Madhyamik Shiksha Abhiyan, Nagapattinam	2014-15, 2015-16 and 2016-17
272.	Rashtriya Madhyamik Shiksha Abhiyan, Tuticorin	2015-16 and 2016-17
273.	Rashtriya Madhyamik Shiksha Abhiyan, Ramnathapuram	2014-15, 2015-16 and 2016-17
274.	Rashtriya Madhyamik Shiksha Abhiyan, Sivaganga	2009-10, 2010-11, 2015-16 and 2016-17
275.	Rashtriya Madhyamik Shiksha Abhiyan, Madurai	2015-16 and 2016-17
276.	Rashtriya Madhyamik Shiksha Abhiyan, Kancheepuram	2009-10, 2014-15 to 2016-17
277.	Rashtriya Madhyamik Shiksha Abhiyan, Tiruvannamalai	2009-10, 2015-16 and 2016-17
278.	Rashtriya Madhyamik Shiksha Abhiyan, Tiruvallur	2009-10, 2010-11, 2015-16 and 2016-17
279.	Rashtriya Madhyamik Shiksha Abhiyan, Chennai	2015-16 and 2016-17
280.	Rashtriya Madhyamik Shiksha Abhiyan, Vellore	2009-10 to 2016-17
281.	Rashtriya Madhyamik Shiksha Abhiyan, Tiruchirappalli	2008-09, 2014-15 to 2016-17
282.	Rashtriya Madhyamik Shiksha Abhiyan, Dindigul	2015-16 and 2016-17
283.	Rashtriya Madhyamik Shiksha Abhiyan, Tiruppur	2009-10, 2010-11, 2014-15 to 2016-17
284.	Rashtriya Madhyamik Shiksha Abhiyan, Krishnagiri	2015-16 and 2016-17
285.	Rashtriya Madhyamik Shiksha Abhiyan, Nagercoil	2015-16 and 2016-17
286.	Rashtriya Madhyamik Shiksha Abhiyan, The Nilgiris	2015-16 and 2016-17
287.	Rashtriya Madhyamik Shiksha Abhiyan, Tiruvarur	2005-06 to 2016-17
288.	Rashtriya Madhyamik Shiksha Abhiyan, Thanjavur	2009-10 to 2016-17
289.	Rashtriya Madhyamik Shiksha Abhiyan, Villupuram	2015-16 and 2016-17

*Report on State Finances, Tamil Nadu for the year ended March 2017*

Sl.No.	Name of the body/authority	Year for which accounts have not been received
290.	Rashtriya Madhyamik Shiksha Abhiyan, Coimbatore	2015-16 and 2016-17
291.	Rashtriya Madhyamik Shiksha Abhiyan, Namakkal	2015-16 and 2016-17
292.	Rashtriya Madhyamik Shiksha Abhiyan, Dharmapuri	2009-10, 2015-16 and 2016-17
293.	Rashtriya Madhyamik Shiksha Abhiyan, Kanyakumari	2014-15 to 2016-17
294.	Tamil Nadu State Health Society, Chennai	2005-06 to 2016-17
295.	District Health Society, Aranthangi	2005-06 to 2016-17
296.	District Health Society, Chennai-Saidapet	2005-06 to 2016-17
297.	District Health Society, Chennai-Poonamallee	2005-06 to 2016-17
298.	District Health Society, Cheyyar	2005-06 to 2016-17
299.	District Health Society, Coimbatore	2005-06 to 2016-17
300.	District Health Society, Cuddalore	2005-06 to 2016-17
301.	District Health Society, Dharapuram	2012-13 to 2016-17
302.	District Health Society, Dharmapuri	2005-06 to 2007-08, 2015-16 and 2016-17
303.	District Health Society, Dindigul	2005-06 to 2016-17
304.	District Health Society, Erode	2005-06 to 2016-17
305.	District Health Society, Villupuram	2005-06 to 2016-17
306.	District Health Society, Kancheepuram	2005-06 to 2016-17
307.	District Health Society, Karur	2005-06 to 2016-17
308.	District Health Society, Kovilpatti	2005-06 to 2016-17
309.	District Health Society, Krishnagiri	2005-06 to 2016-17
310.	District Health Society, Madurai	2005-06 to 2016-17
311.	District Health Society, Nagappattinam	2005-06 to 2007-08, 2015-16 and 2016-17
312.	District Health Society, Nagercoil	2005-06 to 2016-17
313.	District Health Society, Namakkal, Salem	2005-06 to 2015-16
314.	District Health Society, Paramakudi	2005-06 to 2016-17
315.	District Health Society, Perambalur	2005-06 to 2016-17
316.	District Health Society, Pudukottai	2005-06 to 2016-17
317.	District Health Society, Ramanathapuram	2005-06 to 2016-17
318.	District Health Society, Salem	2005-06, 2013-14 to 2016-17
319.	District Health Society, Tirunelveli	2005-06 to 2016-17
320.	District Health Society, Sivanganga	2005-06 to 2016-17
321.	District Health Society, Tiruvannamalai	2005-06 to 2016-17
322.	District Health Society, Tiruvarur	2005-06 to 2016-17
323.	District Health Society, Villupuram	2005-06 to 2016-17
324.	District Health Society, Theni	2005-06 to 2016-17
325.	District Health Society, Tiruchirappalli	2005-06 to 2016-17
326.	District Health Society, Thoothukudi	2014-15 to 2016-17
327.	District Health Society, Tirupathur	2005-06 to 2016-17
328.	District Health Society, Tiruppur	2005-06 to 2016-17
329.	District Health Society, Tiruvallur	2005-06, 2015-16 and 2016-17
330.	District Health Society, Udagamandalam	2005-06 to 2016-17
331.	District Health Society, Vellore	2005-06 to 2016-17
332.	District Health Society, Virudhunagar	2005-06 to 2016-17
333.	District Health Society, Sivakasi West	2005-06 to 2016-17
334.	District Health Society, Thanjavur	2013-14 to 2016-17
335.	District Blindness Control Society, Salem	2015-16 and 2016-17



Sl.No.	Name of the body/authority	Year for which accounts have not been received
336.	Tamil Nadu Voluntary Health Association, Ayanavaram, Chennai	2008-09, 2009-10 and 2011-12 to 2016-17
337.	Voluntary Health Services, Taramani, Chennai	2014-15 to 2016-17
338.	State TB Society, Chennai	2005-06 to 2015-16
339.	Scheiffelein Leprosy Research and Training Centre, Vellore	2016-17
340.	Cancer Institute (WIA), Adyar, Chennai	2016-17
341.	Dr. MGR Medical University, Guindy, Chennai	2014-15 to 2016-17
342.	Tamil Nadu Manual Workers' Welfare Board	2014-15 and 2015-16
343.	Tamil Nadu Labour Welfare Board	2015-16
344.	International Institute of Tamil Studies, Taramani	1970-71 to 2016-17
345.	Madras Institute of Development Studies	2016-17
346.	Institute of Asian Studies, Chennai	1982-83 to 2016-17
347.	Karandai Tamil Sangam, Thanjavur	From Inception
348.	Serforji Maharaja's Saraswathi Mahal Library, Thanjavur	1973-74 to 2016-17
349.	Tamil Nadu Maritime Board	2016-17
350.	State CAMPA	2015-16 and 2016-17
351.	Tamil Nadu State Agriculture Marketing Board, Chennai	2008-09 to 2016-17
352.	Tamil Nadu Pollution Control Board	2015-16 and 2016-17
353.	District Forest Development Agency, Madurai	2016-17
354.	District Forest Development Agency, Srivilliputtur	2016-17
355.	District Forest Development Agency, Nagapattinam	2013-14 to 2016-17
356.	District Forest Development Agency, Dharmapuri	2013-14 to 2016-17
357.	District Forest Development Agency, Theni	2013-14 to 2016-17
358.	District Forest Development Agency, Karur	2015-16 and 2016-17
359.	Tamil Nadu Livestock Development Agency, Chennai	2016-17
360.	Tamil Nadu Khadi and Village Industries Board, Chennai	2016-17
361.	Tamil Nadu Horticulture Development Agency (TANHODA) Chennai	2014-15 to 2016-17
362.	Director of Irrigation Management Training Institute, Tiruchirappalli	2014-15 to 2016-17
363.	State Institute of Hotel Management and Catering Technology, Tiruchirappalli	2014-15 to 2016-17
364.	Vivekananda Rock Memorial and Vivekananda Kendra	2011-12 to 2016-17
365.	Tamil Nadu Watershed Development Agency, Chennai	2016-17
366.	Tamil Nadu Virtual Academy	2015-16 and 2016-17
367.	Conservation Authority on Pallikaranai Marsh Land, Chennai	2015-16 and 2016-17

**Appendix 3.4**  
(Reference: Paragraph 3.6; Page 65)

**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	163.14	23	235.05	135	399.72
2.	Animal Husbandry	4	0.04	1	0.05	1	87.85	6	87.94
3.	Higher Education	8	1.08	6	16.29	7	21.09	21	38.46
4.	Commercial Tax	0	0	0	0	3	127.68	3	127.68
5.	Cooperation	1	0.02	0	0	1	0.14	2	0.16
6.	Election	0	0	1	0.23	0	0	1	0.23
7.	Elementary Education	1	0	0	0	1	68.00	2	68.00
8.	Energy	1	0.07	0	0	0	0	1	0.07
9.	Finance	0	0	0	0	4	234.11	4	234.11
10.	Forest	1	0.01	3	2.41	0	0	4	2.42
11.	Health and Family Welfare	4	2.30	7	6.64	23	173.14	34	182.08
12.	Highways	0	0	2	16.79	0	0	2	16.79
13.	Home	1	0.97	1	0	7	22.60	9	23.57
14.	Horticulture	0	0	4	9.73	1	1.14	5	10.87
15.	Inspector of factories	1	0	0	0	1	1.43	2	1.43
16.	Labour and Employment	2	1.18	0	0	4	5.70	6	6.88
17.	Museum	0	0	0	0	1	14.57	1	14.57
18.	Public	0	0	0	0	0	0	0	0
19.	Public Works	0	0	9	3.46	0	0	9	3.46
20.	Rural Development and Panchayat Raj	1	3.60	5	4.16	1	7.16	7	14.92
21.	Revenue	0	0	2	1.27	119	188.14	121	189.41
22.	School Education	0	0	0	0	5	42.43	5	42.43
23.	Sericulture	1	0.05	0	0	3	1.75	4	1.80
24.	Social Welfare	0	0	0	0	5	2.33	5	2.33
25.	Transport	1	1.97	0	0	1	12.79	2	14.76
26.	Treasury	0	0	1	4.00	0	0	1	4.00
	<b>Total</b>	<b>35</b>	<b>12.82</b>	<b>146</b>	<b>228.17</b>	<b>211</b>	<b>1,247.10</b>	<b>392</b>	<b>1,488.09</b>

**Appendix 3.5**  
**(Reference: Paragraph 3.8; Page 66)**

**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.	2711	Flood Control and Drainage	140.03	140.03	100.00
2.	3075	Other transport services	1.00	1.00	100.00
3.	4236	Capital Outlay on Nutrition	19.30	19.30	100.00
4.	5475	Capital Outlay on other General Economic Services	56.65	56.32	99.42
5.	2852	Industries	1,683.56	1,672.97	99.37
6.	4217	Capital Outlay on Urban Development	2,729.14	2,692.09	98.64
7.	4408	Capital Outlay on Food, Storage and Warehousing	268.85	262.72	97.72
8.	4070	Capital Outlay on Other Administrative Services	87.40	83.33	95.34
9.	2075	Miscellaneous General Services	397.08	378.54	95.33
10.	2250	Other Social Services	22.79	19.36	84.95
11.	2425	Cooperation	2,296.33	1,796.15	78.22
12.	4216	Capital Outlay on Housing	192.10	148.89	77.51
13.	2013	Council of Ministers	9.95	7.15	71.86
14.	2401	Crop Husbandry	5,344.64	3,473.80	65.00
15.	3435	Ecology and Environment	5.71	3.65	63.92
16.	2217	Urban Development	1,142.74	679.34	59.45
		<b>Total</b>	<b>14,397.26</b>	<b>11,434.63</b>	<b>79.42</b>

**Appendix 3.6**  
(Reference: Paragraph 3.8; Page 66)

**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	647.70	647.70	100.00
2.	0211	Family Welfare	162.26	162.26	100.00
3.	0515	Other Rural Development Programmes	31.60	31.60	100.00
4.	0875	Other Industries	17.79	17.79	100.00
5.	1456	Civil Supplies	3.27	3.27	100.00
6.	1051	Ports and Light Houses	2.50	2.50	100.00
7.	1452	Tourism	0.33	0.33	100.00
8.	0215	Water Supply and Sanitation	0.30	0.30	100.00
9.	1056	Inland Water Transport	0.20	0.20	100.00
10.	0235	Social Security and Welfare	90.80	90.74	99.93
11.	1054	Roads and Bridges	133.13	132.18	99.29
12.	0250	Other Social Services	127.68	117.31	91.88
13.	0075	Miscellaneous General Services	388.73	352.73	90.74
14.	0435	Other Agricultural Programmes	36.68	32.38	88.28
15.	0425	Cooperation	26.15	21.94	83.90
16.	0220	Information and Publicity	8.14	6.50	79.85
17.	0070	Other Administrative Services	436.37	334.61	76.68
18.	0406	Forestry and Wild Life	34.22	25.93	75.77
19.	0702	Minor Irrigation	2.68	1.85	69.03
20.	0404	Dairy Development	2.84	1.89	66.55
21.	0059	Public Works	19.15	12.25	63.97
22.	0701	Major and Medium Irrigation	33.63	20.88	62.09
23.	0403	Animal Husbandry	15.65	9.15	58.47
		<b>Total</b>	<b>2,221.79</b>	<b>2,026.28</b>	<b>91.20</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. $(\text{sum of opening and closing balances of fiscal liabilities}/2) \times 100$
Debt sustainability	Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. It also refers to the sufficiency of liquid assets to meet current or committed obligations and the capacity to keep a balance between the costs of additional borrowings and the returns from such borrowings.
Debt stabilisation	A necessary condition for stability states that if the rate of growth of the economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero, positive or moderately negative. Given the rate spread (GSDP growth rate - interest rate) and the quantum spread (Debt X rate spread), the debt sustainability condition states that if the quantum spread together with the primary deficit is zero, the debt-GSDP ratio would be constant or the debt would stabilise eventually. On the other hand, if the primary deficit together with the quantum spread turns out to be negative, the debt-GSDP ratio would be rising. In case it is positive, the debt-GSDP ratio would eventually be falling.

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

Abbreviations	Full form
AG (A&E)	Accountant General (Accounts & Entitlements)
BC	Backward Classes
CCOs	Chief Controlling Officers
CF	Contingency Fund
CFA	Contingency Fund Advance
DDOs	Drawing and Disbursing Officers
DPC Act	Duties, Powers and Conditions of Service
DTs	District Treasuries
ES	Economic Services
FFC	Fourteenth Finance Commission
GCS	General Category States
GDP	Gross Domestic Product
GoI	Government of India
GoTN	Government of Tamil Nadu
GSDP	Gross State Domestic Product
MBC and MW	Most Backward Classes and Minorities Welfare
MTFP	Medium Term Fiscal Plan
NABARD	National Bank for Agriculture and Rural Development
PAC	Committee on Public Accounts
PAOs	Pay and Accounts Offices
PD	Personal Deposit
PWD	Public Works Department
SS	Social Services
TANGEDCO	Tamil Nadu Generation and Distribution Corporation
TANTRANSCO	Tamil Nadu Transmission Corporation Limited
TNEB	Tamil Nadu Electricity Board
TNFR Act	Tamil Nadu Fiscal Responsibility Act, 2003

<b>Abbreviations</b>	<b>Full form</b>
TNSUDP	Tamil Nadu Sustainable Urban Development Project
TNUDF	Tamil Nadu Urban Development Fund
UCs	Utilisation Certificates
UDAY	Ujwal DISCOM Assurance Yojana